

Financial Guideline 2018/2019 – 23

Voluntary Secondary Schools and Community & Comprehensive Schools

- 1. Arrangement for Transferring Pension Related Deductions (PRD) to the Department of Education and Skills for the Tax Year Ended 31st December 2018**
- 2. Introduction of ASC to replace PRD from January 1st, 2019**

1. Arrangement for transferring Pension Related Deductions (PRD) to the Department of Education and Skills for the Tax Year Ended 31st December 2018

As part of the year end payroll requirements, it is advised that schools remit PRD due to the DES for the calendar year 2018. Computerised payroll systems will produce a report from the ‘Year End’ report options called the PRDP35. This will list the employees who had PRD deducted from them and the amount deducted.

This report includes the amount of PRD deducted from employees for State Examinations work. Please note that the SEC retained this amount of PRD from the claim submitted to the SEC following the State Examinations. It is important that the PRD amount retained by the SEC is subtracted from the total PRD amount on the PRDP35 and the balance remaining is remitted to the DES.

Example:

Total PRD per PRDP35	€5,000
PRD retained by the SEC	€3,000
Balance due to DES	€2,000

(The amount of PRD retained by the SEC can be obtained from the form submitted to the SEC following the State Examinations.)

The Department’s Finance Unit operates a special bank account for the collection of the PRD deducted by schools since March 2009.

The details of the special bank account are as follows:

Account Name - Department of Education and Science
Education Sector Pension Related Remittances
Public Bank Account

Account No - 29240489

Sort Code - 90-00-17

Bank and Branch – Bank of Ireland, 2 College Green, Dublin 2.

IBAN- IE36 BOFI 9000 1729 2404 89

BIC NO - BOFIE2D

When transferring the PRD, it is **vitaly** important that the school **uses a reference** so that the lodgement is easily identifiable to the Department. Schools are requested to ensure that the reference used enables the Department to identify where the payment has come from and what period it covers. The Bank of Ireland has indicated that the permitted reference sequence cannot exceed 18 characters in total.

The recommendation to schools is to use the school's unique roll number followed by the period covered.

for example: 65431QJan-Dec18

where 65431Q is the school's roll number and Jan-Dec18 is the period for which the PRD is being paid. Remember, only 18 characters are allowable in this reference.

Before transferring the PRD to the Department, an email should be sent to cashier@education.gov.ie advising DES cashier staff of the expected arrival of the payment and giving details of the school including school roll number when sending the money. This email should specify the school's name and address, the school's roll number used in the lodgement reference, the period covered by the payment and the amount of money transferred. **See Appendix 1** on page 3 for detailed procedures.

In line with Government Directives and for security reasons the collection of receipts via electronic banking remains the preferred choice of the Department of Education and Skills.

2. Introduction of ASC to replace PRD effective January 1st 2019

PRD will be replaced by ASC from January 1st 2019. Please see [Financial Guideline 2018/2019-19](#) for full details.

Tel: 01-269 0677

info@fssu.ie

18th January 2019

Appendix 1

Procedures for Transferring Pension Related Deductions (PRD) to the Department of Education and Skills.

Step 1: Creating the Email for the Department

a) Determine the amount of PRD to be paid

Print the PRD report listing the employees' names, PPS numbers and the amount of PRD deducted from the Payroll System for the year. File the reports in a file labelled "PRD Returns". The reports should be reviewed and signed by the Principal. It is important that the PRD amount retained by the SEC is subtracted from the total PRD amount on the PRDP35 and the balance remaining is remitted to the DES.

b) Email the DES

Before transferring the PRD, complete the sample email form below for the year and email to the Department of Education and Skills using this email address cashier@education.gov.ie Please have the email approved by the Principal before sending it to the Department.

c) Sample Email for the Department

Subject: PRD Payment Returns

To Cashier, Department of Education and Skills

School Name	
School Roll Number	
School Address	
PRD Payment Reference No. e.g. 60015I Jan-Dec 2018	
PRD amount for the calendar Year (2018)	€
School Bank name and address	
School Bank Account number	
Date money transferred	

Step 2: Transferring the Money to the Department for PRD

PRD payments can be made in two ways either using electronic banking or by writing to your bank directly. See below for more information.

a) Transferring using Electronic Banking

- i. Set up the details of the Departments Bank account on the Electronic Banking.
- ii. Enter the details for the payment together with your Reference details on the system.
- iii. Get the Electronic Bank approvers to approve the payment.
- iv. Print a copy of the payment for your bank file and file a copy also on the PRD return file.

OR

b) Credit Transfer document available at your Bank

Treoirline Airgeadais 2018/2019 – 23

Bainteach le Meánscoileanna Deonacha, Pobalscoileanna agus Scoileanna Cuimsitheacha

1. An Socrú don Bhliain Chánach dar Críoch an 31 Nollaig 2018 i gcomhair na hAsbhainte a Bhaineann le Pinsean (ABP) a Aistriú chuig an Roinn Oideachais agus Scileanna

2. RAB a thabhairt isteach in ionad ABP ón 1 Eanáir 2019

1. An Socrú don Bhliain Chánach dar Críoch an 31 Nollaig 2018 i gcomhair na hAsbhainte a Bhaineann le Pinsean (ABP) a Aistriú chuig an Roinn Oideachais agus Scileanna

Moltar do scoileanna suim an ABP atá dlite don Roinn don bhliain féilire 2018 a íoc mar chuid de riachtanais phárolla dheireadh na bliana. Cuirfidh córais párolla ríomhairithe tuairisc darb ainm PRDP35 i dtoll a chéile faoi na roghanna tuairiscithe ‘Deireadh na Bliana’. Beidh sa tuairisc sin liosta de na fostaithe ar fad ar tógadh an ABP uathu agus an tsuim a asbhaineadh.

Áirítear sa tuairisc freisin suim an ABP a tógadh ó fhostaithe i dtaca le hobair ar Scrúduithe Stáit. Tabhair do d'aire gur choinnigh Coimisiún na Scrúduithe Stáit an tsuim sin siar ón éileamh a cuireadh faoina bhráid i ndiaidh na Scrúduithe Stáit. Is tábhachtach an rud é dá bhrí sin go ndéantar suim an ABP a choinnigh an Coimisiún siar a dhealú as iomlán an ABP a luaitear ar an PRDP35 agus go n-íoctar an fuilleach leis an Roinn Oideachais agus Scileanna.

Sampla:

Iomlán an ABP de réir an PRDP35	€5,000
Suim an ABP a choinnigh an Coimisiún siar	€3,000
Fuilleach dlite don Roinn	€2,000

(Is féidir teacht ar shuim an ABP a choinnigh Coimisiún na Scrúduithe Stáit siar ar an bhfoirm a cuireadh faoina bhráid i ndiaidh na Scrúduithe Stáit.)

Tá cuntas bainc ar leith ag Aonad Airgeadais na Roinne ó mhí an Mhárta 2009 leis an ABP arna asbhaint ag scoileanna a bhailiú.

Is iad seo a leanas sonraí an chuntais sin:

Ainm an Chuntais - An Roinn Oideachais agus Eolaíochta
Íocaíochtaí a Bhaineann le Pinsean san Earnáil Oideachais
Cuntas Bainc Poiblí

Uimh. an Chuntais - 29240489

Cód sórtála - 90-00-17

Banc agus Brainse - Banc na hÉireann, 2 Faiche an Choláiste, Baile Átha Cliath 2.

IBAN- IE36 BOFI 9000 1729 2404 89

BIC - BOFIE2D

Nuair a dhéantar an ABP a aistriú, tá sé **an-tábhachtach go deo** go n-úsáidfeadh an scoil **tagairt** ionas go bhféadfadh an Roinn an lóisteáil a aithint go réidh. Iarrtar ar scoileanna a chinntiú go n-úsáidfidh siad tagairt a chuirfidh ar chumas na Roinne a aithint cén scoil a sheol an íocaíocht isteach agus cén tréimhse a mbaineann sí léi. Tá curtha in iúl ag Banc na hÉireann nach féidir níos mó ná 18 gcarachtar a bheith ina leithéid de thagairt.

Moltar do scoileanna uimhir rolla na scoile agus an tréimhse a mbaineann an íocaíocht léi a úsáid (i mBéarla).

mar shampla: 65431QJan-Dec18

Is é 65431Q uimhir rolla na scoile agus is é Jan-Dec18 an tréimhse a bhfuil an ABP á íoc ina leith. Ná déan dearmad nach ceadmhach níos mó ná 18 gcarachtar a bheith sa tagairt seo.

Roimh an ABP a aistriú chuig an Roinn, ba chóir r-phost a chur chuig cashier@education.gov.ie lena chur in iúl d'airgeadóirí na Roinne gur chóir dóibh bheith ag súil leis an íocaíocht. Ba chóir go mbeadh na nithe seo a leanas luaithe sa r-phost chomh maith: ainm agus seoladh na scoile, uimhir rolla na scoile (a úsáideadh i dtagairt na lóisteála), an tréimhse a mbaineann an íocaíocht léi agus an méid airgid a aistríodh.

Féach Aguisín 1 ar leathanach 3 le mionsonraí a fháil maidir leis na nósanna imeachta.

De réir treoracha ón Rialtas agus ar chúiseanna slándála, is rogha leis an Roinn Oideachais agus Scileanna íocaíochtaí a fháil tríd an ríomhbhaincéireacht go fóill.

2. RAB a thabhairt isteach in ionad ABP le héifeacht ón 1 Eanáir 2019

Tabharfar RAB isteach in ionad ABP ón 1 Eanáir 2019. Féach [Treoirlíne Airgeadais 2018/2019 - 19](#) le haghaidh sonraí iomlána.

Fón: 01-269 0677, info@fssu.ie

An 18 Eanáir 2019

Aguisín 1

Na Nósanna Imeachta i gcomhair na hAsbhainte a Bhaineann le Pinsean (ABP) a Aistriú chuig an Roinn Oideachais agus Scileanna.

Céim 1: Cuir an r-phost don Roinn i dtoll a chéile

c) Oibrigh amach suim an ABP atá le híoc

Úsáid an córas párolla leis an tuairisc ABP a chur i gcló don bhliain. Liostaítear sa tuairisc sin ainmneacha na bhfostaithe, a n-uimhreacha PSP agus suim an ABP a asbhaineadh. Comhdaigh na tuairiscí i gcomhad darb ainm “Tuairisceáin ABP”. Ba cheart don Phríomhoide súil a chaitheamh ar na tuairiscí agus a lámh a chur leo. Is tábhachtach an rud é go ndéantar suim an ABP a choinnigh Coimisiún na Scrúduithe Stáit siar a dhealú as iomlán an ABP a luaitear ar an PRDP35 agus go n-íoctar an fuilleach leis an Roinn Oideachais agus Scileanna.

d) Seol R-phost chuig an Roinn

Roimh an ABP a aistriú, comhlánaigh an r-phost samplach thíos don bhliain agus cuir chuig an Roinn Oideachais agus Scileanna é ag an seoladh r-phoist seo: cashier@education.gov.ie Iarr ar an bPríomhoide an r-phost a fhaomhadh roimh é a chur chuig an Roinn.

c) R-phost Samplach don Roinn

Ábhar: Tuairisceáin maidir le hÍocaíochtaí ABP

Chuig Airgeadóir, an Roinn Oideachais agus Scileanna

Ainm na Scoile	
Uimhir Rolla na Scoile	
Seoladh na Scoile:	
Uimhir Thagartha na hÍocaíochta ABP m.sh. 60015I Jan-Dec 2018	
Suim an ABP don bhliain féilire (2018)	€
Ainm agus Seoladh Bhanc na Scoile	
Uimhir Chuntais Bhanc na Scoile	
An dáta ar aistríodh an t-airgead	

Céim 2: An tAirgead a Aistriú chuig an Roinn

Is féidir íocaíochtaí ABP a dhéanamh ar dhá bhealach, .i. tríd an ríomhbhaincéireacht nó trí scríobh go díreach chuig do bhanc. Féach thíos le tuilleadh eolais a fháil.

a) Aistriú tríd an Ríomhbhaincéireacht

- v. Cuir na sonraí faoi chuntas bainc na Roinne le do chóras ríomhbhaincéireachta.
- vi. Cuir isteach na sonraí le haghaidh na híocaíochta, chomh maith leis an Tagairt.
- vii. Iarr ar na ceadaitheoirí an íocaíocht a cheadú.
- viii. Cuir cóipeanna den íocaíocht i gcló le haghaidh do thaifead banc agus do thaifead tuairisceán APB.

NÓ

b) Doiciméad aistrithe creidmheasa, atá ar fáil i do bhanc