

Free Schoolbooks Scheme Grant and Administration Support Grant 2025/2026

1. Introduction

The Post-Primary Schoolbooks Scheme has been extended for the 2025/2026 school year to cover all years in post-primary schools in the free education scheme. This scheme will include all schoolbooks and core classroom resources.

There are two grants within this scheme.

- Free Schoolbooks Scheme Grant
- Administration Support Grant

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

Parents/guardians will no longer be required to make any contribution towards the cost of schoolbooks, including the cost of core classroom resources, in the school year 2025/26.

2. Free Schoolbooks Scheme Grant

The Free Schoolbooks Scheme Grant is per capita funding and will be based on validated enrolments at 30 September 2024. It is envisaged that this grant will be paid to schools no later than March 2025.

2.1 Rates

Programme	Per capita rate 2025/2026
Junior Cycle	€309
Transition Year	€142
Senior Cycle (fifth & Sixth including LCA 1/2)	€295

2.1.1 Developing schools

The initial grant will be paid no later than March 2025 and calculated based on validated September 2024 enrolment numbers. When projected September 2025 enrolment

numbers are provided to the Department and this projected enrolment number shows an increase from the validated September 2024 numbers, a 'top up' grant payment will be issued. To make an application for additional funding the school should send an email to postprimaryschoolbooks@education.gov.ie.

2.1.2 Exceptional circumstances

In certain and limited circumstances, however, where a school enrolls a large number of new students after 30 September 2024 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 is equal to or greater than 10% of the 30 September 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. When all schoolbooks and core classroom resources under this scheme are provided, schools should use any surplus funding to purchase additional classroom resources. Additional classroom resources does not include any items currently provided in post-primary schools through existing funding streams, either from the Department of Education or from other Departments and agencies (e.g. ICT grant, Assistive Technology Grant).

This grant does not include any costs associated with mock exams or Transition year trips/conferences.

The scope of the Post-primary Schoolbooks Scheme focuses on schoolbooks, materials to write on, materials required for practical subjects and project support equipment where the costs for these items were previously borne by parents/guardians, either by purchasing the item or by paying a fee to the school for the item.

Please refer to the following sections in the [Department of Education Schoolbooks Grant Guidance for Post-Primary Schools 2025/26](#) for additional information on the use of grant.

- Section 4.2 Schoolbooks
- Section 4.3 Classroom resources
- Section 4.4 Students in second, third or sixth/LCA2 year
- Section 4.5 Special classes in post-primary schools
- Section 4.6 Teacher generated resources and content

2.3 Surplus Funding

After covering the costs of schoolbooks, core materials, and additional classroom resources as outlined in this guidance, schools may use any remaining grant funding in the following ways:

- Carry it forward to the next school year.
- If a post-primary school has recently introduced a book rental scheme and taken out a loan for start-up costs, surplus funds from the Post-Primary Schoolbooks Scheme may be used to repay the loan.
- Purchase additional classroom resources not listed in [Appendix 1 of Schoolbook Grants Guidance](#), provided they meet the following criteria:
 - The resource must support the delivery of the relevant curriculum.
 - The resource must not be covered by other funding streams.
 - The cost of the resource would have previously or typically been covered by parents/guardians.

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

Post-primary schools with unspent book grant funds from before the 2025/26 school year may use them for approved items under this scheme for any Junior or Senior Cycle year, including Transition Year.

When deciding how to allocate surplus funds, schools should consider future needs, such as replacing or purchasing new schoolbooks for the 2025/26 school year and beyond. This may include introducing new subjects or replacing full sets of books in certain subjects.

3. Administration Support Grant (ASG)

The Administration Support Grant will be paid separately to the Free Schoolbooks Scheme Grant and will issue to post-primary schools before the end of April 2025.

The Administration Support Grant is now made up of two elements:

1. Core Administrative Days
2. Supplementary Support Days

3.1 Core Administrative Days

The core administrative days will be allocated based on two key factors:

- The school sector applicable to the school, and
- The total number of enrolments as at 30 September 2024.

The daily rate is €167.54 which includes 8% holiday pay. The Department will provide an additional 11.15% 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 2024.

Students/other individuals must be paid the current minimum wage appropriate to their age. Schools will be allocated funding of €13.50 per hour*. 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.

Where a post-primary school does not need to pay a person or persons for additional administrative support to implement the new scheme, the school may use the Administration Support Grant for other administrative purposes associated with the Post-Primary Schoolbooks Scheme, including but not limited to, the purchase of a tracking/barcode system or schoolbook covering.

Size of School (Student enrolment September 2024)	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

* Currently awaiting confirmation from Department of Education on whether additional funding will be provided to cover the employer PRSI cost.

Developing schools

For developing schools, the administrative support grant will be calculated based on projected enrolment figures for September 2025.

4. Departmental Reporting

Under [Section 9.2 Department of Education governance and auditing](#);

“All post-primary schools will be required to complete and submit an income and expenditure return, each year, in respect of the scheme. The Department will communicate over the coming months with post-primary schools in relation to the Income and Expenditure Return for the 2025/26 school year”.

Schools will be provided with an income and expenditure report for completion to enable outputs from the scheme to be determined. This will issue to schools in due course.

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. 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.

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 has developed a dynamic purchasing system (DPS) to assist Voluntary Secondary and Community and Comprehensive Schools to meet their public procurement obligations. The DPS will be launched in March 2025. All schools that have total schoolbook contracts in excess of €50,000 (excluding VAT) will be required to procure schoolbooks through the DPS.

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. Information and supporting guidance in relation to the DPS will be hosted on the Schoolbooks Section of the School's Procurement Unit website www.spu.ie. Schools are advised to refer to the SPU website on a regular basis over the coming months where additional content and guidance videos will be posited.

6. Recording the grant receipt and expenditure on the schools accounting system in the year 2024/2025

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 free schoolbooks scheme grant and the administration support grant. This code would have been set up last year. 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 March 2025 is for the next school year 2025/2026. Therefore, this grant must be accounted for as a grant received in advance.

Any expenditure of this grant before the end of the 2024/2025 school year, must be recorded as a prepayment.

Instructions regarding accounting for the grant for the school year 2025/2026 will be issued to schools at the commencement of the academic year.

- The grant which will be received in March 2025 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 2025 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 2025 is for the next school year 2025/2026. 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 2024/2025 school year, must be recorded as a prepayment.

Instructions regarding accounting for the grant for the school year 2025/2026 will be issued to schools at the commencement of the academic year.

- The grant which will be received in April 2025 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 2025 can be recorded to the following nominal code:

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

7. Existing Book Grant

Any unspent book grant remaining from years prior to the 2025/26 school year may be used for items allowed under this scheme in any of the Junior or Senior Cycle years, including Transition Year.

8. Deposits

Schools cannot charge parents for schoolbooks or core classroom resources but may request a refundable deposit of up to €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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