

# Chart of Accounts

(For the year ended 31<sup>st</sup> August 2023)

## Income and Expenditure Codes

Account Code	Description	Type	Category
3000	NCS	Income	DCEDIY/Pobal Programme Income
3001	ECCE (inc. LINC)	Income	DCEDIY/Pobal Programme Income
3002	ECCE PSP	Income	DCEDIY/Pobal Programme Income
3003	CCSP Savers (inc. TEC)	Income	DCEDIY/Pobal Programme Income
3004	AIM Level 7	Income	DCEDIY/Pobal Programme Income
3005	Core Funding	Income	DCEDIY/Pobal Programme Income
3006	Sustainability Funding	Income	DCEDIY/Pobal Programme Income
3007	Transition Fund/EWSS	Income	DCEDIY/Pobal Programme Income
3008	Learner Fund	Income	DCEDIY/Pobal Programme Income
3009	EY & SAC Grant	Income	DCEDIY/Pobal Programme Income
3010	Parent & Toddler Grant	Income	DCEDIY/Pobal Programme Income
3011	CYPSC Grant	Income	DCEDIY/Pobal Programme Income
3012	Other grants	Income	DCEDIY/Pobal Programme Income
3100	Local authority	Income	Other Government Income
3101	Other Government income	Income	Other Government Income
3102	Other Government grants	Income	Other Government Income
3103	Tusla	Income	Other Government Income
3200	Parental fees/Co Payments	Income	Other Income
3201	Fundraising/Charitable	Income	Other Income
3202	Sponsorship Funding	Income	Other Income
3203	Community Services Programme (CSP) funding	Income	Other Income
3204	Community based funding	Income	Other Income
3205	Other income (e.g Donations)	Income	Other Income
4000	Wages/Salaries (Gross)	Expenditure	Salary
4001	Pensions (Employer contribution)	Expenditure	Salary
4002	Employer's PRSI	Expenditure	Salary
4003	Other programme staff wages (e.g relief staff)	Expenditure	Salary
4100	Ancillary events	Expenditure	Administration
4101	Broadband/Internet/Telephone/Mobile Expenses	Expenditure	Administration
4102	Office Supplies (e.g. Stationary/Printing/Postage)	Expenditure	Administration
4103	Food & Beverages	Expenditure	Administration
4104	Advertising/ Recruitment costs	Expenditure	Administration
4105	Staff training & CPD	Expenditure	Administration
4106	Room supplies (arts & crafts, toys, books, medical, first	Expenditure	Administration
4107	Computer maintenance/support	Expenditure	Administration
4108	Subscription/ Membership fees	Expenditure	Administration
4109	Vehicle tax insurance	Expenditure	Administration

# Income and Expenditure Codes

Account Code	Description	Type	Category
4110	Outsourced Services	Expenditure	Administration
4111	Accounting Software/ Payroll Software Expenses	Expenditure	Administration
4112	Accountancy fees	Expenditure	Administration
4113	Professional Fees (e.g Legal)	Expenditure	Administration
4114	Insurance	Expenditure	Administration
4115	Donations/Sundry/Petty Cash	Expenditure	Administration
4116	Other Administration Expenses	Expenditure	Administration
4117	Storage fees	Expenditure	Administration
4118	Uniform Expenses	Expenditure	Administration
4119	Travel & Subsistence	Expenditure	Administration
4120	Staff/Entertainment costs	Expenditure	Administration
4121	Head Office Cost - Maintenance	Expenditure	Administration
4122	Head Office Cost - Management Fee	Expenditure	Administration
4200	Repairs and Maintenance	Expenditure	Repairs & Maintenance
4201	Cleaning supplies/Materials	Expenditure	Repairs & Maintenance
4202	Light & Heat	Expenditure	Repairs & Maintenance
4203	Rates	Expenditure	Repairs & Maintenance
4204	Water Rates	Expenditure	Repairs & Maintenance
4205	Rent	Expenditure	Repairs & Maintenance
4206	Vehicle running costs	Expenditure	Repairs & Maintenance
4207	Refuse/Sanitation services	Expenditure	Repairs & Maintenance
4208	Building Management fee	Expenditure	Repairs & Maintenance
4209	Security, Fire, Safety Checks & Maintenance Contracts	Expenditure	Repairs & Maintenance
4300	Bank interest & charges	Expenditure	Financial
4301	Loan repayments	Expenditure	Financial
4302	Leasing Expenses - Building	Expenditure	Financial
4303	Leasing Expenses -Vehicles	Expenditure	Financial
4304	Leasing Expenses -Equipment	Expenditure	Financial
4305	Payment to Collector General/Revenue	Expenditure	Financial
4306	Capital Equipment	Expenditure	Financial
4307	Bad Debts/write-offs	Expenditure	Financial
4400	Annual Depreciation: Buildings	Expenditure	Depreciation
4401	Annual Depreciation: Fixtures, Fittings and Equipment	Expenditure	Depreciation
4402	Annual Depreciation: Motor Vehicles	Expenditure	Depreciation
4403	Annual Depreciation: ICT	Expenditure	Depreciation
4404	Annual Depreciation: Other	Expenditure	Depreciation
4500	Grant Amortisation	Expenditure	Amortisation

## Balance Sheet Codes

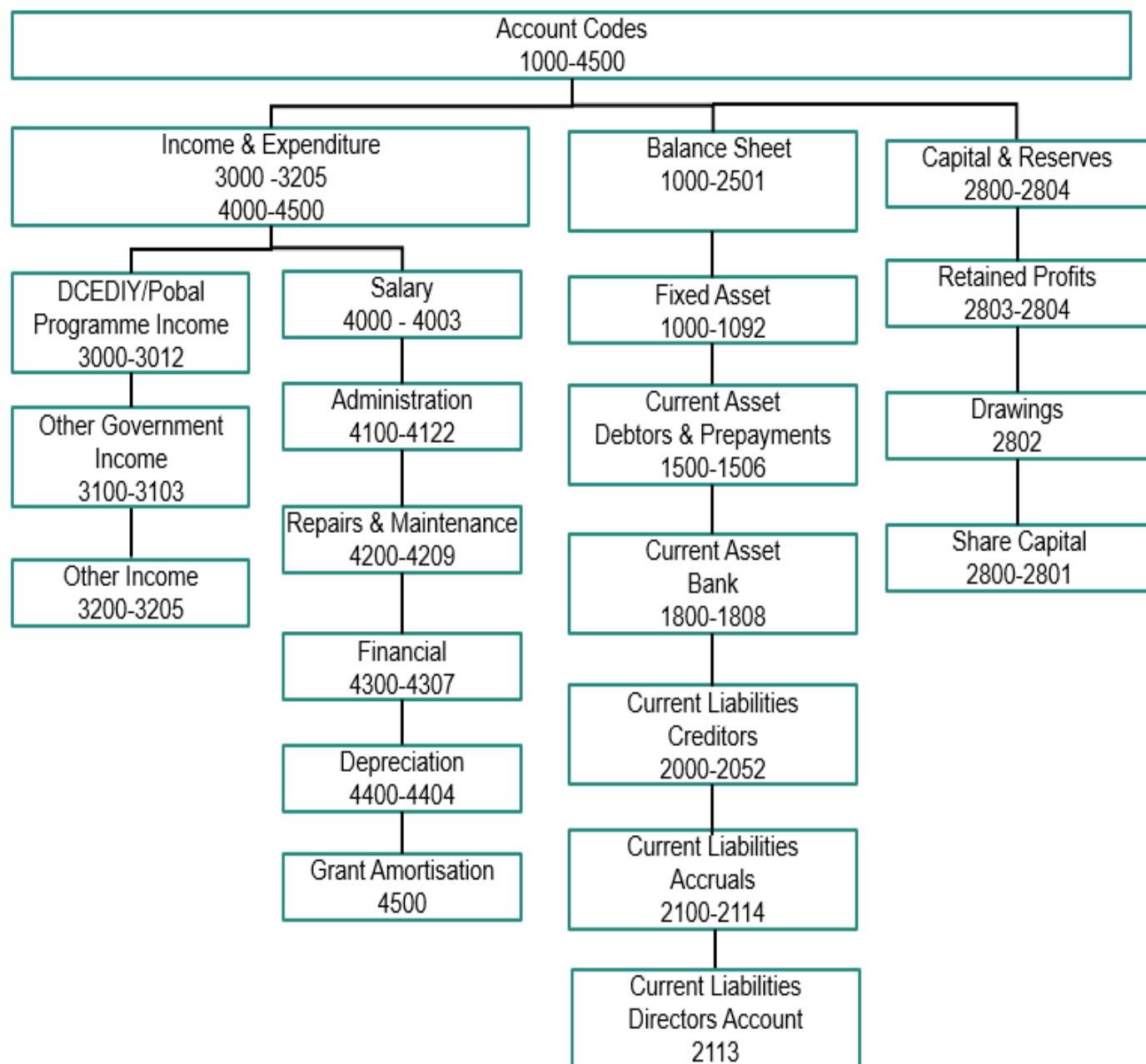
Account Code	Description	Type	Category
1000	Capital: Land and Buildings Cost B/Fwd	Fixed Asset	Fixed Asset
1001	Capital: Land and Buildings Additions	Fixed Asset	Fixed Asset
1002	Capital: Land and Buildings Disposals	Fixed Asset	Fixed Asset
1010	Accumulated Depreciation : Land and Buildings B/Fwd	Fixed Asset	Fixed Asset
1011	Depreciation: Land and Buildings Current Year	Fixed Asset	Fixed Asset
1012	Depreciation: Land and Buildings on Disposal	Fixed Asset	Fixed Asset
1020	Capital: Fixtures, Fittings and Equipment Cost B/Fwd	Fixed Asset	Fixed Asset
1021	Capital: Fixtures, Fittings and Equipment Additions	Fixed Asset	Fixed Asset
1022	Capital: Fixtures, Fittings and Equipment Disposals	Fixed Asset	Fixed Asset
1030	Accumulated Depreciation: Fixtures, Fittings and Equipment B/Fwd	Fixed Asset	Fixed Asset
1031	Depreciation: Fixtures, Fittings and Equipment Current Year	Fixed Asset	Fixed Asset
1032	Depreciation: Fixtures, Fittings and Equipment Disposal	Fixed Asset	Fixed Asset
1040	Capital: Motor Vehicles Cost B/Fwd	Fixed Asset	Fixed Asset
1041	Capital: Motor Vehicles Additions	Fixed Asset	Fixed Asset
1042	Capital: Motor Vehicles Disposals	Fixed Asset	Fixed Asset
1050	Accumulated Depreciation: Motor Vehicles B/Fwd	Fixed Asset	Fixed Asset
1051	Depreciation: Motor Vehicles Current Year	Fixed Asset	Fixed Asset
1052	Depreciation: Motor Vehicles Disposal	Fixed Asset	Fixed Asset
1060	Capital: ICT Cost B/Fwd	Fixed Asset	Fixed Asset
1061	Capital: ICT Additions	Fixed Asset	Fixed Asset
1062	Capital: ICT Disposals	Fixed Asset	Fixed Asset
1070	Accumulated Depreciation: ICT Cost B/Fwd	Fixed Asset	Fixed Asset
1071	Depreciation: ICT Current Year	Fixed Asset	Fixed Asset
1072	Depreciation: ICT Disposal	Fixed Asset	Fixed Asset
1080	Capital: Other Cost B/Fwd	Fixed Asset	Fixed Asset
1081	Capital: Other Additions	Fixed Asset	Fixed Asset
1082	Capital: Other Disposals	Fixed Asset	Fixed Asset
1090	Accumulated Depreciation Other Cost B/Fwd	Fixed Asset	Fixed Asset
1091	Accumulated Depreciation Other Current Year	Fixed Asset	Fixed Asset
1092	Accumulated Depreciation Other Disposals	Fixed Asset	Fixed Asset
1501	Debtors	Current Asset	Debtors & Prepayments
1502	Stock	Current Asset	Debtors & Prepayments
1503	Prepayments	Current Asset	Debtors & Prepayments
1504	Grants Due	Current Asset	Debtors & Prepayments
1505	Provision of Bad Debts	Current Asset	Debtors & Prepayments
1506	Parents Deposits	Current Asset	Debtors & Prepayments



## Balance Sheet Codes

Account Code	Description	Type	Category
1800	Bank Current Account 1	Current Asset	Bank
1801	Bank Current Account 2	Current Asset	Bank
1802	Bank Current Account 3	Current Asset	Bank
1803	Bank Current Account 4	Current Asset	Bank
1804	Bank Current Account 5	Current Asset	Bank
1805	Bank Current Account 6	Current Asset	Bank
1806	Deposit Account	Current Asset	Bank
1807	Credit Card Account	Current Asset	Bank
1808	Petty Cash Account	Current Asset	Bank
2000	Creditors Control Account	Current Liability	Creditors
2050	Corporation Tax	Current Liability	Creditors
2051	Income Tax	Current Liability	Creditors
2052	Recharges	Current Liability	Creditors
2100	Grants Received in Advance	Current Liability	Accruals
2101	Grants Unspent	Current Liability	Accruals
2102	Capital Grants Unspent	Current Liability	Accruals
2103	Net Wages Control Account	Current Liability	Accruals
2104	Pension Control Account	Current Liability	Accruals
2105	ASC Control Account	Current Liability	Accruals
2106	PRSA Control Account	Current Liability	Accruals
2107	PAYE/PRSI/USC/LPT Control Account	Current Liability	Accruals
2108	Bank Loans	Current Liability	Accruals
2109	Other Loan	Current Liability	Accruals
2110	Leasing - Building	Current Liability	Accruals
2111	Leasing - Vehicles	Current Liability	Accruals
2112	Leasing - Equipment	Current Liability	Accruals
2113	Directors Current Account	Current Liability	Accruals
2114	Accruals	Current Liability	Accruals
2500	Long Term Loan	Long Term Liabilities	Long Term Liabilities
2501	Deferred Grants	Long Term Liabilities	Long Term Liabilities
2800	Share Capital	Capital & Reserves	Retained Profit
2801	Share Premium	Capital & Reserves	Retained Profit
2802	Drawings	Capital & Reserves	Drawings
2803	Surplus/Deficit Brought Forward	Capital & Reserves	Share Capital
2804	Retained Surplus/Deficit	Capital & Reserves	Share Capital

# Account Codes



**An Roinn Leanaí, Comhionannais,  
Míchumais, Lánpháirtíochta agus Óige**  
Department of Children, Equality,  
Disability, Integration and Youth