

Financial Guideline 2019/2020 - 51

Community & Comprehensive Schools

A. Guidance on PPE, Consumables and Equipment

B. Update on Coding for recording COVID-19 Grants Income and Expenditure

A. PPE, Consumables and Equipment

1. Introduction

Further to guideline 48 issued on 30th July 2020, as per the Department's document '[Guidance for Post-primary Schools on PPE, Consumables and Equipment](#)' the Department has established, following a procurement process, a multi-supplier arrangement from which schools can choose suppliers and products which best suit their needs.

All PPE, consumables and equipment requirements of schools under the Roadmap and with schools COVID-19 Response Plans, and in line with the public health advice, will be available through the Supply Arrangement including:

- Hand sanitiser dispensers;
- Hand sanitiser liquid;
- Hand soap;
- Disposable Paper Towels;
- Wipes;
- Gloves;
- Face masks
- Face coverings
- Face visors;
- Aprons; and
- Detergents etc.

An information pack has been emailed directly to all schools, including a User Guide, which sets out the steps schools should follow when purchasing goods from suppliers under the Supply Arrangement.

Schools are encouraged to purchase their PPE and consumables requirements through this Supply Arrangement to the greatest extent possible to avail of the value for money achievable through the centralised procurement approach. For queries in relation to the procurement of PPE please contact the Schools Procurement Unit (SPU) on **01 2035899** or procurementssupport@spu.ie

2. Payments

A COVID-19 Capitation Grant for PPE, Consumables and Equipment of €40 per pupil, with an enhanced rate of €160 for students in special classes will issue to fund school costs in this regard from reopening until the end of 2020. This capitation grant rate up to the end of 2020, reflects the fact that there are a number of once off type costs which schools face in implementing COVID-19 Response Plans (i.e. installation of sanitiser units, signage/posters etc.) which will be incurred upfront. It is envisaged that this grant payment will issue to schools later in August. The budget template to calculate Covid-19 grant entitlements has been updated. [Click here for the template.](#)

COVID-19 Capitation Grant for PPE, Consumables and Equipment – rate per pupil (Up to end of 2020)	
Mainstream	€40
Special Class	€160

The COVID-19 capitation grant will also be the mechanism through which further additional funding will be provided to cater for school costs related to hand hygiene measures and PPE requirements. The funding will be paid in instalments, the first of which will be paid in mid-August to cover the period to December 2020.

The COVID-19 Capitation Grant for 2021 up to the remainder of the school year, will be confirmed in December following review/monitor of usage in schools in the period up to the end of the year. Payments of Covid Related Grants are outlined in the table below.

Payments of Covid Related Grants	
Covid Grant	Paid
Covid Minor Works	Yes
Covid Aide	Yes
Covid 19 Capitation Grant (Covid Cleaning Grant)	Yes 1/3 paid
Covid 19 Supervision and Substitution Grant	Yes 1/3 paid
Covid 19 Capitation Grant (PPE & Sanitisation Grant)	First Tranche: Mid August, Mainstream €40 per student, Special: €160 per student

3. Usage

This COVID-19 Capitation Grant for PPE, Consumables and Equipment is ring-fenced funding provided to schools for the purchase of appropriate PPE, consumables and equipment (including signage, pedal bins where required etc.) required by schools in minimising the risk of spread of infection of COVID-19 in line with the Roadmap, public health advice, Return to Work Safely Protocol and their COVID-19 Response Plan and should only be used for that purpose. This includes PPE and consumables which may have been purchased by schools from sources outside of the Supply Arrangement established by the Department.

See '[Guidance for Post-primary Schools on PPE, Consumables and Equipment](#)' for recommendations on quantities of supplies required.

4. Department Helpline for Schools

For further queries, please contact the Department's Helpline

- Department's Helpline **057 9324461**.
- The helpline is open from 9.15am to 5.00pm daily.
- Queries can also be sent by email to reopeningschools@education.gov.ie

B. Update on Coding for recording COVID-19 Grants Income and Expenditure

The following codes must be added to the school's chart of accounts in order to account for this and other COVID grants.

Note these codes have been updated since financial guidelines 48 and 49 issued 30th July 2020 and 4th August 2020.

See **appendix 1** for accounting for these grants in Surf Accounts.

Nominal Code	Description	Type	Category
3277	COVID Minor Works Grant-Non Capital	Income	Department of Education & Skills Income
3280	COVID Aide Grant	Income	Department of Education & Skills Income
3281	COVID Capitation PPE Grant	Income	Department of Education & Skills Income
3282	COVID Supervision and Substitution Grant	Income	Department of Education & Skills Income
3283	COVID Capitation for Additional Cleaning Grant	Income	Department of Education & Skills Income
5316	COVID Minor Works Grant (Non Capital) Expense	Expenditure	Repairs, Maintenance & Establishment
5801	COVID Aide Grant Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5802	COVID Capitation for PPE Grant Expense	Expenditure	Repairs, Maintenance & Establishment
5803	COVID Supervision and Substitution Grant Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5804	COVID Capitation for Cleaning Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5805	COVID Capitation for Cleaning Non Wages Expense	Expenditure	Repairs, Maintenance & Establishment
2169	COVID Minor Works Grant Unspent	Current Liability	Accruals
2181	COVID Aide Grant Unspent	Current Liability	Accruals
2182	COVID Capitation for PPE Grant Unspent	Current Liability	Accruals
2183	COVID Supervision and Substitution Grant Unspent	Current Liability	Accruals
2184	COVID Capitation for Additional Cleaning Grant Unspent	Current Liability	Accruals

Tel: 01-269 0677

info@fssu.ie

13th August 2020

Appendix 1

Recording Covid-19 Transactions in Surf Accounts

1. FSSU Chart of Accounts amendments and creating a Department for Covid-19

- The codes listed in section 5 above should be added to the school's chart of accounts in Surf. **Note these codes have been updated since financial guideline 48 and 49 issued 30th July 2020 and 4th August 2020.**
- Create a Covid-19 Department in Surf. Select "Setting" in the bottom left corner. Select "Departments" under the "Accounts" heading. This will opening up the existing list of departments. Select "Add", scroll down and enter a code and description for a new Covid department. This code should be assigned to all Covid receipts and payments recorded in Surf.
- The next 5 sections give an outline on how to create the codes and where the transactions should be coded to in Surf.

2. Recording Department Grants for Covid-19 in Surf

- Create the balance sheet codes for DES Covid Grants Unspent
- Any Covid-19 Grant monies received in August 2020 should be coded to these relevant Balance sheet "Unspent" codes

DES Covid-19 Grant	Sage 50 – Creating new nominal codes
Balance Sheet Codes	To add each code: Go to "General Ledger" > "Chart of Accounts". Select "Add"
2169 2181 2182 2183 2184	Select Account Group "Current Liability Accruals" Fill in code number Under Description fill in the code name Save

3. Recording Covid-19 expenditure in Surf

- Create the new expenditure codes

DES Covid-19 Grant	Sage 50 – Creating new nominal codes
Expenditure Codes	To add each code: Go to “General Ledger” > “Chart of Accounts”. Select “Add”
5316 5801 5802 (PPE) 5803 5804 5805	Select Account Group “Expenditure Repairs, Maintenance and Establishment” Fill in code number Under Description fill in the code name Save

- Record any wages, cleaning and PPE costs incurred during August to the relevant nominal codes in the maintenance section of the Income & Expenditure account as outlined.

4. Year ending 31.8.2020

After recording all the receipts and payments to the end of August 2020 and after the Bank account is reconciled run a general ledger account report by department for Covid-19 and review the postings for accuracy. The amounts spent under each nominal code will be required to record a journal entry to transfer the Grant Income from the Balance sheet into the relevant Income codes which are created next in step 5.

Some sample data is:

Code	Name	Balance at 31.8.2020
5801	Covid Aide Grant Wages expense	€1,200
5802	Covid PPE expense	€3,000
5803	Covid S&S wages	€1,500
5805	Covid Contract cleaning	€1,400

5. Adjusting for the DES Covid Grant amounts spent as at 31.8.2020

Create the new Income codes for Covid Grants

DES Covid-19 Grant	Surf – Creating new nominal codes
Income Codes	To add each code: Go to “General Ledger” > “Chart of Accounts”. Select “Add”
3277 3280 3281 3282 3283	Select Account Group “Income Department Grants” Fill in code number Under Description fill in the code name Save

The spent element of the grant at the end of August 2020 must be reflected in the Income & Expenditure Account by means of a journal at the year end. The journal entry will be dated 31.8.2020 and using the sample figures from step 4 above, the entries would be:

Code	Dr	Cr
2181	€1,200	
2182	€3,000	
2183	€1,500	
2184	€1,400	
3280		€1,200
3281		€3,000
3282		€1,500
3283		€1,400

This would result in the total Covid Grant Income in the Income and expenditure account at the end of August matching the expenses incurred to that date and will not affect the bottom line of the report. The balances remaining in the Balance sheet codes will represent the unspent amounts of the relevant grants.

6. New Financial Year starting September 2020

You should take note of the value of PPE consumables you have in stock at 31st of August 2020 and make a note for your accountant/auditor. If the value is material, your accountant may adjust your income and expenditure in which case, you will need to reverse the adjustment at the 1st of September 2020.

- The PPE cost in the stock will have to be accounted for in the Income and expenditure account in the September 2020 accounts.

- The related journal will be for the balance showing in code 1710 and the Unspent PPE code 2182.
E.g. Stock of €4,000 at year end.

Code	Dr	Cr
5802	€4,000	
1710		€4,000
2182	€4,000	
3281		€4,000