Schoolbooks Scheme Grant

(Document last updated August 2026)

1. Introduction

The Schoolbooks Scheme grant allows schools to provide schoolbooks to pupils, including workbooks and copybooks and where funding allows some related classroom resources also. The grant is paid to schools at a per capita rate. It is based on the enrolment numbers submitted by the school for 30th of September in the previous school year.

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
Schoolbooks Scheme 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
	If using the supplier module, post the invoice/portion of invoice to 1720		

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 schoolbooks scheme 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 Schoolbooks Scheme 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.