

Cost of Living Grant to support Post-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 post-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 [Financial Guideline 13-2023/2024](#).

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

3. Second instalment rates

Per-capita rates for the second instalment of the Cost-of-Living Grant for post-primary schools in the Free Education Scheme	
Grant Type	Rate
Standard Grant	€50.00
Special Class Grant	€35.00
Traveller Grant	€38.00

Example of second instalment of the Cost-of-Living Grant for post-primary schools in the Free Education Scheme	
Pupil Enrolment	Value of Grant
200	€10,000
400	€20,000
600	€30,000
800	€40,000
1000	€50,000
1600	€80,000

Note: Calculations in this table are based on the standard mainstream rate

The second instalment of this grant was issued last week.

Appendix A contains the full rates and 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

Tel: 01-269 0677
info@fssu.ie

8th January 2024

Appendix A

First instalment rates – paid to Post Primary schools in the Free Education Scheme in October 2023

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

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

Further information can be found in [Circular 0056/2023](#).

Deontas Costais Maireachtála chun tacú le hIar-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 d'iar-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 [Treoirlíne Airgeadais 13-2023/2024](#).

2. Príomhghnéithe an deontais

- Déanfar an deontas a ríomh bunaithe ar rollú daltaí aitheanta amhail an 30 Meán Fómhair 2022.
- 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 an dara tráthchuid

Rátaí in aghaidh an duine don dara tráthchuid den Deontas Costais Maireachtála d'iar-bhunscoileanna sa Scéim Oideachais Saor in Aisce	
Cineál an Deontais	Ráta
Deontas Caighdeánach	€50.00
Deontas Ranga Speisialta	€35.00
Deontas don Lucht Siúil	€38.00

Sampla den dara tráthchuid den Deontas Costais Maireachtála d'iar-bhunscoileanna sa Scéim Oideachais Saor in Aisce	
Líon na nDaltaí ar an Rolla	Luach an Deontais
200	€10,000
400	€20,000
600	€30,000
800	€40,000
1000	€50,000
1600	€80,000

Tabhair do d'aire: Tá na ríomhanna sa tábla seo bunaithe ar an ráta caighdeánach príomhshrutha

Eisíodh an dara tráthchuid den deontas an tseachtain seo caite.

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

4. Maoirseacht Airgeadais

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

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

Is féidir an caiteachas a thairfeadh 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

Guthán: 01-269 0677
info@fssu.ie

An 8 Eanáir 2024

Aguisín A

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

Rátaí in aghaidh an duine don chéad tráthchuid den Deontas Costais Maireachtála d'iar-bhunscoileanna sa Scéim Oideachais Saor in Aisce	
Cineál an Deontais	Ráta
Deontas Caighdeánach	€25.00
Deontas Ranga Speisialta	€18.00
Deontas don Lucht Siúil	€19.00

Sampla den chéad tráthchuid den Deontas Costais Maireachtála d'iar-bhunscoileanna sa Scéim Saoroideachais	
Líon na nDaltaí ar an Rolla	Luach an Deontais
200	€5,000
400	€10,000
600	€15,000
800	€20,000
1000	€25,000
1600	€40,000

Tabhair do d'aire: Tá na ríomhanna sa tábla seo bunaithe ar an ráta caighdeánach príomhshrutha

Rátaí Iomlána don Deontas Costais Maireachtála le haghaidh 2023/2024

Rátaí Iomlána in aghaidh an duine don Deontas Costais Maireachtála d'iar-bhunscoileanna sa Scéim Oideachais Saor in Aisce	
Cineál an Deontais	Ráta
Deontas Caighdeánach	€75.00
Deontas Ranga Speisialta	€53.00
Deontas don Lucht Siúil	€57.00

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