

Changes to the Chart of Accounts for 2024/2025

TABLE A				
NEW CODES ADDED TO THE CHART OF ACCOUNTS				
Code	Description	Type	Category	Comment
3511	Bus Hire Other Income	Income	School Generated Income	3511 is to be used for income collected for buses except from the games/sports buses. Existing code 3510 Bus Income is renamed to Bus Hire for Games Income.
4929	Other State Funding Expense	Expenditure	Education Other Expenditure	To be used to account for the expenditure of income received from other state bodies and accounted for in code 3299 Other State Funding.
2173	Other Capital Ringfenced Grants/Income Unspent	Current Liability	Accruals	To be used to account for unspent capital grants or other income, for example building grants, furniture grants unspent, fundraising for a building project.

TABLE B
NOMINAL ACCOUNTS THAT SHOULD NO LONGER BE USED IN THE CHART OF ACCOUNTS

Code	Description	Type	Category
3160	Book Rental Scheme Grant	Income	Department of Education
3280	COVID Aide Grant	Income	Department of Education
3282	COVID Enhanced Supervision Grant	Income	Department of Education
3284	COVID Funding for Replacement Caretaker Hours	Income	Department of Education
3285	COVID Funding for Replacement Secretarial Hours	Income	Department of Education
3286	COVID Funding for Replacement Cleaner Hours	Income	Department of Education
3287	COVID Funding for Replacement Bus Escort Hours	Income	Department of Education
3288	COVID Capitation for Cleaning and PPE Grant	Income	Department of Education
4197	COVID Replacement Bus Escort Hours Expense	Expenditure	Education Salary
5011	COVID Replacement Caretaker Hours Expense	Expenditure	Repairs, Maintenance & Establishment
5111	COVID Replacement Cleaner Hours Expense	Expenditure	Repairs, Maintenance & Establishment
5801	COVID Aide Grant Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5803	COVID Enhanced Supervision Grant Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5804	COVID Capitation for Cleaning Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5806	COVID Capitation for Cleaning (Non-Wages) and PPE Grant Expense	Expenditure	Repairs, Maintenance & Establishment
6011	COVID Replacement Secretary Hours Expense	Expenditure	Administration

TABLE C
CHANGE OF DESCRIPTION TO THE NOMINAL ACCOUNT

Code	Existing Description	Change Description to:
3150	Book Grant Income	Book Grant Senior Cycle Income
3151	Primary Free Schoolbook Grant Income	Free Schoolbook Grant
3152	Primary Free Schoolbook Grant Admin Grant	Free Schoolbook Admin Grant
3296	DEASP School Meals Grant	DSP School Meals Grant
3335	Classroom Books Income	Classroom Books/Resources Income
3510	Bus Income	Bus Hire for Games Income
3580	Discounts Given	Discounts/Rebates
4113	Primary Free Schoolbook Admin Salaries Expense	Free Schoolbook Admin Salaries Expense
4671	Travel Games Expense	Bus Hire for Games Expense
4690	Bus Hire Expenses	Bus Hire Other Expense
4730	Book Grant Expense	Book Grant Senior Cycle Expense
4731	Primary Free Schoolbook Grant Expense	Free Schoolbook Grant Expense
4741	Classroom Book Expense	Classroom Books/Resources Expense
1803	DEASP School Meal Bank Account	DSP School Meal Bank Account
2171	Other Ringfenced Grants Unspent	Other Non-Capital Ringfenced Grants Unspent
2172	Other Ringfenced Income Unspent	Other Non-Capital Ringfenced Income Unspent