

Post-Primary Schoolbooks Scheme Grant and Administration Support Grant 2026/2027

1. Introduction

The Post-Primary Schoolbooks Scheme was first introduced in 2024/2025 for junior cycle students and extended in 2025/2026 for senior cycle students including transition year students. The scheme is designed to remove the costs from families of funding schoolbooks and core classroom resources in recognised post-primary schools in the free education scheme. There are two grants within this scheme.

- Post-Primary Schoolbooks Scheme Grant
- Administration Support Grant

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

Parents/guardians should not be required to make any contribution towards the cost of schoolbooks, including the cost of core classroom resources, in the school year 2026/2027.

2. Post-Primary Schoolbooks Scheme Grant

The Post-Primary Schoolbooks Scheme Grant is per capita funding and will be based on validated enrolments at 30 September 2025. It is envisaged that this grant will be paid to schools in April 2026.

2.1 Rates

Programme	Per capita rate 2026/2027
Junior Cycle (including JCSP)	€309
Transition Year	€142
Senior Cycle (fifth & Sixth including LCA 1/2)	€295

2.1.1 Developing schools

For the purposes of the Post-primary Schoolbooks Scheme for 2026/2027 a developing school is a school that:

1. has newly opened since September 2021, and,
2. significantly increased their enrolment size

The initial grant will be paid no later than April 2026 and calculated based on validated September 2025 enrolment numbers. The department will make contact directly with all developing schools to source projected September 2026 enrolment data and where applicable a top up grant payment may be issued later in 2026. Where the validated September 2026 enrolments are less than the projected enrolments provided by the school, the school will be required to return the excess schoolbook grant to the department.

2.1.2 Exceptional circumstances

In certain and limited circumstances, where a school enrolls a large number of new students after 30 September 2025 and where funding was not originally allocated to take account of these students, the school may contact the Department to make an application for additional funding.

As a general rule, an additional payment will only be made by the Department in situations where:

- new students enrolled after 30 September 2025 is equal to or greater than 10% of the 30 September 2025 enrolment figure or greater than 15 students, and
- where the school has insufficient Post-primary Schoolbooks Scheme funding to meet the additional costs.

Requests for additional funding must be submitted by email to postprimaryschoolbooks@education.gov.ie, and applications will be assessed on a case-by-case basis.

2.2 Use of grant by schools

Schools are permitted discretion in how the schoolbooks grant funding is used to achieve its core aim. This discretion is based on the understanding that the grant eliminates the overall cost of schoolbooks and core classroom resources (as set out in [Appendix 1 of the Department's Guidance](#)) for parents/guardians of students enrolled in the school.

For special classes in post-primary schools, classroom resources can only include any resource used to support the delivery of the curriculum that is relevant to the students individual Student Support Plans.

Additional classroom resources does not include any items currently provided in post-primary schools through existing funding streams, either from the Department of Education and Youth or from other Departments and agencies (e.g. ICT grant, Assistive Technology Grant). This grant does not include any costs associated with school trips or conferences.

2.3 Surplus Funding

After covering all mandatory items listed in section 2.1 of the [Post-Primary Schoolbook Scheme](#) guidance, schools may use any remaining grant funding in the following ways:

Surplus funding can be:

- Used to purchase additional classroom resources* subject to the following three criteria:
 - 1) the resource must be used for the purpose of the delivery of the relevant curricula.
 - 2) the resource must not be allowable under other funding streams.
 - 3) the cost of the resource would previously have been or ordinarily be provided by parents/guardians.
- Used to purchase digital media support which relates to teaching and learning within curricular requirements.
- Used to purchase literacy and numeracy resources for the school.
- Allocated towards items where parents were previously charged e.g. art materials, photocopying.
- Carry it forward to the next school year.

*When deciding on what items to purchase, schools are requested to consider providing items across a range of different subjects.

An item is not an eligible purchase if it is currently funded through existing funding streams, either from the Department of Education and Youth or from other departments and agencies (e.g. ICT grant, Assistive Technology Grant).

It is important that schools communicate to parents what is covered under the scheme in their school and what items have to be purchased by parents.

Funds from this scheme cannot be used for purposes other than those specified in this guidance.

When deciding how to allocate surplus funds, schools should consider future needs, such as replacing or purchasing new schoolbooks for the 2026/2027 school year and beyond. This may include introducing new subjects or replacing full sets of books in certain subjects.

3. Administration Support Grant

The Administration Support Grant will be paid separately to the Post-Primary Schoolbooks Scheme Grant and will issue to post-primary schools before the end of April 2026. This work is to be completed outside standard working hours. No substitution or supervision hours will be provided in lieu to cover absences.

[Post-primary Schoolbooks Scheme Guidance for Post-primary Schools 2026/2027](#) appendix 3 contains a list of some of the key tasks involved in the implementation of the scheme at school level.

The Administration Support Grant is based on the enrolments as at 30 September 2025. For developing schools, it will be calculated based on projected enrolment figures for September 2026. The grant is made up of two elements:

1. Core Administrative Days
2. Supplementary Support Days

3.1 Core Administrative Days

The core administration support is allocated to cover the main logistical work associated with the scheme. The daily rate is €172.60 which includes 8% holiday pay. The Department will provide an additional 11.40% to cover the employer PRSI cost.

Payments made to individuals from this grant must be processed through the school's payroll system.

3.2 Supplementary Support Days

The supplementary support days are provided to employ students/others to assist the school with implementation of the scheme. These days have been allocated based on the total validated enrolment in September 2025.

Students/other individuals must be paid the current minimum wage appropriate to their age. Schools will be allocated funding of €14.15 per hour. Funding will include additional amounts to cover 8% holiday pay and 11.40% employer PRSI.

For the purposes of the supplementary support days grant calculation, a day is taken to mean 7 hours.

Payments made to individuals from this grant must be processed through the school's payroll system.

Size of School (Student enrolment September 2025)	Core Administrative Days	Supplementary Support Days	Total Days
0-300	18	10	28
301-600	21	15	36
601-1,000	24	20	44
1,001-1,600	26	25	51

Developing schools

For developing schools, the administrative support grant will be calculated based on projected enrolment figures for September 2026.

4. Departmental Reporting

All post-primary schools will be required to complete and submit an income and expenditure report, each year, in respect of the scheme. The Department will communicate with post-primary schools in 2026/2027 in relation to the Income and Expenditure Report for the 2026/2027 school year.

All schools in the Free Education Scheme are required to co-operate with this process.

5. 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 must ensure compliance with Circular 13/2014 - Management of and Accountability for Grants from Exchequer Funds. Please refer to: [DPER Circular-13/2014](#).

5.1 Procurement

Schools have obligations that stem from both EU and national public procurement rules when sourcing goods and services. The Department in conjunction with the Education Procurement Service and the Schools Procurement Unit launched a [dynamic purchasing system](#) (DPS) to support post-primary schools to meet their public procurement obligations. A DPS is an electronic system that is used to procure goods that has pre-approved suppliers who meet minimum standards and legal requirements. All schools that have total schoolbook contracts more than €50,000 (excluding VAT) are required to procure schoolbooks through the DPS. Where the total contract value is less than €50,000 (excluding VAT) schools are encouraged to use the DPS.

6. Recording the grant receipt and expenditure on the schools accounting system in the year 2025/2026

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

The 'department' code set up last year should be used in the accounts package for the post-primary schoolbooks scheme grant, and the administration support grant. Please contact the FSSU if this has not been set up.

6.1 Recording of the Schoolbooks Grant and Expenditure

The grant which schools will receive in April 2026 is for the next school year 2026/2027. Therefore, this grant must be accounted for as a grant received in advance.

Any expenditure of this grant before the end of the 2025/2026 school year, must be recorded as a prepayment.

Instructions regarding accounting for the grant for the school year 2026/2027 will be issued to schools at the commencement of the academic year.

- The grant which will be received in April 2026 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 2026 can be recorded to the following nominal code:

Nominal Code	Description	Type	Category
1720	Prepayments	Current Asset	Debtors & Prepayments

6.2 Recording of the Administration Support Grant and Expenditure

The grant which schools will receive in April 2026 is for the next school year 2026/2027. Therefore, this grant must be accounted for as a grant received in advance.

Any expenditure including all wages payments and related taxes paid under this grant before the end of the 2025/2026 school year, must be recorded as a prepayment.

Instructions regarding accounting for the grant for the school year 2026/2027 will be issued to schools at the commencement of the academic year.

- The grant which will be received in April 2026 must be recorded using the following nominal code:

Nominal Code	Description	Type	Category
2151	Book grant received in advance	Current Liability	Accruals

- The expenditure (including wages and related taxes) incurred up to 31st August 2026 can be recorded to the following nominal code:

Nominal Code	Description	Type	Category
1720	Prepayments	Current Asset	Debtors & Prepayments

7. Unspent Schoolbook Grant

Any unspent book grant remaining from years prior to the 2026/2027 school year may be used for items allowed under this scheme in any of the Junior or Senior Cycle years, including Transition Year.

The Post-Primary Schoolbook grant and Administration grant are ring-fenced grants and the unspent balances at the year-end must be reconciled and details given to external accountant for reporting in the annual accounts.

8. Deposits

Schools cannot charge parents for schoolbooks or core classroom resources but may request a refundable deposit of up to maximum of €50 per student per year/cycle to encourage proper care of books. Schools should consider family circumstances when requesting deposits, especially for families with multiple students.

Deposits must be fully refunded if books are returned in reusable condition, allowing for normal wear and tear.

Schools must not deny access to schoolbooks or core classroom resources due to non-payment of the deposit or other school-related charges (e.g., school lockers, voluntary contributions).

Schools may introduce a schoolbook scheme policy that includes guidelines on the care, loss, and damage of schoolbooks, developed in consultation with parents and students and must be reasonable and proportionate to the potential costs associated with loss or damage of schoolbooks. This policy should also include the procedures around any refundable deposits which are taken from students/parents.

Schoolbooks remain the property of the school, and students must return them in good condition at the end of the year or programme.

The **receipt** of the deposit income from the student/parent must be recorded using the following nominal code:

Nominal Code	Description	Type	Category
2172	Other Non-Capital Ringfenced Income Unspent	Current Liability	Accruals

The **repayment** of the deposit income to the student/parent after the school year/cycle must be recorded using the following nominal code:

Nominal Code	Description	Type	Category
2172	Other Non-Capital Ringfenced Income Unspent	Current Liability	Accruals

Detailed information regarding deposits must be kept in order to reconcile deposit amounts and make any refund due to students/parents upon return of the books.

9. 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.

Financial Support Services Unit

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28 April 2026

Deontas Scéim na Leabhar Scoile in Aisce agus an Deontas Tacaíochta Riaracháin, 2026/2027

1. Réamhrá

Tugadh isteach Scéim na Leabhar Scoile Iar-bhunscoile den chéad uair in 2024/2025 do dhaltaí na sraithe sóisearaí agus leathnaíodh í in 2025/2026 do dhaltaí na sraithe sinsearaí, lena n-áirítear daltaí na bliana idirbhliana. Ceapadh an scéim leis na costais a bhaineann le leabhair scoile agus croí-acmhainní ranga a mhaoiniú i gcásanna aitheanta a bhaintear de theaghlaigh i scoileanna iar-bhunscoile aitheanta atá páirteach sa scéim saoroideachais. Tá dhá dheontas sa scéim seo.

- Deontas na Leabhar Scoile in Aisce
- An Deontas Tacaíochta Riaracháin

Tá na sonraí go léir faoin scéim le fáil [anseo](#).

Ní bheidh ar thuismitheoirí aon íocaíocht a dhéanamh faoi chomhair costais leabhar scoile, costais croí-acmhainní ranga san áireamh, sa scoilbhliain 2026/27.

2. Deontas Scéim na Leabhar Scoile Iar-bhunscoile

Is maoiniú per capita atá i nDeontas na Leabhar Scoile in Aisce agus beidh sé bunaithe ar líon bailíochtaithe na ndaltaí atá ar an rolla amhail an 30 Meán Fómhair 2025. Táthar ag siúl leis go n-íocfar an deontas seo le scoileanna tráth nach déanaí ná Aibreán 2026.

2.1 Rátaí

Clár	Ráta per capita 2026/2027
Sraith Shóisearach (JCSP san áireamh)	€309
Idirbhliain	€142
Sraith Shinsearach (An 5ú agus an 6ú bliain, ATF 1/2 san áireamh)	€295

2.1.1 Scoileanna i bun forbartha

Chun críocha Scéim na Leabhar Scoile Iar-bhunscoile do 2026/2027, is í scoil i mbun forbartha:

1. atá oscailte le déanaí ó Mheán Fómhair 2021, agus,
2. mhéadaigh siad líon na scoláirí ar an rolla go suntasach

Íocfar an chéad deontas tráth nach déanaí ná an Aibreán 2026 agus ríomhfar é bunaithe ar na figiúirí rollaithe bailíochtaithe ó Mheán Fómhair 2025. Déanfaidh an roinn teagmháil dhíreach le gach scoil i mbun forbartha chun sonraí réamh-mheasta maidir le clárú do Mheán Fómhair 2026 a fháil agus, i gcás inarb infheidhme, féadfar íocaíocht deontais bhreise a bheith eisthe níos déanaí in 2026. I gcás ina bhfuil líon na scoláirí a cuireadh leis an rolla i Meán Fómhair 2026 níos lú ná na líon réamh-mheasta a chur ar an scoil ar fáil, beidh ar an scoil an deontas leabhar scoile breise a thabhairt ar ais don roinn.

2.1.2 Imthosca eisceachtúla

In imthosca áirithe agus teoranta, áfach, i gcás go gcláraíonn scoil roinnt daltaí nua tar éis an 30 Meán Fómhair 2025 agus i gcás nár leithdháileadh maoiniú ar dtús ina raibh na daltaí sin san áireamh, is féidir leis an scoil teagmháil a dhéanamh leis an Roinn chun iarratas a dhéanamh ar mhaoiniú breise.

Mar riail ghinearálta, ní dhéanfaidh an Roinn íocaíocht bhreise ach amháin i gcás:

- go bhfuil líon na mac léinn nua a cláraíodh tar éis an 30 Meán Fómhair 2025 cothrom le 10% d'fhigiúr rollaithe an 30 Meán Fómhair 2025 nó níos mó ná sin, nó níos mó ná 15 mac léinn, agus
- nach bhfuil a dóthain maoinithe ó Scéim na Leabhar Scoile Iar-Bhunscoile ag an scoil chun na costais bhreise a sheasamh.

Ní mór iarratais ar mhaoiniú breise a chur isteach tríd an ríomhphost chuig postprimaryschoolbooks@education.gov.ie, agus is ar bhonn cás ar chás a dhéanfar iarratais a mheas.

2.2 Úsáid na ndeontas ag scoileanna

Tugtar cead a gcinn do scoileanna an maoiniú deontais faoi Scéim na Leabhar Scoile a úsáid ar a rogha bealach chun a croí-aidhm a bhaint amach. Tá an cead sin bunaithe ar an tuiscint go gcuirfidh an deontas deireadh le costas iomlán na leabhar scoile agus na gcroí-acmhainní ranga (mar atá leagtha amach in [Aguisín 1 den Treoir ón Roinn](#)) do thuismitheoirí/do chaomhnóirí daltaí atá ar rolla na scoile.

I gcás ranganna speisialta in iar-bhunscoileanna, ní fhéadfaidh acmhainní seomra ranga ach aon acmhainn a úsáidtear chun tacú le seachadadh an churaclaim atá ábhartha do Phleananna Tacaíochta Scoláirí aonair an scoláire a áireamh.

Ní áirítear le hacmhainní breise ranga aon ní a chuirtear ar fáil faoi láthair in iar-bhunscoileanna trí shruthanna maoinithe atá ann cheana féin, cibé acu ón Roinn Oideachais nó ó Ranna agus gníomhaireachtaí eile (m.sh. deontas TFC, Deontas Teicneolaíochta Cúnta). Ní áirítear leis an deontas seo aon chostais a bhaineann le turais scoile ná comhdhálacha.

2.3 Maoiniú barrachais

Tar éis dóibh na míreanna éigeantacha go léir atá liostaithe i gcuid 2.1 de [threoir Scéim na Leabhar Scoile Iar-bhunscoile](#) a chlúdach, féadfaidh scoileanna aon mhaoiniú deontais atá fágtha a úsáid ar na bealaí seo a leanas:

Is féidir le maoiniú breise a bheith:

- a úsáid chun acmhainní breise ranga* a cheannach faoi réir na dtrí chritéar seo a leanas:
 - 1) ní mór an acmhainn a úsáid chun críche na gcuraclam ábhartha a sheachadadh.
 - 2) ní féidir an acmhainn a cheadú faoi shruthanna maoinithe eile.
 - 3) go mbeadh costas na hacmhainne á íoc roimhe seo nó de ghnáth á íoc ag tuismitheoirí/caomhnóirí.
- A úsáid le tacaíocht meán digiteach a cheannach a bhaineann le teagasc agus foghlaim laistigh de riachtanais churaclaim.
- A úsáid le hacmhainní litearthachta agus uimhearthachta a cheannach don scoil.
- A leithdháileadh i dtreo míreanna a raibh táille le híoc ag tuismitheoirí roimhe seo m.sh. ábhair ealaíne, fótachóipeáil.
- É a thabhairt ar aghaidh chuig an gcéad bhliain eile.

*Agus cinneadh á dhéanamh faoi na hearraí atá le ceannach, iarrtar ar scoileanna machnamh a dhéanamh ar earraí a sholáthar i réimse ábhar éagsúil.

Ní ceannachán incháilithe mír má tá sí á maoiniú faoi láthair trí shruthanna maoinithe atá ann cheana féin, bíodh sé ón Roinn Oideachais agus Óige nó ó ranna agus gníomhaireachtaí eile (m.sh. deontas TFC, Deontas Teicneolaíochta Cúnta).

Tá sé tábhachtach go gcuirfeadh scoileanna in iúl do thuismitheoirí an méid atá clúdaithe faoin scéim ina scoil agus cad iad na hearraí a chaithfidh tuismitheoirí a cheannach. Ní ceadmhach airgead ón scéim seo a úsáid chun críocha seachas na críocha a shonraítear sa treoir seo.

Agus cinneadh á dhéanamh maidir le cén chaoi airgead barrachais a leithdháileadh, ba cheart do scoileanna riachtanais amach anseo a chur sa mheá, amhail leabhair scoile a athsholáthar nó leabhair scoile nua a cheannach i scoilbhliain 2026/27 agus ina dhiaidh sin. D'fhéadfadh sé go mbeadh i gceist leis sin ábhair nua a thabhairt isteach nó an fhoireann iomláin leabhar a athsholáthar in ábhair áirithe.

3. An Deontas Tacaíochta Riaracháin

Íocfar an Deontas Tacaíochta Riaracháin ar leithligh ó Dheontas Scéim na Leabhar Scoile Iar-bhunscoile agus eiseofar é do scoileanna iar-bhunscoile roimh dheireadh mhí Aibreáin 2026. Tá an obair seo le cur i gcrích lasmuigh de ghnáthuaireanta oibre. Ní chuirfear aon uaireanta ionadaíochta ná maoirseachta ar fáil in ionad neamhláithreachtaí.

Tá liosta de chuid de na príomhthascanna a bhaineann le cur i bhfeidhm na scéime ar leibhéal na scoile in aguisín 3, [Treoirlínte Scéim na Leabhar Scoile Iar-bhunscoile do Scoileanna Iar-bhunscoile](#).

Tá an Deontas Tacaíochta Riaracháin bunaithe ar na scoláirí a cuireadh leis an rolla amhail an 30 Meán Fómhair 2025. I gcás scoileanna atá i mbun forbartha, ríomhfar é bunaithe ar fhigiúirí rollaithe réamh-mheasta do Mheán Fómhair 2026. Tá dhá ghné i gceist leis an deontas:

1. Croí-Laethanta Riaracháin
2. Laethanta Forlíontacha Tacaíochta

3.1 Croí-Laethanta Riaracháin

Leithdháiltear an croí-thacaíocht riaracháin leis an phríomhobair lóistíochta a bhaineann leis an scéim an chlúdach. Is é €172.60 an ráta laethúil, pá saoire 8% san áireamh. Cuirfidh an Roinn 11.40% sa bhreis ar fáil chun costas ÁSPC an fhostóra a chlúdach.

Ní mór íocaíochtaí a dhéantar le daoine aonair ón deontas seo a phróiseáil trí chóras párolla na scoile.

3.2 Laethanta Forlíontacha Tacaíochta

Cuirtear na laethanta tacaíochta forlíontaí ar fáil chun daltaí/daoine eile a fhostú chun cuidiú leis an scoil an scéim a chur i bhfeidhm. Tá na laethanta seo leithdháilte bunaithe ar an rollú bailíochtaithe iomlán i Meán Fómhair 2025.

Caithfear an pá íosta a oireann dá n-aois féin a íoc leis na daltaí/na daoine eile. Leithdháilfear maoiniú €14.15 san uair ar scoileanna. *San áireamh sa mhaoiniú beidh méideanna breise le pá saoire (8%) agus ÁSPC an fhostóra 11.40% a chlúdach.

Chun críocha lá tacaíochta forlíontaí a ríomh, glactar leis gurb ionann lá agus 7 n-uair an chloig.

Ní mór íocaíochtaí a dhéantar le daoine aonair ón deontas seo a phróiseáil trí chóras párolla na scoile.

Méid na Scoile (Líon na ndaltaí ar an rolla i Méan Fómhair 2025)	Croí-Laethanta Riaracháin	Laethanta Forlíontacha Tacaíochta	Laethanta san Iomlán
0-300	18	10	28
301-600	21	15	36
601-1,000	24	20	44
1,001-1,600	26	25	51

Scoileanna atá i mbun forbartha

Maidir le scoileanna atá i mbun forbartha, déanfar an deontas tacaíochta riaracháin a ríomh bunaithe ar na figiúirí rollaithe réamh-mheasta maidir le Meán Fómhair 2026.

4. Tuairiscú don Roinn

Beidh ar gach iar-bhunscoil tuarascáil ioncaim agus caiteachais a chomhlánú agus a chur isteach, gach bliain, i leith na scéime. Rachaidh an Roinn i dteagmháil le hiar-bhunscoileanna in 2026/27 maidir leis an Tuarascáil Ioncaim agus Caiteachais don bhliain scoile 2026/27.

Ceanglaítear ar gach scoil sa Scéim Saoroideachais comhoibriú leis an bpróiseas seo

5. Comhlíonadh Airgeadais

Caithfear sonraisc agus admhálacha a choinneáil chun críocha iniúchta/cigireachta ag an Roinn, ag an Aonad Seirbhísí Tacaíochta Airgeadais (FSSU) agus/nó ag an Ard-Reachtaire Cuntas agus Ciste. Caithfidh scoileanna na liostaí leabhar, sonraí na luachana a fuarthas, sonraisc, admhálacha agus aon taifid ábhartha eile bainteach leis an gcaiteachas go léir a choinneáil ar shuíomh na scoile ar feadh tréimhse seacht mbliana.

Ní mór do scoileanna a chinntiú go gcomhlíontar Ciorclán 13/2014, Bainistíocht agus Cuntasacht i leith Deontais ó Chistí Stáitchiste. Féach ar: [Ciorclán 13/ 2014 de chuid DPER](#).

5.1 Soláthar

Sheol an Roinn, i gcomhar leis an tSeirbhís Soláthair Oideachais agus an tAonad Soláthair Scoileanna, [córas ceannaigh dinimiciúil](#) (DPS) chun tacú le hiar-bhunscoileanna a n-oibleagáidí soláthair phoiblí a chomhlíonadh. Is córas leictreonach é DPS a úsáidtear le hearraí a fháil a bhfuil soláthraithe réamhcheadaithe acu a chomhlíonann íoschaighdeán agus ceanglais dhlíthiúla. Ceanglaítear ar gach scoil a bhfuil conarthaí leabhar scoile acu atá níos mó ná €50,000 (gan CBL san áireamh) leabhair scoile a fháil tríd an DPS. I gcás ina bhfuil luach iomlán an chonartha níos lú ná €50,000 (gan CBL san áireamh), moltar do scoileanna an DPS a úsáid.

6. Fáil agus caiteachas an deontais sa bhliain 2025/2026 a thaifeadadh ar chóras cuntasaíochta na scoile

Ba cheart an t-ioncam agus an caiteachas gaolmhar a thaifeadadh mar is cuí i gcuntais na scoile.

Maidir leis an gcód ‘rannóige’ ba cheart a úsáid sa phacáiste cuntasaíochta, úsáid an cód a socraíodh anuraidh le haghaidh deontais faoi scéim na leabhar scoile iar-bhunscoile agus deontais tacaíochta riaracháin.

6.1 Deontas Leabhar Scoile agus Caiteachas a Thaifeadadh

An deontas a gheobhaidh scoileanna i mí an Aibreáin 2026, baineann sé leis an gcéad scoilbhliain eile 2026/2027. Mar sin, ní mór cuntas a thabhairt sa deontas seo mar dheontas a fuarthas roimh ré.

Ní mór aon chaiteachas den deontas seo roimh dheireadh na scoilbhliana 2025/2026 a thaifeadadh mar réamhíocaíocht.

Cuirfear comhairle ar fáil do scoileanna ag tús na scoilbhliana maidir le cén chaoi cuntas a thabhairt sa deontas don scoilbhliain 2026/2027.

- Ní mór an deontas a gheofar i mí an Aibreáin 2026 a thaifeadadh faoin gcód ainmniúil seo a leanas:

Cód Ainmniúil	Cur síos	Cineál	Catagóir
2151	Deontas leabhar a fuarthas roimh ré	Dliteanas Reatha	Fabhruithe

- Is féidir an caiteachas a bheidh tabhaithe suas go dtí an 31 Lúnasa 2026 a thaifeadadh faoin gcód ainmniúil seo a leanas:

Cód Ainmniúil	Cur síos	Cineál	Catagóir
1720	Réamhíocaíochtaí	Sócmhainn Reatha	Fiachóirí agus Réamhíocaíochtaí

6.2 Deontas Tacaíochta Riaracháin agus Caiteachas gaolmhar a thaifeadadh

An deontas a gheobhaidh scoileanna i mí Aibreáin 2026, baineann sé leis an gcéad scoilbhliain eile 2026/2027. Mar sin, ní mór cuntas a thabhairt sa deontas seo mar dheontas a fuarthas roimh ré.

Ní mór aon chaiteachas faoin deontas seo roimh dheireadh na scoilbhliana 2025/2026 a thaifeadadh mar réamhíocaíocht, lena n-áirítear íocaíochtaí pá agus cánacha gaolmhara.

Cuirfear comhairle ar fáil do scoileanna ag tús na scoilbhliana maidir le cén chaoi cuntas a thabhairt sa deontas don scoilbhliain 2026/2027.

- Ní mór an deontas a gheofar i mí Aibreáin 2026 a thaifeadadh faoin gcód ainmniúil seo a leanas:

Cód Ainmniúil	Cur síos	Cineál	Catagóir
2151	Deontas leabhar a fuarthas roimh ré	Dliteanas Reatha	Fabhruithe

- Is féidir an caiteachas (pá agus cánacha gaolmhara san áireamh) a bheidh tabhaithe suas go dtí an 31 Lúnasa 2025 a thaifeadadh faoin gcód ainmniúil seo a leanas:

Cód Ainmniúil	Cur síos	Cineál	Catagóir
1720	Réamhíocaíochtaí	Sócmhainn Reatha	Fiachóirí agus Réamhíocaíochtaí

7. Deontas Leabhar Scoile Nár Chaitheamh

I gcás go bhfuil airgead deontais leabhar gan chaitheamh ag scoileanna ó bhlianta roimh an scoilbhliain 2026/27, is ceadmhach dóibh an t-airgead sin a úsáid faoi chomhair earraí atá ceadaithe faoin scéim seo d'aon bhliain sa tSraith Shóisearach nó sa tSraith Shinsearach, an Idirbhliain san áireamh.

Is deontais imfhálaithe iad na deontas do leabhair scoile iar-bhunscoile agus an deontas riaracháin agus ní mór na hiarmhéideanna neamhchaite ag deireadh na bliana a réiteach agus sonraí a thabhairt don chuntasóir seachtrach le tuairisciú sna cuntais bhliantúla.

8. Taiscí

Ní ceadmhach do scoileanna táille a ghearradh ar thuismitheoirí as leabhair scoile ná as croí-acmhainní ranga ach is ceadmhach dóibh éarlais inaisíoctha suas le €50 an dalta a iarraidh in aghaidh na bliana/an timthrialla d'fhonn na húsáideoirí a spreagadh chun aire chuí a thabhairt do na leabhair/na hacmhainní. Ba cheart do scoileanna cúinsí teaghlaigh a chur san áireamh agus éarlaisí á lorg acu, go háirithe i gcás teaghlaigh a bhfuil roinnt daltaí acu.

Ní mór na héarlaisí a aisíoc ina n-iomláine má thugtar na leabhair ar ais i ndea-chaoi seachas gnáthchaitheamh agus gnáthchuimilt.

Ní ceadmhach do scoileanna rochtain ar leabhair scoile ná ar chroí-acmhainní ranga a dhiúltú i ngeall ar neamhíocaíocht na héarlaise ná táillí eile a bhaineann leis an scoil (m.sh. taisceadáin scoile, ranníocaíochtaí deonacha).

Is ceadmhach do scoileanna beartas scéime leabhar scoile a thabhairt isteach ina leagtar síos treoirlínte maidir le cúram, caillteanas agus damáiste. Ba cheart a leithéid de bheartas a chur i dtoll a chéile i gcomhairle le thuismitheoirí agus daltaí, agus caithfidh sé a bheith réasúnach agus comhréireach leis na costais a d'fhéadfadh a bheith i gceist dá gcaill leabhar scoile nó dá ndéanfaí damáiste dó. Ba cheart go ndéanfaí plé sa bheartas sin freisin leis na nósanna imeachta a bhaineann le haon éarlais inaisíoctha a iarrtar ar dhaltaí/ar thuismitheoirí.

Is leis an scoil i gcónaí na leabhair scoile, agus caithfidh na daltaí iad a thabhairt ar ais i ndea-chaoi ag deireadh na bliana nó an chláir.

Ní mór **fáil** an ioncaim éarlaise ón dalta/tuismitheoir a thaifeadadh faoin gcód ainmniúil seo a leanas:

Cód Ainmniúil	Cur síos	Cineál	Catagóir
2172	Ioncam Imfhálaithe Neamh-chaipitil Eile gan Chaitheamh	Dliteanas Reatha	Fabhruithe

Ní mór **aisíoc** an ioncaim éarlaise leis an dalta/an tuismitheoir tar éis na scoilbhliana/an timthrialla a thaifeadadh faoin gcód ainmniúil seo a leanas:

Cód Ainmniúil	Cur síos	Cineál	Catagóir
2172	Ioncam Imfhálaithe Neamh-chaipitil Eile gan Chaitheamh	Dliteanas Reatha	Fabhruithe

Ní mór faisnéis mhionsonraithe faoi na héarlaisí a choinneáil ionas go bhféadfar suimeanna éarlaise a réiteach agus aon aisíocaíocht a bheidh ag dul do dhaltaí/do thuismitheoirí a dhéanamh a luaith a thabharfar ar ais na leabhair.

9. Tuilleadh eolais

Tá na sonraí go léir faoin scéim le fáil [anseo](#).

Is féidir soiléiriú a fháil ar aon cheann de na saincheistean sa treoirlíne seo ach dul i dteagmháil le FSSU.

An tAonad um Sheirbhísí Tacaíochta Airgeadais

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An 28 Aibreán 2026