

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 postprimarieschoolbooks@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.

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