

Financial Guideline 2021/2022 - 32

Community & Comprehensive Schools and Voluntary Secondary Schools in the Free Education Scheme

School Library Books Capital Grant for Schools in the Free Education Scheme

1. Introduction

Once off funding of €20 million is being made available to enable all recognised primary and post-primary schools in the Free Education Scheme to purchase books, audio books and other media for the purposes of improving their existing literacy resource banks.

Schools are not required to apply for this grant funding, the grants will be paid directly to schools.

The funding being provided must be used exclusively to improve the schools existing literacy resource banks. **It is not intended for the purchase of textbooks and should not be used to supplement the Book Grant funding currently provided annually to all recognised post-primary schools within the Free Education Scheme in order to alleviate the cost of school books for parents.** The funding provision will be supported by public libraries under the Public Library Supports for Schools, to assist schools in planning expenditure of their grant funding.

2. Grant amount

The grant to schools will be paid in line with recognised pupil enrolment on 30 September 2021. The grant rate will be €21.00 per pupil/student for all recognised post-primary schools in the Free Education Scheme.

3. School Context and Planning

Every school is unique as too is the stock of books, audio books and other media available within each school. Schools need to consider their own specific situation and the students/pupils within the school when planning the expenditure of the grant's monies received.

4. Tender Procedures and Record keeping

All purchases must follow public procurement procedures, which ensures best value for money. Written quotes should be sought, and a full record of the procurement retained for future reference and examination in accordance with public procurement rules.

Support is available for schools from the Schools Procurement Unit (SPU) through their website www.spu.ie or by email procurementssupport@spu.ie. A helpful SPU guide, Guidance for Schools on Good Procurement Practices is available on the SPU website. The Office of Government Procurement also provides support and information at www.ogp.gov.ie.

The board of management must establish a set of procedures governing purchasing and should set out the arrangements for tendering and buying of goods, payment of invoices and maintenance of accounting records. These rules are clearly set out in the Guidance for Schools on Good Procurement Practices, available to download from this [link](#).

5. Grant Funding, Management and Compliance

Grants for the purchase of books, audio books and other material will be paid directly to schools. **Schools are not required to apply for this funding.** As with all exchequer grant-aid, school authorities must be able to provide detailed records on how funding, provided under this scheme, was spent. All expenditure in connection with the scheme must be vouched and schools must be able to prove that expenditure was used on the purchase of materials allowed under the scheme.

Invoices and receipts must be retained in the event of an audit inspection by the Department and/or the Comptroller and Auditor General. It is necessary for schools

to keep 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. If a school closes permanently, any balance held in the account must be surrendered to the Department on the date that the school ceases operation. The Department reserves the right to recoup funding issued from other grant funding the school receives for non-compliance with any of the terms of this Scheme.

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

Financial Support Services Unit (FSSU)

All recognised Primary, Voluntary Secondary, Community and Comprehensive schools are required to submit accounts to the Financial Support Services Unit (FSSU) annually. This satisfies the requirement under Section 18 of the Education Act 1998 for schools to make available their accounts for inspection by the Minister. Schools may be subject to audit by the FSSU as part of its ongoing programme of work in supporting schools on financial governance matters and enabling them to comply with the provisions of the Education Act 1998 in terms of accountability, transparency, and financial responsibility for State funds.

6. Financial Oversight

The income and associated expenditure should be recorded appropriately in the school's accounts. The following accounting codes have been newly added to the FSSU chart of accounts and must be used to record the income and expenditure:

Nominal Code	Description	Type	Category
3155	School Library Books Capital Grant	Income	Department of Education
4641	School Library Books Capital Grant Expense	Expenditure	Education Other Expenditure

Any unspent amount must be included in the balance sheet at the year-end under the following account code:

Nominal Code	Description	Type	Category
2161	School Library Books Capital Grant Unspent	Current Liability	Accruals

Community & Comprehensive Schools

[Click here for instruction on how to update the Chart of Accounts on Surf Accounts.](#)

Voluntary Secondary Schools

[Click here for instruction on how to update the Chart of Accounts on Sage Accounts.](#)

Tel: 01-269 0677

info@fssu.ie

31st May 2022