

## **Free Primary Schoolbooks Grant and Administration Support Grant**

### **1. Introduction**

The Free Primary Schoolbooks Grant and Administration Support Grant was introduced for the 2023/2024 school year. The scheme provides free schoolbooks, workbooks, copybooks and, where possible, additional classroom resources for all children and young people in recognised primary schools and special schools in the free education scheme.

As the scheme is now implemented in every recognised primary and special school, it is expected that schools have used the funding provided to purchase stocks of schoolbooks and other resources (such as calculators) which are now available for re-use in the 2024/25 and in future school years. The funding allocated to the scheme in the 2024/25 school year takes account of this and is calculated to build on existing stocks and provide sufficient funding for additional schoolbooks, workbooks and copybooks.

Full details of the scheme are available [here](#).

### **2. Grant Rates**

The per-capita funding to be provided for 2024/2025 is as follows.

- **Primary schools and Special schools – rate €80 per capita 2024/2025**

The grant was paid to schools in May 2024 and calculated based on validated September 2023 enrolment numbers.

- **Junior Cycle programmes in special schools – rate €309 per capita 2024/2025**

The grant was paid in May 2024 to special schools in respect of students enrolled in Junior Cycle programmes and calculated based on validated September 2023 enrolment numbers.

- **Developing primary schools – rate €80 per capita 2024/2025**

The initial grant will be paid in April each year and calculated based on September 2023 validated 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 [primaryschoolbooks@education.gov.ie](mailto:primaryschoolbooks@education.gov.ie).

### 3. Administration Support Grant Rate

The Administration Support Grant will be paid separately to the Free Primary Schoolbooks Grant and will issue to primary schools before the end of June.

This grant can be used to employ a person/s to work for a specified number of days to carry out administrative work on the scheme. The daily rate sanctioned by the Department for this work is €160.62 which includes holiday pay. The Department will provide an additional 11.05% to cover the employers PRSI cost.

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

Size of School (enrolment September 2023)	No of Days
0-100	3
101-300	4
301-599	6
>600	7

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.

### ➤ Treatment of the Free Primary Schoolbook Grant and Expenditure

Nominal Code	Description	Type	Category
3151	Primary Free Schoolbook Grant	Income	Department of Education Income
4731	Primary Free Schoolbook Grant Expense	Expenditure	Education Other Expenditure

### ➤ Treatment of the Administration Support Grant and Expenditure

Nominal Code	Description	Type	Category
3152	Primary Free Schoolbook Admin Grant	Income	Department of Education Income
4113	Primary Free Schoolbook Admin Salaries Expense	Expenditure	Education Salary

## 6. Ownership

All schoolbooks remain the property of the school and are provided on loan to pupils. When a child leaves the school during the school year, the schoolbooks must be returned to the school.

## 7. Surplus funding

Any remaining grant funding can be carried forward to the next school year. It is important that schools consider their requirements to replace schoolbooks or purchase new schoolbooks in the following year when deciding how to use any surplus grant.

## 8. Further information

Full details of the scheme are available [here](#).

Further information or clarification on any of the issues raised in this guideline can be obtained from the FSSU.

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*5<sup>th</sup> June 2024*