

## 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](http://www.spu.ie) or by email [procurementssupport@spu.ie](mailto: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](http://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:

<b>Nominal Code</b>	<b>Description</b>	<b>Type</b>	<b>Category</b>
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:

<b>Nominal Code</b>	<b>Description</b>	<b>Type</b>	<b>Category</b>
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](mailto:info@fssu.ie)

31<sup>st</sup> May 2022

## Treoirlíne Airgeadais 2021/2022 - 32

### Pobalscoileanna, Scoileanna Cuimsitheacha agus Meánscoileanna Deonacha

## Deontas Caipitil faoi chomhair Leabhair don Leabharlann Scoile le haghaidh Scoileanna sa Scéim Saoroideachais

### 1. Réamhrá

Tá maoiniú aonuaire €20 milliún á chur ar fáil le cur ar chumas na mbunscoileanna agus na n-iarbhunscoileanna aitheanta go léir sa Scéim Saoroideachais leabhair, closleabhair agus meáin eile a cheannach d'fhonn na hacmhainní litearthachta atá acu cheana a fheabhsú.

**Ní gá do scoileanna cur isteach ar an maoiniú seo, íocfar na deontais go díreach leis na scoileanna.**

Ní mór an maoiniú atá á sholáthar a úsáid ar mhaithe leis na taiscí d'acmhainní litearthachta atá ag an scoil cheana féin a fheabhsú agus ar mhaithe leis sin amháin. **Níl sé i gceist go gceannófaí téacsleabhair leis agus níor cheart é a úsáid chun cur le maoiniú an Deontais Leabhar a sholáthraítear go bliantúil faoi láthair do na bunscoileanna agus na h-iarbhunscoileanna go léir laistigh den Scéim Saoroideachais chun an costas a chuireann leabhair scoile ar thuismitheoirí a mhaolú.** Tacóidh leabharlanna poiblí leis an soláthar maoinne faoi Thacaíocht Leabharlanna Poiblí do Scoileanna, chun cabhrú le scoileanna pleanáil a dhéanamh maidir lena maoiniú deontais a chaitheamh.

### 2. Méid an deontais

Íocfar an deontas do scoileanna de réir rollú aitheanta daltaí ar an 30 Meán Fómhair 2021. Tá an deontas a íocfar le Bunscoileanna a bhfuil 60 dalta nó níos lú ar an rolla iontu bunaithe ar 60 dalta ar a laghad a bheith ar an rolla. Íocfar ráta deontais de €21.00 in aghaidh an dalta/scoláire i dtaca leis na bunscoileanna agus na h-iarbhunscoileanna aitheanta go léir atá sa Scéim Saoroideachais.

### 3. Comhthéacs na scoile agus pleanáil

Tá gach scoil uathúil, faoi mar atá an stoc leabhar, closleabhar agus meán eile atá ar fáil laistigh de gach scoil. Is gá do scoileanna a gcás uathúil féin chomh maith leis na daltaí/scoláirí laistigh den scoil a chur san áireamh nuair a bheidh pleanáil á déanamh maidir leis an mbealach a ndéanfar an t-airgead deontais a fuarthas a chaitheamh.

#### 4. Nósanna Imeachta Tairisceana agus Coinneáil Taifead

Caithfidh gach ceannach a bheith de réir nósanna imeachta soláthair phoiblí, a chinntíonn an luach is fearr ar airgead. Ba chóir praghsanna a fháil i scríbhinn agus taifead iomlán ar an soláthar a choinneáil le haghaidh tagartha agus iniúchadh amach anseo de réir rialacha soláthair phoiblí.

Caithfidh an bord bainistíochta nósanna imeachta a bhunú a rialaíonn ceannach agus ba cheart socrúithe a leagadh amach maidir le tairiscint agus ceannach earraí, sonraisc a íoc agus taifead cuntasíochta a choinneáil. Tá na rialacha seo leagtha amach go soiléir sa Treoir do Scoileanna maidir le Dea-Chleachtais Soláthair, atá ar fáil le híoslódáil ón nasc seo – <https://www.spu.ie/publications-2/procurement-guide/>.

Tá tacaíocht ar fáil do scoileanna ón Aonad Soláthair Scoileanna trína láthair gréasáin [www.spu.ie](http://www.spu.ie) nó ar ríomhphost [procurementsupport@spu.ie](mailto:procurementsupport@spu.ie). Tá treoir chabhrach Aonad Soláthair Scoileanna, Treoir do Scoileanna maidir le Dea-Chleachtais Soláthair ar fáil ar láithreán gréasáin Aonad Soláthair Scoileanna. Cuireann an Oifig um Sholáthar Rialtais tacaíocht agus eolas ar fáil freisin ag [www.ogp.gov.ie](http://www.ogp.gov.ie).

#### 5. Maoiniú Deontais, Bainistíocht agus Comhlíonadh

Íocfar deontais do cheannach leabhar, closleabhar agus ábhair eile go díreach le scoileanna. **Ní gá do scoileanna cur isteach ar an maoiniú sin.** Amháil gach maoiniú deontais ón státchiste, ní mór go mbeadh ar chumas údaráis scoile taifid mhionsonraithe a sholáthar den bhealach ar caitheadh maoiniú, a soláthraíodh faoin scéim seo. Ní mór go mbeadh gach caiteachas maidir leis an scéim dearbhaithe agus ní mór go mbeadh ar chumas scoileanna a chruthú gur úsáideadh an caiteachas chun ábhair a cheadaítear faoin scéim a cheannach. Ní mór sonraisc agus admhálacha a choinneáil i gcás go ndéanfadh an Roinn agus/nó an tArd-Reachtair Cuntas agus Ciste cigireacht iniúchóireachta. Is gá do scoileanna sonraí faoi mheastacháin a fuarthas, sonraisc, admhálacha agus taifid ar bith eile a bhaineann le hábhar maidir le gach caiteachas a choinneáil ar feadh tréimhse seacht mbliana. Ní mór do scoileanna, i gcás go n-iarrtar sin, ráiteas scríofa maidir le caitheamh an deontais agus aon iarmhéideanna atá fanta chomh maith le heolas ábhartha eile a sholáthar don Roinn. Má dhúntar scoil go buan, ní mór aon iarmhéid atá sa chuntas a thabhairt ar láimh don Roinn ar an dáta ar a stopann an scoil ag feidhmiú. Coimeádann an Roinn aici féin an ceart maoiniú a eisítear as maoiniú deontais eile a fhaigheann an scoil a fhorchúiteamh i gcás nach gcloíonn an scoil le ceann ar bith de théarmaí na Scéime seo.

Ní mór do scoileanna a chinntiú go gcloítear le Ciorclán: 13/2014 Bainistíocht agus Cuntasacht do Dheontais ó Chistí Státchiste Féach, le do thoil, ar: [Ciorclán 13/2014 ón RCPA](#)

#### **An tAonad um Sheirbhísí Tacaíochta Airgeadais (FSSU) - earnálacha nach earnálacha BOO iad**

Tá sé de cheangal ar na Bunscoileanna, Meánscoileanna Deonacha, Pobalscoileanna agus Scoileanna Cuimsitheacha aitheanta go léir cuntais a chur faoi bhráid an Aonaid um Sheirbhísí Tacaíochta Airgeadais (FSSU) gach bliain. Sásaíonn sé sin an ceanglas faoi Alt 18 den Acht Oideachais, 1998, go gcuirfeadh scoileanna a gcuid cuntas ar fáil le hiniúchadh ag an Aire. D'fhéadfadh sé go mbeadh scoileanna faoi réir iniúchóireachta ag FSSU mar chuid dá chlár oibre leanúnach ag tacú le scoileanna maidir le cúrsaí a bhaineann le rialachas

airgeadais agus cur ar a gcumas forálacha an Achta Oideachais, 1998, a chomhlíonadh i dtaca le cuntasacht, trédhearcacht agus freagracht airgeadais i leith airgead Stáit.

## 6. Maoirseacht Airgeadais

Ba cheart an t-ioncam agus an caiteachas bainteach a thaifeadadh mar is cuí i gcuntais na scoile. Táthar tar éis na cóid chuntasaíochta seo a leanas a chur le cairt cuntas an FSSU agus ní mór iad a úsáid chun an t-ioncam agus an caiteachas a thaifeadadh:

Cód Ainmniúil	Cur Síos	Cineál	Catagóir
3155	Deontas Caipitil faoi chomhair Leabhair don Leabharlann Scoile	Ioncam	An Roinn Oideachais
4641	Costas a bhaineann leis an Deontas Caipitil faoi chomhair Leabhair don Leabharlann Scoile	Caiteachas	Caiteachas Eile Oideachais

Caithfear aon mhéid gan chaitheamh a chur san áireamh sa chlár comhardaithe ag deireadh na bliana faoin gcód cuntais seo a leanas:

Cód Ainmniúil	Cur Síos	Cineál	Catagóir
2161	Deontas Caipitil gan Chaitheamh faoi chomhair Leabhair don Leabharlann Scoile	Dliteanas Reatha	Fabhruithe

**Scoileanna Pobail agus Cuimsitheacha:** [Clliceáil anseo chun treoir a fháil ar conas Cairt na gCuntas ar Surf Accounts a nuashonrú.](#)

**Meánscoileanna Deonacha:** [Clliceáil anseo chun treoir a fháil maidir le conas Cairt na gCuntas ar Sage Accounts a nuashonrú.](#)

Fón: 01-269 0677  
[info@fssu.ie](mailto:info@fssu.ie)

An 31 Bealtaine 2022