



**FSSU**  
Financial Support  
Services Unit

# **Surf Accounts**

## **Recording Covid-19 Grant Income and Expenditure**

# Webinar Control panel overview

## Attendee Control Panel

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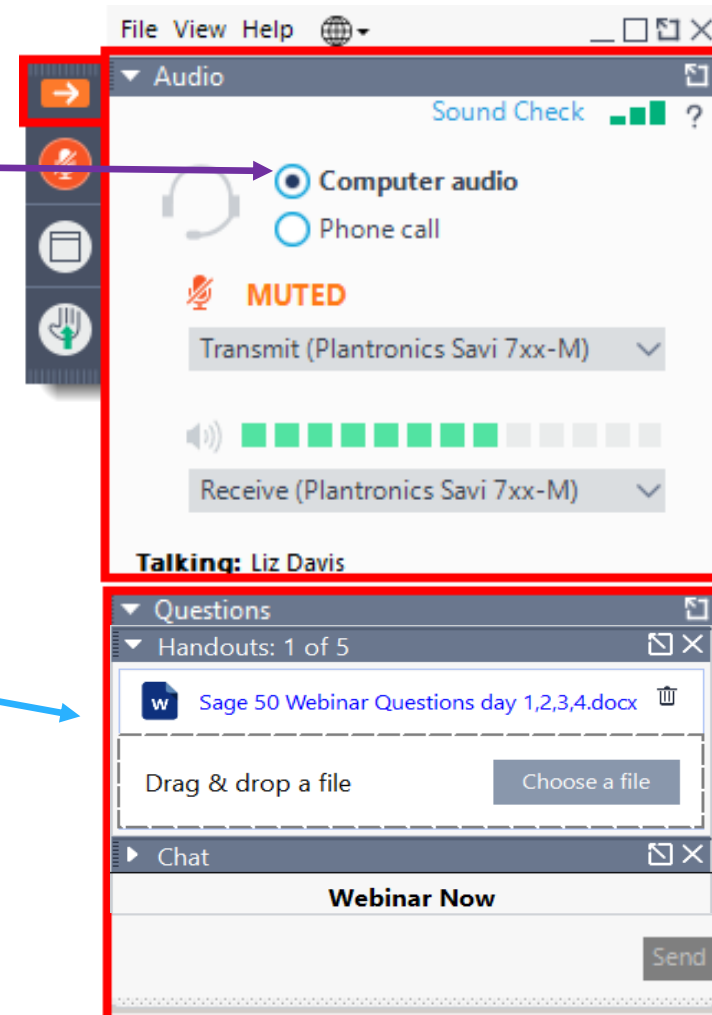
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The **most recent FSSU Chart of accounts** is attached in today's handouts

**Note:** Today's presentation is being recorded and will be provided within 48 hours.



# Agenda

-  Overview of the Covid Grants
-  Creating the new Covid nominal account codes
-  Creating the new Covid department
-  Recording Covid Grants Received and the related expenditure for covid costs
-  Reviewing Covid transactions for the end of August 2020
-  Recording Covid transactions in September 2020

# COVID 19 Grants

**COVID Minor  
Works Grant**

**COVID Aide Grant**

**COVID Enhanced  
Supervision Grant**

**COVID-19  
Capitation Grant  
for Cleaning  
Supports**

**COVID-19  
Capitation Grant  
for Hand Sanitiser  
and PPE Supplies**

# Covid Minor Works Grant

## Received in full in August 2020

See **Financial Guideline 48-2019/2020 COVID-19 operational supports for the full return to school**

Funding is intended to facilitate the measures necessary to enable the full return to school may include, but are not limited to, reconfiguration of classroom space,

1. re-purposing rooms to provide additional space,
2. adapting storage facilities,
3. purchasing furniture,
4. altering desk layouts,
5. adapting toilet areas,
6. short term rental of additional space etc.

# Covid Aide Grant

Received in full in August 2020

See Financial Guideline 48-2019/2020 COVID-19 operational supports for the full return to school

Schools may employ an aide (s) to assist with the physical and logistical arrangements necessary for school re-opening including

1. movement of furniture,
2. setting up hand sanitising stations,
3. signage,
4. training,
5. engaging with parents and staff etc.

# COVID-19 Capitation Grant for Hand Sanitiser and PPE Supplies

Received first instalment in August 2020 to cover period up to December 2020.

See Financial Guideline 50-2019/2020 Guidance on PPE, Consumables and Equipment

Funding for all PPE, consumables and equipment requirements of schools 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.

# COVID-19 Capitation Grant for Enhanced Cleaning Supports

Received one third of the instalment in August 2020 to cover period up to December 2020.

See Financial Guideline 48-2019/2020 COVID-19 operational supports for the full return to school

Funding to support additional cleaning costs resulting from Covid 19



# COVID-19 Enhanced Supervision Grant

Received one third of the instalment in August 2020 to cover period up to December 2020.

See Financial Guideline 52-2019/2020 COVID-19 Additional Supervision Arrangements for the 2020/21 School Year

- ❖ Additional supervision supports to facilitate maximum social distancing.
- ❖ May not be used to pay for additional substitution.
  - ❖ Separate to the S&S scheme and different rates of pay are applicable
- ❖ The DES will require a report on the amount of grant utilised before paying out the next instalment.

# Application for payment of a substitute Secretary/Caretaker/Cleaner/Bus Escort

- ❖ See **Financial Guideline 53-2019/2020 COVID-19: Arrangements for certain employees in the Free Education Scheme, employed using grant funding**
- ❖ DES Circular 0054/2020 sets out special arrangements set out in the for employees employed using grant funding provided by the Department, who are at very high risk of serious illness from contracting COVID-19, and who are employed in the following posts:
  - School Secretary
  - Caretaker
  - Cleaner
  - Bus Escort
- ❖ Where an employee has been advised by the OHS that he/she is at a very high risk of serious illness from contracting COVID-19 and is not attending the workplace, the employee remains on their normal salary. The employer may appoint a substitute.
- ❖ The substitute for a grant aided employee will be paid by the board of management where the board of management normally pays the employee.

# Set up New Covid Codes

| Action Required                      | Nominal Code | Description  | Type              | Category                                |
|--------------------------------------|--------------|--|-------------------|---|
| YES Set up                           | 3277         | COVID Minor Works Grant-Non Capital                    | Income            | Department of Education & Skills Income |
| YES Set up<br>Move DESP School Meals | 3280         | COVID Aide Grant                                       | Income            | Department of Education & Skills Income |
| YES Rename                           | 3281         | COVID Capitation PPE Grant                             | Income            | Department of Education & Skills Income |
| YES Rename                           | 3282         | COVID Enhanced Supervision Grant                       | Income            | Department of Education & Skills Income |
| YES Set up                           | 3283         | COVID Capitation for Additional Cleaning Grant         | Income            | Department of Education & Skills Income |
| YES Set up                           | 5316         | COVID Minor Works Grant (Non Capital) Expense          | Expenditure       | Repairs, Maintenance & Establishment    |
| NO                                   | 5801         | COVID Aide Grant Wages Expense                         | Expenditure       | Repairs, Maintenance & Establishment    |
| NO                                   | 5802         | COVID Capitation for PPE Grant Expense                 | Expenditure       | Repairs, Maintenance & Establishment    |
| YES Rename                           | 5803         | COVID Enhanced Supervision Grant Wages Expense         | Expenditure       | Repairs, Maintenance & Establishment    |
| YES Set up                           | 5804         | COVID Capitation for Cleaning Wages Expense            | Expenditure       | Repairs, Maintenance & Establishment    |
| YES Set up                           | 5805         | COVID Capitation for Cleaning Non Wages Expense        | Expenditure       | Repairs, Maintenance & Establishment    |
| YES Set up                           | 2169         | COVID Minor Works Grant Unspent                        | Current Liability | Accruals                                |
| NO                                   | 2181         | COVID Aide Grant Unspent                               | Current Liability | Accruals                                |
| NO                                   | 2182         | COVID Capitation for PPE Grant Unspent                 | Current Liability | Accruals                                |
| YES Rename                           | 2183         | COVID Enhanced Supervision Grant Unspent               | Current Liability | Accruals                                |
| YES Set up                           | 2184         | COVID Capitation for Additional Cleaning Grant Unspent | Current Liability | Accruals                                |

# Set up New Codes for Payment of a Substitute

Necessary only if employing a substitute

| Nominal Code | Description                                     | Type              | Category                                |
|--------------|---|-------------------|---|
| 3284         | COVID Funding for Replacement Caretaker Hours   | Income            | Department of Education & Skills Income |
| 3285         | COVID Funding for Replacement Secretarial Hours | Income            | Department of Education & Skills Income |
| 3286         | COVID Funding for Replacement Cleaner Hours     | Income            | Department of Education & Skills Income |
| 3287         | COVID Funding for Replacement Bus Escort Hours  | Income            | Department of Education & Skills Income |
| 4197         | COVID Replacement Bus Escort Hours Expense      | Expenditure       | Education Salary                        |
| 5011         | COVID Replacement Caretaker Hours Expense       | Expenditure       | Repairs, Maintenance & Establishment    |
| 5111         | COVID Replacement Cleaner Hours Expense         | Expenditure       | Repairs, Maintenance & Establishment    |
| 6011         | COVID Replacement Secretary Hours Expense       | Expenditure       | Administration                          |
| 2185         | COVID Replacement Hours Unspent                 | Current Liability | Accruals                                |

# Covid Department and reporting

- ❁ Set up a Covid department on Surf in order to be able to generate reports just for the Covid 19 Grants

# Recording Grants Received in August 2020

See **Appendix E of Financial Guideline 03-2020/2021**

- ❁ Grants should be initially coded to the relevant unspent code in the Balance sheet.
- ❁ Any balance unspent at 31 August 2020 will need to be carried forward




| DES Covid Grant                         | Sample Value   | Bal sheet codes - Unspent |
|---|----------------|---------------------------|
| <b>Covid Minor Works</b>                | <b>€70,000</b> | <b>2169</b>               |
| Covid Aide Grant                        | €2,800         | 2181                      |
| Capitation for PPE, consumables & equip | €25,000        | 2182                      |
| Enhanced Supervision Grant              | €20,000        | 2183                      |
| <b>Capitation additional cleaning</b>   | <b>€6,000</b>  | <b>2184</b>               |

# Recording Grant Expenditure - Example

## Covid Minor Works Expenditure – Code 5316

| Detail                                       | Sample Value      | Nominal Account Code |
|--|-------------------|----------------------|
| Reconfiguration of classrooms                | €20,000           | <b>5316</b>          |
| Adapting toilet spaces<br>Reverse Charge VAT | €15,000<br>€2,025 | <b>5316</b>          |
| Extra Desks                                  | €8,000            | <b>5316</b>          |
| Furniture Storage Costs                      | €1,000            | <b>5316</b>          |
| Total spent at 31 August 2020                | €46,025           |                      |

# Covid Department and reporting

-  Generate Formatted Trial Balance for Covid Department
-  Generate General Ledger Account Details Report
-  Review for accuracy and completeness



# Covid Department and reporting

A journal is required to credit the covid income codes with the amount actually spent so there will be a nil impact on the bottom line of this report for the financial year ending 31.8.2020

# Covid Department and reporting

| Code | Description                            | Notes   | Debit  | Credit |
|------|--|---|--------|--------|
| 2169 | COVID Minor Works Grant<br>Unspent     | Amount of COVID<br>Minor Works<br>Grant spent | 46,025 | 0      |
| 3277 | COVID Minor Works<br>Grant-Non Capital | Amount of COVID<br>Minor Works<br>Grant spent | 0      | 46,025 |

# Covid Department and reporting

| DES Covid Grant                            | Sample Value<br>In unspent | Cost Code   | Cost incurred<br>to 31.8.2020 | Income & Exp<br>A/c<br>Income Codes<br>Cedit | Balance in unspent<br>after journal for value<br>of spent grant    |
|--|----------------------------|-------------|-------------------------------|--|--|
| <b>Covid Minor Works</b>                   | <b>€70,000</b>             | <b>5316</b> | <b>46,025</b>                 | <b>3277</b>                                  | <b>23,975</b>  |
| Covid Aide Grant                           | €2,800                     | 5801        | 2,800                         | 3280   | 0  |
| Capitation for PPE,<br>consumables & equip | €25,000                    | 5802        | 3,500                         | 3281   | 21,500<br>Check value of<br>consumable stock held<br>at 31/08/2020 |
| Enhanced Supervision<br>Grant              | €20,000                    | 5803        | 0                             | 3282   | 20,000   |
| <b>Capitation additional<br/>cleaning</b>  | <b>€6,000</b>              | <b>5804</b> | <b>350</b>                    | <b>3283</b>                                  | <b>5,650</b>   |
|  |                            | <b>5805</b> | <b>0</b>                      |  |  |

# New Year: September 2020-August 2021

- Transfer unspent to income codes in September and record further grants here <3277,3280-3283>
- Continue to record expenditure to Covid Codes <5316, 5801-5805>

# Substitute Secretary/Caretaker/Cleaner/Bus Escort

Any payments to individuals for substitution of someone who has been advised by the OHS that he/she is at a very high risk of serious illness from contracting COVID-19, should be split out and recorded to the following expense codes:

| Nominal Code | Description                                | Type        | Category                             |
|--------------|--|-------------|--------------------------------------|
| <b>4197</b>  | COVID Replacement Bus Escort Hours Expense | Expenditure | Education Salary                     |
| <b>5011</b>  | COVID Replacement Caretaker Hours Expense  | Expenditure | Repairs, Maintenance & Establishment |
| <b>5111</b>  | COVID Replacement Cleaner Hours Expense    | Expenditure | Repairs, Maintenance & Establishment |
| <b>6011</b>  | COVID Replacement Secretary Hours Expense  | Expenditure | Administration                       |

# Substitute Secretary/Caretaker/Cleaner/Bus Escort

Reimbursement by the DES for payments to individuals for substitution should be recorded to the following income codes:

| Nominal Code | Description                                     | Type   | Category                                |
|--------------|---|--------|---|
| 3284         | COVID Funding for Replacement Caretaker Hours   | Income | Department of Education & Skills Income |
| 3285         | COVID Funding for Replacement Secretarial Hours | Income | Department of Education & Skills Income |
| 3286         | COVID Funding for Replacement Cleaner Hours     | Income | Department of Education & Skills Income |
| 3287         | COVID Funding for Replacement Bus Escort Hours  | Income | Department of Education & Skills Income |

# Summary of key steps in recording Covid transactions in Surf

1. Be aware of the covid grant paperwork and know the different type of covid grants and what they can be spent on
2. Liaise with key school personnel on the approval of the maintenance expenditure in terms of knowing what costs are covid related and to which grant they are relevant to
3. Create all the required covid codes in Surf.
4. Create a covid department in Surf
5. Record the covid grants received in August to the Balance sheet codes
6. Record the covid expenses to the relevant expense codes in the I&E account
7. Record the payment due to the Revenue in September in the August accounts, it will show as an outstanding payment on the bank reconciliation (if not using a payroll journal).

# Summary of key steps in recording Covid transactions in Surf

8. Run the Department report and review the figures for reasonableness in particular the expense costs,
  - ☐ These expense values will make up the figures for the journal entry at August month end to adjust for the spent element of the grant,
    - Dr the balance sheet code for unspent Covid Grant
    - Cr the Covid Income code with the spent amount
  - ☐ Consider and discuss with the auditor if an adjustment is required for stock of PPE
9. Run the department reports to verify the balances unspent at the year end after the journals are recorded in Surf. Run the Income & Expenditure report at 31.8.2020 to ensure the covid costs incurred match the grant element spent.
10. At the 1.9.2020 transfer the balance in the unspent codes to the income and expenditure account for the new financial year. Surf is date driven so this journal can be entered in ssurf before Year end is processed. Going forward the grants and costs can be coded to the Income & Expenditure throughout the financial year 2020/2021.