

### Accounting for Grants Received in Advance

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#### 1. Introduction

The Department of Education provides grants which are received in the current academic year but relate to the next academic year.

#### 2. Accounting Treatments

The table below shows a detailed listing of grants received in advance in the school year 24/25 for the following school year 25/26. It also shows the school sectors to which the grant relates and the relevant balance sheet code.

| Grant                                 | Received in | Covering the period | Element received in advance | School Sector   |     |     | Balance Sheet Code | Grant Income Code |
|---------------------------------------|-------------|---------------------|-----------------------------|-----------------|-----|-----|--------------------|-------------------|
|                                       |             |                     |                             | Primary Schools | C&C | VSS | Journal Cr         | Journal Dr        |
| Science Implementation Grant          | Dec         | Next Academic Year  | 100%                        |                 | ✓   | ✓   | 2150               | 3245              |
| Free Schoolbook Scheme Grant          | April       | Next Academic Year  | 100%                        | ✓               | ✓   | ✓   | 2151               | 3151              |
| Free Book Scheme Administration Grant | June        | Next Academic Year  | 100%                        | ✓               | ✓   | ✓   | 2151               | 3152              |
| SSSF Grant                            | June        | Jul/Aug/Sept/Oct    | 50%                         |                 | ✓   |     | 2150               | 3050              |
| DEIS Grant*                           | June        | Next Academic Year  | 100%                        | ✓               | ✓   | ✓   | 2152               | 3020              |
| Non-Pay Grant                         | July        | Jul/Aug/Sept        | 1/3                         |                 | ✓   |     | 2150               | 3010              |
| Non-Teaching Pay Grant                | July        | Jul/Aug/Sept        | 1/3                         |                 | ✓   |     | 2150               | 3030              |

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

*Timing of when the schools receive grants may vary.*