Schoolbooks Administration Support Grant

(Document last updated August 2026)

1. **Introduction**

The Administration Support grant can be used to employ a person/s to work for a specified number of days to carry out administrative work on the schoolbooks scheme. The Department will provide funding at a daily rate, inclusive of holiday pay and employer PRSI costs.

Where a school does not require this grant for the payment of a person/s they may use it for other administrative purposes related to the scheme.

2. **Accounting Treatment**

The grant is paid in June and is paid in advance for the next academic year. The income and any related expenditure incurred up to 31/08/XX 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 Administration Support Grant Received	DR	1800	Current Account 1 Current Asset
	CR	2151	Book Grant Received in Advance Current Liability

Action	DR/CR	Nominal Code	Description
Payment to staff relating to work carried out in advance of next school year or other related administrative expenses	DR	1720	Prepayments Current Asset
	CR	1800	Current Account 1 Current Asset

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 to staff relating to work carried out	DR	4113	Free Schoolbooks Admin Salaries Expense Expense
	CR	1720	Prepayments Current Asset

Action	DR/CR	Nominal Code	Description
Reversal of Prepayment or other related administrative expenses	DR	4731	Free Schoolbooks Grant Expense Expense
	CR	1720	Prepayments Current Asset

Action	DR/CR	Nominal Code	Description
Journal to recognise Schoolbooks Administration Support grant income in line with recorded expenditure	DR	2160	Book Grant Unspent Current Liability
	CR	3152	Free Schoolbooks Admin Support Grant Income

Throughout the school year, any additional Schoolbooks Administration Support expense incurred relating to that year will be treated in the following manner:

Action	DR/CR	Nominal Code	Description
Payment to staff relating to work carried out for the current year	DR	4113	Free Schoolbooks Admin Salaries Expense Expense
	CR	1800	Current Account 1 Current Asset

Action	DR/CR	Nominal Code	Description
Payment for other related administrative expenses	DR	4731	Free Schoolbooks Grant Expense Expense
	CR	1800	Current Account 1 Current Asset

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.