

**Primary Schools  
in the Free Education Scheme****Cost of Living Grant to support Primary Schools  
in the Free Education Scheme****1. Introduction**

[Circular 0056/2023](#) advises that additional funding is being provided as part of the Budget 2024 cost of living measures. This is to ensure financial supports are available for recognised primary schools in the Free Education Scheme to meet additional energy costs and other increased day to day running costs.

**The first instalment of this grant will be issued to schools shortly. The balance of the grant will be issued in 2024.**

**2. Main features of the grant**

- The grant will be calculated based on recognised pupil enrolment at 30th September 2022 and is based on a minimum enrolment of 60 pupils.
- Enhanced rates are payable in respect of pupils attending special schools and special classes and traveller pupils attached to mainstream schools.
- 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 bulk heating fuels and electricity rates from the Schools Procurement Unit website [www.spu.ie](http://www.spu.ie).

### 3. Rates

#### 3.1 Full cost of living grant rates for 2023/2024

| Full cost of living grant per-capita rates for recognised Primary Schools |                |                 |
|---|----------------|-----------------|
| Category  | Under 12 years | 12 years & over |
| a) Mainstream Rate  | €49.00         | €49.00          |
| b) National Schools maintained by OPW                                     | €19.60         | €19.60          |
| Enhanced Rates inclusive of the Mainstream rate                           |                |                 |
| Visual Impairment   | €235.00        | €235.00         |
| Hearing Impairment  | €235.00        | €235.00         |
| Profoundly Deaf   | €241.00        | €241.00         |
| Mild General Learning Disability (Mainstream School)                      | €125.00        | €186.00         |
| Mild General Learning Disability (Special school)                         | €156.00        | €235.00         |
| Moderate General Learning Disability                                      | €235.00        | €235.00         |
| Severe/ Profound General Learning Disability                              | €241.00        | €241.00         |
| Specific Learning Disability (Mainstream School)                          | €125.00        | €186.00         |
| Specific Learning Disability (Special school)                             | €156.00        | €235.00         |
| Emotional Disturbance   | €235.00        | €235.00         |
| Severe Emotional Disturbance  | €241.00        | €241.00         |
| Physical Disability   | €235.00        | €235.00         |
| Autism/Autistic Spectrum Disorders (ASD)                                  | €241.00        | €241.00         |
| Specific Speech and Language Disorder                                     | €235.00        | €235.00         |
| Multiple Disabilities   | €241.00        | €241.00         |
| Traveller Children  | €69.00         | €69.00          |
| ASD Early Intervention  | €241.00        | €241.00         |

#### 3.2 First instalment rates – to be issued soon

| Example of first instalment of the cost of living grant for recognised Primary Schools |                |
|--|----------------|
| Pupil Enrolment  | Value of Grant |
| Up to 60   | €960           |
| 100  | €1,600         |
| 200  | €3,200         |
| 400  | €6,400         |
| 600  | €9,600         |
| Note: Calculations in this table are based on the standard mainstream rate             |                |

| Per-capita rates for the first Instalment of the cost of living grant for recognised Primary Schools |                |                 |
|--|----------------|-----------------|
| Mainstream rates   |                |                 |
| Category   | Under 12 years | 12 years & over |
| a) Mainstream Rate   | €16.00         | €16.00          |
| b) National Schools maintained by OPW  | €6.40          | €6.40           |
| Enhanced Rates inclusive of the Mainstream rate  |                |                 |
| Visual Impairment  | €78.00         | €78.00          |
| Hearing Impairment   | €78.00         | €78.00          |
| Profoundly Deaf  | €80.00         | €80.00          |
| Mild General Learning Disability (Mainstream School)   | €41.00         | €62.00          |
| Mild General Learning Disability (Special school)  | €52.00         | €78.00          |
| Moderate General Learning Disability   | €78.00         | €78.00          |
| Severe/ Profound General Learning Disability   | €80.00         | €80.00          |
| Specific Learning Disability (Mainstream School)   | €41.00         | €62.00          |
| Specific Learning Disability (Special school)  | €52.00         | €78.00          |
| Emotional Disturbance  | €78.00         | €78.00          |
| Severe Emotional Disturbance   | €80.00         | €80.00          |
| Physical Disability  | €78.00         | €78.00          |
| Autism/Autistic Spectrum Disorders (ASD)   | €80.00         | €80.00          |
| Specific Speech and Language Disorder  | €78.00         | €78.00          |
| Multiple Disabilities  | €80.00         | €80.00          |
| Traveller Children   | €23.00         | €23.00          |
| ASD Early Intervention   | €80.00         | €80.00          |

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#### **4. Financial Oversight**

The grant income should be recorded appropriately in the school's accounts. The following accounting code must be used to record the grant receipt.

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

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 0056/2023](#) should be emailed to Schools Division Financial at [sdinfo@education.gov.ie](mailto:sdinfo@education.gov.ie)

**Primary FSSU**

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