

Financial Guideline P22 - 2019-2020

Guidance for Primary Schools on A. PPE, Consumables and Equipment and B. Update on Coding for recording COVID-19 Grants Income and Expenditure

A.PPE, Consumables and Equipment

1. Introduction

Further to Financial Guideline P21 issued on July 29th, as per the Department's document [Guidance for Primary Schools & Special Schools on PPE, Consumables and Equipment](#) the Department has established, following a procurement process, a multi-supplier arrangement from which schools can choose suppliers and products which best suit their needs.

All PPE, consumables and equipment requirements of schools under the Roadmap and with schools COVID-19 Response Plans, and in line with the public health advice, will be available through the Supply Arrangement including:

- Hand sanitiser dispensers;
- Hand sanitiser liquid;
- Hand soap;
- Disposable Paper Towels;
- Wipes;
- Gloves;
- Face masks
- Face coverings
- Face visors;
- Aprons; and
- Detergents etc.

An information pack has been emailed directly to all schools, including a User Guide, which sets out the steps schools should follow when purchasing goods from suppliers under the Supply Arrangement.

Schools are encouraged to purchase their PPE and consumables requirements through this Supply Arrangement to the greatest extent possible to avail of the value for money achievable through the centralised procurement approach. **For queries in relation to the procurement of PPE please contact the Schools Procurement Unit (SPU) on 01 2035899 or procurementssupport@spu.ie**

2. Payments

A COVID-19 Capitation Grant for PPE, Consumables and Equipment of €25 per pupil, with an enhanced rate of €100 for students in special classes will issue to fund school costs in this regard from reopening until the end of 2020. This capitation grant rate up to the end of 2020, reflects the fact that there are a number of once off type costs which schools face in implementing COVID-19 Response Plans (i.e. installation of sanitiser units, signage/posters etc.) which will be incurred upfront. It is envisaged that this grant payment will issue to schools later in August.

COVID-19 Capitation Grant for PPE, Consumables and Equipment	
<i>Rate per pupil (Up to end of 2020)</i>	
Mainstream	€25
Special Class	€100

The COVID-19 capitation grant will also be the mechanism through which further additional funding will be provided to cater for school costs related to hand hygiene measures and PPE requirements. The funding will be paid in instalments, the first of which will be paid in mid-August to cover the period to December 2020.

The COVID-19 Capitation Grant for 2021 up to the remainder of the school year, will be confirmed in December following review/monitor of usage in schools in the period up to the end of the year. A timeline of Payments of Covid Related Grants is included in Appendix 1.

3. Usage

This COVID-19 Capitation Grant for PPE, Consumables and Equipment is ring-fenced funding provided to schools for the purchase of appropriate PPE, consumables and equipment (including signage, pedal bins where required etc.) required by schools in minimising the risk of spread of infection of COVID-19 in line with the Roadmap, public health advice, Return to Work Safely Protocol and their COVID-19 Response Plan and should only be used for that purpose. This includes PPE and consumables which may have been purchased by schools from sources outside of the Supply Arrangement established by the Department.

See [Guidance for Primary Schools & Special Schools on PPE, Consumables and Equipment](#) for recommendations on quantities of supplies required.

4. Department Helpline for schools

For further queries, please contact the Department's Helpline

- Department's Helpline **057 9324461**.
- The helpline is open from 9.15am to 5.00pm daily.
- Queries can also be sent by email to reopeningschools@education.gov.ie

B. Update on Coding for recording COVID-19 Grants Income and Expenditure

1. Accounting for COVID-19 grants income and expenditure

The following codes must be added to the school's chart of accounts in order to account for this and other COVID grants. **Note these codes have been updated since Financial Guideline P21 "COVID-19 Financial Supports for the full return to school" issued July 29th.**

Nominal Code	Description	Type	Category
3277	COVID Minor Works Grant-Non Capital	Income	Department of Education & Skills Income
3280	COVID Aide Grant	Income	Department of Education & Skills Income
3281	COVID Capitation PPE Grant	Income	Department of Education & Skills Income
3283	COVID Capitation for Additional Cleaning Grant	Income	Department of Education & Skills Income
5316	COVID Minor Works Grant (Non Capital) Expense	Expenditure	Repairs, Maintenance & Establishment
5801	COVID Aide Grant Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5802	COVID Capitation for PPE Grant Expense	Expenditure	Repairs, Maintenance & Establishment
5804	COVID Capitation for Cleaning Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5805	COVID Capitation for Cleaning Non Wages Expense	Expenditure	Repairs, Maintenance & Establishment
2169	COVID Minor Works Grant Unspent	Current Liability	Accruals
2181	COVID Aide Grant Unspent	Current Liability	Accruals
2182	COVID Capitation for PPE Grant Unspent	Current Liability	Accruals
2184	COVID Capitation for Additional Cleaning Grant Unspent	Current Liability	Accruals

If you need any further information please email primary@fssu.ie
or phone (01) 910 4020

Financial Support Services Unit

August 2020

Appendix 1 – Timeline of Payments of Covid Related Grants	
Covid Grant	Paid
Minor Works (December Advance)	Yes
Minor Works Enhanced	Yes
Covid Aide	Yes
Covid 19 Capitation Grant (Covid Cleaning Grant)	Yes 1/3 paid
Covid 19 Capitation Grant (PPE & Sanitisation Grant)	First Tranche: Mid August Mainstream €25 per student Special: €100 per student