

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

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or phone (01) 910 4020

Financial Support Services Unit

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