

Financial Guideline 2021/2022 – 08

Community & Comprehensive Schools and Voluntary Secondary Schools

Covid-19 Capitation Grant Funding for Term 1 2021/2022

1. Introduction

The Department of Education has issued notice to schools that Covid-19 Capitation grant funding for Term 1 of the 2021/22 school year will be issued before the end of September 2021.

2. Payments to Schools

Covid-19 Capitation grant payments will be calculated using the September 2020 enrolment numbers.

Grant Rates

Post -Primary	Rate per Pupil	
	Mainstream	Special Classes
Enhanced Cleaning	€11	€13.33
PPE	€32	€128
Enhanced Supervision	€35	€35

Illustrative examples of the values of these grants payable for schools of various sizes are set out below:

Value of Covid-19 Capitation Grants - Mainstream Rate - Term 1 21/22 School Year			
Pupil Enrolment	Cleaning	PPE	Supervision
Up to 200*	€2,200	€6,400	€7,000
400	€4,400	€12,800	€14,000
600	€6,600	€19,200	€21,000
800	€8,800	€25,600	€28,000
1600	€17,600	€51,200	€56,000

*Note the grant paid to schools with an enrolment of equal to or less than 200 pupils is based on a minimum enrolment of 200 pupils.

Schools that are currently in the developing stage will have the additional supports calculated based on the projected enrolment for September 2021.

A template to calculate Covid-19 grant entitlements for Term 1 is available.

[Please click here for the template.](#)

3. Fee charging schools

Post-Primary Schools in the Fee Charging Sector whose application for Covid-19 capitation funding in 2020/21 was successful will automatically qualify for funding in Term 1 2021/22.

4. Utilisation of grants

- i. Schools may utilise funding provided across the range of grants to ensure adequate cash flow at certain times.
- ii. Income and expenditure **must continue** to be recorded in school accounts and attributed to the individual grants as appropriate.

A school must record the COVID grant income and expenditure in the accounting system using a department/division named COVID. The [FSSU chart of accounts](#) has designated codes for each COVID grant and schools should process the transactions to these codes.

See the following financial guidelines for further information on the utilisation of these grants:

- [48 - 2019/2020 COVID-19 operational supports for the full return to school](#)
- [50 - 2019/2020 Guidance on PPE, Consumables and Equipment & Update on Coding for recording COVID-19 Grants Income and Expenditure](#)
(for Voluntary Secondary Schools)
- [51 - 2019/2020 Guidance on PPE, Consumables and Equipment & Update on Coding for recording COVID-19 Grants Income and Expenditure](#)
(for Community & Comprehensive Schools)
- [52 - 2019/2020 COVID-19 Additional Supervision Arrangements for the 2020/21 School Year](#)

Schools are reminded to ensure that stocks are managed and procured appropriately to avoid overstocking of supplies. This is to ensure value for money is being achieved and to avoid wastage.

5. Unspent Covid-19 capitation related grants

School Year 2020/2021

Any unspent Covid-19 Capitation related grants for the 2020/2021 School Year should be returned by schools to the Department's bank account by electronic funds transfer by 30th September 2021. See [Financial Guideline 2021/2022 – 01 Reminder: Return of Unspent Covid Capitation funding supports for the 2020/2021 school year](#) for further information.

Please note the Department have clarified that schools can offset the overspend on one COVID Capitation Grant against the underspend on another COVID Capitation Grant. This arrangement does not include the Covid Minor Works Grant.

School year 2021/2022

Any unspent Covid-19 Capitation Grants related funding for 2021/2022 will have also have to be returned to the Department and details of the arrangements for this will be provided at a later stage.

Further queries on the notice may be directed to the Department by email at covid19_alert@education.gov.ie or by phone at 057 9324461.

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

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