

Financial Guideline P19- 2021/2022

School Library Books Capital Grant

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 primary schools within the Free Education Scheme in order to alleviate the cost of schoolbooks 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 30th September 2021. The grant paid to primary schools with an enrolment of equal to or less than 60 pupils is based on a minimum enrolment of 60 pupils. The grant rate will be €21.00 per pupil/student for all recognised 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 – <https://www.spu.ie/publications-2/procurement-guide/>.

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.

Nominal Code	Description	Type	Category
3290	Other Non Capital DE Grant Income	Income	Department of Education
4914	Other Non Capital DE Grants Expense	Expenditure	Education Other Expenditure

If you require any further information, please email primary@fssu.ie or phone (01) 910 4020

Financial Support Services Unit

June 2022

Treoirlíne Airgeadais P19 - 2021/2022

Deontas Caipitil do Leabhair Leabharlaine Scoile

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 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 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 socruithe a leagadh amach maidir le tairiscint agus ceannach earraí, sonraisc a íoc agus taifead cuntasaíochta a choinneáil. Tá na rialacha seo leagtha amach go soiléir sa Treoir do Scoileanna maidir le Dea-Chleachtas 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 nó ar ríomhphost 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.

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.** Amhail 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 ndéanfaidh an Roinn agus/nó an tArd- Reachtaire 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.

Cód Ainmniúil	Cur síos	Cineál	Catagóir
3290	Ioncam Deontais Neamhchaipitil Eile ón RO	Ioncam	An Roinn Oideachais
4914	Costais Deontais Neamhchaipitil Eile ón RO	Caiteachas	Caiteachas Oideachais Eile

**Má bhíonn aon fhaisnéis bhreise uait, ná bíodh drogall ort ríomhphost a chur chuig
primary@fssu.ie nó glao a chur ar (01) 910 4020**

An tAonad um Sheirbhísí Tacaíochta Airgeadais

An 31 Bealtaine 2022