

Accounting for Grants Received in Advance

(Document last updated August 2026)

1. Introduction

The Department of Education and Youth 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 25/26 for the following school year 26/27. 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
Free Schoolbook Scheme Grant	April	Next Academic Year	100%	✓	✓	✓	2151	3151
Free Book Scheme Administration Grant	May	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
Bus Escort Grant	Before 31 August**	Next Academic Year	See Accounting treatment no.18	✓	✓	✓	2150	3294

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

**Timing of the bus escort grant may vary, it can be paid before or after the year end

Timing of when the schools receive grants may vary.