Accounting for Junior Cycle Schoolbooks Scheme Grant and Administration Support Grant

1. Introduction

The new Junior Cycle Schoolbooks Scheme will provide free schoolbooks for all children and young people in Junior Cycle years in recognised post-primary schools in the free education scheme. This scheme will include all schoolbooks and core classroom resources. This scheme will be introduced in the 2024/2025 school year.

There are two new grants within this scheme.

- Junior Cycle Schoolbooks Scheme Grant
- Administration Support Grant

Full details of the scheme are available here.

2. Junior Cycle Schoolbooks Scheme Grant Rate

The grant for the new Junior Cycle Schoolbooks Scheme is per capita funding.

- **Junior Cycle years in post-primary schools – rate €309 per capita 2024/2025**

  The grant will be paid to schools no later than 31 March 2024 and calculated based on validated September 2023 enrolment numbers.

- **Developing schools Junior Cycle years – rate €309 per capita 2024/2025**

  The initial grant will be paid no later than 31 March 2024 and calculated based on validated September 2023 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 jcschoolbooks@education.gov.ie.

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

  The grant will be paid to special schools in respects of students enrolled in Junior Cycle programmes no later than 31 March 2024 and calculated based on validated September 2023 enrolment numbers.

3. Administration Support Grant Rate

The Administration Support Grant will be paid separately to the Junior Cycle Schoolbooks Scheme grant and will issue to post-primary schools before the end of May.

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

Size of School (Junior Cycle enrolment September 2023)	No of Days	Value of Grant Excluding Employer PRSI	Value of Grant Including Employer PRSI
0-300	10	€1,606.20	€1,783.70
301-600	13	€2,088.06	€2,318.81
601-900	16	€2,569.92	€2,853.92

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.

A new department in the accounts package should be set up for the schoolbook scheme grant and the administration support grant.

5.1 Recording of the Junior Cycle Schoolbooks Grant and Expenditure

The grant received in March 2024 is for the next school year 2024/2025. Therefore, this grant must be accounted for as a grant received in advance. Any expenditure of this grant before the end of the 2023/2024 school year, must be recorded as a prepayment.

Instructions regarding accounting for the grant for the school year 2024/2025 will be issued to schools at the commencement of the academic year.

- The grant received in March 2024 must be recorded using the following nominal code:

Nominal Code	Description	Type	Category
2151	Book grant received in advance	Current Liability	Accruals

- The expenditure incurred up to 31st August 2024 can be recorded to the following nominal code:

Nominal Code	Description	Type	Category
1720	Prepayments	Current Asset	Debtors & Prepayments

5.2 Recording of the Administration Support Grant and Expenditure

The grant which will be received in May 2024 is for the next school year 2024/2025. Therefore, this grant must be accounted for as a grant received in advance. Any expenditure of this grant before the end of the 2023/2024 school year, must be recorded as a prepayment.

Instructions regarding accounting for the grant for the school year 2024/2025 will be issued to schools at the commencement of the academic year.

- The grant which will be received in May 2024 must be recorded using the following nominal code:

Nominal Code	Description	Type	Category
2151	Book grant received in advance	Current Liability	Accruals

- The expenditure incurred up to 31st August 2024 can be recorded to the following nominal code:

Nominal Code	Description	Type	Category
1720	Prepayments	Current Asset	Debtors& Prepayments

6. Existing Book Grant under Circular letter 0046/2013

6.1 The book grant for Senior Cycle years will be paid to post-primary schools in June. This should be accounted for as in previous years i.e. grant receipt coded to 2151 Book grant received in advance.

6.2 Any unspent book grant or book rental scheme income should be carried forward from previous years. These funds may be used to alleviate the costs of schoolbooks and resources in any school class or year.

7. Further information

Full details of the scheme are available here.

Clarification on any of the issues raised in this Guideline can be obtained from the FSSU.

Tel: 01-269 0677

info@fssu.ie

21st March 2024

Cuntas a thabhairt i nDeontas Scéim Leabhar Scoile na Sraithe Sóisearaí agus sa Deontas Tacaíochta Riaracháin

1. Réamhrá

Soláthróidh Scéim nua Leabhar Scoile na Sraithe Sóisearaí leabhair scoile in aisce do gach leanbh agus duine óg atá sna blianta Sraithe Sóisearaí in iar-bhunscoileanna a ghlacann páirt sa scéim saoroideachais. Beidh gach leabhar scoile agus croí-acmhainn don seomra ranga san áireamh leis seo.
Tabharfar an scéim seo isteach sa scoilbhliain 2024/2025.

Tá dhá dheontas nua sa scéim seo.

- Deontas Scéim Leabhar Scoile na Sraithe Sóisearaí
- An Deontas Tacaíochta Riaracháin

Tá na sonraí go léir faoin scéim le fáil anseo.

2. Ráta Deontas Scéim Leabhar Scoile na Sraithe Sóisearaí

Is maoiniú per capita atá sa deontas nua faoi Scéim Leabhar Scoile na Sraithe Sóisear

- **Blianta na Sraithe Sóisearaí i scoileanna iar-bhunscoile – ráta €309 per capita 2024/2025**

  Íocfar an deontas le scoileanna tráth nach déanaí ná an 31 Márta 2024 agus ríomhfar é bunaithe ar na figiúirí rollaithe bailíochtaithe ó Mheán Fómhair 2023.

- **Blianta na Sraithe Sóisearaí i scoileanna atá i mbun forbartha – Ráta per capita €309 2024/2025**

  Íocfar an chéad deontas tráth nach déanaí ná an 31 Márta 2024 agus ríomhfar é bunaithe ar na figiúirí rollaithe bailíochtaithe ó Mheán Fómhair 2023. Nuair a chuirfear na réamh-mheastacháin rollaithe maidir le Meán Fómhair 2024 ar fáil don Roinn, agus i gcás go léiríonn na réamh-mheastacháin sin méadú ar an rollú bailíochtaithe ó Mheán Fómhair 2023, eiseofar íocaíocht deontais "bhreise". Chun iarratas a dhéanamh ar mhaoiniú breise, ba chóir don scoil ríomhphost a sheoladh chuig jcschoolbooks@education.gov.ie.

- **Cláir na Sraithe Sóisearaí i scoileanna speisialta – ráta €309 per capita 2024/2025**
  Íocfar an deontas le scoileanna speisialta i leith na ndaltaí atá cláraithe ar chláir na Sraithe Sóisearaí tráth nach déanaí ná an 31 Márta 2024 agus ríomhfar é bunaithe ar na figiúirí rollaithe bailíochtaithe ó Mheán Fómhair 2023.

3. Ráta an Deontais Tacaíochta Riaracháin

Íocfar an Deontas Tacaíochta Riaracháin ar leithligh ó Dheontas Scéim Leabhar Scoile na Sraithe Sóisearaí agus eiseofar d'iar-bhunscoileanna é roimh dheireadh mhí na Bealtaine.

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

Méid na Scoile (Rollú sa tSraith Shóisearach i Meán Fómhair 2023)	Líon Laethanta	Luach an Deontais gan ÁSPC an Fhostóra a Áireamh	Luach an Deontais agus ÁSPC an Fhostóra san Áireamh
0-300	10	€1,606.20	€1,783.70
301-600	13	€2,088.06	€2,318.81
601-900	16	€2,569.92	€2,853.92

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 go ceann 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 sa bhliain 2023/2024 a thaifeadadh ar chóras cuntasaíochta na scoileanna

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

Ba cheart rannóg nua a shocrú sa phacáiste cuntasaíochta le haghaidh deontais faoin scéim leabhar scoile agus deontais tacaíochta riaracháin.

5.1 Deontas Leabhar Scoile na Sraithe Sóisearaí agus an Caiteachas gaolmhar a thaifeadadh

An deontas a fuarthas i mí an Mhárta 2024, baineann sé le scoilbhliain 2024/2025. Mar sin, ní mór cuntas a thabhairt sa deontas seo mar dheontas a fuarthas roimh ré. Ní mór aon chaiteachas den deontas seo roimh dheireadh na scoilbhliana 2023/2024 a thaifeadadh mar réamhíocaíocht.

Cuirfear comhairle ar fáil do scoileanna ag tús na scoilbhliana maidir le cén chaoi cuntas a thabhairt sa deontas don scoilbhliain 2024/2025.

- Ní mór an deontas a fuarthas i mí an Mhárta 2024 a thaifeadadh faoin gcód ainmniúil seo a leanas:

Cód Ainmniúil	Cur síos	Cineál	Catagóir
2151	Deontas leabhar a fuarthas roimh ré	Dliteanas Reatha	Fabhruithe

- Is féidir an caiteachas a tabhaíodh go dtí an 31 Lúnasa 2024 a thaifeadadh faoin gcód ainmniúil seo a leanas:

Cód Ainmniúil	Cur síos	Cineál	Catagóir
1720	Réamhíocaíochtaí	Sócmhainn Reatha	Fiachóirí agus Réamhíocaíochtaí

5.2 Deontas Tacaíochta Riaracháin agus Caiteachas gaolmhar a thaifeadadh

An deontas a fuarthas i mí na Bealtaine 2024, baineann sé le scoilbhliain 2024/2025. Mar sin, ní mór cuntas a thabhairt sa deontas seo mar dheontas a fuarthas roimh ré. Ní mór aon chaiteachas den deontas seo roimh dheireadh na scoilbhliana 2023/2024 a thaifeadadh mar réamhíocaíocht.

Cuirfear comhairle ar fáil do scoileanna ag tús na scoilbhliana maidir le cén chaoi cuntas a thabhairt sa deontas don scoilbhliain 2024/2025.

- Ní mór an deontas a fuarthas i mí na Bealtaine 2024 a thaifeadadh faoin gcód ainmniúil seo a leanas:

Cód Ainmniúil	Cur síos	Cineál	Catagóir
2151	Deontas leabhar a fuarthas roimh ré	Dliteanas Reatha	Fabhruithe

➢ Is féidir an caiteachas a tabhaíodh go dtí an 31 Lúnasa 2024 a thaifeadadh faoin gcód ainmniúil seo a leanas:

Cód Ainmniúil	Cur síos	Cineál	Catagóir
1720	Réamhíocaíochtaí	Sócmhainn Reatha	Féichiúnaithe agus Réamhíocaíochtaí

6. An Deontas Leabhar Reatha faoi Chiorclán 0046/2013

6.1 Is i mí an Mheithimh atá an deontas leabhar le haghaidh bhlianta na Sraithe Sinsearaí le híoc le hiar-bhunscoileanna.
Ba cheart cuntas a thabhairt ann sin mar a rinneadh sna blianta roimhe seo, i.e. an admháil deontais a chódú go 2151 deontas leabhar faighte roimh ré.

6.2 Ba chóir aon deontas leabhar nó scéim cíosa leabhar gan chaitheamh a thabhairt ar aghaidh ó bhlianta roimhe sin. Is féidir na cistí sin a úsáid chun costais leabhar scoile agus acmhainní in aon rang nó bliain scoile a mhaolú.

7. Tuilleadh eolais

Tá na sonraí go léir faoin scéim le fáil anseo.

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

Guthán: 01-269 0677
info@fssu.ie

21 Márta 2024