

Financial Guideline 2022/2023 – 17

Community & Comprehensive and Voluntary Secondary Schools in the Free Education Scheme

Once-off cost of living grant to support Post Primary Schools in the Free Education Scheme

1. Introduction

[Circular 0077/2022](#) advises that additional funding is being provided as part of the Budget 2023 cost of living measures. This is to ensure financial supports are available for recognised post primary schools in the free education scheme to meet additional energy costs and other increased day to day running costs. This funding will be issued to schools shortly.

2. Main features of the grant

- The grant will be calculated based on recognised pupil enrolment at 30th September 2021.
- Enhanced rates are also available for special schools and mainstream schools with special classes.
- It is expected that schools should not have to seek additional voluntary contributions from parents.
- Board of managements should continue to seek support in relation to procurement for electricity rates from the Schools Procurement Unit website www.spu.ie

3. Rates

Per-capita rates for once-off cost of living grant for post-primary schools in the Free Education Scheme	
Grant Type	Rate
Standard Grant	€113.00
Special Class Grant	€82.00
Traveller Grant	€88.00

Example of once-off cost of living grant 2022 post-primary schools in the free education scheme	
Pupil Enrolment	Value of Grant
200	€22,600
400	€45,200
600	€67,800
800	€90,400
1000	€113,000
1600	€180,800
Note: Calculations in this table are based on the standard mainstream rate	

4. Financial Oversight

The grant income should be recorded appropriately in the school's accounts. The following accounting code has been newly added to the FSSU chart of accounts and must be used to record the grant receipt.

Nominal Code	Description	Type	Category
3289	Once-Off Cost of Living Grant	Income	Department of Education

There is no new expenditure code required to be added to the chart of accounts. The expenditure can be recorded to the appropriate existing nominal account for example 5510 Heating Expense or 5550 Light and Power Expense.

Any queries in relation to the circular 0077/2022 should be emailed to Schools Division Financial at sdfinfo@education.gov.ie

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