

## 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:**

	<b>Ongoing Rate (excluding holiday pay)</b>	<b>Value of Statutory Annual Leave Accumulated per Hour Worked</b>
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:**

	<b>Ongoing Rate (excluding holiday pay)</b>	<b>Value of Statutory Annual Leave Accumulated per Hour Worked</b>
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](mailto:sdfinfo@education.gov.ie)
- Queries in relation to the operation of the supervision arrangements:  
[esr@education.gov.ie](mailto: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](mailto:info@fssu.ie)

14<sup>th</sup> 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:

<b>Code</b>	<b>Dr</b>	<b>Cr</b>
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.

## Treoirlíne Airgeadais 2019/2020 – 52

### Meánscoileanna Deonacha sa Scéim Oideachais Saor in Aisce & Pobalscoileanna agus Scoileanna Cuimsitheacha

## Socruithe Maoirseachta Breise maidir le COVID-19 don Scoilbhliain 2020/21

### 1. Réamhrá

De réir [Chiorclán 0053/2020 ón Roinn Oideachais agus Scileanna](#) tá maoiniú breise á leithdháileadh ag an Roinn trí “Dheontas le haghaidh Maoirseacht Fheabhsaithe” do scoileanna. Úsáidfear é sin chun plé leis na riachtanais mhaoirseachta bhreise mar gheall ar an staid éigeandála i ndáil le Covid-19 agus na riachtanais um scaradh fisiceach laistigh den scoil.

### 2. Deontas le haghaidh Maoirseacht Fheabhsaithe

An leibhéal maoinithe atá ar fáil do scoileanna, mar atá leagtha amach sa tábla thíos, tá sé iníoctha ag an ráta €105 in aghaidh an dalta trí thagairt don líon aitheanta daltaí atá ar an rolla príomhshrutha, mar aon le líon na ndaltaí atá ar an rolla le haghaidh ranganna speisialta atá ceangailte le scoileanna príomhshrutha, amhail an 30 Meán Fómhair 2019.

I gcás deontais a íocfar le scoil ina bhfuil rollú cothrom le 200 dalta nó níos lú ná sin, beidh sé bunaithe ar rollú íosta de 200 dalta.

<b>Tacaíochtaí maidir le Maoirseacht Fheabhsaithe</b>	
<b>Líon na nDaltaí ar an Rolla</b>	<b>Luach na hÍocaíochta</b>
Suas le 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

Leithdháilfear an maoiniú trí dheontas, a eiseofar i dtráthchodanna agus ar eisíodh an chéad cheann díobh i dtús mhí Lúnasa 2020.

Beidh sé de cheangal ar scoileanna taifead a choimeád agus tuairisc a thabhairt maidir le méid iarbhír an chostais arna thabhtú agus arna íoc faoin Deontas le haghaidh Maoirseacht Fheabhsaithe i gcomhair gach téarma scoile.

Beidh sé sin ag teastáil sula ndéanfar an Deontas le haghaidh Maoirseacht Fheabhsaithe don chéad téarma eile a phróiseáil, agus cuirfear leibhéal an mhaoinithe deontais nár úsáideadh go hiomlán san áireamh agus na suimeanna deontais a íocfar ina dhiaidh sin á ríomh.

De réir [Threoirlíne Airgeadais 50 2019/2020](#) (do Mheánscoileanna Deonacha) agus [Threoirlíne Airgeadais 51 2019/2020](#) (do Phobalscoileanna & Scoileanna Cuimsitheacha) tá cóid shainiúla le haghaidh cuntais ainmniúla curtha ar bun chun cuntas a thabhairt ar an ioncam agus caiteachas deontais sin. Féach ar Aguisín 1 chun tuilleadh faisnéise a fháil faoi chuntas a thabhairt air sin.

### **3. De bhreis ar Mhaoirseacht faoin Scéim Maoirseachta agus Ionadaithe**

Tá na socrúithe sin maidir leis an Deontas le haghaidh Maoirseacht Fheabhsaithe ina socrúithe ar leith agus sa bhreis ar dhliteanas éigeantach an mhúinteora faoin scéim Maoirseachta agus Ionadaithe.

### **4. Socrúithe Oibríochtúla**

Is féidir an maoiniú breise a thugtar don scoil a úsáid chun múinteoirí a íoc maidir le maoirseacht bhreise ar bhonn deonach, fánach agus neamh-inphinsin i gcomhair na scoilbhliana 2020/21 amháin (sa bhreis ar dhliteanas M&I éigeantach an mhúinteora).

Íocfar an múinteoir as aon mhaoirseacht bhreise a dhéanfaidh sé/sí ar bhonn seachtainiúil in 2020/21 atá sa bhreis ar an leibhéal seachtainiúil maoirseachta a dhéanann an múinteoir faoina dhliteanas/dliteanas M&I éigeantach.

Caithfear a thabhairt faoi deara nach féidir na Tacaíochtaí maidir le Maoirseacht Fheabhsaithe atá leagtha amach thuas a tharraingt anuas ná a íoc ach **i leith maoirseachta amháin** agus nach féidir úsáid a bhaint astu chun íoc as ionadú breise i gcás ar bith.

Ba cheart uaireanta breise maoirseachta a thairiscint san ord seo a leanas:

- 7. Múinteoirí páirtaimseartha atá fostaithe sa scoil agus nár dhiúltaigh a bheith páirteach sa scéim M&I faoi láthair, ansin**
- 8. Múinteoirí lánaimseartha atá fostaithe sa scoil agus nár dhiúltaigh a bheith**



páirteach sa scéim M&I faoi láthair, ansin

9. Múinteoirí atá fostaithe sa scoil a dhiúltaigh a bheith páirteach sa scéim M&I faoi láthair, beag beann ar iad a bheith fostaithe ar bhonn páirtaimseartha nó lánaimseartha, ansin
10. D'fhéadfaí deis maoirseachta a thairiscint do mhac léinn atá ag tabhairt faoi Mháistreacht Ghairmiúil san Oideachas agus a bhfuil socrúchán scoile aige/aici sa scoil sin mar chuid dá chúrsa/cúrsa MGO. Sa chás sin, ba cheart don mhac léinn sin an mhaoirseacht a dhéanamh, a mhéid is féidir, i limistéar den scoil ina bhfuil siad i dteagmháil le comhghleacaí atá ina mhúinteoir.
11. I gcás ina bhfuil uaireanta maoirseachta breise fós ann tar éis iad a thairiscint san ord thuas, d'fhéadfadh lucht bainistíochta na scoile pearsanra a aimsiú agus a earcú chun seirbhísí maoirseachta a chur ar fáil.

## 12. Na Rátaí atá Iníoctha in aghaidh na hUaire

Íocfar na daoine go léir a fhóstar chun maoirseacht a dhéanamh de réir ord 1 go 4 thuas de réir na rátaí a leagtar amach i **dTábla (a) Múinteoir** thíos. I gcás ina bhfóstar múinteoir nó múinteoir ar scor atá cáilithe, cláraithe agus ar a ndearnadh grinnfhiosrúchán don obair sin, faoi chéim 5 thuas, íocfar iad de réir na rátaí a leagtar amach i **dTábla (a) Múinteoir** chomh maith. Íocfar aon phearsanra eile de réir na rátaí a leagtar amach i **dTábla (b) Maoirseoir**.

Is iad seo a leanas na rátaí in aghaidh na huair is iníoctha le múinteoirí/maoirseoirí aonair as obair mhaoirseachta bhreise:

**Tábla (a) MÚINTEOIR:**

	<b>Ráta Leanúnach (gan pá saoire san áireamh)</b>	<b>Luach na Saoire Bliantúla Reachtúla arna Carnadh in aghaidh na hUaire Oibre</b>
Thosaigh sé/sí ag múineadh den chéad uair roimh an 1 Eanáir 2011	€42.08	€5.74
Thosaigh sé/sí ag múineadh den chéad uair tar éis an 1 Eanáir 2011	€37.88	€5.16

**Tábla (b) MAOIRSEOIR:**

	<b>Ráta Leanúnach (gan pá saoire san áireamh)</b>	<b>Luach na Saoire Bliantúla Reachtúla arna Carnadh in aghaidh na hUaire Oibre</b>
Thosaigh sé/sí ag obair den chéad uair roimh an 1 Eanáir 2011	€18.75	€2.56
Thosaigh sé/sí ag obair den chéad uair tar éis an 1 Eanáir 2011	€16.88	€2.30

Tabhair faoi deara gur chóir do scoileanna ÁSPC an fhostóra a chur san áireamh sa bhreis ar na rátaí thuas, agus méid an deontais atá ar fáil lena chaitheamh á ríomh. [Clliceáil anseo le haghaidh teimpléid](#) a bheidh ina chabhair chun an costas foriomlán agus na rátaí ÁSPC is infheidhme i leith an fhostóra a ríomh.

Is féidir aon cheisteanna eile maidir le ciorclán 0053/2020 a chur chuig an Roinn ag na seoltaí ríomhphoist seo a leanas:

- Ceisteanna maidir le maoiniú faoin Deontas le haghaidh Maoirseacht Fheabhsaithe: [sdfinfo@education.gov.ie](mailto:sdfinfo@education.gov.ie)
- Ceisteanna maidir le feidhmiú na socrúithe maoirseachta: [esr@education.gov.ie](mailto:esr@education.gov.ie)

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa treoirlíne seo ach dul i dteagmháil leis an FSSU.

Guthán: 01-269 0677  
[info@fssu.ie](mailto:info@fssu.ie)

An 14 Lúnasa 2020

# Aguisín 1

## Idirbhearta Covid-19 a Thaifeadadh

De réir threoirlíne airgeadais 50 2019/2020 (do Mheánscoileanna Deonacha) agus threoirlíne airgeadais 51 2019/2020 (do Phobalscoileanna & Scoileanna Cuimsitheacha) caithfear na cóid chuntais ainmniúla seo a leanas a úsáid chun cuntas a thabhairt ar an Deontas le haghaidh Maoirseacht Fheabhsaithe.

<b>Cód Ainmniúil</b>	<b>Cur síos</b>	<b>Cineál</b>	<b>Catagóir</b>
3282	Deontas le haghaidh Maoirseacht Fheabhsaithe i ndáil le COVID (Tabhair do d'aire gur athainmníodh an cód sin)	Ioncam	Ioncam ón Roinn Oideachais agus Scileanna
5803	Costas Pá ón Deontas le haghaidh Maoirseacht Fheabhsaithe i ndáil le COVID (Tabhair do d'aire gur athainmníodh an cód sin)	Caiteachas	Deisiúcháin, Cothabháil agus Bunú
2183	Deontas Gan Chaitheamh le haghaidh Maoirseacht Fheabhsaithe i ndáil le COVID (Tabhair do d'aire gur athainmníodh an cód sin)	Dlíteanas Reatha	Fabhruithe

- Ba cheart aon airgead Deontais Covid-2020 a fuarthas i mí Lúnasa 2020 a chódú sa Chlár Comhardaithe ábhartha leis an gcód “Gan Chaitheamh” 2183.
- Déan aon chostais maidir le pá a tabhaíodh a thaifeadadh leis an gcód ainmniúil ábhartha 5803 sa chuid chothabhála den chuntas Ioncaim & Caiteachais.
- Tar éis na fáltais agus na híocaíochtaí go léir go dtí deireadh Lúnasa 2020 a thaifeadadh agus tar éis an cuntas Bainc a réiteach, ceap tuarascáil ar mhórleabhar ginearálta/ghníomhaíocht ainmniúil na roinne maidir le Covid 19 agus déan athbhreithniú ar na postálacha maidir le cruinneas. Caithfear iontráil dialainne a thaifeadadh faoi na méideanna a chaitear faoin gcód ainmniúil chun go n-aistreofar an tIoncam Deontais ón gClár Comhardaithe go dtí an cód ioncaim ábhartha 3282.

Seo roinnt sonraí samplacha:

<b>Cód</b>	<b>Ainm</b>	<b>Iarmhéid amhail an 31.8.2020</b>
5803	Costas Pá ón Deontas le haghaidh Maoirseacht Fheabhsaithe i ndáil le COVID	€1,500

- Ní mór aon chuid den deontas atá caite ag deireadh Lúnasa 2020 a léiriú sa Chuntas Ioncaim & Caiteachais trí leabhar cúnata ag deireadh na bliana. Ní mór an dáta 31.8.2020 a chur leis an iontráil sa leabhar cúnata agus má úsáidtear na figiúirí samplacha ó chéim 4 thuas, is iad seo a leanas na hiontrálacha a bheadh ann:

<b>Cód</b>	<b>Dochar</b>	<b>Sochar</b>
2183	€1,500	
3282		€1,500

Dá thoradh air seo bheadh an t-ioncam Deontais Covid iomlán sa chuntas ioncaim agus Caiteachais ag deireadh mhí Lúnasa díreach mar na costais a tabhaíodh go dtí an dáta sin agus ní dhéanfaidh sé difear do bhunlíne na tuarascála. Léireoidh na hiarmhéideanna a bheidh fágtha i gcóid an Chláir