

## Financial Guideline 2022/2023 – 10

### Community & Comprehensive and Voluntary Secondary Schools

## Covid-19 Capitation Grant Funding for Term 1 2022/2023

### 1. Introduction

The Department of Education has issued the [Notice regarding Covid-19 Capitation funding Supports](#) to schools that Covid-19 Capitation grant funding for Term 1 of the 2022/23 school year will be issued shortly.

The Enhanced Cleaning and PPE grant payments are being combined into one payment for Term 1 2022/23 i.e. COVID-19 Combined Cleaning Supports and Sanitiser/PPE Grant. As there is no longer a requirement for physical distancing in schools the Covid-19 Capitation grant in respect of enhanced supervision will not be paid for the school year 22/23.

### 2. Payments to Schools

Grant payments for Term 1 of the 2022/23 school year will be calculated using the same per capita rates as applied for Term 1 of the 2021/22 school year and will be based on recognised enrolments for September 2021.

However, it is important to note that the Enhanced Cleaning and PPE grant payments are being combined into one payment for Term 1 2022/23 i.e. COVID-19 Combined Cleaning Supports and Sanitiser/PPE Grant. The total value of the Combined Cleaning and PPE Grant will be the same as the two separate grant payments previously received.

#### Grant Rates

| Grant                          | Rate per Pupil |                 |
|--------------------------------|----------------|-----------------|
|                                | Mainstream     | Special Classes |
| Combined Cleaning and PPE Rate | €43.00         | €141.33         |

\*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.

Illustrative examples of the value of the combined cleaning and PPE grant payable for schools of various sizes are set out below:

| <b>Value of Covid-19 Capitation Grants – Mainstream Rate – Term 1 22/23 School Year</b> |                                  |
|-----------------------------------------------------------------------------------------|----------------------------------|
| <b>Pupil Enrolment</b>                                                                  | <b>Combined Cleaning and PPE</b> |
| Up to 200                                                                               | €8,600                           |
| 400                                                                                     | €17,200                          |
| 600                                                                                     | €25,800                          |
| 800                                                                                     | €34,400                          |
| 1600                                                                                    | €68,800                          |

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

### **3. Fee charging schools**

Schools in the Fee Charging Sector whose application for Covid-19 capitation funding in 2020/21 and 2021/22 was successful will automatically qualify for funding in Term 1 2022/23.

### **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 relevant grants as appropriate.
- iii. 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.

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)

## 5. Financial Oversight

The income and associated expenditure for the combined Covid Capitation for Cleaning and PPE Grant should be recorded appropriately in the school's accounts. The following accounting codes have been newly added to the FSSU chart of accounts and must be used to record the income and expenditure:

| Nominal Code | Description                                                     | Type        | Category                             | Note                                                                                |
|--------------|-----------------------------------------------------------------|-------------|--------------------------------------|-------------------------------------------------------------------------------------|
| 3288         | COVID Capitation for Cleaning and PPE Income                    | Income      | Department of Education              | New Code                                                                            |
| 5804         | COVID Capitation for Cleaning Wages                             | Expenditure | Repairs, Maintenance & Establishment | Existing Code but can be used to record cleaning wages paid from the combined grant |
| 5806         | COVID Capitation for Cleaning (Non-Wages) and PPE Grant Expense | Expenditure | Repairs, Maintenance & Establishment | New Code                                                                            |

Any unspent amount must be included in the balance sheet at the year-end under the following account code:

| Nominal Code | Description                                         | Type              | Category | Note     |
|--------------|-----------------------------------------------------|-------------------|----------|----------|
| 2186         | COVID Capitation for Cleaning and PPE Grant Unspent | Current Liability | Accruals | New Code |

The following list of Nominal Code relating to the Covid Grants should not be used for the school year 2022/23

| Do not use these codes for school year 22/23 |                                                 |             |                                      |
|----------------------------------------------|-------------------------------------------------|-------------|--------------------------------------|
| Code                                         | Description                                     | Type        | Category                             |
| 3281                                         | COVID Capitation PPE Grant                      | Income      | Department of Education              |
| 3282                                         | COVID Enhanced Supervision Grant                | Income      | Department of Education              |
| 3283                                         | COVID Capitation for Additional Cleaning Grant  | Income      | Department of Education              |
| 5802                                         | COVID Capitation for PPE Grant Expense          | Expenditure | Repairs, Maintenance & Establishment |
| 5803                                         | COVID Enhanced Supervision Grant Wages Expenses | Expenditure | Repairs, Maintenance & Establishment |

|      |                                                    |             |                                      |
|------|----------------------------------------------------|-------------|--------------------------------------|
| 5805 | COVID Capitation for Cleaning (Non-Wages) Expenses | Expenditure | Repairs, Maintenance & Establishment |
|------|----------------------------------------------------|-------------|--------------------------------------|

Further information on updating the Chart of Accounts for the school year 2022/23 can be found in [Guideline 2022/2023-09](#).

## 6. Unspent Covid-19 capitation related grants for the school year 2021/2022

### **School Year 2021/2022**

Any unspent Covid-19 Capitation related grants for the 2021/2022 School Year should be returned by schools to the Department's bank account by electronic funds transfer by 30th September 2022.

See [Financial Guideline 2022/2023-01](#) on the return of Unspent Covid Capitation funding supports for the year 2021/2022 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.**

Further queries on the notice may be directed to the Department by email at [covid19\\_alert@education.gov.ie](mailto: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.*

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

26<sup>th</sup> September 2022

## **Treoirlíne Airgeadais 2022/2023 – 10**

### **Pobalscoileanna, Scoileanna Cuimsitheacha agus Meánscoileanna Deonacha**

## **Maoiniú Deontais Caipitíochta Covid-19 le haghaidh Théarma 1, 2022/2023**

### **1. Réamhrá**

Tá an [Fógra i dtaca le bearta tacaíochta an Mhaoinithe Deontais Caipitíochta COVID-19](#) eisithe ag an Roinn Oideachais do scoileanna, ina dtugtar le fios go gcuirfear an Maoiniú Deontais Caipitíochta COVID-19 le haghaidh Théarma 1 de scoilbhliain 2022/23 ar fáil go luath.

Táthar chun aon íocaíocht amháin a dhéanamh de na híocaíochtaí as Glantachán Feabhsaithe agus íocaíochtaí an deontais TCP (trealamh cosanta pearsanta) le haghaidh Théarma 1, 2022/23, is é sin Tacaíochtaí Glantacháin COVID-19 agus an Deontas le haghaidh Díghalrán Lámh/TCP in éindí.

Ós rud é nach gá an scaradh fisiciúil a chur i bhfeidhm i scoileanna, ní íocfar Deontas caipitíochta Covid-19 as maoirseacht bhreistithe don scoilbhliain 22/23.

### **2. Íocaíochtaí do Scoileanna**

Chun na híocaíochtaí deontais do Théarma 1 den scoilbhliain 2022/23 a ríomh, bainfear úsáid as na rátaí per capita céanna agus a cuireadh i bhfeidhm do Théarma 1 den scoilbhliain 2021/22 agus beidh siad bunaithe ar líon rollaithe a aithníodh i Meán Fómhair 2021.

Mar sin féin, tá sé tábhachtach a thabhairt ar aire go bhfuiltear chun aon íocaíocht amháin

a dhéanamh de na híocaíochtaí as Glantachán Feabhsaithe agus íocaíochtaí an deontais TCP (trealamh cosanta pearsanta) le haghaidh Théarma 1, 2022/23, is é sin Tacaíochtaí Glantacháin COVID-19 agus an Deontas le haghaidh Díghalrán Lámh/TCP in éindí. Beidh an luach céanna ag baint leis an Deontas comhcheangailte don Ghlantachán Feabhsaithe agus TCP agus a bhain leis an dá íocaíocht deontais faoi leith a fuarthas roimhe seo.

### Rátaí Deontais

| Deontas                                          | Ráta in aghaidh an Dalta |                     |
|--------------------------------------------------|--------------------------|---------------------|
|                                                  | Príomhshrutha            | Ranganna Speisialta |
| An Ráta comhcheangailte don Ghlantachán agus TCP | €43.00                   | €141.33             |

\*Tabhair do d'aire, an deontas a íocfar le scoileanna a bhfuil 200 dalta nó níos lú ar a rolla, beidh sé bunaithe ar rollú íosta de 200 dalta.

Leagtar amach thíos samplaí léiritheacha de luachanna an deontais chomhcheangailte glantacháin agus TCP iníoctha sin do scoileanna a bhfuil méideanna éagsúla ag baint leo:

| Luach na nDeontas Caipitíochta in aimsir Covid-19 – Ráta Príomhshrutha – Téarma 1 de Scoilbhliain 22/23 |                                                       |  |
|---------------------------------------------------------------------------------------------------------|-------------------------------------------------------|--|
| Líon na nDaltaí ar an Rolla                                                                             | Ráta comhcheangailte le haghaidh Glantacháin agus TCP |  |
| Suas le 200                                                                                             | €8,600                                                |  |
| 400                                                                                                     | €17,200                                               |  |
| 600                                                                                                     | €25,800                                               |  |
| 800                                                                                                     | €34,400                                               |  |
| 1600                                                                                                    | €68,800                                               |  |

I gcás scoileanna atá sa chéim forbartha faoi láthair, déanfar na tacaíochtaí breise dóibh siúd a ríomh bunaithe ar an líon measta daltaí ar an rolla le haghaidh Mheán Fómhair 2021.

### 3. Scoileanna ag a bhfuil táillí

Na scoileanna táille ar glacadh lena n-iaratas ar mhaoiniú caipitíochta in aimsir Covid-19 in 2020/21 agus 2021/22, beidh siad siúd incháilithe go huathoibríoch le maoiniú a fháil i dTéarma 1 sa scoilbhliain 2022/23.

### 4. Úsáid deontas

- i. Féadfaidh scoileanna úsáid a bhaint as an maoiniú a chuirfear ar fáil ar fud réimse na ndeontas lena chinntiú go mbeidh sreabhadh airgid dóthanach ann in amanna áirithe.
- ii. **Ní mór leanúint** den chleachtas ioncam agus caiteachas a thaifeadadh i gcuntais na scoile agus a shannadh do na deontais ábhartha de réir mar is cuí.
- iii. Cuirtear i gcuimhne do scoileanna nach mór dóibh a chinntiú go mbainisteofar agus go soláthrófar stoic go cuí ionas nach mbeidh barraíocht soláthairtí ann. Cinnteoidh siad sin go mbeidh luach ar airgead i gceist agus nach gcuirfear aon rud amú.

Féach na treoirlínte airgeadais seo a leanas chun tuilleadh eolais a fháil faoi úsáid na ndeontas seo:

- [48 - 2019/2020 tacaíochtaí oibriúcháin COVID-19 don fhilleadh iomlán ar an scoil](#)
- [50 - 2019/2020 Treoir maidir le Trealamh Cosanta Pearsanta, Tomhaltáin agus Trealamh agus Eolas Nuashonraithe maidir leis na Cóid atá le húsáid chun Ioncam agus Caiteachas a bhaineann le Deontais COVID-19 a thaifeadadh](#)  
(le haghaidh Meánscoileanna Deonacha)
- [51 - 2019/2020 Treoir maidir le Trealamh Cosanta Pearsanta, Tomhaltáin agus Trealamh agus Eolas Nuashonraithe maidir leis na Cóid atá le húsáid chun Ioncam agus Caiteachas a bhaineann le Deontais COVID-19 a thaifeadadh](#)  
(le haghaidh Pobalscoileanna agus Scoileanna Cuimsitheacha)

## 5. Maoirseacht Airgeadais

Ba cheart an t-ioncam agus an caiteachas a ghabhann leis a bhaineann leis an Deontas Caipitíochta comhcheangailte le haghaidh Glantacháin agus TCP a thaifeadadh de réir mar is cuí i gcuntais na scoile. Táthar tar éis na cóid chuntasaíochta seo a leanas a chur le cairt cuntas an FSSU agus ní mór iad a úsáid chun an t-ioncam agus an caiteachas a thaifeadadh:

| Cód Ainmniúil | Cur síos                                | Cineál | Catagóir            | Nóta    |
|---------------|-----------------------------------------|--------|---------------------|---------|
| 3288          | Ioncam ó Dheontas Caipitíochta COVID le | Ioncam | An Roinn Oideachais | Cód Nua |

|      |                                                                                                                                   |            |                                |                                                                                                     |
|------|-----------------------------------------------------------------------------------------------------------------------------------|------------|--------------------------------|-----------------------------------------------------------------------------------------------------|
|      | haghaidh Glantacháin agus TCP                                                                                                     |            |                                |                                                                                                     |
| 5804 | Deontas Caipitíochta COVID le haghaidh Pá Glantacháin                                                                             | Caiteachas | Deisiúcháin, Cothabháil & Bunú | Cód Nua                                                                                             |
| 5806 | Deontas Caipitíochta COVID le haghaidh na gCostas a bhaineann le Glantachán (costais nach pá iad) agus Trealamh Cosanta Pearsanta | Caiteachas | Deisiúcháin, Cothabháil & Bunú | Is féidir an Cód reatha a úsáid chun pá glantacháin a íoctar ón deontas comhcheangailte a thaifeadh |

Caithfear aon mhéid gan chaitheamh a chur san áireamh sa chlár comhardaithe ag deireadh na bliana faoin gcód cuntais seo a leanas:

| Cód Ainmniúil | Cur síos                                                                                          | Cineál           | Catagóir   | Nóta    |
|---------------|---------------------------------------------------------------------------------------------------|------------------|------------|---------|
| 2186          | Deontas Caipitíochta COVID le haghaidh Glantacháin agus Trealamh Cosanta Pearsanta gan Chaitheamh | Dliteanas Reatha | Fabhruithe | Cód Nua |

**Níor cheart an liosta seo a leanas de Chóid Ainmniúla a bhaineann leis na Deontais in aimsir Covid a úsáid don scoilbhliain 2022/23**

| Ná húsáid na cóid seo don scoilbhliain 22/23 |                                                                                   |            |                                   |
|----------------------------------------------|-----------------------------------------------------------------------------------|------------|-----------------------------------|
| Cód                                          | Cur Síos                                                                          | Cineál     | Catagóir                          |
| 3281                                         | Deontas Caipitíochta COVID le haghaidh PPE                                        | Ioncam     | An Roinn Oideachais               |
| 3282                                         | Deontas Mhaoriseacht Fheabhsaithe COVID                                           | Ioncam     | An Roinn Oideachais               |
| 3283                                         | Deontas Caipitíochta COVID um Ghlantachán Breise                                  | Ioncam     | An Roinn Oideachais               |
| 5802                                         | Deontas Caipitíochta COVID le haghaidh na gCostas a bhaineann le PPE              | Caiteachas | Deisiúcháin, Cothabháil agus Bunú |
| 5803                                         | Costas Pá ón Deontas le haghaidh Maoirseacht Fheabhsaithe in aimsir COVID         | Caiteachas | Deisiúcháin, Cothabháil agus Bunú |
| 5805                                         | Deontas Caipitíochta COVID le haghaidh Costais Ghlantacháin (costais nach pá iad) | Caiteachas | Deisiúcháin, Cothabháil & Bunú    |



Tá tuilleadh eolais le fáil sa doiciméad [Treoirlíne 2022/2023-09](#) maidir leis an bhfaisnéis is deireanaí a chur isteach i gCairt na gCuntas don scoilbhliain 2022/23.

## **6. Deontais chaipitíochta Covid-19 gan chaitheamh sa scoilbhliain 2021/2022**

### **Scoilbhliain 2021/2022**

Ba cheart do scoileanna aon deontais a bhaineann le Caipitíocht COVID-19 nár caitheadh don scoilbhliain 2021/2022 a ríomhaistriú ar ais chuig cuntas bainc na Roinne faoin 30 Meán Fómhair 2022.

Féach [Treoirlíne Airgeadais 2022/2023-01](#) maidir le Tacaíochtaí maoinithe caipitíochta Covid nár caitheadh sa scoilbhliain 2021/2022 a thabhairt ar ais má theastaíonn tuilleadh eolais.

**Tabhair do d'aire go bhfuil sé soiléirithe ag an Roinn go bhféadfaidh scoileanna an róchaitheamh ar aon Deontas Caipitíochta COVID-19 amháin a fhritháireamh i gcoinne an tearc-chaithimh ar Dheontas Caipitíochta COVID-19 eile. Níl Deontas Mionoibreacha Covid-19 á chur san áireamh sa socrú sin.**

Is féidir ceisteanna eile maidir leis an bhfógra a sheoladh chun na Roinne ar an ríomhphost chuig: [covid19\\_alert@education.gov.ie](mailto:covid19_alert@education.gov.ie) nó ar an teileafón ar 057 9324461.

*Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa Treoirlíne seo ach dul i dteagmháil le FSSU.*

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

*An 26 Meán Fómhair 2022*