

## Book Grant (Senior Cycle Only)

(Document last updated August 2024)

### 1. Introduction

The Department of Education continues to provide the book grant for senior cycle pupils in Community & Comprehensive Schools and Voluntary Secondary Schools. (The free schoolbook grant has been introduced for pupils in junior cycle - [see Accounting Treatment 22](#)). The grant is to be used to support “needy families” in the purchase of schoolbooks where no book rental scheme exists or towards the cost of operating a rental scheme where one exists. The grant allocation is based on the current year enrolment confirmed by the school in October.

**The rate per capita funding is as follows:**

- Allocation to DEIS Schools           €39
- Allocation to non-DEIS schools   €24

### 2. Accounting Treatment

The grant is paid in June each year and is paid in advance of the next academic year. The income and any related expenditure incurred up to 31/08/XX should be deferred to the next academic year as shown in the examples below.

The nominal codes to be used to account for the grant received, the expenditure of the grant and any unspent balance are set out below.

#### Year 1: Grant received in advance of next academic year

Action	DR/CR	Nominal Code	Description
Book Grant Received	DR	1800	Current Account 1 <a href="#">Current Asset</a>
	CR	2151	Book Grant Received in Advance <a href="#">Current Liability</a>

Action	DR/CR	Nominal Code	Description
Expenditure for Books that will not be used until next school year	DR	1720	Prepayments <a href="#">Current Asset</a>
	CR	1800	Current Account 1 <a href="#">Current Asset</a>

**Year 2: Next School Year**

Action	DR/CR	Nominal Code	Description
Transfer from Book Grant Received in Advance to Book Grant Unspent	DR	2151	Book Grant Received in Advance <a href="#">Current Liability</a>
	CR	2160	Book Grant Unspent <a href="#">Current Liability</a>

Action	DR/CR	Nominal Code	Description
Reversal of Prepayment	DR	4730	Book Grant Expense <a href="#">Expense</a>
	CR	1720	Prepayments <a href="#">Current Asset</a>

Action	DR/CR	Nominal Code	Description
Journal to recognise book grant income in line with recorded expenditure	DR	2160	Book Grant Unspent <a href="#">Current Liability</a>
	CR	3150	Book Grant Income <a href="#">Income</a>

**Throughout the school year, any additional DE Book Grant expense incurred relating to that year will be treated in the following manner:**

Action	DR/CR	Nominal Code	Description
Purchase of schoolbooks during school year	DR	4730	Book Grant Expense <a href="#">Expense</a>
	CR	1800	Current Account 1 <a href="#">Current Asset</a>

Action	DR/CR	Nominal Code	Description
Matching purchase of schoolbooks during school year with income	DR	2160	Book Grant Unspent <a href="#">Current Liability</a>