

Financial Guideline P08 - 2022/2023

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.

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

| Primary Schools | Rate per Pupil | |
|--------------------------------|----------------|-----------------|
| | Mainstream | Special Classes |
| Combined Cleaning and PPE Rate | €41.00 | €105.67 |

*Note: the grant paid to schools with an enrolment of equal to or less than 60 pupils is based on a minimum enrolment of 60 pupils.

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

| Primary Schools | |
|--|---------------------------|
| Value of Covid-19 Capitation Grants – Mainstream Rate – Term 1 22/23 School Year | |
| Pupil Enrolment | Combined Cleaning and PPE |
| Up to 60 | €2,460 |
| 100 | €4,100 |
| 200 | €8,200 |
| 400 | €16,400 |
| 600 | €24,600 |

3. 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 guideline for further information on the utilisation of these grants: [P21 - 2019/20 - COVID-19 Operational Supports for the Full Return to School](#)

4. 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 | New Code |
| 5806 | COVID Capitation for Cleaning (Non-Wages) and PPE Grant Expense | Expenditure | Repairs, Maintenance & Establishment | Existing Code but can be used to record cleaning wages paid from the combined grant |

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 |

5. Unspent Covid-19 capitation related grants for the 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 [Guideline P04 - 21/22 - Return of Unspent Covid Capitation Funding for 21/22 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 or by phone at 057 932446.

If you need any further information, please email

primary@fssu.ie

or phone 01 910 4020

Financial Support Services Unit

September 2022

Treoir Airgeadais P08 - 2022/2023

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

6. 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 gcuirfean 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.

7. Íocaíochtaí do Scoileanna

Chun na híocaíochtaí deontais do Théarma 1 den scoilbhliain 2022/23 a ríomh, bainfean 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

| Bunscoileanna | Ráta in aghaidh an Dalta | |
|--|--------------------------|---------------------|
| | Príomhshrutha | Ranganna Speisialta |
| An Ráta comhcheangailte don Ghlantachán agus TCP | €41.00 | €105.67 |

*Tabhair do d'aire, an deontas a íocfar le scoileanna a bhfuil 60 dalta nó níos lú ar a rolla, beidh sé bunaithe ar rollú íosta de 60 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:

| Bunscoileanna | |
|--|--|
| 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 60 | €2,460 |
| 100 | €4,100 |
| 200 | €8,200 |
| 400 | €16,400 |
| 600 | €24,600 |

8. 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** d'ioncam agus caiteachas a thaifeadh i gcuntais na scoile agus a shannadh mar is cuí do na deontais aonair
- 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 treoirínte airgeadais seo a leanas chun tuilleadh eolais a fháil faoi úsáid na ndeontas seo: [P21 - 2019/20 - Tacaíochtaí Oibriúcháin COVID-19 don fhilleadh iomlán ar an scoil](#)

9. 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 thaifeadh 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 thaifeadh:

| Cód Ainmniúil | Cur síos | Cineál | Catagóir | Nóta |
|---------------|---|------------|-----------------------------------|---|
| 3288 | Ioncam ó Dheontas Caipitíochta COVID le haghaidh Glantacháin agus TCP | Ioncam | An Roinn Oideachais | Cód Nua |
| 5804 | Deontas Caipitíochta COVID le haghaidh Pá Glantacháin | Caiteachas | Deisiúcháin, Cothabháil agus 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 agus Bunú | Is féidir an Cód reatha a úsáid chun pá glantacháin a íoctar ón deontas comhcheangailte a thaifeadadh |

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 Mhaoirseacht 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 agus Bunú |

10. Deontais chaipitíochta Covid-19 gan chaitheamh sa 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 [Treoir P04 - 21/22 - Maoiniú caipitíochta Covid do scoilbhliain 21/22 nár caitheadh a thabhairt ar ais](#) le tuilleadh eolais a fháil.

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-chaitimh 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 nó ar an teileafón ar 057 932446.

Má bhíonn tuilleadh eolais uait, cuir r-phost chuig

primary@fssu.ie

nó cuir glao ar 01 910 4020

An tAonad um Sheirbhísí Tacaíochta Airgeadais

Meán Fómhair 2022