



Circular Number: 0001/2024

To: The Management Authorities of recognised Primary and Post Primary Schools in the Free Education Scheme and Chief Executives of Education and Training Boards (ETBs)

Cost of living measure to support increased school running costs in 2024

1. Introduction

- 1.1. The purpose of this circular is to set out the further arrangements in relation to the payment of the cost of living measure totalling €60 million to support increased school running costs announced as part of the cost of living measures in Budget 2024.
- 1.2. This grant is being paid to recognised Primary and Post Primary Schools in the Free Education Scheme which includes Voluntary Secondary Schools, Community and Comprehensive schools and to ETBs in respect of ETB schools.
- 1.3. The first instalment of this grant totalling €20 million issued to schools in October 2023.
- 1.4. The second instalment in respect of the remaining balance of €40 million will issue to schools shortly to assist with running costs in 2024.

2. Purpose of Grant

- 2.1. The Department provides funding to all recognised schools in the free education scheme by way of per capita grants. The two main grants are the Capitation grant to cater for day to day running costs including heating, lighting etc. and the Ancillary grant to cater for the cost of employing ancillary services staff. These grants may be regarded as a common grant from which the Board of Management/ETB can allocate according to its own priorities. Please see Circular 0040/2009 for more information which is available at [gov.ie](http://www.gov.ie) - [Clarification regarding legitimate use of Capitation funding \(www.gov.ie\)](http://www.gov.ie)
- 2.2. Additional funding has been provided as part of the Budget 2024 cost of living measures. This is to ensure financial supports are available for recognised primary and post-primary schools in the free education scheme to meet additional energy costs and other increased day to day running costs.



- 2.3. In relation to electricity and bulk heating fuels, schools and ETBs should be aware that centrally negotiated rates have been made available to schools/ETBs through frameworks sourced by the Office of Government Procurement (OGP). Information on how to avail of these arrangements is available via the Schools Procurement Unit website www.spu.ie or, in the case of ETBs by contacting procurement@etbi.ie.
- 2.4. In the context of the additional funding being made available to schools, it is expected that schools should not have to seek additional voluntary contributions from parents.

3. Grant payment arrangements

- 3.1. This second instalment of the cost of living grant will be calculated based on recognised pupil enrolment at 30th September 2022. The grant paid to recognised Primary schools with an enrolment of equal to or less than 60 pupils is based on a minimum enrolment of 60 pupils.
- 3.2. Enhanced rates are payable in respect of pupils attending special schools and special classes and Traveller pupils attached to mainstream schools to assist with the extra costs associated with the running costs of classrooms with a small number of pupils operating specialist provision. These rates depend on the particular level of need involved.
- 3.3. The standard mainstream and the enhanced per capita rates payable in respect of the second instalment of the cost of living grant amounting to €40 million are set out in Appendix A below. The enhanced rates quoted are inclusive of the mainstream rate.
- 3.4. The standard mainstream and the enhanced per capita rates payable in respect of the full cost of living grant of €60 million are set out in Appendix B below. The enhanced rates quoted are inclusive of the mainstream rate.
- 3.5. Tables providing a sample of the level of funding available to schools of various sizes are also included at Appendices A and B.
- 3.6. The second instalment of this funding totaling €40 million will be issued to schools shortly. In the case of ETB schools, the second instalment of the cost of living grant will be paid to the relevant ETB.



4. Circulation and Queries.

- 4.1. Please ensure that copies of this Circular are provided to all members of the Board of Management/ Education and Training Board and the Parents Association (if any).
- 4.2. Queries from schools in relation to this Circular should be addressed to Schools Division Financial at sdinfo@education.gov.ie or in the case of ETBs to ETB Financial and Administrative Personnel Unit at financialetb@education.gov.ie

Tom Deegan,
Principal Officer
Schools Division Financial

Teresa McNeill
Principal Officer
ETB Financial & Administrative Personnel Unit

Date Issued 02 January 2024



Appendix A – Grant rates and samples of funding available to schools in respect of the second instalment of the cost of living grant of €40 million

Per-capita rates for the second instalment of the cost of living grant for recognised Primary Schools		
Mainstream rates		
Category	Under 12 years	12 years & over
a) Mainstream Rate	€33.00	€33.00
b) National Schools maintained by OPW	€13.20	€13.20
Enhanced Rates inclusive of the Mainstream rate		
Visual Impairment	€157.00	€157.00
Hearing Impairment	€157.00	€157.00
Profoundly Deaf	€160.00	€160.00
Mild General Learning Disability(Mainstream School)	€84.00	€124.00
Mild General Learning Disability (Special school)	€104.00	€157.00
Moderate General Learning Disability	€157.00	€157.00
Severe/ Profound General Learning Disability	€160.00	€160.00
Specific Learning Disability (Mainstream School)	€84.00	€124.00
Specific Learning Disability (Special school)	€104.00	€157.00
Emotional Disturbance	€157.00	€157.00
Severe Emotional Disturbance	€160.00	€160.00
Physical Disability	€157.00	€157.00
Autism/Autistic Spectrum Disorders (ASD)	€160.00	€160.00
Specific Speech and Language Disorder	€157.00	€157.00
Multiple Disabilities	€160.00	€160.00
Traveller Children	€46.00	€46.00
ASD Early Intervention	€160.00	€160.00

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 recognised Primary Schools	
Pupil Enrolment	Value of Grant
Up to 60	€1,980
100	€3,300
200	€6,600
400	€13,200
600	€19,800

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

Example of second instalment of the cost of living grant 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



Appendix B – Grant rates and samples of funding available to schools in respect of the full cost of living grant of €60 million

Per-capita rates for the full cost of living grant for recognised Primary Schools		
Category	Under 12 years	12 years & over
a) Mainstream Rate	€49.00	€49.00
b) National Schools maintained by OPW	€19.60	€19.60
Enhanced Rates inclusive of the Mainstream rate		
Visual Impairment	€235.00	€235.00
Hearing Impairment	€235.00	€235.00
Profoundly Deaf	€241.00	€241.00
Mild General Learning Disability(Mainstream School)	€125.00	€186.00
Mild General Learning Disability (Special school)	€156.00	€235.00
Moderate General Learning Disability	€235.00	€235.00
Severe/ Profound General Learning Disability	€241.00	€241.00
Specific Learning Disability (Mainstream School)	€125.00	€186.00
Specific Learning Disability (Special school)	€156.00	€235.00
Emotional Disturbance	€235.00	€235.00
Severe Emotional Disturbance	€241.00	€241.00
Physical Disability	€235.00	€235.00
Autism/Autistic Spectrum Disorders (ASD)	€241.00	€241.00
Specific Speech and Language Disorder	€235.00	€235.00
Multiple Disabilities	€241.00	€241.00
Traveller Children	€69.00	€69.00
ASD Early Intervention	€241.00	€241.00

Per-capita rates for the full cost of living grant 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



Example of the full cost of living grant recognised Primary Schools	
Pupil Enrolment	Value of Grant
Up to 60	€2,940
100	€4,900
200	€9,800
400	€19,600
600	€29,400
Note: Calculations in this table are based on the standard mainstream rate	

Example of the full cost of living grant Post-Primary schools in the Free Education Scheme	
Pupil Enrolment	Value of Grant
200	€15,000
400	€30,000
600	€45,000
800	€60,000
1000	€75,000
1600	€120,000
Note: Calculations in this table are based on the standard mainstream rate	