

# **Training Video for Clerical Officer Community & Comprehensive Schools**

**Department of Education (DE) Grant  
Income including Ringfenced Grants**



# FSSU

Financial Support  
Services Unit

About

POST-PRIMARY

Search

Home



Topics



Guidelines



School Manage

FSSU > Post-Primary > Topics > Grants



## C&C Schools-List of Grants

> [School Grants 2025/2026 Guideline](#)

> [School Grants 2024/2025 Guideline](#)

> [School Grants 2023/2024 Guideline](#)



**2024/2025 Grants payable to Community & Comprehensive Schools**

The timelines of payments indicated below are subject to change.

 **Non-Pay Grant**

 **Non-Teaching Pay Grant**

## Topics to be covered:

- Types of Department of Education Grants & COA codes
- Definition of Ring fenced grant
- Examples of Ringfenced grants, accounting treatments and when received in advance
- Calculation of unspent Grants at 31<sup>st</sup> August
- Reporting requirements for DE Grant

## DE Grants and their COA code

Grant Name	Nominal code
Non-Pay Grant	3010
DEIS Grant	3020
Non-Teaching Pay Grant	3030
School Support Services Grant	3050

<https://www.fssu.ie/post-primary/guidelines/grants/>

## DE Grants and their COA code

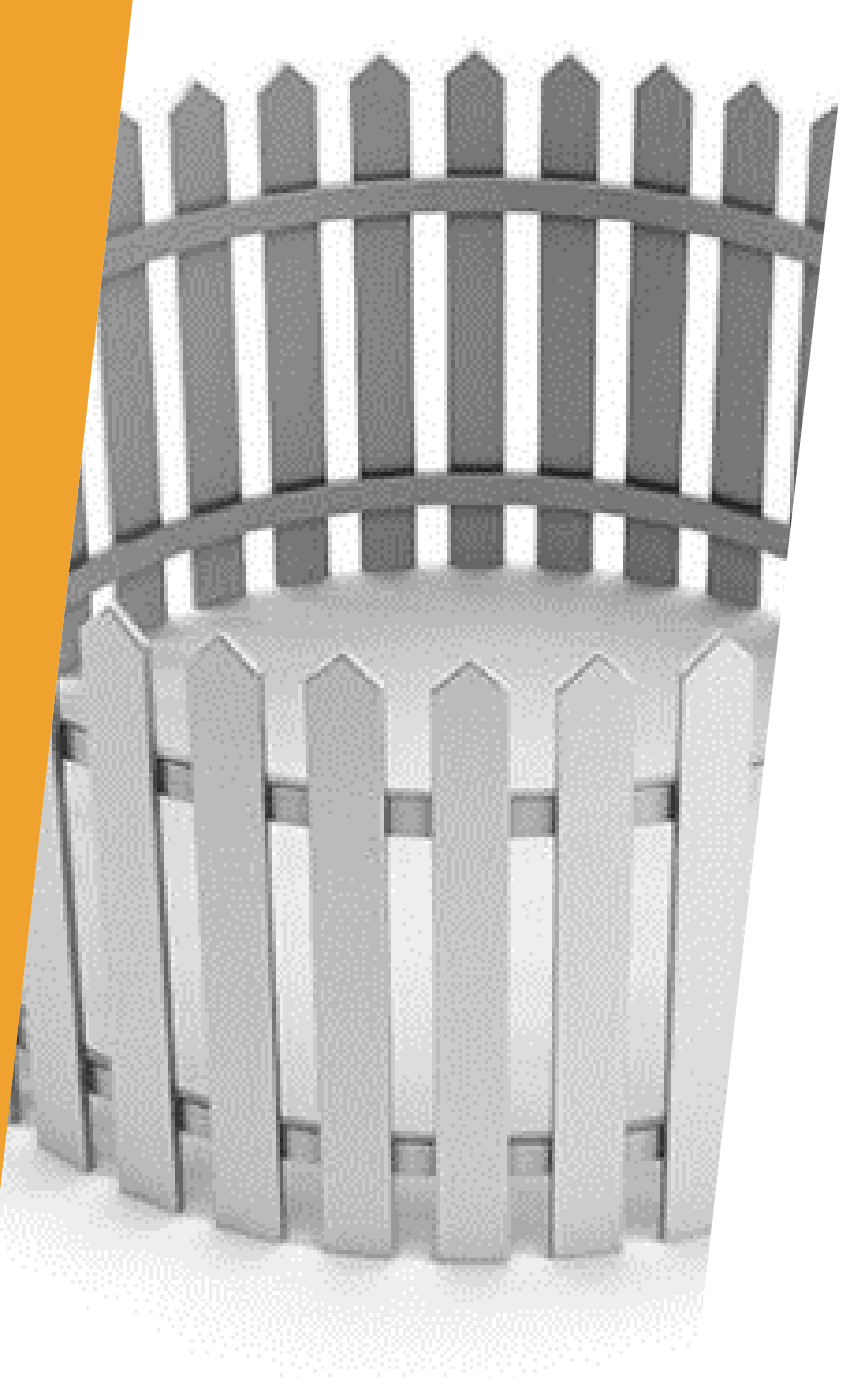
Grant Name	Nominal code
Free schoolbook Grant	3151
Administration Support Grant	3152
JCSP Junior Cert School Programme	3190
Transition Year (TY) Grant	3200
Leaving Cert Applied	3210
Physics & Chemistry Grant	3245

<https://www.fssu.ie/post-primary/guidelines/grants/>

## DE Grants and their COA code


Grant Name	Nominal code
Supervision & Substitution Grant	3240
Special Needs Grant for students with Mild/Moderate Learning Difficulties	3010
Traveller Pupil Grant	3220

<https://www.fssu.ie/post-primary/guidelines/grants>

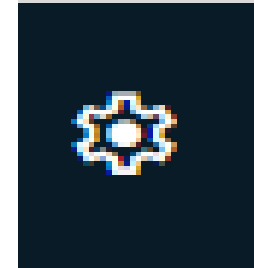


- A grant is “ring-fenced” if it is
- given to a school for a specific purpose and
- the school is required to spend that grant for that purpose
- The grant income is to be recorded appropriately in the school’s accounts.

# Examples of Ringfenced Grants

- 
- Non-teaching pay budget
  - Free schoolbook Grant
  - JCSP Grant
  - Supervision and Substitution grant
  - State Exam Income
  - ICT Capital & Non-Capital grants
  - Building and refurbishment grants

# Settings



## General Setup

Business Details

Users

Manage Currency

Manage Time Recording

## Accounts

Setup

Accounting Periods

Departments

Overview

Customers

Purchases

Banking

General Ledger

CRM

Reports

## Departments

Departments

Sub Departments

☒ Use Departments

TITLE	SHORT	LONG
	DEP	Department

	CODE	DESCRIPTION	DEFAULT	ENABLE EDIT
DEPARTMENT 13	FSBS	Free schoolbooks	<input type="radio"/>	<input type="checkbox"/>
DEPARTMENT 14			<input type="radio"/>	

Add

Cancel

Save

# Accounting for Ring Fenced Grants



Use a Department code

Grant Name	Received in Advance	Income Code	Expense code	Balance Sheet Code
DEIS (Home School Liaison Grant) (DEIS schools only)	2152	3020	Various school costs 10% of grant should go towards home school liaison officer	2171
Supervision & Substitution (S&S)		3240	4150	2170

# Accounting for Ringfenced Grants

## School Year 2024/2025

1. Junior Cycle Schoolbooks Scheme Grant
2. Administration Support Grant

## School Year 2025/2026

1. Free Schoolbooks Grant
2. Administration Support Grant



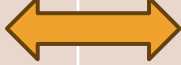

Grant Name	Balance sheet Grant in advance code	Income Code	Expense Code	Balance Sheet Code
Free Schoolbook Scheme Grant	2151	3151	4731	2160
Administration Support Grant	2151	3152	4113	2160

# Accounting for Ring Fenced Grants

## Qualifying Schools

Grant Name	Income code	Expense Code	Balance sheet Code	Details
State Exam Income	3255	4155	1730	SEC reimburses the school for the cost incurred by in running the state exams Rates of pay for state exam personnel is determined by the SEC.
Bus Escort Grant	3294	4196	2171	The Bus Escort Scheme is operated by the School Transport Section of the Department of Education.
School Meals Grant	3296	4912	2171	Schools Meals Grant administered by DSP. Further information from Email: <a href="mailto:School.meals@welfare.ie">School.meals@welfare.ie</a>

# Accounting for Ringfenced Grants

Grant Name	Balance sheet Grant in advance code	Income Code	Expense Code	Balance Sheet Code	Details
Junior Cert School Programme Grant (JCSP)	- 	3190	Various	2167	Tuition Grant for the Junior Certificate Schools Programme
Science Implementation Grant	2150 	3245	4390	2171	Support Revised Leaving certificate Science Subjects
Attendance Campaign support grant		3290	4635/4770	2171	Promoting and supporting school attendance
School Library books grant		3155	4641	2161	Improving existing library resources - books, audio books and other media.

# Accounting for Ringfenced Grants continued

## Qualifying Schools

Grant Name	Income Code	Expense Code	Balance Sheet Code	Details
Special Education Equipment Grant	3140	4919	2171	Specific items of furniture/equipment for specific pupil diagnosed with physical or communicative disabilities
Temporary accommodation grant	3276	5551	2171	Installation & rent of modular accommodation where there is insufficient capacity within existing accommodation
Summer Programme	3293	4909	2171	Pupils with complex special educational needs have access to a school-based programme.

# Accounting for Ringfenced Grants continued

## Qualifying Schools

Grant Name	Income Code	Expense Code	Balance Sheet Code	Details
Secure Mobile Phone Storage Solutions	3920	1421	2173	Implementation of restrictions on use of/ access to personal mobile phones by students during the school day.
School Excellence Fund	3260	4815	2180	Supports projects in schools to improve education outcomes in Literacy, STEM and student wellbeing
Other state funding	3299	4929	2171	e.g. Local Authorities, HSE, Tulsa, SEAI etc

# Ringfenced Capital Grants

Capital grants must be applied for by the Board of Management.



RCT  
Compliance

Funding may be sought from the department under the following categories;

Grant	Detail
Major Projects	Building construction, extension or refurbishment.
Additional Accommodation scheme	>3 year -rental <3 year -prefabricated classroom or construct permanent classroom
Emergency works Grant	Urgent requirement
Remediation Programmes	Asbestos remediation & Mould Management remediation programme.
Summer Works Projects	Small scale building works
Loose Furniture Grant	As part of larger project.
ICT Grant	Computer devices, visualisers, laptop

# Accounting for Ring Fenced Grants - Capital Grants

Buildings



Set up a  
Department

Building  
Grant

Code 3900  
DE Capital  
Building Grant  
Income

Record Unspent balance on  
2173 Other Capital  
Ringfenced Grants Unspent

Expenditure  
code

Code 3940  
DE Capital  
Building Grant  
expense

Code 1401  
Capital  
Additions to  
Land &  
Buildings \*\*

*\*\*only if Land & Buildings are owed by BOM this  
applies in a small minority of schools*

# Accounting for Ring Fenced Grants - Capital Grants

Fixtures,  
Fittings &  
Equipment

FF&E Grant

Expenditure

Code 3920  
DE Fixtures,  
Fittings &  
Equipment  
Grant Income

Code 1421  
Capital  
Fixtures,  
Fittings &  
Equipment  
Additions

Record Unspent balance on  
2173 Other Capital  
Ringfenced Grants Unspent



# Accounting for Ring Fenced Grants - Capital Grants - ICT

ICT Capital Grant  
Income code 3921



ICT Capital  
Expenditure Code  
1461 ICT Additions

Unspent ICT grant balance posted to  
code: 2165

ICT Grant Non  
Capital  
Income Code 3230

ICT Grant Non  
Capital  
Expenditure Code  
4410

## Unspent ICT grant balance posted to code: 2165



# Grants paid in advance

Grant	Month received	For the period	Element received in advance	Grant income Code for Journal Dr Code	Balance Sheet Code for Journal CR Code
Free Schoolbook Grant	Mar/May	Following school year	100%	3151	2151
DEIS	June	Following school year	100%	3020	2152
Non-Pay Grant	July	Jul/Aug/Sept	1/3	3010	2150
Non Teaching Pay Grant	July	Jul/Aug/Sept	1/3	3030	2150
SSSF Grant	June	Jul/Aug/Sept/Oct	50%	3050	2150

# Unspent Grants Calculator Worksheet

Available to download from the FSSU website.

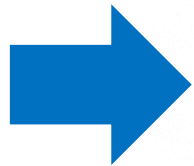
## WORKSHEET: CALCULATION UNSPENT GRANTS

GRANT	Balance Unspent B/fwd		Current Year Grant Income			Current Year Expenditure		Current Year Surplus/Def	Total Grant Unspent	
	NOMINAL CODE	ENTER € AMOUNT	NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT	€	NOMINAL CODE	€ AMOUNT
Book Grant Senior Cycle Income	2160		3150		Book Grant Expenses	4730		0	2160	0
Free School Book Scheme Grant	2160		3151		Free Schoolbook Grant Expense	4731		0	2160	0
Free School book Scheme Adminstrion Grant	2160		3152		Free Schoolbook Admin Salaries Expense	4113		0	2160	0
Book Rental Scheme Income	2160		3330		Book rental scheme expense	4740		0	2160	0
School Library Books Capital Grant	2160		3155		School Library Books Capital Grant Expense	4641		0	2160	0
Supervision & Substitution Grant	2170		3240		Supervision & Substitution Expense	4150		0	2170	0
JCSP Grant	2167		3190		Related JCSP expenses	Various		0	2167	0
Home School Liaison Grant (Part of Deis Grant)	2171		3020		Home School Liaison Expense	4810		0	2171	0
Bus Escort Grant	2171		3294		Bus Escort Salary Expense	4196		0	2171	0
Science Implementation Grant	2171		3245		Science Subjects Expense	4390		0	2171	0

# Reporting of DE Grants

## Requirements for or all DE Grants

- maintain detailed records of spending
- all expenditure must be vouched
- proof that expenditure was on materials allowed under the scheme.
- all relevant records to be retained for a period of seven years.



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Thank you for taking the time to view this video.

If you have any specific requests in regard to topics you would like to see covered please do not hesitate to contact us.