Free Primary Schoolbooks Grant and Administration Support Grant

1. Introduction

The Free Primary Schoolbooks Grant and Administration Support Grant was introduced for the 2023/2024 school year. The scheme provides free schoolbooks, workbooks, copybooks and, where possible, additional classroom resources for all children and young people in recognised primary schools and special schools in the free education scheme.

As the scheme is now implemented in every recognised primary and special school, it is expected that schools have used the funding provided to purchase stocks of schoolbooks and other resources (such as calculators) which are now available for re-use in the 2024/25 and in future school years. The funding allocated to the scheme in the 2024/25 school year takes account of this and is calculated to build on existing stocks and provide sufficient funding for additional schoolbooks, workbooks and copybooks.

Full details of the scheme are available here.

2. Grant Rates

The per-capita funding to be provided for 2024/2025 is as follows.

- **Primary schools and Special schools – rate €80 per capita 2024/2025**

  The grant was paid to schools in May 2024 and calculated based on validated September 2023 enrolment numbers.

- **Junior Cycle programmes in special schools – rate €309 per capita 2024/2025**

  The grant was paid in May 2024 to special schools in respect of students enrolled in Junior Cycle programmes and calculated based on validated September 2023 enrolment numbers.

- **Developing primary schools – rate €80 per capita 2024/2025**

  The initial grant will be paid in April each year and calculated based on September 2023 validated enrolment numbers. When projected September 2024 enrolment numbers are

provided to the Department and this projected enrolment numbers shows an increase from the validated September 2023 numbers, a "top up" grant payment will be issued. To make an application for additional funding the school should send an email to primaryschoolbooks@education.gov.ie.

3. Administration Support Grant Rate

The Administration Support Grant will be paid separately to the Free Primary Schoolbooks Grant and will issue to primary schools before the end of June.

This grant can be used to employ a person/s to work for a specified number of days to carry out administrative work on the scheme. The daily rate sanctioned by the Department for this work is €160.62 which includes holiday pay. The Department will provide an additional 11.05% to cover the employers PRSI cost.

The number of days allocated are based on the enrolment size of the school and are as follows.

Size of School (enrolment September 2023)	No of Days
0-100	3
101-300	4
301-599	6
>600	7

Payments made to individuals from this grant must be processed through the school's payroll system.

4. Financial Compliance

Invoices and receipts must be retained in the event of an audit or inspection by the Department, Financial Support Services Unit (FSSU) and/or the Comptroller and Auditor General. It is necessary for schools to retain, on school grounds, book lists, details of quotations received, invoices, receipts and any other relevant records in respect of all expenditure for a period of seven years. Schools, on request, must provide the Department with a written statement of the expenditure of the grant and any remaining balances and other relevant information.

Schools must ensure compliance with Circular 13/2014 - Management of and Accountability for Grants from Exchequer Funds. Please refer to: DPER Circular-13/2014.

5. **Recording the grant receipt and expenditure on the schools accounting system in the year 2023/2024**

The income and associated expenditure should be recorded appropriately in the school's accounts.

- **Treatment of the Free Primary Schoolbook Grant and Expenditure**

Nominal Code	Description	Type	Category
3151	Primary Free Schoolbook Grant	Income	Department of Education Income
4731	Primary Free Schoolbook Grant Expense	Expenditure	Education Other Expenditure

- **Treatment of the Administration Support Grant and Expenditure**

Nominal Code	Description	Type	Category
3152	Primary Free Schoolbook Admin Grant	Income	Department of Education Income
4113	Primary Free Schoolbook Admin Salaries Expense	Expenditure	Education Salary

6. **Ownership**

All schoolbooks remain the property of the school and are provided on loan to pupils. When a child leaves the school during the school year, the schoolbooks must be returned to the school.

7. **Surplus funding**

Any remaining grant funding can be carried forward to the next school year. It is important that schools consider their requirements to replace schoolbooks or purchase new schoolbooks in the following year when deciding how to use any surplus grant.

8. Further information

Full details of the scheme are available here.

Further information or clarification on any of the issues raised in this guideline can be obtained from the FSSU.

Tel: 01-910 4020
primary@fssu.ie

5th June 2024

Deontas na Leabhar Bunscoile in Aisce agus Deontas Tacaíochta Riaracháin

1. Réamhrá

Tugadh Deontas na Leabhar Bunscoile in Aisce agus an Deontas Tacaíochta Riaracháin isteach don scoilbhliain 2023/2024. Soláthraíonn an scéim leabhair scoile, leabhair oibre agus cóipleabhair saor in aisce agus, nuair is féidir, acmhainní breise ranga do gach leanbh agus duine óg i mbunscoileanna aitheanta agus i scoileanna speisialta sa scéim saoroideachais.

Toisc go bhfuil an scéim i bhfeidhm anois i ngach bunscoil agus scoil speisialta aitheanta, táthar ag súil go bhfuil scoileanna tar éis an maoiniú a cuireadh ar fáil a úsáid chun stoic de leabhair scoile agus acmhainní eile (amhail áireamháin) a cheannach agus dá réir sin, táthar ag súil go mbeidh siad sin ar fáil anois le hathúsáid sa bhliain 2024/25 agus sna blianta scoile amach anseo. Cuirtear é seo san áireamh sa mhaoiniú a leithdháiltear ar an scéim sa scoilbhliain 2024/25 agus ríomhtar é chun cur leis na stoic atá ann cheana féin agus maoiniú dóthanach a sholáthar do leabhair scoile, leabhair oibre agus cóipleabhair bhreise.

Tá sonraí iomlána faoin scéim ar fáil anseo.

2. Rátaí Deontais

Seo a leanas an maoiniú per-capita atá le cur ar fáil do 2024/2025.

- **Bunscoileanna agus scoileanna speisialta – Ráta per capita €80 2024/2025**
  Íocfar an deontas le scoileanna i mí na Bealtaine 2024 agus ríomhfar é bunaithe ar fhigiúirí rollaithe bailíochtaithe do Mheán Fómhair 2023.

- **Cláir na Sraithe Sóisearaí i scoileanna speisialta – ráta €309 per capita 2024/2025**
  Íocadh an deontas i mBealtaine 2024 le scoileanna speisialta i leith na daltaí atá cláraithe ar chláir na Sraithe Sóisearaí agus ríomhadh é bunaithe ar fhigiúirí rollaithe bhailíochtaithe Meán Fómhair 2023.

- **Forbairt bunscoileanna – Ráta per capita €80 2024/2025**.
  Íocfar an deontas tosaigh i mí Aibreáin gach bliain agus ríomhfar é bunaithe ar fhigiúirí rollaithe bailíochtaithe Meán Fómhair 2023. Nuair a chuirtear figiúirí rollaithe réamh-mheasta Mheán Fómhair 2024 ar fáil don Roinn, agus nuair a léiríonn an réamh-mheastachán rollaithe seo méadú ó rollú bailíochtaithe Mheán Fómhair 2023, eiseofar íocaíocht deontais "bhreise". Chun iarratas a dhéanamh ar mhaoiniú breise ba chóir don scoil ríomhphost a sheoladh chuig primaryschoolbooks@education.gov.ie.

3. Ráta an Deontais Tacaíochta Riaracháin

Íocfar an deontas tacaíochta riaracháin ar leithligh ón deontas leabhar scoile agus eiseofar é chuig bunscoileanna roimh dheireadh mhí an Mheithimh.

Is féidir an deontas seo a úsáid chun duine/daoine a fhostú chun obair ar feadh líon sonraithe laethanta chun obair riaracháin a dhéanamh ar an scéim. Is é an ráta laethúil atá ceadaithe ag an Roinn don obair seo ná €160.62 lena n-áirítear pá saoire. Cuirfidh an Roinn 11.05% breise ar fáil chun costas ÁSPC an fhostóra a chlúdach.

Tá líon na laethanta a leithdháiltear bunaithe ar mhéid rollaithe na scoile mar seo a leanas;

Méid na Scoile (rollú Meán Fómhair 2023)	Líon Laethanta
0-100	3
101-300	4
301-599	6
>600	7

Ní mór íocaíochtaí a dhéantar le daoine aonair ón deontas seo a phróiseáil trí chóras párolla na scoile.

4. Comhlíonadh Airgeadais

Caithfear sonraisc agus admhálacha a choinneáil chun críocha iniúchta/cigireachta ag an Roinn, ag an Aonad Seirbhísí Tacaíochta Airgeadais (FSSU) agus/nó ag an Ard-Reachtaire Cuntas agus Ciste. Caithfidh scoileanna na liostaí leabhar, sonraí na luachana a fuarthas, sonraisc, admhálacha agus aon taifid ábhartha eile bainteach leis an gcaiteachas go léir a choinneáil ar shuíomh na scoile ar feadh tréimhse seacht mbliana. Caithfidh scoileanna ráiteas scríofa ar chaiteachas an deontais agus aon iarmhéideanna atá fágtha agus faisnéis ábhartha eile a chur ar fáil don Roinn má iarrtar sin.

Ní mór do scoileanna a chinntiú go gcomhlíontar Ciorclán 13/2014, Bainistíocht agus Cuntasacht i leith Deontais ó Chistí Státchiste. Féach: Ciorclán ón RCPA-13/2014.

5. An admháil deontais agus an caiteachas ar chóras cuntasaíochta na scoileanna sa bhliain 2023/2024 a thaifeadadh

Ba cheart an t-ioncam agus an caiteachas gaolmhara a thaifeadadh mar is cuí i gcuntais na scoile.

- **Mar a dhéileálfar le Deontas na Leabhar Bunscoile in Aisce agus Caiteachas**

Cód Ainmniúil	Cur síos	Cineál	Catagóir
3151	Deontas na Leabhar Bunscoile in Aisce	Ioncam	Ioncam ón Roinn Oideachais
4731	Costas Deontais Leabhar Bunscoile in Aisce	Caiteachas	Caiteachas Oideachais Eile

- **Mar a dhéileálfar leis an Deontas Tacaíochta Riaracháin agus Caiteachas**

Cód Ainmniúil	Cur síos	Cineál	Catagóir
3152	Deontas Riaracháin Leabhair Shaor in Aisce Bunscoile	Ioncam	Ioncam ón Roinn Oideachais
4113	Costas Tuarastail Riaracháin Leabhair Shaor in Aisce Bunscoile	Caiteachas	Tuarastal Oideachais

6. Úinéireacht

Is leis an scoil na leabhair scoile ar fad agus tugtar iad ar iasacht do dhaltaí. Nuair a fhágann leanbh an scoil i rith na scoilbhliana, ní mór na leabhair scoile a thabhairt ar ais chuig an scoil.

7. Maoiniú barrachais

Is féidir aon mhaoiniú deontais atá fágtha a thabhairt ar aghaidh go dtí an chéad scoilbhliain eile. Tá sé tábhachtach go ndéanfadh scoileanna machnamh ar a gcuid riachtanas leabhair

scoile a athsholáthar nó leabhair scoile nua a cheannach an bhliain dár gcionn agus cinneadh á dhéanamh acu maidir le haon deontas barrachais a úsáid.

8. Tuilleadh eolais

Tá sonraí iomlána faoin scéim ar fáil anseo.

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa treoirlíne seo ach dul i dteagmháil le FSSU.

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5 Meitheamh 2024