

## Budget 2022

### Overview and FAQ (updated) for Early Learning and Childcare Providers

17 November 2021

*(Please note that updated material is highlighted)*

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## Overview

In 2022, the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) allocation for early learning and childcare is €716m. This funding will allow the DCEDIY to:

### **New Measures**

- Introduce a new core funding stream from September 2022 for approximately 4,700 early learning and childcare providers. This core funding stream will be worth €69 million to providers in 2022 and €207.3 million in a full year from 2023 on. Providers will be eligible for this new core funding stream to help cover increased operating costs linked to quality improvement measures. This additional funding will support providers to attract and retain staff, including degree-qualified staff and will support the Programme for Government commitment to support the drawing up of an Employment Regulation Order for the 30,000 staff in the sector. In return for this investment, a commitment will be sought from providers not to increase parents' fees for early learning and childcare.
- Extend the NCS universal subsidy to all children under 15 from September 2022, benefitting up to 40,000 children.
- Remove the practice of deducting hours spent in pre-school or school from the entitlement to NCS subsidised hours from spring 2022, benefitting an estimated 5,000 children from low income families.
- Create a one-off Transition Fund of up to €37million to operate from May to August 2022, to support providers in the period leading up to the new core funding stream.

### **Existing Measures**

- Continue the implementation of universal Early Childhood Care and Education (ECCE) programme for more than 100,000 children for the two years before they begin primary school.
- Continue the implementation of the Access and Inclusion Model (AIM) programme of supports that enables more than 5,000 children with a disability participate in the ECCE Programme.
- Continue the implementation of the National Childcare Scheme (NCS), which delivers universal and targeted subsidies to up to 80,000 children in line with their income and other circumstances.

- Deliver regulatory and quality supports for the implementation of the National Action Plan for Childminding, a new workforce development plan for early learning and childcare and the registration and inspection system for the quality of early learning and childcare services.

In addition to this, the Employment Wage Subsidy Scheme (EWSS) and, more specifically, the exemption to the turnover rule for the EWSS for early learning and childcare employers will remain available until April 2022. This ongoing commitment to the sector will continue to ensure that additional costs arising from public health measures in early learning and childcare services are not passed on to parents.

Short-term measures will be established by the DCEDIY over the period May-August 2022. A one-off Transition Fund will provide the necessary resources to support early learning and childcare services to ensure there continues to be no increases in parent's fees for early learning and childcare in the period leading up to the introduction of the new core funding stream.

## National Childcare Scheme (NCS)

### 1. What will the extension of the NCS universal subsidy mean for me as a provider?

The extension of the NCS universal subsidy of 50 cent per hour will be available to all families with children under 15. This will reduce the cost of early learning and childcare by up to €1,170 per year for each child. Families earning less than €60,000 may be able to get a higher subsidy. This may make early learning and childcare a more attractive option for parents, ensuring continued demand for services. The extension of the NCS universal subsidy will be introduced in September 2022.

### 2. How will I access the extended universal NCS subsidy?

There will be no change to the processes with which you are familiar. It just means you can register more children on the NCS.

### 3. How will change in practice of deducting hours spent in pre-school or school change the entitlement to subsidised NCS hours?

The change in practice of deducting hours spent in pre-school or school from the entitlement to subsidised NCS hours will increase subsidised NCS hours available to children. The changes are set out in the table below.

<b><u>Where all eligible parents in a household are not in work or study</u></b>		
<b><i>Age/education stage of child</i></b>	<b><i>Current maximum hours per week of subsidy during term-time/out of term-time</i></b>	<b><i>New maximum hours per week of subsidy year round</i></b>
Prior to qualification for ECCE	20 hours / 20 hours	20 hours
Qualifying for ECCE and not yet in school	5 hours / 20 hours	20 hours
Junior or senior infant classes in primary school	0 hours	20 hours
First to sixth class in primary schools and secondary school up to age 15	0 hours	20 hours

**Where all eligible parents in a household are in work or study**

<i>Age/education stage of child</i>	<i>Current maximum hours per week of subsidy during term-time/out of term-time</i>	<i>New maximum hours per week of subsidy year round</i>
Prior to qualification for ECCE	45 hours / 45 hours	45 hours
Qualifying for ECCE and not yet in school	30 hours / 45 hours	45 hours
Junior or senior infant classes in primary school	23 hours / 45 hours	45 hours
First to sixth class in primary school and secondary school up to age 15	17 hours / 45 hours	45 hours

4. When will the practice of deducting hours spent in pre-school or school from the entitlement to subsidised NCS hours be introduced? What do I need to do?

The practice of deducting hours spent in pre-school or school from the entitlement to subsidised NCS hours will be introduced in spring 2022 following necessary legislative and systems changes.

Pobal, the NCS scheme administrator, will notify you when this goes live. At that time, you will be able to update a child's registration for the hours being used by the child in the same manner you would use for any change in registration. Further details will be made available prior to this going live.

5. I have not signed up for the NCS – can I join it now?

Any Tulsa registered early learning and childcare provider – centre-based or childminder - can register for the NCS at any time. Full details are available from Pobal on the Provider Portal. Support and advice on registering your service is available from Pobal and your local City/County Childcare Committee (CCC).

6. What should I tell parents who are not in the NCS but want to join?

Parents should go to the dedicated NCS website [www.ncs.gov.ie](http://www.ncs.gov.ie) for all information on the NCS, including how to apply.

7. What should I tell parents who are already getting NCS subsidies but want to know if their subsidy or hours will increase due to the new NCS measures announced in Budget 2022?

The DCEDIY will produce guides for both providers and parents on the changes to the NCS before they go live. Please let parents know that you will provide them with this information when it is available.

You may need to inform parents that the extension to the universal subsidy will be introduced in September 2022 and that the change in the practice of deducting hours spent in pre-school or school from the entitlement to subsidised NCS hours will also be introduced from spring 2022.

8. Will the NCS measures in Budget 2022 impact disadvantaged children /those most in need who require access to school-age childcare?

The practice of deducting hours spent in pre-school or school from the entitlement to subsidised NCS hours will enhance the level of subsidies available for families with children of ECCE-age and/or school-age.

It is anticipated that this will significantly increase the number of families who will be able to benefit from the NCS and access school-age childcare. It will have the most significant impact on children in socio-economically disadvantaged communities and, on services with high concentrations of families from socio-economically disadvantaged communities.

9. Will there be improvements made to the NCS sponsor arrangements?

The NCS sponsor arrangements are designed to support children with specific identified needs. The DCEDIY will continue to review the sponsor arrangements in conjunction with the relevant sponsor bodies and with other stakeholders to ensure that those children with specific identified needs have full access to its NCS sponsorship where required.

## Transition Fund

### 10. What does the Transition Fund mean for early learning and childcare providers?

Between May and August 2022, early learning and childcare providers will have access to a new once-off Transition Fund. Up to €5.5 million per month will be available for providers to ensure there is no increases in fees for early learning and childcare in the period leading up to the introduction of Core Funding in September 2022.

### 11. How will the Transition Fund be allocated to providers?

The sum paid to each service under the Transition Fund will depend on the service's capacity and location, and will reflect opening hours. Services that are closed during the summer months will not receive this funding during those months. Information will be available in early 2022 about the exact levels of funding for individual services under the Transition Fund

### 12. What are the conditions on fees in the Transition Fund?

The Transition Fund will require providers to commit not to increase their fees from September 2021 levels.

### 13. Will the Transition Fund be available to ECCE-only providers?

The Transition Fund will be open to all registered early learning and childcare providers, including ECCE-only providers, who sign up to the contract.

## Core Funding

### 14. What does Core Funding mean for early learning and childcare providers?

Core Funding for early learning and childcare will provide funding to support higher quality services, including funding for non-contact time, curriculum implementation, and supports for degree-qualified staff. The funding can also support the retention of staff.

The support that the new funding will provide for the agreement of an Employment Regulation Order is also anticipated to enable providers to attract and retain staff.

Core Funding for early learning and childcare will provide additional funding, in addition to existing State funding, to achieve this. By basing the funding stream on capacity, providers will have a stable income source based on the service they deliver.

Participation in Core Funding for early learning and childcare will require a commitment not to increase fees to parents in return for the increased State funding. Services will also be invited to report on the quality development measures they are pursuing.

Extensive communications will issue to the sector in the coming months to give further details on the parameters of Core Funding.

### 15. What does Core Funding mean for early learning and childcare mean staff?

Core Funding for early learning and childcare will support the quality of services by enabling providers to attract and retain staff, including degree-qualified staff; establish career structures; introduce or improve other features of provision that are demonstrated to contribute to quality. All of these have a direct effect on staff.

The additional investment will support the Programme for Government commitment to support drawing up of an Employment Regulation Order between employer and employee representatives to determine minimum rates of pay for workers, as well as terms and conditions of employment.

The establishment of an Employment Regulation Order will be a big step forward in ensuring better pay and conditions for up to 30,000 staff in the sector.

## 16. How will Core Funding be allocated to early learning and childcare providers?

Core Funding for early learning and childcare will be a payment directly to services who choose to participate in the scheme. It will be available from September 2022. The value Core Funding to each provider will depend on a number of points:

- The capacity of the service will be the main basis for calculation. It will be based on the numbers of children, the hours available and the number of weeks per year the services is open. Larger services, and those operating longer hours, will receive higher funding.
- Higher levels of funding will be available for capacity for younger children, to support the higher operating costs for these children arising from the higher staff ratio requirements.
- Additional funding will be available for provision that is led by a staff member with a degree-level qualification.

## 17. If Core Funding is based on capacity, will tracking of attendance cease?

The allocation of funding for Core Funding stream will be based on capacity. Core Funding will be one element of income for services. Separately, the subsidisation of children's attendance through the NCS, the legacy schemes and the ECCE programme will continue under existing scheme rules and mechanisms, as well as parental fees where they apply. The relevant existing attendance rules will continue to apply to the NCS, the legacy schemes and the ECCE programme.

## 18. Will Core Funding be available to all early learning and childcare providers?

Core Funding will be available to registered early learning and childcare providers, including full day care providers, ECCE-only providers, and stand-alone school-age providers, subject to the service agreeing to come into contract for the scheme.

## 19. Will Core Funding be available to ECCE-only providers?

Core Funding will be open to all registered early learning and childcare providers, including ECCE-only providers, who sign up to the contract.

The value of Core Funding will take account of a service's level of capacity including the number of children, the ages of children, and their hours of operation and will reflect the qualification levels of staff.

Core Funding will not include a requirement to operate any minimum number of opening hours or sessions but the value of the funding will be greater if services are open for longer hours.

## 20. How will different circumstances of early learning and childcare providers be recognised by Core Funding?

The calculation of the value of Core Funding to an individual provider will take account of their level of capacity including the number of children, the ages of children, and their hours of operation and will reflect the qualification levels of staff.

The capacity of services is enabled by staff, and underpinned by statutory regulation in respect of adult: child ratios. The calculation of the value of Core Funding based on capacity is therefore closely related to the level of costs of the service given that staff costs are by far the biggest component of costs for all services – estimated to be 70% of overall costs, regardless of size or location.

## 21. What is Core Funding intended to contribute to?

Core Funding will enable providers to better attract and retain staff, including degree-qualified staff; establish career structures; and introduce or improve other factors that contribute to high-quality early learning and childcare, such as non-contact time, planning, training, curriculum implementation.

The additional investment will support the Programme for Government commitment to support the drawing up of an Employment Regulation Order to determine minimum rates of pay for workers, as well as terms and conditions of employment.

Core Funding will also ensure that services remain sustainable in the context of a commitment not to increase fees. For this reason, the Core Funding will also contribute to cost increases related to non-staff costs (for example, utilities, rent).

## 22. Is the amount of funding available for the Core Funding guaranteed to continue?

The level of investment being made available for Core Funding is an acknowledgement that high quality early learning and childcare costs more than the current income to the sector.

The aim of Core Funding is to allow providers' costs to increase to improve quality but to ensure these costs are not passed onto parents in fees and that services are not made unsustainable.

The €69 million funding allocation for Budget 2022 relates to the September-December period of the year. The value for a full year from 2023 on will be €207.3 million. This is the start of a multi-annual investment plan and is part of Government's commitment to realising the First 5 target of investment of approximately €1 billion by 2028. Core Funding introduces a strategic way of funding the sector and begins to implement the recommendations of the Expert Group to develop a new funding model. It is therefore anticipated that, Core Funding will continue to be made available into 2023 and beyond.

## 23. Will providers have to use the money to improve wages? What happens if an ERO is not agreed?

Core Funding is designed to support an Employment Regulation Order (ERO) to determine minimum rates of pay for workers, as well as terms and conditions of employment.

Further information on Employment Regulation Orders are available here:

[https://www.workplacerelations.ie/en/what\\_you\\_should\\_know/hours-and-wages/employment%20regulation%20orders/](https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/employment%20regulation%20orders/)

If an ERO is agreed between employer and employee representatives, this will become a legal requirement across the sector and employers will be required to adhere to it.

Given that part of the objective of Core Funding is to support an ERO, if an ERO is not agreed, a significant proportion of the funding allocation will not be made available. Core Funding is therefore largely contingent on an ERO being agreed.

## 24. What are the conditions on fees in Core Funding and why is it being introduced?

The provisions being made for year one of Core Funding will require providers to commit from September 2022, not to increase their fees from September 2021 levels and at the same time it is anticipated that an ERO will be agreed. Both of these developments will bring significantly greater certainty to the income and expenditure in the sector.

Ireland is following in the steps of many other jurisdictions with the move to increase certainty for parents and for the State in respect of fees, and a commitment not to increase fees in September 2022 is a part of this. Developing measures to increase public management of fees will ensure that parents feel the full affordability effects of the NCS (and ECCE), while increased State funding will ensure the sustainability and quality of services. It can also establish the basis for a closer partnership relationship between providers and the State in future to collaboratively develop high quality, affordable and sustainable services.

## 25. How will services be able to remain sustainable by paying higher wages without increasing fees?

The scale of the investment being made available is very significant; it is equivalent to over €207m on a full year basis, an estimated increase of 16% in the total annual income (excluding additional Covid-19 specific funding) for the sector. This is sufficient to allow for greater costs associated with improved quality (including supporting an ERO to be agreed to determine minimum rates of pay for workers, as well as terms and conditions of employment) without providers needing to increase fees.

Indeed, provider sustainability is a key objective of Core Funding and it has been designed to address quality, affordability and sustainability together.

## 26. How can early learning and childcare providers commit not to increase fees September 2021 levels if operating costs are increasing?

There has been very substantial additional funding made available to services over the course of the last year through the EWSS particularly given that, for most of the duration of that scheme, EWSS has been paid at enhanced rates. EWSS at enhanced rates is estimated to cover, on average, 50% of the operating costs of services.

The large majority, on average 70% of services' costs, relate to staffing. Core Funding takes particular account of anticipated increases to staffing costs to deliver improvements in quality but also takes account of the inflationary impact on non-staff costs. The value of Core Funding for a full year for the sector is over €207 million.

## 27. What other conditions will be placed on early learning and childcare providers who sign up to Core Funding?

As outlined above, a key basis for the funding will be a commitment by services to provide a stated level of capacity (i.e. number of places for children of specified ages, for a number of hours per week

and weeks per year). A commitment not to increase fees will also be central to the new contract, reflecting the substantial additional investment that is being made available through Core Funding.

It is anticipated that the requirement to pay staff in line with agreed minimum rates will be determined by the Joint Labour Committee process, which will result in an ERO. An ERO will be required by law to be adhered to.

Further detail on other conditions, including quality requirements, will be available following the publication of the report of the Expert Group to develop a new funding model.

There will be an extensive programme of communications with the sector in advance of the launch of the Core Funding. Terms and conditions for core funding will be outlined in detail in the contract in early 2022.

## Core Funding and Transition Fund

### 28. What do I do now in preparation for the Transition Fund and/or Core Funding?

There is no requirement for any action by early learning and childcare providers at this point.

As outlined elsewhere, the EWSS will continue until April and this will be followed by the introduction of the Transition Fund, before the introduction of Core Funding from September. The confirmation about the additional funding to be available to services in the coming year, plus the significant value of that funding, gives considerable certainty to providers and means that there is no requirement for fees to be increased.

Information will be available in early 2022 about the exact levels of funding for individual services under the Transition Fund and Core Funding at which point providers can make a decision about coming into contract for that investment, with the accompanying condition of agreeing not to increase fees on September 2021 levels.

29. When will early learning and childcare providers have further information on exact levels of funding under the Transition Fund and/or Core Funding?

Information will be available in early 2022 about the exact levels of funding for individual services under the Transition Fund and Core Funding.

An extensive communications campaign will take place in early 2022 on the Transition Fund and Core Funding and the conditions that attach to each. Providers will be invited to come into contract for each scheme separately.

30. Will the system for accessing the Transition Fund and/or Core Funding be as user-friendly as possible?

This system for the Transition Fund and Core Funding is currently being designed and every effort is being made to ensure that the application system is as straightforward and user-friendly as possible.

It is important to note though that this is a significant additional investment of public money in the sector and there will necessarily be additional data and information required to allocate and account for that funding.

## Employment Wage Subsidy Scheme (EWSS)

31. What EWSS rates are payable between November and April 2022?

The structure and duration of the Employment Wage Subsidy Scheme (EWSS) for the remainder of the Scheme was announced as part of Budget 2022. Early learning and childcare employers registered in accordance with Section 58C of the Child Care Act 1991 will continue to be included in the EWSS with **no turnover test** for the remainder of the Scheme.

The remaining phases of the Scheme are as follows:

**Phase 1: Nov 2021: EWSS at enhanced rates with reduced PRSI of 0.5%**

Enhanced rates for EWSS (in Table 1 below) will be in place for November 2021. With enhanced EWSS rates and the reduced PRSI rate of 0.5%, Early learning and childcare employers with EWSS in November will have approximately 80% of payroll costs covered. This equates to approximately 50% of the usual operating costs of these services. The monthly costs of EWSS for the early learning and childcare sector in Phase 1 will be approximately €34m.

Table 1	
Gross weekly pay	Enhanced Rates
Less than €151.50	Nil
€151.50 – €202.99	€203
€203 - €299.99	€250
€300 - €399.99	€300
€400 - €1,462	€350
Over €1,462	Nil

**Phase 2: Dec 2021 – Feb 2022: EWSS at standard rates with reduced PRSI of 0.5%**

Standard rates for EWSS (in Table 2 below) will be in place from December 2021 – February 2022. With standard EWSS rates and the reduced PRSI rate of 0.5%, early learning and childcare employers with EWSS from December 2021 – February 2022, will have approximately 50% of payroll costs covered. This equates to approximately 38% of the usual operating costs of these services. The monthly costs of EWSS for the early learning and childcare sector in Phase 2 will be approximately €22m.

Table 2	
Gross weekly pay	Standard Rates
Less than €151.50	Nil
€151.50 – €202.99	€151.50
€203 - €1,462	€203
Over €1,462	Nil

### Phase 3: Mar 2022 – Apr 2022: EWSS at flat rate of €100 with PRSI restored to normal

Flat rates for EWSS of €100 will be in place from March 2021 – April 2022 and PRSI will return to normal. With standard EWSS rates and the restored PRSI rates, early learning and childcare employers with EWSS from March 2022 – April 2022, will have approximately 25% of payroll costs covered. This equates to approximately 18% of the usual operating costs of these services. The monthly costs of EWSS for the early learning and childcare sector in Phase 3 will be approximately €11m.

### 32. As the EWSS is tapering down between now and April, how can services continue the play-pod system?

The EWSS has provided significant financial supports to services both to assist with complying with public health guidance and to remain sustainable during a period of reduced occupancy. With occupancy levels close to pre-Covid-19 levels, the need for EWSS has reduced. Analysis indicates current rates of EWSS is substantially more than what is required to keep services sustainable, even with the continued operation of the play-pod system and other public health measures.

### 33. Will the Transition Fund and Core Funding be equivalent in value to the EWSS?

The value of the Transition Fund is up to €5.5 million per month. Its primary condition will be that there is no increase in fees.

The value of the Core Funding is up to €17.3 million per month as it is intended to support the introduction of an ERO as well other quality improvements, and a continuation of no increase in fees.

The EWSS is exceptional funding made available in the context of the pandemic. Analysis indicates that the current rates of EWSS are substantially more than what is required to keep services sustainable, even with the continued operation of the play-pod system and other public health measures.

## Childminding

### 34. I am a childminder – what does Budget 2022 mean for me?

Additional support and advice will be available for childminders nationwide as there will be an increase in the number of Childminding Development Officers from 6 to 12. This will help with the implementation of the National Action Plan for Childminding.

### 35. What is meant by ‘new childminding initiatives’ in the Budget 2022 announcement and how much funding is there for these initiatives?

The National Action Plan for Childminding 2021-2028 sets out a phased and incremental approach to bringing all non-relative childminders within the scope of regulation and support. The National Action Plan commits to introducing childminder-specific regulations and training, and opening up the National Childcare Scheme to childminders, within 2-3 years. Under phase one of the National Action Plan, a number of initiatives are planned to support childminders including:

- Development and roll out of Foundation Training programme, which will be available to childminders during the course of 2022.
- Development of a Quality Development Programme to support childminders following registration with Tusla.
- Engagement and consultation with childminders during development of childminder-specific regulations and training, and research on childminding.
- Doubling of the number of Childminding Development Officers located in the City / County Childcare Committees from 6 to 12, in 2022.

The budget available for childminding initiatives related to the National Action Plan in 2022 is €1.16m, which is in addition to existing measures such as the Childminder Development Grant.

## Other

### 36. Will there be a Programme Support Payment (PSP) in 2022?

There will be PSP of €19.4m in 2022. Early learning and childcare providers will be invited to apply for PSP in the usual way in the summer of 2022 for the 2021/2022 programme year.

### 37. Attendance in some early learning and childcare services is low due to Covid-19. Will services be deducted funding at compliance checks this year?

Normal attendance rules continue to apply in the current programme year 2021/2022. Recoupment of funding will take place where an over claim is found to have occurred during compliance checks. This is the normal standard practice.

Providers continue to receive significant State support with the EWSS and, more specifically, the exemption to the turnover rule for the EWSS for early learning and childcare employers which will remain available until April 2022. Support is also available to concerned services through Case Management.

DCEDIY oversees a Case Management process through which local CCC and Pobal work together to assess and provide support to early learning and childcare services experiencing difficulties. Pobal co-ordinate the overall case management process with the CCC administering on-the-ground case management assistance. This can include help with completing and interpreting analysis of staff ratios, fee setting and cash flow, as well as more specialised advice and support appropriate to individual circumstances. If a service is experiencing difficulties to contact their CCC in the first instance regarding sustainability issues.