

Free Primary Schoolbooks Administration Support Grant

(Document last updated June 2023)

1. Introduction

In 2023 the Department of Education provided the Free Primary Schoolbooks Administration Support Grant to Primary and Special Schools. This grant can be used to employ an individual to carry out administrative work on the scheme. The daily rate €155.14 which includes holiday pay. The Department will provide an additional 11.05% to cover the employer PRSI cost.

2. Accounting Treatment

The grant is paid in June 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
Free Primary Schoolbooks Administration Support Grant Received	DR	1800	Current Account 1 Current Asset
	CR	2151	Book Grant Received in Advance Current Liability

Action	DR/CR	Nominal Code	Description
Payment to Staff relating to work carried out in advance of next school year	DR	1720	Prepayments Current Asset
	CR	1800	Current Account 1 Current Asset

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 Current Liability
	CR	2160	Book Grant Unspent Current Liability

Action	DR/CR	Nominal Code	Description
Reversal of Prepayment	DR	4113	Free Primary Schoolbook Admin Salaries Expense Expense
	CR	1720	Prepayments Current Asset

Action	DR/CR	Nominal Code	Description
Journal to recognise Free Primary Schoolbook Administration Support grant income in line with recorded expenditure	DR	2160	Book Grant Unspent Current Liability
	CR	3152	Free Primary Schoolbook Admin Support Grant Income

Throughout the school year, any additional Free Primary Schoolbooks Administration Support expense incurred relating to that year will be treated in the following manner:

Action	DR/CR	Nominal Code	Description
Payment to Staff relating to work carried out for the current year	DR	4113	Free Primary Schoolbook Admin Salaries Expense Expense
	CR	1800	Current Account 1 Current Asset

Action	DR/CR	Nominal Code	Description
Matching payments to staff for work related to the current year with income	DR	2160	Book Grant Unspent Current Liability
	CR	3152	Free Primary Schoolbook Admin Support Grant Income