

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