

Financial Guideline P23 - 2019-2020

COVID-19: Arrangements for certain employees employed using grant funding

1. Introduction

As per the Department of Education and Skills [Circular 0054/2020](#) special arrangements set out in the Circular apply to employees of Primary schools, 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

I. It should be noted that the terms of [Circular 0049/2020](#) apply to Clerical Officers employed in primary schools under the 1978 Scheme.

II. Where an employee who is at very high risk of serious illness from contracting COVID-19 and has been assessed by the OHS as medically unfit for work due to a non-COVID-19 illness, the terms and conditions of any employer sick leave scheme applicable to the employee will apply.

III. 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.

IV. The substitute for a grant aided employee will be paid by the board of management where the board of management normally pays the employee. The substitute for an employee currently paid directly by the Department will be paid directly by the Department, as per [DES circular 0049/2020](#).

2. Application for reimbursement of payment of a substitute

- a) Claims for funding for the salary of a substitute Secretary/Caretaker/Cleaner must be made using the form at **Appendix A**.
- b) Claims for funding for the salary of a substitute Bus Escort must be made using the form at Appendix B.
- c) One form should be completed in respect of each employee. If a claim is being made in respect of more than one Secretary for example, a separate form should be completed for each employee using anonymised data e.g. Secretary 1, Secretary 2.
- d) Payment of a substitute employee will be based on the existing contractual weekly hours of the employee who is not attending the workplace due to being advised by the OHS that he/she is at a very high risk of serious illness from contracting COVID-19.
- e) Claims are to be submitted in arrears at the end of each 2-month period e.g. claims for September and October to be submitted in November. It may be possible to accept more frequent claims if a school is experiencing financial difficulties.

3. Update on Coding for recording Substitute Grants Income and Expenditure

The following codes must be added to the school's chart of accounts in order to account for the substitute grant income and expenditure.

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

Further information or clarification on any of the issues raised in this guideline can be obtained from the FSSU.

If you need any further information please email primary@fssu.ie
or phone (01) 910 4020

Financial Support Services Unit

August 2020

Appendix A

Claim form for payment of a substitute to replace a Secretary/Caretaker/Cleaner who is not attending the workplace as they have been assessed by the Occupational Health Service (OHS) as being at a VERY HIGH RISK or HIGH RISK of serious illness from contracting Covid-19 and has been advised to cocoon.

Note 1: One form to be completed per employee.

Note 2: If a claim is being made in respect of more than one Secretary for example, please complete a separate form for each using anonymized data that will enable you identify the individual concerned e.g. Secretary 1, Secretary 2.

School Name & Address			
School Roll Number			
Details of employee who cannot attend the workplace			
Job Title			
Absence Start Date			
Absence End Date (where applicable)			
Details of contracted hours of attendance.	Days	Contracted working arrangements	
		Times worked	
		From	To
	Monday		
	Tuesday		
	Wednesday		
	Thursday		
	Friday		
	Total hours per week		

Payment Claim details				
(Claims are to be submitted in arrears at the end of each 2 month period e.g. claims for September and October to be submitted in November. It may be possible to accept more frequent claims if a school is experiencing financial difficulties)				
Period Payment Claim refers to		From: _____ To: _____		
Total No. of hours for which payment is claimed <small>(excluding School Closures and Bank Holidays. However, payment can be claimed for Bank Holiday entitlements payable under the terms of the Organisation of Working Time Act 1997)</small>	Hourly rate paid (excluding ER PRSI)	Gross payment Including Holiday Pay (excluding ER PRSI)	ER PRSI	Total payment claimed

Declaration:

1. I confirm that this employee is medically fit for work but the OHS Risk Assessment Report has stated that they are at a very high risk or high risk of serious illness from contracting COVID-19 and have been advised to cocoon.

2. I understand that an employee who is medically fit for work but the OHS Risk Assessment Report has stated that they are at a very high risk or high risk of serious illness from contracting COVID-19 and have been advised to cocoon is available to work remotely. I confirm that relevant duties have been assigned to the employee to the greatest extent possible, including duties outside of their usual core duties where remote working in their current role is not feasible.

3. I confirm that this application for payment of a substitute Secretary/Caretaker/Cleaner is based on the existing contractual weekly hours for the secretary/caretaker/Cleaner.

4. I certify that all the information set out in this application form is correct and I understand that the information provided may be subject to audit and verification with the FSSU.

_____ **Date** _____
Signature of School Principal

_____ **Date** _____
Signature of Chairperson of BOM

Please return this information at your earliest convenience to **Schools Division Financial, Department Of Education and Skills, Cornamaddy, Athlone, Co. Westmeath.**

For official use only:	
Total Payment due: €	
Prepared by:	Date:
Approved by:	Date:

Appendix B

Claim form for payment of a substitute to replace a Bus Escort who is not attending the workplace as they have been assessed by the Occupational Health Service (OHS) as being at a VERY HIGH RISK or HIGH RISK of serious illness from contracting Covid-19 and has been advised to cocoon.

Note 1: One form to be completed per employee.

Note 2: If a claim is being made in respect of more than one Bus Escort for example, please complete a separate form for each using anonymized data that will enable you identify the individual concerned e.g. Bus Escort 1, Bus Escort 2.

School Name & Address			
School Roll Number			
Details of employee who cannot attend the workplace			
Job Title			
Absence Start Date			
Absence End Date (where applicable)			
Details of contracted hours of attendance.	Days	Contracted working arrangements	
		Times worked	
		From	To
		Hours per Day	
	Monday		
	Tuesday		
	Wednesday		
	Thursday		
	Friday		
	Total hours per week		

Payment Claim details				
(Claims are to be submitted in arrears at the end of each 2 month period e.g. claims for September and October to be submitted in November. It may be possible to accept more frequent claims if a school is experiencing financial difficulties)				
Period Payment Claim refers to		From: _____ To: _____		
Total No. of hours for which payment is claimed <small>(excluding School Closures and Bank Holidays. However, payment can be claimed for Bank Holiday entitlements payable under the terms of the Organisation of Working Time Act 1997)</small>	Hourly rate paid (excluding ER PRSI)	Gross payment Including Holiday Pay (excluding ER PRSI)	ER PRSI	Total payment claimed

Declaration:

1. I confirm that this employee is medically fit for work but the OHS Risk Assessment Report has stated that they are at a very high risk or high risk of serious illness from contracting COVID-19 and have been advised to cocoon.

2. I understand that an employee who is medically fit for work but the OHS Risk Assessment Report has stated that they are at a very high risk or high risk of serious illness from contracting COVID-19 and has been advised to cocoon is available to work remotely. I confirm that relevant duties have been assigned to the employee to the greatest extent possible, including duties outside of their usual core duties where remote working in their current role is not feasible.

3. I confirm that this application for payment of a substitute Bus Escort is based on the existing contractual weekly hours for the Bus Escort.

4. I certify that all the information set out in this application form is correct and I understand that the information provided may be subject to audit and verification with the FSSU.

_____ **Date** _____
Signature of School Principal

_____ **Date** _____
Signature of Chairperson of BOM

Please return this information at your earliest convenience to **Schools Transport, Department Of Education and Skills, Portlaoise Road, Tullamore, Co. Offaly**

For official use only:	
Total Payment due: €	
Prepared by:	Date:
Approved by:	Date: