

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.

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