Accounting for Free Schoolbooks Scheme Grant, Administration Support Grant and Science Implementation Grant School Year 2025/2026

1. Introduction

Both the post-primary schoolbooks scheme grants and the science implementation grant were grants received in advance during the 2024/2025 school year.

The schoolbooks scheme grants were given in order to purchase and administer books and classroom resources ahead of the new school year. The science implementation grant was given to support the rollout of the revised leaving certificate science subjects in the 2025/2026 school year as part of senior cycle redevelopment.

The grant receipts and associated expenditure were to be recorded to the balance sheet in the 2024/2025 school year.

This guideline covers the accounting treatment of the following grants for the 2025/2026 school year:

- The free schoolbooks grant (see section 2.1)
- The administration support grant (see section 2.2)
- Deposits collected for the free schoolbook scheme (see section 2.3)
- The science implementation grant (see section 2.4).

These transactions must be moved to the appropriate nominal codes in the 2025/2026 school year.

Note: Where the administration support grant is being paid to individuals it is recommended that a timesheet is completed, approved by the Principal and the payment must be processed through the school's payroll.

2. Recording the grant receipts and expenditure in the schools accounting system for the school year 2025/2026

The income and associated expenditure should now be transferred to the appropriate nominal codes in the school's accounting system.

It is advised that departments are set up in the accounts package for the schoolbook scheme grant, the administration support grant and the science implementation grant. These departments should continue to be used.

2.1 Recording of the free schoolbooks grant and expenditure in the year 2025/2026

This grant was received in March 2025 and was paid in advance of the next school year. Any expenditure of this grant before the end of the 2024/2025 school year, was recorded as a prepayment.

Follow the steps below to record the transactions in the 2025/2026 school year.
With this method the balance sheet will not reflect the level of unspent grants, and a manual report should be prepared for each board meeting showing the amount unspent. This would be <3151 Free Schoolbook Grant Income> less <4731 Free Schoolbooks Grant Expense>.

- **Step 1 - Transfer grant receipt from book grant received in advance to free schoolbook grant Income**

Action	DR/CR	Nominal Code	Description
Record journal to transfer balance from Book Grant received in Advance to Free Schoolbook Grant Income	DR	2151	Book Grant Received in Advance Current Liability
	CR	3151	Free Schoolbook Grant Income Income

- **Step 2 - Transfer expenditure incurred up to 31st August 2025 to the income & expenditure statement**

Action	DR/CR	Nominal Code	Description
Record journal to reverse Prepayment	DR	4731	Free Schoolbook Grant Expense Expense
	CR	1720	Prepayment Current Asset

Throughout the school year, any additional free schoolbook grant expense incurred relating to that year will be treated in the following manner:

- Record payment or invoice for purchase of schoolbooks during the school year. The expense code for this is <4731 Free Schoolbooks Grant Expense>

2.1.1 Digital devices

Post-primary schools that use teacher generated content and resources in place of schoolbooks may implement a scheme to provide digital devices on loan to students if they have surplus funding to facilitate this.

The income and associated expenditure should be treated as follows:

- Record payment or invoice for purchase of digital devices during the school year. The expense code for this is <1461 Capital: ICT Additions>
- Record journal:

Action	DR/CR	Nominal Code	Description
Record journal to transfer income spent on digital devices from Free Schoolbook Grant Income to capital contributions	DR	3151	Free Schoolbook Grant Income Income
	CR	3920	DE Fixtures, Fittings & Equipment Grant Income Capital & Reserves

2.2 Recording of the administration support grant and expenditure in the year 2025/2026

The grant was received in April 2025 and was paid in advance of the next school year. Any expenditure of this grant before the end of the 2024/2025 school year, was recorded as a prepayment.

Follow the steps below to record the transactions in the 2025/2026 school year. With this method the accounts will not reflect the level of unspent grants, and a manual report should be prepared for each board meeting showing the amount unspent. This would be <3152 Free Schoolbook Admin Grant> less <4113 Free Schoolbooks Grant Expense>.

- **Step 1 - Transfer grant receipt from book grant received in advance to free schoolbook admin grant income**

Action	DR/CR	Nominal Code	Description
Record journal to transfer balance from Book Grant Received in Advance to Free Schoolbook Admin Grant Income	DR	2151	Book Grant Received in Advance Current Liability
	CR	3152	Free Schoolbook Admin Grant Income

- **Step 2 - Transfer expenditure incurred up to 31st August 2025 to the Income & Expenditure Statement**

1. If the administration support grant was used to pay a staff member:

Action	DR/CR	Nominal Code	Description
Record journal to reverse Prepayment to staff relating to work carried out	DR	4113	Free Schoolbooks Admin Salaries Expense Expense
	CR	1720	Prepayments Current Asset

2. If the administration support grant was used on other related administrative expenses:

Action	DR/CR	Nominal Code	Description
Record journal to reverse Prepayment of other related administrative expenses	DR	4731	Free Schoolbooks Grant Expense Expense
	CR	1720	Prepayments Current Asset

Throughout the school year, any additional free schoolbook administration support grant expense incurred relating to that year will be treated in the following manner:

1. **If the administration support grant was used to pay a staff member:**

   - Record payment to staff related to work carried out for the current year. The expense code for this is <4113 Free Schoolbooks Admin Salaries Expense>

2. **If the administration support grant was used on other related administrative expenses:**

   - Record payment or invoice for other related administrative expenses. The expense code for this is <4731 Free Schoolbooks Grant Expense>

2.3 Recording of Deposits

Schools may request a refundable deposit of up to €50 per student per year/cycle to encourage proper care of books.

Follow the steps below to record the transactions in the 2025/2026 school year.

- **Step 1 – When the deposit is received**

  - Record receipt of deposit as bank or cash receipts. The nominal code for this is <2172 Other Non-Capital Ringfenced Income Unspent>.

- **Step 2(a) – When the deposit is returned in full**

  - Record payment of deposit returned to parents as bank payment. The nominal code for this is <2172 Other Non-Capital Ringfenced Income Unspent>

- **Step 2(b) – When the deposit is partially returned**

  - Record payment of deposit returned to parents as bank payment. The nominal code for this is <2172 Other Non-Capital Ringfenced Income Unspent>
  - Record journal:

Action	DR/CR	Nominal Code	Description
Record journal for portion of deposit retained by School	DR	2172	Other Non-Capital Ringfenced Income Unspent Current Liability
	CR	4731	Free Schoolbook Grant Expense Expense

- **Step 2(c) – When the deposit is not returned**

Action	DR/CR	Nominal Code	Description
Record journal for deposit retained by School	DR	2172	Other Non-Capital Ringfenced Income Unspent Current Liability
	CR	4731	Free Schoolbook Grant Expense Expense

2.4 Recording of the science implementation grant and expenditure in the year 2025/2026

This grant was received in December 2024 and was paid in advance of the next school year. Any expenditure of this grant before the end of the 2024/2025 school year, was recorded as a prepayment.

Follow the steps below to record the transactions in the 2025/2026 school year.

With this method the balance sheet will not reflect the level of unspent grants and a manual report should be prepared for each board meeting showing the amount unspent. This would be <3245 Science Subjects Grants> less <4390 Science Subjects Grants Expense>.

- **Step 1 - Transfer grant receipt from grants received in advance to free science subjects grant income**

Action	DR/CR	Nominal Code	Description
Record journal to transfer balance from Grants Received in Advance to Science Subjects Grants Income	DR	2150	Grants Received in Advance Current Liability
	CR	3245	Science Subjects Grants Income

➢ **Step 2 - Transfer expenditure incurred up to 31st August 2025 to the income & expenditure statement**

Action	DR/CR	Nominal Code	Description
Record journal to reverse Prepayment	DR	4390	Science Subjects Grants Expense Expense
	CR	1720	Prepayment Current Asset

Throughout the school year, any additional science implementation grant expense incurred relating to that year will be treated in the following manner:

- Record payment or invoice for science implementation grant expenses during the school year. The expense code for this is <4390 Science Subjects Grants Expense >

3. Further information

Full details of the free schoolbooks scheme grants are available here.

Full details of the science implementation grant is available here.

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03 September 2025

Bliain Scoile 2025/2026
Deontas don Scéim Cuntasaíochta do Leabhair Scoile Saor in Aisce, Deontas Tacaíochta Riaracháin agus an Deontas um Chur Chun Feidhme na hEolaíochta

1. Réamhrá

Deontais a fuarthas roimh ré le linn na bliana scoile 2024/2025 ab iad deontas na scéime leabhar scoile iar-bhunscoile agus an deontas um chur chun feidhme na heolaíochta araon.

Bronnadh deontais scéim na leabhar scoile chun leabhair agus acmhainní ranga a cheannach agus a riaradh roimh thús na bliana scoile nua. Bronnadh an deontas um chur chun feidhme na heolaíochta chun tacú le cur i bhfeidhm na n-ábhar eolaíochta athbhreithnithe don ardteistiméireacht sa bhliain scoile 2025/2026 mar chuid d'athfhorbairt na sraithe sinsearaí.

Rinneadh taifead go bhfuarthas agus gur caitheadh an deontas sa chlár comhardaithe don scoilbhliain 2024/2025.

Clúdaíonn an treoirlíne seo an chaoi a gcaitear leis na deontais seo a leanas i gcuntasaíocht na scoile 2025/2026:

- An deontas leabhar scoile saor in aisce (féach alt 2.1)
- An deontas tacaíochta riaracháin (féach alt 2.2)
- Éarlaisí bailithe don scéim leabhar scoile saor in aisce (féach alt 2.3)
- An deontas um chur chun feidhme na heolaíochta (féach alt 2.4).

Ní mór na hidirbhearta seo a aistriú chuig na cóid ainmniúla cuí sa scoilbhliain 2025/2026.

Nóta: I gcás go bhfuil an Deontas Tacaíochta Riaracháin le híoc le duine aonair, moltar go ndéanfaí bileog ama a chomhlánú, go ndéanfadh an Príomhoide í a cheadú agus go ndéanfaí an íocaíocht a phróiseáil trí phárolla na scoile.

2. An deontas agus an caiteachas gaolmhar a thaifeadadh i gcóras cuntasaíochta na scoile don scoilbhliain 2025/2026

Ba cheart an t-ioncam agus an caiteachas gaolmhar a aistriú chuig na cóid ainmniúla chuí i gcóras cuntasaíochta na scoile.

Moltar go mbunófaí ranna sa phacáiste cuntas don scéim leabhar scoile, don deontas tacaíochta riaracháin agus don deontas um chur chun feidhme na heolaíochta. Ba chóir na ranna seo a úsáid i gcónaí.

2.1 Taifeadadh ar Dheontas Leabhar Scoile na Sraithe Sóisearaí agus ar an gCaiteachas gaolmhar don bhliain 2025/2026

Fuarthas an deontas seo i Márta 2024 agus íocadh roimh thús na chéad scoilbhliana eile é. Is mar réamhíocaíocht a rinneadh taifeadadh ar aon chaiteachas den deontas seo roimh dheireadh na scoilbhliana 2024/2025.

Lean na céimeanna thíos leis na hidirbhearta sa scoilbhliain 2025/2026 a thaifeadadh. Má úsáidtear an modh seo ní léireoidh na cuntais leibhéal na ndeontas gan chaitheamh agus ba cheart tuairisc de láimh a ullmhú le haghaidh gach cruinniú boird a thaispeánfaidh an méid gan chaitheamh. Mar seo a leanas: <3151 Free Schoolbook Grant Income> lúide <4731 Free Schoolbooks Grant Expense>.

- **Céim 1 - Aistrigh an deontas leabhar a fuarthas roimh ré chuig Ioncam ón deontas leabhar scoile in aisce**

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Taifead sa leabhar cúnta gur aistríodh an t-iarmhéid ón Deontas Leabhar a fuarthas roimh ré chuig Ioncam ón Deontas Leabhar Scoile in Aisce	DR	2151	Deontas Leabhar a fuarthas roimh ré Dliteanas Reatha
	CR	3151	Ioncam ón Deontas Leabhar Scoile in Aisce Ioncam

- **Céim 2 - Caiteachas a tabhaíodh suas go dtí an 31 Lúnasa 2025 a aistriú chuig an Ráiteas Ioncaim agus Caiteachais**

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Déan cealú na réamhíocaíochta a thaifeadadh sa leabhar cúnta	DR	4731	Costas na Leabhar Scoile in Aisce Costas
	CR	1720	Réamhíocaíocht Sócmhainn Reatha

{b>Maidir le haon chostas breise a bhaineann leis an Deontas Leabhar Scoile in Aisce a thabhaítear i rith na bliana áirithe sin, caithfear leis ar an mbealach seo a leanas:

- Déan taifead ar cheannach nó sonrascadh leabhar scoile le linn na scoilbhliana. Is é an cód costais don seo ná <4731 Free Schoolbooks Grant Expense>

2.1.1 Gléasanna digiteacha

Féadfaidh iar-bhunscoileanna a úsáideann ábhar agus acmhainní an mhúinteora in ionad leabhar scoile scéim a chur i bhfeidhm chun gléasanna digiteacha a sholáthar ar iasacht do dhaltaí má tá maoiniú breise acu chun é seo a dhéanamh.

Ba cheart an t-ioncam agus an caiteachas gaolmhar a láimhseáil mar seo a leanas:

- Déan taifead ar cheannach nó sonrascadh leabhar scoile le linn na scoilbhliana. Is é an cód costais don seo ná <1461 Capital: ICT Additions>
- Taifead sa leabhar cúnta:

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Déan taifead sa leabhar cúnta chun ioncam a chaitear ar fheistí digiteacha a aistriú ó Ioncam ón Deontas Leabhar Scoile Saor in Aisce go ranníocaíochtaí caipitil	DR	3151	Ioncam ón Deontas Leabhar Scoile in Aisce Ioncam
	CR	3920	Ioncam Deontais ón RO faoi chomhair Daingneán, Feisteas agus Trealaimh Caipiteal agus Cúlchistí

2.2 An deontas tacaíochta riaracháin agus Caiteachas gaolmhar sa bhliain 2025/2026 a thaifeadadh

Fuarthas an deontas seo in Aibreán 2025 agus íocadh roimh thús na chéad scoilbhliana eile é.
Is mar réamhíocaíocht a rinneadh taifeadadh ar aon chaiteachas den deontas seo roimh dheireadh na scoilbhliana 2024/2025.

Lean na céimeanna thíos leis na hidirbhearta sa scoilbhliain 2025/2026 a thaifeadadh.
Má úsáidtear an modh seo ní léireoidh na cuntais leibhéal na ndeontas gan chaitheamh agus ba cheart tuairisc de láimh a ullmhú le haghaidh gach cruinniú boird a

thaispeánfaidh an méid gan chaitheamh. Mar seo a leanas: <3152 Free Schoolbook Admin Grant> lúide <4113 Free Schoolbooks Grant Expense>.

- **Céim 1 - Aistrigh an deontas leabhar a fuarthas roimh ré chuig Ioncam ón deontas riaracháin um leabhair scoile in aisce**

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Taifead sa leabhar cúnta gur aistríodh an t-iarmhéid ón Deontas Leabhar a fuarthas roimh ré chuig Ioncam ón Deontas Riaracháin um Leabhair Scoile in Aisce	DR	2151	Deontas Leabhar a fuarthas roimh ré Dliteanas Reatha
	CR	3152	Deontas Riaracháin na Scéime Leabhar Scoile in Aisce Ioncam

- **Céim 2 - Caiteachas a tabhaíodh suas go dtí an 31 Lúnasa 2025 a aistriú chuig an Ráiteas Ioncaim agus Caiteachais**

3. I gcás gur úsáideadh an deontas tacaíochta riaracháin le ball foirne a íoc:

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Maidir leis an réamhíocaíocht leis an bhfoireann as obair a rinneadh, déan é a thaifeadadh sa leabhar cúnta	DR	4113	Costais i leith Thuarastail Fhoireann Riaracháin na Scéime Leabhar Scoile in Aisce Costas
	CR	1720	Réamhíocaíochtaí Sócmhainn Reatha

4. I gcás gur úsáideadh an deontas tacaíochta riaracháin le costais riaracháin ghaolmhara eile a íoc:

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Déan cealú na réamhíocaíochta as aon chostas riaracháin ghaolmhara eile a thaifeadadh sa leabhar cúnta	DR	4731	Costas i leith an Deontais Leabhar Scoile in Aisce Costas
	CR	1720	Réamhíocaíochtaí Sócmhainn Reatha

Maidir le haon chostas breise i leith thacaíocht riaracháin na scéime leabhar scoile in aisce a thabhaítear sa bhliain áirithe sin, caithfear leis ar an mbealach seo a leanas:

3. **I gcás gur úsáideadh an deontas tacaíochta riaracháin le ball foirne a íoc:**

    - Déan taifead den íocaíocht seo a bhaineann leis an obair a rinneadh don scoilbhliain reatha. Is é an cód costais don seo ná <4113 Free Schoolbooks Admin Salaries Expense>

4. **I gcás gur úsáideadh an deontas tacaíochta riaracháin le costais riaracháin ghaolmhara eile a íoc:**

    - Déan taifeadh den íocaíocht nó sonrasc seo i leith costais riaracháin ghaolmhara eile. Is é an cód costais don seo ná <4731 Free Schoolbooks Grant Expense>

2.3 Taifeadadh na nÉarlaisí

Féadfaidh scoileanna éarlais inaisíoctha suas le €50 in aghaidh an dalta in aghaidh na bliana/timthrialla a iarraidh chun aire chuí do na leabhair a spreagadh.

Lean na céimeanna thíos leis na hidirbhearta sa scoilbhliain 2025/2026 a thaifeadadh.

- **Céim 1 – A luaithe a fhaightear an éarlais:**

    - Taifead admháil den éarlais mar admhálacha bainc nó airgead tirim. Is é an cód costais don seo ná <2172 Other Non-Capital Ringfenced Income Unspent>.

- **Céim 2.2(a) – Nuair a thugtar an éarlais ar ais ina hiomláine**

    - Taifead íocaíocht an éarlais a tugadh ar ais do thuismitheoirí mar íocaíocht bhainc. Is é an cód costais don seo ná <2172 Other Non-Capital Ringfenced Income Unspent>

- **Céim 2(b) –Nuair a thugtar an éarlais ar ais i bpáirt:**

    - Taifead íocaíocht an éarlais a tugadh ar ais do thuismitheoirí mar íocaíocht bhainc. Is é an cód costais don seo ná <2172 Other Non-Capital Ringfenced Income Unspent>
    - Taifead sa leabhar cúnta:

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Taifead sa leabhar cúnta an chuid den éarlais a choinnigh an Scoil	DR	2172	Ioncam Imfhálaithe Neamhchaipitil Eile Gan Chaitheamh Dliteanas Reatha
	CR	4731	Costas na Leabhar Scoile in Aisce Costas

- **Céim 2(b) – Nuair a thugtar an éarlais ar ais i bpáirt**

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Taifead sa leabhar cúnta an chuid den éarlais a choinnigh an Scoil	DR	2172	Ioncam Imfhálaithe Neamhchaipitil Eile Gan Chaitheamh Dliteanas Reatha
	CR	4731	Costas na Leabhar Scoile in Aisce Costas

2.4 Taifeadadh a dhéanamh den deontas um chur chun feidhme na heolaíochta agus den chaiteachas gaolmhar don bhliain 2025/2026

Fuarthas an deontas seo i Márta 2024 agus íocadh roimh thús na chéad scoilbhliana eile é. Is mar réamhíocaíocht a rinneadh taifeadadh ar aon chaiteachas den deontas seo roimh dheireadh na scoilbhliana 2024/2025.
Lean na céimeanna thíos leis na hidirbhearta sa scoilbhliain 2025/2026 a thaifeadadh.

Má úsáidtear an modh seo ní léireoidh na cuntais leibhéal na ndeontas gan chaitheamh agus ba cheart tuairisc de láimh a ullmhú le haghaidh gach cruinniú boird a thaispeánfaidh an méid gan chaitheamh. Mar seo a leanas: <3245 Science Subjects Grants> lúide <4390 Deontais Ábhair Eolaíochta Costas>.

- **Céim 1 - Aistrigh an deontas leabhar a fuarthas roimh ré chuig ioncam ón deontas leabhar scoile in aisce**

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Taifead sa leabhar cúnta gur aistríodh an t-iarmhéid ón Deontas Leabhar a fuarthas roimh ré chuig Deontais na nÁbhar Eolaíochta Ioncam	DR	2150	Deontais a Fuarthas Roimh Ré Dliteanas Reatha
	CR	3245	Deontais na nÁbhar Eolaíochta Ioncam

- **Céim 2 - Caiteachas a tabhaíodh suas go dtí an 31 Lúnasa 2025 a aistriú chuig an ráiteas ioncaim agus caiteachais**

Gníomh	DR/CR	Cód Ainmniúil	Cur Síos
Déan cealú na Réamhíocaíochta a thaifeadadh sa leabhar cúnta	DR	4390	Costais Deontais na nÁbhar Eolaíochta Costas
	CR	1720	Réamhíocaíocht Sócmhainn Reatha

Maidir le haon chostas breise a bhaineann leis an deontas um chur chun feidhme na heolaíochta a thabhaítear i rith na bliana áirithe sin, caithfear leis ar an mbealach seo a leanas:

- Déan taifead ar an íocaíocht nó sonrasc le haghaidh costais an deontais um chur chun feidhme na heolaíochta i rith na bliana scoile. Is é an cód costais don seo ná <4390 Science Subjects Grants Expense >

3. Tuilleadh eolais

Tá sonraí iomlána faoi scéim na leabhar scoile saor in aisce ar fáil anseo.
Tá sonraí iomlána an deontais cur chun feidhme na heolaíochta ar fáil anseo.

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