

Accounting for Ringfenced Grants Unspent

(Document last updated August 2026)

1. Introduction

The Department of Education and Youth provides a range of grants which have specific uses, and these grants are regarded as ringfenced grants. If a portion of the grant remains unspent at the end of the accounting year it must be recorded as an unspent grant in the balance sheet, to be carried forward to the next year as income if spent in that year.

2. Accounting Treatments

The table below shows a listing of ring-fenced grants, the school sectors which receives that grant and the relevant balance sheet code to which the unspent portion of the grant should be posted to at the year end. It also identifies the corresponding grant income code to which the journal debit should be posted too if spent in the next year.

Grant	Primary Schools/ Special Schools	Community & Comprehensive Schools	Voluntary Secondary Schools	Balance Sheet Code	Grant Income Code
				Journal Cr	Journal Dr
Free Schoolbook Grant	✓	✓	✓	2160	3151
Free Schoolbook Administration Grant	✓	✓	✓	2160	3152
School Library Books Capital Grant	✓	✓	✓	2161	3155
ICT Grant	✓	✓	✓	2165	3921 (Capital)
				2165	3230 (Non-capital)
Grant to address the digital divide	✓	✓	✓	2179	3921 (Capital)
				2179	3230 (Non-capital)

Grant	Primary Schools/ Special Schools	Community & Comprehensive Schools	Voluntary Secondary Schools	Balance Sheet Code	Grant Income Code
				Journal Cr	Journal Dr
Minor Works Grant The journal for the unspent minor works grant will be posted to code 2166 Minor Works Grant unspent and the corresponding Debit will be to the grant income code used to record the grant which maybe one of the codes listed across.	✓			2166	3900 (Capital Building Income)
				2166	3920 (Fixtures, Fittings & Equipment Grant Income)
				2166	3921 (ICT Grant Capital)
				2166	3275 (Non-Capital)
JCSP Grant **	✓	✓	✓	2167	3190
Non-Teacher Pay Grant		✓		2168	3030
Covid Minor Works Grant	✓	✓	✓	2169	3905 (Capital)
				2169	3277 (Non-capital)
Supervision & Substitution Grant		✓	✓	2170	3240
All Capital Grants*	✓	✓	✓	2171	3900/3920
School Meals Grant*	✓	✓	✓	2171	3296
Special Education Equipment*	✓	✓	✓	2171	3140
Standardised Testing Grant	✓			2171	3292
Temporary Accommodation Grant*	✓	✓	✓	2171	3276
Home School Liaison Grant	✓	✓	✓	2171	3020 (DEIS Grant)
Other State Funding	✓	✓	✓	2171	3299
Summer Provision Grant*	✓	✓	✓	2171	3293

Grant	Primary Schools/ Special Schools	Community & Comprehensive Schools	Voluntary Secondary Schools	Balance Sheet Code	Grant Income Code
				Journal Cr	Journal Dr
Attendance Campaign Support Grant	✓	✓	✓	2171	3290
School Excellence Fund*	✓	✓	✓	2180	3260

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

*** Does not apply to primary schools*