

### Cost of Living Grant to support Post-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 post-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.
- 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 post-primary schools in the Free Education Scheme	
Grant Type	Rate
Standard Grant	€75.00
Special Class Grant	€53.00
Traveller Grant	€57.00

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

Per-capita rates for the first instalment of the Cost of Living Grant for post-primary schools in the Free Education Scheme	
Grant Type	Rate
Standard Grant	€25.00
Special Class Grant	€18.00
Traveller Grant	€19.00

Example of first instalment of the Cost of Living Grant for post-primary schools in the Free Education Scheme	
Pupil Enrolment	Value of Grant
200	€5,000
400	€10,000
600	€15,000
800	€20,000
1000	€25,000
1600	€40,000
Note: Calculations in this table are based on the standard mainstream rate	

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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 [sdfinfo@education.gov.ie](mailto:sdfinfo@education.gov.ie)

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27<sup>th</sup> October 2023