

## Accounting for Ringfenced grants unspent

The portion of unspent ringfenced grant balances must be accounted for at the end of the year using the relevant balance sheet code(s) (2160-2185) in the chart of accounts.

The table below shows the ring-fenced grants, the school sectors which receives that grant and the relevant balance sheet code to which the unspent portion of the grant should be posted to at the year end. It also identifies the corresponding grant income code to which the journal debit should be posted too.

Grant	Primary Schools	Community & Comprehensive Schools	Voluntary Secondary Schools	Balance Sheet Code Journal Cr	Grant Income Code Journal Dr
Book Grant	✓	✓	✓	2160	3150
School Library Books Capital Grant	✓	✓	✓	2161	3155
ICT Grant	✓	✓	✓	2165	3921 (Capital)
				2165	3230 (Non-capital)
Grant to address the digital divide	✓	✓	✓	2179	3921 (Capital)
				2179	3230 (Non-capital)
Minor Works Grant The journal for the unspent minor works grant will be posted to code 2166 Minor Works Grant unspent and the corresponding Debit will be to the grant income code used to record the grant which maybe one of the codes listed across.	✓			2166	3900 (Capital Building Income)
				2166	3920 (Fixtures, Fittings & Equipment Grant Income)
				2166	3921 (ICT Grant Capital)
				2166	3275 (Non-Capital)
JCSP Grant		✓	✓	2167	3190
Non-Teacher Pay Grant		✓		2168	3030
Covid Minor Works Grant	✓	✓	✓	2169	3905 (Capital)
				2169	3277 (Non-capital)
Supervision & Substitution Grant		✓	✓	2170	3240
All Capital Grants*	✓	✓	✓	2171	3900/3920
School Meals Grant*	✓	✓	✓	2171	3296
School Excellence Fund*	✓	✓	✓	2180	3260
Covid Aide Grant	✓	✓	✓	2181	3280
Covid Capitation for PPE Grant	✓	✓	✓	2182	3281

Covid Enhanced Supervision Grant	✓	✓	✓	2183	3282
Covid Capitation for Additional Cleaning Grant	✓	✓	✓	2184	3283
Replacement Caretaker hours*	✓	✓	✓	2185	3284
Replacement Secretary hours*	✓	✓	✓	2185	3285
Replacement Cleaner hours*	✓	✓	✓	2185	3286
Replacement Bus Escort hours*	✓	✓	✓	2185	3287

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