

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](#).