

Accounting for Grants Received in Advance

(Document last updated August 2024)

1. Introduction

The Department of Education provides grants which are received in the current academic year but relate to the next academic year.

2. Accounting Treatments

The table below shows a detailed listing of grants received in advance, the school sectors to which the grant relates and the relevant balance sheet code.

Grant	Received in	Covering the period	Element received in advance	Primary Schools	C&CVSS	Balance Sheet Code	Grant Income Code
						Journal Cr	Journal Dr
Free Book Scheme Grant	April	Next Academic Year	100%	✓	✓ ✓	2151	3151
Free Book Scheme Administration Grant	June	Next Academic Year	100%	✓	✓ ✓	2151	3152
Book Grant for Senior Cycle	June	Next Academic Year	100%		✓ ✓	2151	3150
Non-Pay Grant	July	Jul/Aug/Sept	1/3		✓	2150	3010
Non-Teaching Pay Grant	July	Jul/Aug/Sept	1/3		✓	2150	3030
SSSF Grant	June	Jul/Aug/Sept/Oct	50%		✓	2150	3050
DEIS Grant*	June	Next Academic Year	100%	✓	✓ ✓	2152	3020

**Only qualifying schools will be in receipt of this grant.*

*DEIS Grant – the timing of this grant may vary. If it is received between April and August in the current year, then it is for the academic year.