

Cost of Living Grant to support Primary Schools in the Free Education Scheme

1. Introduction

[Circular 0088/2024](#) advises that additional funding is being provided as part of the Budget 2025 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 of September 2023 and is based on a minimum enrolment of 60 pupils.
- Enhanced rates are payable in respect of pupils attending special schools, special classes approved by the NCSE and traveller pupils attached to mainstream schools.
- 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

Cost of Living Grant rates for 2024/2025

Cost of living grant per-capita rates for recognised Primary Schools		
Category	Under 12 years	12 years & over
a) Mainstream Rate	€36.00	€36.00
b) National Schools maintained by OPW	€14.40	€14.40
Enhanced Rates inclusive of the Mainstream rate		
Visual Impairment	€174.00	€174.00
Hearing Impairment	€174.00	€174.00
Profoundly Deaf	€179.00	€179.00
Mild General Learning Disability (Mainstream School)	€93.00	€138.00
Mild General Learning Disability (Special school)	€115.00	€174.00
Moderate General Learning Disability	€174.00	€174.00

Severe/ Profound General Learning Disability	€179.00	€179.00
Specific Learning Disability (Mainstream School)	€93.00	€138.00
Specific Learning Disability (Special school)	€115.00	€174.00
Emotional Disturbance	€174.00	€174.00
Severe Emotional Disturbance	€179.00	€179.00
Physical Disability	€174.00	€174.00
Autism/Autistic Spectrum Disorders (ASD)	€179.00	€179.00
Specific Speech and Language Disorder	€174.00	€174.00
Multiple Disabilities	€179.00	€179.00
Traveller Children	€51.00	€51.00
ASD Early Intervention	€179.00	€179.00

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.

5. Reference

This guideline is based on [Circular 0088/2024](#).

6. Further Information

Any queries in relation to the [Circular 0088/2024](#) should be emailed to Schools Division Financial at sdfinfo@education.gov.ie.

Tel: 01-910 4020
primary@fssu.ie

21 November 2024

Deontas Costais Maireachtála chun tacú le Bhunscoileanna

sa

Scéim Oideachais Saor in Aisce

1. Réamhrá

Tugtar le fios i [gCiorclán 0088/2024](#) go bhfuil maoiniú breise á sholáthar mar chuid de bhearta costais maireachtála Bhuiséad 2025. 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.

1. Príomhghnéithe an deontais

- Déanfar an deontas a ríomh bunaithe ar rollú daltaí aitheanta ar an 30 Meán Fómhair 2023 agus tá sé bunaithe ar íosmhéid 60 dalta rollaithe.
- Tá na rátaí feabhsaithe iníoctha i gcás daltaí atá ag freastal ar scoileanna speisialta, ranganna speisialta *arna gceadú ag an NCSE* agus daltaí den Lucht Siúil atá ag freastal ar scoileanna príomhshrutha.
- Ba cheart do bhoird bhainistíochta leanúint de bheith ag lorg tacaíochta do sholáthar breoslaí téimh agus rátaí leictreachais ó shuíomh gréasáin an Aonaid um Sholáthar Scoileanna www.spu.ie.

3. Rátaí

Rátaí iomlána don Deontas Costais Maireachtála le haghaidh 2024/2025

Rátaí per capita i dtaca le deontas costais maireachtála do Bhunscoileanna aitheanta Scoileanna		
Catagóir	Faoi 12 bhliain	12 bhliain & níos sine
a) Ráta Príomhshrutha	€36.00	€36.00
b) Scoileanna Náisiúnta a chothabhálann Oifig na nOibreacha Poiblí (OPW)	€14.40	€14.40

Rátaí Feabhsaithe, lena n-áirítear an ráta Príomhshrutha		
Deontas i gcomhair Lagú Radhairc	€174.00	€174.00
Deontas i gcomhair Lagú Éisteachta	€174.00	€174.00
Deontas i gcomhair Daoine atá Bodhar Amach is Amach	€179.00	€179.00
Míchumas Foghlama Ginearálta Éadrom (Scoil Phríomhshrutha)	€93.00	€138.00
Míchumas Foghlama Ginearálta Éadrom (Scoil speisialta)	€115.00	€174.00
Míchumas Foghlama Ginearálta Meánach	€174.00	€174.00
Míchumas Ginearálta Foghlama Trom/Domhain	€179.00	€179.00
Sain-mhíchumas foghlama (Scoil Phríomhshrutha)	€93.00	€138.00
Sain-mhíchumas foghlama (Scoil speisialta)	€115.00	€174.00
Corraíl Mhothúchánach	€174.00	€174.00
Suaithheadh Mothúchánach Trom	€179.00	€179.00
Míchumas Fisiceach	€174.00	€174.00
An tUathachas/Neamhord ar Speictream an Uathachais (ASD)	€179.00	€179.00
Sain-Neamhord Urlabhra agus Teanga	€174.00	€174.00
Níos mó ná aon chineál míchumais amháin	€179.00	€179.00
Daltaí den Lucht Siúil	€51.00	€51.00
Luath-idirghabháil ASD	€179.00	€179.00

4. Maoirseacht Airgeadais

Ba cheart an t-ioncam deontais a thairfeadh go cuí i gcuntais na scoile.

Ní mór an cód cuntasáíochta 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.

5. Tagairt

Tá an treoirlíne seo bunaithe ar [Ciorclán 0088/2024](#).

6. Tuilleadh Eolais

Ba cheart aon cheistanna maidir le [Ciorclán 0088/2024](#) a sheoladh chuig Rannán Airgeadais na Scoileanna ag sdfinfo@education.gov.ie.

Guthán: 01-910 4020 / primary@fssu.ie

An 21 Samhain 2024