Primary Schoolbooks Grant and Administration Support Grant 2026/27

1. Introduction

The Primary Schoolbooks Scheme was introduced for the 2023-2024 school year to remove the costs from families of funding schoolbooks for children and young people in recognised primary schools and special schools in the free education scheme. The scheme includes two grants:

- The **Primary Schoolbooks Grant** which provides free schoolbooks, workbooks, copybooks and, where possible, additional classroom resources for all children and young people in recognised primary schools and special schools.
- The **Administration Support Grant** supports schools with the implementation of the scheme.

Full details of the scheme are available here.

2. Primary Schoolbooks Grant

The Primary Schoolbooks Grant is per-capita funding and is based on validated enrolment figures on 30th September 2025. The funding will be paid to schools before the end of May 2026.

The per capita funding is as follows:

Programme	Per capita rate 2026/2027
Primary schools	€80
Junior Cycle (including JCSP) in special schools	€309
Transition Year in special schools	€142
Senior Cycle (including LCA 1/2) in special schools	€295

- **Developing primary schools – rate €80 per capita 2026/2027**

For the purposes of the Primary Schoolbooks Scheme for 2026/27 a developing school is a school that:

1. has newly opened since September 2019, and;
2. has significantly increased their enrolment size.

The initial grant payment for developing primary schools will be calculated based on enrolment figures for 30 September 2025. The Department will make contact with developing schools in due course to source projected enrolment figures. A top up payment (based on the projected enrolments provided by the school) will then be made to these schools 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.

- **Exceptional circumstances**

Schools will be expected, for the main part, to absorb the cost of additional enrolments which occur within the normal course of changes in enrolments which take place throughout the school year.

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

- the number of new pupils enrolled after 30 September 2025 is equal to or greater than 10% of the 30 September 2025 enrolment figure or greater than 15 pupils, and
- the school has insufficient primary schoolbooks scheme funding to meet the additional costs.

Schools that wish to apply for additional funding under 'exceptional circumstances' should email primaryschoolbooks@education.gov.ie, setting out the detail of the additional enrolments. Such applications will be considered on a case-by-case basis.

3. Administration Support Grant

The Administration Support Grant will be paid separately to the 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. This work is to be completed outside standard working hours. No substitution or supervision hours will be provided in lieu to cover absences.

The daily rate sanctioned by the Department for this work is €172.60 which includes holiday pay. The Department will provide an additional 11.40% to cover the employers PRSI cost.

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

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

Size of School (enrolment September 2025)	No of Days
0-100	3
101-300	4
301-599	6
>600	7

The administration support grant is based on the enrolment of the school on 30 September 2025. For developing schools, it will be calculated based on projected enrolment figures for September 2026.

For the 2026/27 school year, all special schools will receive an allocation of 7 days.

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.

4.1 Departmental Reporting

All primary and special schools will be required to complete and submit an income and expenditure return, each year, in respect of the scheme. The Department will communicate with primary schools in 2026/27 in relation to the Income and Expenditure Return for the 2026/27 school year.

4.2 Procurement

Schools have obligations that stem from both EU and national public procurement rules when sourcing goods and services.

The Schools Procurement Unit (SPU) delivers free advice and practical support to schools to help them achieve improvements in their procurement processes, practices and outcomes. The SPU has a dedicated webpage containing procurement support for the Schoolbooks Scheme, see www.spu.ie/schoolbooks-scheme.

5. Recording the grant receipt and expenditure on the schools accounting system in the year 2025/26

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

- **Treatment of the Primary Schoolbook Grant and Expenditure**

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

- **Treatment of the Administration Support Grant and Expenditure**

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

The 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.

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.

Any queries in relation to the primary schoolbook scheme should be sent to:
primaryschoolbooks@education.gov.ie.

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

Financial Support Services Unit
Tel: 01-910 4020
primary@fssu.ie

28 April 2026

Deontas na Leabhar Bunscoile agus Deontas Tacaíochta Riaracháin 2026/2027

1.Réamhrá

Tugadh isteach Scéim na Leabhar Bunscoile don bhliain scoile 2023-2024 chun costais a bhaineann le leabhair scoile do leanaí agus do dhaoine óga i mbunscoileanna aitheanta agus i scoileanna speisialta sa chóras saoroideachais a bhaint ó theaghlaigh. Cuimsíonn an scéim dhá dheontas:

- **Deontas na Leabhar Bunscoile**, deontas a sholáthraíonn leabhair scoile, leabhair oibre agus cóipleabhair saor in aisce agus, nuair is féidir, acmhainní breise ranga do gach leanbh agus do gach duine óg i mbunscoileanna aitheanta agus i scoileanna speisialta.
- **Deontas Tacaíochta Riaracháin**, deontas a thacaíonn le scoileanna an scéim a chur i bhfeidhm.

Tá sonraí iomlána faoin scéim ar fáil anseo.

2.Deontas Leabhar Bunscoile in Aisce

Maoiniú in aghaidh an duine atá i gceist le Deontas na Leabhar Scoile in Aisce agus tá sé bunaithe ar líon bailíochtaithe na ndaltaí atá ar an rolla amhail an 30 Meán Fómhair 2025. Íocfar an maoiniú le scoileanna faoi dheireadh mhí Aibreáin 2026. Seo a leanas an ráta maoinithe in aghaidh an duine:

Clár	Ráta per capita 2025/2026
Bunscoileanna	€80
Teastas Sóisearach i gcás scoileanna speisialta (lena n-áirítear JCSP)	€309
Idirbhliain i gcás scoileanna speisialta	€142
Sraith Shinsearach i gcás scoileanna speisialta (lena n-áirítear LCA 1/2)	€295

- **Forbairt bunscoileanna – Ráta per capita €80 2026/2027**

Chun críocha Scéim na Leabhar Bunscoile do 2026/27, is í scoil i mbun forbartha:

1. atá oscailte le déanaí ó Mheán Fómhair 2019, agus;
2. tá méadú suntasach tagtha ar líon na scoláirí ar an rolla go suntasach.

Déanfar an íocaíocht deontais tosaigh le haghaidh bunscoileanna atá i mbun forbartha a ríomh bunaithe ar fhigiúirí rollaithe don 30 Meán Fómhair 2025. Déanfaidh an Roinn teagmháil le scoileanna atá i mbun forbartha in am trátha chun teacht ar fhigiúirí rollaithe réamh-mheasta. Déanfar íocaíocht breisithe (bunaithe ar líon na scoláirí ar an rolla réamh-mheasta atá curtha ar fáil ag an scoil) leis na scoileanna seo 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.

- **Imthosca eisceachtúla**

  Beifear ag súil, don chuid is mó, go gclúdóidh scoileanna aon chostais a bhaineann le daltaí nuarollaithe a thagann chuig an scoil mar chuid de ghnáthathruithe rollaithe a tharlaíonn le linn na scoilbhliana.

  Mar riail ghinearálta, ní dhéanfaidh an Roinn íocaíocht bhreise ach amháin más amhlaidh

  - Mar riail ghinearálta, ní dhéanfaidh an Roinn íocaíocht bhreise ach amháin i gcásanna inar mó, nó inarb ionann, líon na ndaltaí nuarollaithe i ndiaidh an 30 Meán Fómhair ná 10% den fhigiúr rollaithe amhail an 30 Meán Fómhair 2025, nó inar mó an líon ná 15 dhalta agus
  - nach bhfuil go leor airgid ó Scéim na Leabhar Bunscoileanna ag an scoil chun na costais a chlúdach.

  Iarrtar ar scoileanna ar mian leo iarratas a dhéanamh ar mhaoiniú breise mar gheall ar 'imthosca eisceachtúla' ríomhphost a chur chuig primaryschoolbooks@education.gov.ie. Cuirfidh an Roinn foirm iarratais amach inar féidir leis an scoil faisnéis ábhartha a sholáthar maidir leis na scoláirí nuarollaithe ina leagtar amach na sonraí faoi na scoláirí nuarollaithe.. Déanfar iarratais a mheas cás ar chás.

3. Deontas Tacaíochta Riaracháin

Íocfar an deontas tacaíochta riaracháin ar leithligh ón deontas leabhar scoile agus eiseofar é chuig bunscoileanna roimh dheireadh mhí an Mheithimh.

Is féidir an deontas seo a úsáid chun duine/daoine a fhostú le hobair ar feadh líon sonraithe laethanta le hobair riaracháin a dhéanamh ar an scéim. Tá an obair seo le cur i gcrích lasmuigh de ghnáthuaireanta oibre. Ní chuirfear aon uaireanta ionadaíochta ná maoirseachta ar fáil in ionad neamhláithreachtaí.

Is é an ráta laethúil atá ceadaithe ag an Roinn don obair seo ná €172.60, lena n-áirítear pá saoire. Cuirfidh an Roinn 11.40% breise 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.

Tá líon na laethanta a leithdháiltear bunaithe ar mhéid rollaithe na scoile mar seo a leanas;

Méid na Scoile (rollú Meán Fómhair 2024)	Líon Laethanta
0-100	3
101-300	4
301-599	6
>600	7

Tá an deontas tacaíochta riaracháin bunaithe ar an líon scoláirí ar an rolla sa scoil 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. Don bhliain scoile 2026/27, gheobhaidh gach scoil speisialta leithdháileadh 7 lá.

4. 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. Caithfidh scoileanna ráiteas scríofa ar chaiteachas an deontais agus aon iarmhéideanna atá fágtha agus faisnéis ábhartha eile a chur ar fáil don Roinn má iarrtar sin.

Ní mór do scoileanna a chinntiú go gcomhlíontar Ciorclán 13/2014, Bainistíocht agus Cuntasacht i leith Deontais ó Chistí Státchiste. Féach: Ciorclán ón RCPA-13/2014.

4.1 Tuairisciú don Roinn

Beidh ar gach bunscoil agus scoil speisialta tuairisceán ioncaim agus caiteachais a chomhlánú agus a chur isteach, gach bliain, i leith na scéime. Rachaidh an Roinn cumarsáid a dhéanamh le bunscoileanna in 2026/27 maidir leis an Tuairisceán Ioncaim agus Caiteachais don bhliain scoile 2026/27.

4.2 Soláthar

Agus iad ag foinsiú earraí agus seirbhísí, tá oibleagáidí ar scoileanna a eascraíonn as rialacha soláthair poiblí ar leibhéal an AE agus ar an leibhéal náisiúnta araon.

Cuireann an tAonad um Sholáthar Scoileanna comhairle agus tacaíocht phraiticiúil ar fáil do scoileanna saor in aisce chun cabhrú leo a bpróisis agus a gcleachtais soláthair a fheabhsú d'fhonn torthaí níos fearr a bhaint amach. Tá leathanach gréasáin tiomnaithe ag an SPU ina bhfuil tacaíocht soláthair don Scéim Leabhar Scoile, féach www.spu.ie/schoolbooks-scheme

5. An admháil deontais agus an caiteachas ar chóras cuntasaíochta na scoileanna sa bhliain 2025/2026 a thaifeadadh

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

➢ **Mar a dhéileálfar le Deontas na Leabhar Bunscoile in Aisce agus Caiteachas**

Cód Ainmniúil	Cur síos	Cineál	Catagóir
3151	Deontas na Leabhar in Aisce	Ioncam	Ioncam ón Roinn Oideachais agus Óige
4731	Costas Deontais Leabhar in Aisce	Caiteachas	Caiteachas Oideachais Eile

- **Mar a dhéileálfar leis an Deontas Tacaíochta Riaracháin agus Caiteachas**

Cód Ainmniúil	Cur síos	Cineál	Catagóir
3152	Deontas Riaracháin Leabhair Shaor in Aisce	Ioncam	Ioncam ón Roinn Oideachais agus Óige
4113	Costas Tuarastail Riaracháin Scéim na Leabhar Bunscoile in Aisce	Caiteachas	Tuarastal Oideachais

Is deontais imfhálaithe iad na Deontas Leabhar Bunscoil 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

6. Úinéireacht

Is leis an scoil na leabhair scoile ar fad agus tugtar iad ar iasacht do dhaltaí. Nuair a fhágann leanbh an scoil i rith na scoilbhliana, ní mór na leabhair scoile a thabhairt ar ais chuig an scoil.

7. Maoiniú barrachais

Is féidir aon mhaoiniú deontais atá fágtha a thabhairt ar aghaidh go dtí an chéad scoilbhliain eile. Tá sé tábhachtach go ndéanfadh scoileanna machnamh ar a gcuid riachtanas leabhair scoile a athsholáthar nó leabhair scoile nua a cheannach an bhliain dár gcionn agus cinneadh á dhéanamh acu maidir le haon deontas barrachais a úsáid.

8. Tuilleadh eolais

Tá sonraí iomlána faoin scéim ar fáil anseo.

Iarrtar ort aon cheisteanna faoi scéim na leabhar bunscoile a chur chuig primaryschoolbooks@education.gov.ie.

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

An tAonad um Sheirbhísí Tacaíochta Airgeadais
Guthán: 01-910 4020
An 28 Aibreán 2026