

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 . 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

Tel: 01-269 0677

info@fssu.ie

10th March 2025

Deontas Scéim na Leabhar Scoile in Aisce agus an Deontas Tacaíochta Riaracháin, 2025/2026

1. Réamhrá

Tá síneadh curtha le Scéim na Leabhar Scoile Iar-Bhunscoile don scoilbhliain 2025/2026 chun gach bliain in iar-bhunscoileanna sa scéim saoroideachais a chlúdach. Beidh gach leabhar scoile agus croí-acmhainn don seomra ranga san áireamh sa scéim.

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 2025/26.

2. Deontas na Leabhar Scoile in Aisce

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 2024. Táthar ag siúl leis go n-íocfar an deontas seo le scoileanna tráth nach déanaí ná Márta 2025.

2.1 Rátaí

Clár	Ráta per capita 2025/2026
Sraith Shóisearach	€309
Idirbhliain	€142
Sraith Shinsearach (An 5ú agus an 6ú bliain, ATF 1/2 san áireamh)	€295

2.1.1 Scoileanna i bun forbartha

Íocfar an chéad deontas tráth nach déanaí ná an 31 Márta 2025 agus ríomhfar é bunaithe ar na figiúirí rollaithe bailíochtaithe ó Mheán Fómhair 2024. Nuair a chuirfear figiúirí rollaithe réamh-mheasta maidir le Meán Fómhair 2025 ar fáil don Roinn, agus i gcás go léireoidh na figiúirí réamh-mheasta sin méadú ar an rollú bailíochtaithe ó Mheán Fómhair 2024, eiseofar íocaíocht deontais “bhreise”. Chun iarratas a dhéanamh ar mhaoiniú breise, ba chóir don scoil ríomhphost a sheoladh chuig postprimaryschoolbooks@education.gov.ie.

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 2024 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 cothrom le 10% d’fhigiúr rollaithe an 30 Meán Fómhair 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. Agus na leabhair scoile agus na croí-acmhainní ranga ar fad faighte faoin scéim seo, ba cheart do scoileanna aon mhaoiniú barrachais a úsáid chun acmhainní breise ranga a cheannach. 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 bréagscrúduithe ná le turais/comhdhálacha Idirbhliana.

Tá Scéim na Leabhar Scoile Iar-bhunscoile dírithe ar leabhair scoile, ábhair scríbhneoireachta, ábhair a theastaíonn i dtaca le hábhair phraiticiúla agus trealamh tacaíochta tionscadail, is é sin le rá na hearraí a n-íocadh tuismitheoirí/caomhnóirí astú roimhe seo, cibé acu go díreach tríd an rud a cheannach nó go hindíreach trí tháille a íoc leis an scoil as an rud.

Féach ar na hailt seo a leanas in [Deontas Leabhair Scoile: Treoirlínte d'Iar-Bhunscoileanna 2025/26](#) ón Roinn Oideachais le tuilleadh eolais a fháil faoi úsáid an deontais.

- Alt 4.2 Leabhair scoile
- Alt 4.3 Acmhainní ranga
- Alt 4.4 Scoláirí atá ag tosú sa dara, tríú nó sa séú/ATF2 bliain sa scoilbhliain 2025/26
- Alt 4.5 Ranganna speisialta in iar-bhunscoileanna
- Alt 4.6 Acmhainní agus ábhair mhúinteoir-ghinte

2.3 Maoiniú barrachais

Tar éis dóibh costais leabhar scoile, croí-ábhair, agus acmhainní breise ranga a sheasamh mar atá leagtha amach sa treoir seo, féadfaidh scoileanna aon mhaoiniú deontais atá fágtha a úsáid ar na bealaí seo a leanas:

- É a thabhairt ar aghaidh chuig an gcéad bhliain eile.
- Más rud é go bhfuil scéim leabhar ar cíós tugtha isteach ag iar-bhunscoil le déanaí agus go bhfuarthas iasacht leis na costais tosaigh a sheasamh, is ceadmhach an t-airgead barrachais ó Scéim na Leabhar Scoile Iar-Bhunscoile a úsáid chun an iasacht a aisíoc.
- Acmhainní breise ranga a cheannach nach bhfuil liostaithe in [Aguisín 1 den Treoir maidir le Deontas na Leabhar Scoile](#), ar choinníoll go bhfuil siad ag teacht leis na critéir seo a leanas:
 - Ní mór don acmhainn tacú le múineadh an churaclaim ábhartha.
 - Níor cheart go mbeadh an acmhainn clúdaithe ag sruthanna eile maoinithe.
 - Is acmhainn í a n-íocadh na tuismitheoirí/na caomhnóirí aisti de ghnáth roimhe seo.

Ní ceadmhach airgead ón scéim seo a úsáid chun críocha seachas na críocha a shonraítear sa treoir seo.

I gcás go bhfuil airgead deontais gan chaitheamh ag scoileanna ó bhlianta roimh an scoilbhliain 2025/26, 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.

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 2025/26 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 in Aisce agus eiseofar d'iar-bhunscoileanna é roimh dheireadh mhí Aibreáin 2025.

Tá an Deontas Tacaíochta Riaracháin comhdhéanta de dhá ghné:

1. Croí-Laethanta Riaracháin
2. Laethanta Forlíontacha Tacaíochta

3.1 Croí-Laethanta Riaracháin

Déanfar na croí-laethanta riaracháin a leithdháileadh bunaithe ar dhá phríomhfachtóir:

- An eanáil scoile a bhaineann leis an scoil, agus
- Líon iomlán na ndaltaí ar an rolla amhail an 30 Meán Fómhair 2024.

Is é €167.54 an ráta laethúil, pá saoire 8% san áireamh. Cuirfidh an Roinn 11.15% 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 2024.

Caithfear an pá íosta a oireann dá n-aois féin a íoc leis na daltaí/na daoine eile. Leithdháilfear maoiniú €13.50 san uair ar scoileanna. 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.

I gcás nach gá d'iar-bhunscoil duine ná daoine a íoc as tacaíocht bhreise riaracháin chun an scéim nua a chur i bhfeidhm, is ceadmhach don scoil an Deontas Tacaíochta Riaracháin a úsáid chun críocha riaracháin eile a bhaineann le Scéim na Leabhar Scoile Iar-Bhunscoile, lena n-áirítear córais rianaithe/bharrachóid a cheannach nó íoc as leabhair scoile a chlúdach, ach gan bheith teoranta dóibh.

Méid na Scoile (Líon na ndaltaí ar an rolla i Meán Fómhair 2024)	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

*Ag fanacht le deimhniú ón Roinn Oideachais faoi láthair maidir le cibé acu a chuirfear maoiniú breise ar fáil le costais ÁSPC an fhostóra a sheasamh nó nach gcuirfear.

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 2025.

4. Tuairiscú don Roinn

Faoi [Alt 9.2 “Rialachas agus iniúchadh na Roinne Oideachais”](#);

“Beidh ar gach iar-bhunscoil tuairisc ioncaim agus caiteachais a chomhlánú agus a chur isteach, gach bliain, maidir leis an scéim. Beidh an roinn i dteagmháil sna míonna atá le teacht le hiar-bhunscoileanna maidir leis an Tuairisceán Ioncaim agus Caiteachais don scoilbhliain 2025/26.”

Cuirfear tuairisc ioncaim agus caiteachais ar fáil do scoileanna lena comhlánú ionas go bhféadfar aschuir ón scéim a dhéanamh amach. Eiseofar í sin do scoileanna in am trátha.

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

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.

5.1 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. Tá córas dinimiciúil ceannaigh forbartha ag an Roinn i gcomhar leis an tSeirbhís Soláthair Oideachais agus leis an Aonad um Sholáthar do Scoileanna d’fhonn cabhrú le Meánscoileanna Deonacha agus le Scoileanna Pobail agus Cuimsitheacha na hoibleagáidí atá orthu maidir le soláthar poiblí a chomhlíonadh. Seolfar an córas dinimiciúil ceannaigh sin i mí an Mhárta 2025. Éileofar ar gach scoil ar mó luach a conarthaí leabhar scoile ná €50,000 san iomlán (gan CBL a áireamh) leabhair scoile a fháil tríd an gcóras dinimiciúil ceannaigh.

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. Cuirfear faisnéis agus treoir tacaíochta maidir leis an gcóras suas ar an gcuid de láithreán gréasáin an Aonaid um Sholáthar Scoileanna a bhaineann le leabhair scoile ar www.spu.ie. Moltar do scoileanna súil a choinneáil ar láithreán gréasáin an Aonaid sna míonna amach romhainn, áit a gcuirfear ábhar breise agus físeáin treorach ar fáil.

6. Fáil agus caiteachas an deontais sa bhliain 2024/2025 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 in aisce agus deontais tacaíochta riaracháin. Ba cheart gur socraíodh an cód sin anuraidh. Iarrtar ort teagmháil a dhéanamh leis an FSSU mura bhfuil sé socraithe.

6.1 Deontas Leabhar Scoile agus Caiteachas a Thaifeadadh

An deontas a gheobhaidh scoileanna i mí an Mhárta 2025, baineann sé leis an gcéad scoilbhliain eile (2025/2026). 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 2024/2025 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 2025/2026.

- Ní mór an deontas a gheofar i mí an Mhárta 2025 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 2025 a thaifeadadh faoin gcód ainmniúil seo a leanas:

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

6.2 Deontas Tacáíochta Riaracháin agus Caiteachas gaolmhar a thaifeadadh

An deontas a gheobhaidh scoileanna i mí Aibreáin 2025, baineann sé leis an gcéad scoilbhliain eile (2025/2026).

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 2024/2025 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 2025/2026.

- Ní mór an deontas a gheofar i mí Aibreáin 2025 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. An Deontas Leabhar Scoile a bhí ann cheana

I gcás go bhfuil airgead deontais leabhar gan chaitheamh ag scoileanna ó bhlianta roimh an scoilbhliain 2025/26, 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.

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 héalraisí 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 héalraise 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 treoirlinnte maidir le cúram, caillteanas agus damáiste. Ba cheart a leithéid de bheartas a chur i dtoll a chéile i gcomhairle le tuismitheoirí agus daltaí, agus caithfidh sé a bheith réasúnach agus comhréireach leis na costais a d'fhéadfadh a bheith i gceist dá gcaillí 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 inaisíochta a iarrtar ar dhaltaí/ar tuismitheoirí.

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 héalraisí a choinneáil ionas go bhféadfar suimeanna éarlaise a réiteach agus aon aisíocaíocht a bheidh ag dul do dhaltaí/do tuismitheoirí a dhéanamh a luaithe 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 10 Márta 2025