

Financial Guideline 2019/2020 - 52

Voluntary Secondary Schools in the Free Education Scheme & Community & Comprehensive Schools

COVID-19 Additional Supervision Arrangements for the 2020/21 School Year

1. Introduction

As per the [Department of Education and Skills circular 0053/2020](#) the Department is allocating additional funding through an “Enhanced Supervision Grant” to schools. This is to cover the additional supervision needs as a result of the Covid-19 emergency situation and physical distancing requirements within the school.

2. Enhanced Supervision Grant

The level of available funding to schools outlined in the table below is payable at the rate of €105 per pupil by reference to the recognised mainstream enrolment as well as enrolments in special classes attached to mainstream schools on 30 September 2019.

The grant paid to a school with an enrolment of equal to or less than 200 pupils is based on a minimum enrolment of 200 pupils.

Enhanced Supervision Supports	
Pupil Enrolment	Value of Payment
Up to 200	€21,000
400	€42,000
600	€63,000
800	€84,000
1,000	€105,000
1,200	€126,000
1,400	€147,000
1,600	€168,000

Funding is by way of a grant which will issue in instalments, the first of which issued in early August 2020.

Schools will be required to record and report on the amount of the Enhanced Supervision Grant expense that was actually incurred and paid out for each school term.

This is required before the advance of the next term's Enhanced Supervision Grant is processed, with the level of grant funding not fully utilised taken into account in the subsequent grant payment calculations.

As per [Financial Guideline 50](#) 2019/2020 (for Voluntary Secondary Schools) and [Financial Guideline 51](#) 2019/2020 (for Community & Comprehensive Schools) specific nominal account codes have been set up to account for this grant income and expenditure. See Appendix 1 for further information on how to account for this.

3. Separate to Supervision under the S&S Scheme

These arrangements in respect of the Enhanced Supervision Grant are separate and additional to a teacher's compulsory liability under the Supervision & Substitution scheme.

4. Operational Arrangements

The additional funding provided to the school may be used to pay teachers for additional supervision on a voluntary, casual and non-pensionable basis for the 2020/21 school year only (in addition to the teacher's compulsory S&S liability).

The teacher will be paid for additional supervision carried out on a weekly basis in 2020/21 that is over and above the weekly level of supervision carried out by the teacher under their compulsory S&S liability.

It must be noted that the Enhanced Supervision Supports set out above may be drawn down and are payable **only in respect of supervision** and may not under any circumstances be used to pay for additional substitution.

Additional supervision hours should be offered using the following sequence:

1. Part-time teachers employed in the school who are not currently opted out of the S&S scheme, then
2. Full-time teachers employed in the school who are not currently opted out of the S&S scheme, then
3. Teachers employed in the school who are currently opted out of the S&S scheme whether employed on a part-time or full-time basis, then
4. A PME student who is undertaking the school placement element of their PME course in that school may be offered supervision. Where this occurs, the student should as far as possible carry out supervision in an area of the school where they

have contact with a teacher colleague.

5. Where additional supervision hours remain after the above sequence has been exhausted, school management may source and recruit personnel to provide supervision services.

6. Hourly Rates Payable

All those engaged to undertake supervision under the sequence 1 to 4 above will be paid at the rates set out in **Table (a) Teacher** below. Where under sequence 5 above, a teacher or retired teacher who is qualified, registered and vetted is engaged for this work, they will be paid at the rates set out in **Table (a) Teacher** also. Other personnel will be paid at the rates set out in **Table (b) Supervisor**.

The hourly rates payable to individual teachers/supervisors for additional supervision work are as follows:

Table (a) TEACHER:

	Ongoing Rate (excluding holiday pay)	Value of Statutory Annual Leave Accumulated per Hour Worked
Pre-1 January 2011 Entrant to Teaching	€42.08	€5.74
Post-1 January 2011 Entrant to Teaching	€37.88	€5.16

Table (b) SUPERVISOR:

	Ongoing Rate (excluding holiday pay)	Value of Statutory Annual Leave Accumulated per Hour Worked
Pre-1 January 2011 Entrant to Employment	€18.75	€2.56
Post-1 January 2011 Entrant to Employment	€16.88	€2.30

Please note schools should include employer's PRSI in addition to the above rates when calculating the amount of grant available to spend. [Click here for a template](#) to assist with calculating overall cost and employer's PRSI rates applicable.

For further queries in relation to circular 0053/2020 may be directed to the Department at the following email addresses:

- Queries in relation to Enhanced Supervision Grant funding:
sdfinfo@education.gov.ie
- Queries in relation to the operation of the supervision arrangements:
esr@education.gov.ie

Further information or clarification on any of the issues raised in this guideline can be obtained from the FSSU.

Tel: 01-269 0677
info@fssu.ie

14th August 2020

Appendix 1

Recording Covid-19 Transactions

As per financial guideline 50 2019/2020 (for Voluntary Secondary Schools) and financial guideline 51 2019/2020 (for Community & Comprehensive Schools) the following nominal account codes must be used in order to account for the Enhanced Supervision Grant.

Nominal Code	Description	Type	Category
3282	COVID Enhanced Supervision Grant (Note this code has been renamed)	Income	Department of Education & Skills Income
5803	COVID Enhanced Supervision Grant Wages Expense (Note this code has been renamed)	Expenditure	Repairs, Maintenance & Establishment
2183	COVID Enhanced Supervision Grant Unspent (Note this code has been renamed)	Current Liability	Accruals

- Grant monies received in August 2020 should be coded to the relevant Balance sheet “Unspent” code 2183.
- Record any wages costs incurred to the relevant nominal code 5803 in the maintenance section of the Income & Expenditure account.
- After recording all the receipts and payments to the end of August 2020 and after the Bank account is reconciled run a department nominal activity/general ledger report for Covid 19 and review the postings for accuracy. The amounts spent under the expenditure code will be required to record a journal entry to transfer the Grant Income from the Balance sheet into the relevant income code 3282.

Some sample data is:

Code	Name	Balance at 31.8.2020
5803	COVID Enhanced Supervision Grant Wages Expense	€1,500

- Any spent element of the grant at the end of August 2020 must be reflected

in the Income & Expenditure Account by means of a journal at the year end. The journal entry will be dated 31.8.2020 and using the sample figures from step 4 above, the entries would be:

Code	Dr	Cr
2183	€1,500	
3282		€1,500

This would result in the total Covid Grant Income in the Income and expenditure account at the end of August matching the expenses incurred to that date and will not affect the bottom line of the report. The balances remaining in the Balance sheet codes will represent the unspent amounts of the relevant grants.