

**Primary Schools
in the Free Education Scheme****Cost of Living Grant to support Primary Schools
in the Free Education Scheme
(2023/2024-Second Instalment)****1. Introduction**

Circular [0001/2024](#) sets out the arrangement in relation to the payment of the second instalment of the cost-of-living grant. 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 second instalment was issued last week.

The first instalment of this grant was issued to schools in October 2023 see [09-24-Financial-Guideline-Cost-of-Living-Grant-2023-2024](#)

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.

3. Rates

3.1 Second instalment rates

Example of second instalment of the cost-of-living grant for recognised Primary Schools	
Pupil Enrolment	Value of Grant
Up to 60	€1,980
100	€3,300
200	€6,600
400	€13,200
600	€19,800
Note: Calculations in this table are based on the standard mainstream rate	

Per-capita rates for the second Instalment of the cost of living grant for recognised Primary Schools		
Mainstream rates		
Category	Under 12 years	12 years & over
a) Mainstream Rate	€33.00	€33.00
b) National Schools maintained by OPW	€13.20	€13.20
Enhanced Rates inclusive of the Mainstream rate		
Visual Impairment	€157.00	€157.00
Hearing Impairment	€157.00	€157.00
Profoundly Deaf	€160.00	€160.00
Mild General Learning Disability (Mainstream School)	€84.00	€124.00
Mild General Learning Disability (Special school)	€104.00	€157.00
Moderate General Learning Disability	€157.00	€157.00
Severe/ Profound General Learning Disability	€160.00	€160.00
Specific Learning Disability (Mainstream School)	€84.00	€124.00
Specific Learning Disability (Special school)	€104.00	€157.00
Emotional Disturbance	€157.00	€157.00
Severe Emotional Disturbance	€160.00	€160.00
Physical Disability	€157.00	€157.00
Autism/Autistic Spectrum Disorders (ASD)	€160.00	€160.00
Specific Speech and Language Disorder	€157.00	€157.00
Multiple Disabilities	€160.00	€160.00
Traveller Children	€46.00	€46.00
ASD Early Intervention	€160.00	€160.00

The second instalment of this grant was issued last week.

Appendix A contains the first instalment rates paid to schools in October 2023.

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 0001/2024](#) should be emailed to Schools Division Financial at sdfinfo@education.gov.ie

Primary FSSU

Tel: 01-910 4020

primary@fssu.ie

8th January 2024

Appendix A

First instalment rates – paid to Primary schools in the Free Education Scheme in October 2023. Further information can be found in [Circular 0056/2023](#).

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

Deontas Costais Maireachtála chun tacú le Bhunscoileanna sa Scéim Oideachais Saor in Aisce (2023/2024-An Dara Tráthchuid)

1. Réamhrá

Leagtar amach i [gCiorclán 0001/2024](#) an socrú maidir leis an dara tráthchuid den deontas costais maireachtála a íoc. Déantar é seo chun a chinntiú go mbeidh tacaíochtaí airgeadais ar fáil do bhunscoileanna aitheanta sa Scéim Oideachais Saor in Aisce chun freastal ar chostais bhreise fuinnimh agus costais reatha mhéadaithe eile ó lá go lá. Eisíodh an dara tráthchuid an tseachtain seo caite.

Eisíodh an chéad tráthchuid den deontas seo do scoileanna i mí Dheireadh Fómhair 2023, féach [Treoirline Airgeadais 13-2023/2024](#).

2. Príomhghnéithe an deontais

- Déanfar an deontas a ríomh bunaithe ar rollú daltaí aitheanta amhail an 30 Meán Fómhair 2022 agus tá sé bunaithe ar íosmhéid 60 dalta rollaithe.
- Tá na rátaí feabhsaithe iníoctha i gcás daltaí atá ag freastal ar scoileanna speisialta agus ranganna speisialta agus daltaí den Lucht Siúil atá ag freastal ar scoileanna príomhshrutha.
- Táthar ag súil nach mbeadh ar scoileanna ranníocaíochtaí deonacha breise a lorg ó thuismitheoirí.
- Ba cheart do bhoird bhainistíochta leanúint ar aghaidh ag lorg tacaíochta maidir le hollsholáthar um bhreoslaí téimh agus rátaí leictreachais ó shuíomh gréasáin an Aonaid um Sholáthar Scoileanna www.spu.ie

3. Rátaí

3.1 Rátaí an dara tráthchuid

Sampla den dara tráthchuid den deontas costais maireachtála do Bhunscoileanna aitheanta	
Líon na nDaltaí ar an Rolla	Luach an Deontais
Suas le 60	€1,980
100	€3,300
200	€6,600
400	€13,200
600	€19,800
Tabhair do d'aire: Tá na ríomhanna sa tábla seo bunaithe ar an ráta caighdeánach príomhshrutha	

Rátaí per capita don dara tráthchuid den deontas costais maireachtála do Bhunscoileanna aitheanta		
Rátaí Príomhshrutha		
Catagóir	Faoi 12 bhliain	12 bhliain & níos sine
a) Ráta Príomhshrutha	€33.00	€33.00
b) Scoileanna Náisiúnta a chothabhálann Oifig na nOibreacha Poiblí (OPW)	€13.20	€13.20
Rátaí Feabhsaithe, lena n-áirítear an ráta Príomhshrutha		
Deontas i gcomhair Lagú Radhairc	€157.00	€157.00
Deontas i gcomhair Lagú Éisteachta	€157.00	€157.00
Deontas i gcomhair Daoine atá Bodhar Amach is Amach	€160.00	€160.00
Míchumas Foghlama Ginearálta Éadrom (Scoil Phríomhshrutha)	€84.00	€124.00
Míchumas Foghlama Ginearálta Éadrom (Scoil speisialta)	€104.00	€157.00
Míchumas Foghlama Ginearálta Meánach	€157.00	€157.00
Míchumas Ginearálta Foghlama Trom/Domhain	€160.00	€160.00
Sain-mhíchumas foghlama (Scoil Phríomhshrutha)	€84.00	€124.00
Sain-mhíchumas foghlama (Scoil speisialta)	€104.00	€157.00
Corraíl Mhothúcháinach	€157.00	€157.00
Suaithheadh Mothúcháinach Trom	€160.00	€160.00
Míchumas Fisiceach	€157.00	€157.00
An tUathachas/Neamhord ar Speictream an Uathachais (ASD)	€160.00	€160.00

Sain-Neamhord Urlabhra agus Teanga	€157.00	€157.00
Níos mó ná aon chineál míchumais amháin	€160.00	€160.00
Daltaí den Lucht Siúil	€16.00	€46.00
Luath-idirghabháil ASD	€160.00	€160.00

Eisíodh an dara tráthchuid den deontas an tseachtain seo caite.

In **Aguisín A** tá rátaí na chéad tráthchoda a íocadh le scoileanna i mí Dheireadh Fómhair 2023.

4. Maoirseacht Airgeadais

Ba cheart an t-ioncam deontais a thaifeadadh go cuí i gcuntais na scoile.
Ní mór an cód cuntasaíochta seo a leanas a úsáid chun admháil an deontais a thaifeadadh.

Cód Ainmniúil	Cur síos	Cineál	Catagóir
3289	Deontas Costas Maireachtála Aonu	Ioncam	An Roinn Oideachais

Is féidir an caiteachas a thaifeadadh sa chuntas ainmniúil cuí atá ann cheana féin, mar shampla 5510 Costais Téimh nó 5550 Costas Solais agus Cumhachta.

Ba cheart aon cheisteanna maidir le [Ciorclán 0001/2024](#) a sheoladh chuig Rannán Airgeadais na Scoileanna ag sdfinfo@education.gov.ie

FSSU Bunscoileanna

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An 8 Eanáir 2024

Aguisín A

Rátaí na chéad tráthchoda – a íocadh le Bhunscoileanna sa Scéim Oideachais Saor in Aisce i mí Dheireadh Fómhair 2023

Tá tuilleadh eolais maidir leis an gcéad tráthchuid le fáil i [gCiorclán 0056/2023](#).

Sampla den chéad tráthchuid den deontas costais maireachtála do Bhunscoileanna aitheanta	
Líon na nDaltaí ar an Rolla	Luach an Deontais
Suas le 60	€960
100	€1,600
200	€3,200
400	€6,400
600	€9,600
Tabhair do d'aire: Tá na ríomhanna sa tábla seo bunaithe ar an ráta caighdeánach príomhshrutha	

Rátaí per capita don chéad tráthchuid den deontas costais maireachtála do Bhunscoileanna aitheanta		
Rátaí Príomhshrutha		
Catagóir	Faoi 12 bhliain	12 bhliain & níos sine
a) Ráta Príomhshrutha	€16.00	€16.00
b) Scoileanna Náisiúnta a chothabhálann Oifig na nOibreacha Poiblí (OPW)	€6.40	€6.40
Rátaí Feabhsaithe, lena n-áirítear an ráta Príomhshrutha		
Deontas i gcomhair Lagú Radhairc	€78.00	€78.00
Deontas i gcomhair Lagú Éisteachta	€78.00	€78.00
Deontas i gcomhair Daoine atá Bodhar Amach is Amach	€80.00	€80.00
Míchumas Foghlama Ginearálta Éadrom (Scoil Phríomhshrutha)	€41.00	€62.00
Míchumas Foghlama Ginearálta Éadrom (Scoil speisialta)	€52.00	€78.00
Míchumas Foghlama Ginearálta Meánach	€78.00	€78.00
Míchumas Ginearálta Foghlama Trom/Domhain	€80.00	€80.00
Sain-mhíchumas foghlama (Scoil Phríomhshrutha)	€41.00	€62.00
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Corraíl Mhothúchánach	€78.00	€78.00
Suaithheadh Mothúchánach Trom	€80.00	€80.00

Míchumas Fisiceach	€78.00	€78.00
An tUathachas/Neamhord ar Speictream an Uathachais (ASD)	€80.00	€80.00
Sain-Neamhord Urlabhra agus Teanga	€78.00	€78.00
Níos mó ná aon chineál míchumais amháin	€80.00	€80.00
Daltaí den Lucht Siúil	€23.00	€23.00
Luath-idirghabháil ASD	€80.00	€80.00