

Financial Guideline P10 - 2022/2023

Once-off cost of living grant to support Primary Schools

1. Introduction

[Circular 0077/2022](#) advises that additional funding is being provided as part of the Budget 2023 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.

2. Main features of the grant:

- The grant will be calculated based on recognised pupil enrolment at 30th September 2021 and is based on a minimum enrolment of 60 pupils.
- Enhanced Rates are also available for special schools and mainstream schools with special classes.
- 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 electricity rates from Schools Procurement Unit website www.spu.ie

3. Rates

Example of once-off cost of living grant 2022 recognised Primary Schools	
Pupil Enrolment	Value of Grant
Up to 60	€4,500
100	€7,500
200	€15,000
400	€30,000
600	€45,000
Note: Calculations in this table are based on the standard mainstream rate	

Per-capita rates for once-off cost of living grant for recognised Primary Schools		
Category	Under 12 years	12 years & over
a) Mainstream Rate	€75.00	€75.00
b) National Schools maintained by OPW	€30.00	€30.00
Enhanced Rates inclusive of the Mainstream rate		
Visual Impairment	€361.00	€361.00
Hearing Impairment	€361.00	€361.00
Profoundly Deaf	€370.00	€370.00
Mild General Learning Disability (Mainstream School)	€192.00	€287.00
Mild General Learning Disability (Special school)	€240.00	€361.00
Moderate General Learning Disability	€361.00	€361.00
Severe/ Profound General Learning Disability	€370.00	€370.00
Specific Learning Disability (Mainstream School)	€192.00	€287.00
Specific Learning Disability (Special school)	€240.00	€361.00
Emotional Disturbance	€361.00	€361.00
Severe Emotional Disturbance	€370.00	€370.00
Physical Disability	€361.00	€361.00
Autism/Autistic Spectrum Disorders (ASD)	€370.00	€370.00
Specific Speech and Language Disorder	€361.00	€361.00
Multiple Disabilities	€370.00	€370.00
Traveller Children	€106.00	€106.00
ASD Early Intervention	€370.00	€370.00

4. Financial Oversight

4.1 Income

The grant income should be recorded to the below code and entered as 'Once Off Cost of Living Grant'

Nominal Code	Description	Type	Category
3290	Other Non Capital DE Grant Income	Income	Department of Education

At the end of the year, the school accountant will move the income to a specific 'Once Off Cost of Living Grant' Income code (Nominal Code: 3289)

4.2 Expenditure

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 0077/2022 should be emailed to Schools Division Financial at sdfinfo@education.gov.ie

If you need any further information please email

primary@fssu.ie

or phone (01) 910 4020

Financial Support Services Unit

December 2022

Treoirlíne Airgeadais P10 - 2022/2023

Deontas costas maireachtála aonuaire chun tacú le Bunscoileanna

5. Réamhrá

Tugtar le fios i [gCiorclán 0077/2022](#) go bhfuil maoiniú breise á sholáthar mar chuid de bhearta costais mhaireachtála i mBuiséad 2023. Déantar é seo chun a chinntiú go mbeidh tacaíochtaí airgeadais ar fáil do bhunscoileanna aitheanta sa scéim saoroideachais chun freastal ar chostais bhreise fuinnimh agus costais reatha mhéadaithe eile ó lá go lá.

6. Príomhghnéithe an deontais:

- Déanfar an deontas a ríomh bunaithe ar rollú daltaí aitheanta amhail an 30 Meán Fómhair 2021 agus tá sé bunaithe ar íosmhéid 60 dalta rollaithe.
- Tá Rátaí Feabhsaithe ar fáil freisin do scoileanna speisialta agus do scoileanna príomhshrutha a bhfuil ranganna speisialta iontu.
- 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 soláthar rátaí leictreachais ó shuíomh gréasáin an Aonaid um Sholáthar Scoileanna www.spu.ie

7. Rátaí

Sampla de dheontas costas maireachtála aonuaire 2022 do Bhunscoileanna aitheanta	
Líon na nDaltaí ar an Rolla	Luach an Deontais
Suas le 60	€4,500
100	€7,500
200	€15,000
400	€30,000
600	€45,000
Tabhair do d'aire: Tá na ríomhanna sa tábla seo bunaithe ar an ráta caighdeánach príomhshrutha	

Rátaí in aghaidh an duine ar dheontas costas maireachtála aonuaire do Bhunscoileanna aitheanta		
Catagóir	Faoi 12 bliain	12 bliain & níos sine
a) Ráta Príomhshrutha	€75.00	€75.00
b) Scoileanna Náisiúnta faoi chothabháil ag OOP	€30.00	€30.00
Rátaí Feabhsaithe, lena n-áirítear an ráta Príomhshrutha		
Deontas i gcomhair Lagú Radhairc	€361.00	€361.00
Deontas i gcomhair Lagú Éisteachta	€361.00	€361.00
Deontas i gcomhair Daoine atá Bodhar Amach is Amach	€370.00	€370.00
Míchumas Foghlama Ginearálta Éadrom (Scoil Phríomhshrutha)	€192.00	€287.00
Míchumas Foghlama Ginearálta Éadrom (Scoil speisialta)	€240.00	€361.00
Míchumas Foghlama Ginearálta Meánach	€361.00	€361.00
Míchumas Ginearálta Foghlama Trom/Domhain	€370.00	€370.00
Sain-mhíchumas foghlama (Scoil Phríomhshrutha)	€192.00	€287.00
Sain-mhíchumas foghlama (Scoil speisialta)	€240.00	€361.00
Corraíl Mhothúchánach	€361.00	€361.00
Suaithheadh Mothúchánach Trom	€370.00	€370.00
Míchumas Fisiceach	€361.00	€361.00
An tUathachas/Neamhord de chuid Speictream an Uathachais (ASD)	€370.00	€370.00
Sain-Neamhord Urlabhra agus Teanga	€361.00	€361.00
Níos mó ná aon chineál míchumais amháin	€370.00	€370.00
Daltaí den Lucht Siúil	€106.00	€106.00
Luath-idirghabháil ASD	€370.00	€370.00

8. Maoirseacht Airgeadais

4.1 Ioncam

Ba cheart an t-ioncam deontais a thaifeadadh sa chód thíos agus é a chur isteach mar 'Deontas Costas Maireachtála Aonuaire'

Cód Ainmniúil	Cur Síos	Saghas	Catagóir
3290	Ioncam Deontais Neamhchaipitil Eile ón RO	Ioncam	An Roinn Oideachais

Ag deireadh na bliana, bogfaidh cuntasóir na scoile an t-ioncam chuig cód ioncaim sonracha, 'Deontas Costas Maireachtála Aonuaire' (Cód Ainmniúil: 3289)

4.2 Caiteachas

Is féidir an caiteachas a thaifeadadh ar an gcuntas ainmniúil cuí atá ann cheana féin. Mar shampla, 5510 Costas Téimh nó 5550 Costas Solais agus Cumhachta.

Ba chóir aon cheisteanna maidir leis an gclárán 0077/2022 a sheoladh chuig Rannán Airgeadais na Scoileanna ag sdfinfo@education.gov.ie

Má bhíonn tuilleadh eolais uait, cuir r-phost chuig
primary@fssu.ie

nó cuir glao ar (01) 910 4020

An tAonad um Sheirbhísí Tacaíochta Airgeadais
Nollaig 2022