

Free Schoolbook Grant

(Document last updated August 2025)

1. Introduction

In 2023, the Department of Education introduced the Free Schoolbooks Grant for primary schools. This initiative was extended in 2024 to include junior cycle students in post-primary schools. At that time, the Department continued to provide support to senior cycle students through the Book Grant outlined in Circular 13/2014. In 2025, the Free Schoolbooks Grant was further expanded to include senior cycle students in post-primary schools, replacing the previously available 'Book Grant for Needy Pupils,' which was subsequently discontinued.

The Free Schoolbook grant allows schools to provide free schoolbooks to pupils, including workbooks and copybooks and where funding allows some related classroom resources also. The per capita rates are as follows:

- €80 Primary Schools (paid May 2025)
- €309 Post Primary Schools – Junior Cycle (paid March 2025)
- €142 Post Primary Schools – Transition Year (paid March 2025)
- 295 Post Primary Schools – Senior Cycle (paid March 2025)

based on validated September 2024 enrolment numbers.

2. Accounting Treatment

The grant is paid in advance of the next academic year. The income and any related expenditure incurred up to 31st of August 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 Schoolbooks Grant Received	DR	1800	Current Account 1 Current Asset
	CR	2151	Book Grant Received in Advance Current Liability

Expense incurred in advance of next academic year.

Action	DR/CR	Nominal Code	Description
Expenditure for Books that will not be used until next school year	DR	1720	Prepayments Current Asset
	Cr	1800*	Current Account 1 Current Asset
<i>If using the supplier module, post the invoice/portion of invoice to 1720</i>			

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	4731	Free Schoolbooks Grant Expense Expense
	CR	1720	Prepayments Current Asset

Action	DR/CR	Nominal Code	Description
Journal to recognise Free schoolbook grant income in line with recorded expenditure	DR	2160	Book Grant Unspent Current Liability
	CR	3151	Free Schoolbooks Grant Income Income

Throughout the school year, any additional Free Schoolbook 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	4731	Free Schoolbooks Grant Expense Expense
	CR	1800	Current Account 1 Current Asset

Action	DR/CR	Nominal Code	Description
Matching purchase of schoolbooks during school year with income	DR	2160	Book Grant Unspent Current Liability
	CR	3151	Free Schoolbooks Grant Income Income

3. Accounting for the unspent grant balance

The grant is a ring-fenced grant and the balance unspent at the year-end must be reconciled and accounted for in nominal code 2160 Book Grant Unspent.