

Financial Guideline 2022/2023 – 25

Community & Comprehensive and Voluntary Secondary Schools

Covid-19 Capitation Grant Funding for Term 2 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 2 of the 2022/23 school year will be issued shortly.

As in Term 1, the Enhanced Cleaning and PPE grant payments are being combined into one payment for Term 2 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.

Schools are reminded that this payment is a temporary measure and is kept under review.

2. Payments to Schools

Grant payments for Term 2 of the 2022/23 school year will be calculated using the same per capita rates as applied for Term 2 of the 2021/22 school year and will be based on recognised enrolments for September 2021.

As in Term 1, the Enhanced Cleaning and PPE grant payments are being combined into one payment for Term 2 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	€35.00	€109.33

*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.

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 2 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 were added to the FSSU chart of accounts at the beginning of the school year 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 have been 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 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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