

Changes to the Chart of Accounts
Applicable from September 1st 2023 for the 2023/2024 school accounts

TABLE A: NEW CODES ADDED TO THE CHART OF ACCOUNTS			
Code	Description	Type	Category
3021	Early Start Programme Materials/Equipment/Parental Involvement Grant Income	Income	Department of Education
3022	Early Start Programme Capitation	Income	Department of Education
4311	Early Start Programme Materials/Equipment/Parental Involvement Expenses	Expenditure	Education Other Expenditure
2162	Early Start Programme Materials/Equipment/Parental Involvement Grant Unspent	Current Liability	Accruals