

Financial Guideline P17- 2022/2023

Primary Schools

Free Primary Schoolbooks Grant and Administration Support Grant

1. Introduction

The new free primary schoolbooks scheme will provide free schoolbooks for all children and young people in recognised primary schools and special schools. This scheme will include all schoolbooks, workbooks and copybooks. The cost of funding schoolbooks will be removed from families. This scheme will be introduced in the 2023/24 school year. Parents will no longer be required to make any contribution towards the cost of schoolbooks, including the cost of any workbooks and copybooks. Where the funding allows, some related classroom resources may also be provided by schools under the new scheme. The cost of this scheme will be borne by the State. Full details of the scheme are available [here](#).

2. Grant amount

The grant for the new free primary schoolbooks scheme is per capita funding.

- **Primary schools and special schools** – Rate per capita €96. The grant will be paid to schools in April 2023 and calculated based on validated September 2022 enrolment numbers.
- **Developing schools** – Rate per capita €96. An initial payment will be paid in April 2023 and calculated based on validated September 2022 enrolment numbers. When projected September 2023 enrolment numbers are provided to the Department and this projected enrolment numbers shows an increase from the validated September 2022 numbers, a “top up” grant payment will be issued. To make an application for additional funding the school should send an email to freepriaryschoolbooks@education.gov.ie

If the September 2023 projected enrolment numbers are less than the validated September 2022 enrolment numbers, the school will be required to return the excess grant to the Department.

- **Exceptional circumstances** – In certain circumstances where a school enrolls a number of new pupils after 30th September 2023 and funding was not originally allocated for these pupils, the school may contact the Department to make an application for additional funding using the email address above.

3. Use of the Grant

Primary schools and special schools will retain the discretion to implement the curriculum by choosing the books and resources that best meet the needs of their pupils. Schools, therefore,

are permitted discretion in how the free primary schoolbooks grant funding is used on the understanding that it eliminates the overall cost for parents of schoolbooks, workbooks, copybooks and, where possible, some related classroom resources.

At a minimum the scheme will provide free schoolbooks, workbooks and copybooks. Thereafter the grant should be used to eliminate costs of related classroom resources. Any surplus grant can be used to purchase shared books, audio books and other material to increase the literacy (in English, Irish or other languages) and numeracy resources in a school. Alternatively, the surplus can be carried forward to the next school year. Schools should consider the need to replace or purchase new books in the following year when deciding how to use any surplus grant in the current year.

4. Ownership

All schoolbooks remain the property of the school and are on loan to pupils. Books can consist of both new and second-hand schoolbooks. Pupils should retain schoolbooks for one school year, at the end of which, they must be returned to the school. Parents must not be charged for replacement of lost or damaged books.

5. Administration Support Grant

It is recognised that many schools already operate existing book rental schemes of considerable scale. However, it is also recognised that there is additional work associated with implementing this scheme.

The Department of Education has put in place a grant payment, for schools, for administrative support. This grant can be used to employ an individual to work for a specified number of days from April through to August 2023 to carry out administrative work on the scheme. The daily rate sanctioned by the Department for this work is €155.14 which includes holiday pay. The Department will provide an additional 11.05% to cover the employer PRSI cost. The payment must be dealt with by the school as payment of an individual(s)/employee(s).

Although the rate is based on a daily rate, schools have the autonomy to use the equivalent hours (as shown below) over the course of the months leading up to the start of the school year as they consider most suitable for their needs.

The individual employed can be an existing member of staff of the school such as: the principal/deputy principal, a teacher, a special needs assistant (SNA), the school secretary or an individual deemed suitable by the school management to carry out this role effectively.

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

Size of School (enrolment September 2022)	No of Days	No of Hours
0-300	3	17 hrs
301-599	5	28 hrs 20 mins
>600	6	34 hrs

The ongoing requirement for administrative support for the free schoolbooks scheme post 2023 will be kept under review.

For developing schools, the grant for administrative support will be calculated based on projected enrolment figures for September 2023.

The administration support grant will be paid separately to the free primary schoolbook grant and will issue to primary schools before the end of June.

6. 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](#) or by email procurementsupport@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 on their [website](#).

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](#).

7. Grant Funding, Management and Compliance

The free primary schoolbooks Grant is ring-fenced for the purchase of schoolbooks, workbooks, copybooks and related classroom resources. This grant 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.

Any unspent book grant or book rental scheme income carried forward from previous years may be channelled towards the free book scheme to reduce the financial burden for families with back to school costs.

Invoices and receipts must be retained in the event of an audit 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.

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. Where a school closes permanently, due to an amalgamation, any balance held in the account shall transfer to the new school.

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.

8. Financial Oversight

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

Treatment of the Free Primary Schoolbook Grant which has been issued.

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

Treatment of the Administration Support Grant which will issue before the end of June.

Nominal Code	Description	Type	Category
3290	Other Non Capital DE Grant Income	Income	Department of Education
4198	Other Educational Salaries Expense	Expenditure	Education Salary

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

**Financial Support Services Unit
May 2023**