

# 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 30<sup>th</sup> 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

### Important note for special schools

Children and young people enrolled in post-primary programmes in special schools will be allocated funding at the relevant post-primary rate. Special schools must ensure that the breakdown of enrolments across primary and post-primary programmes is accurately recorded on the Primary Online Database (POD) before grant funding issues each year. Grant funding can only issue based on enrolment data on record.

- **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](mailto: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](http://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](mailto:primaryschoolbooks@education.gov.ie).

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

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