

Financial Guideline 2021/2022 – 01

Community & Comprehensive Schools and Voluntary Secondary Schools

Reminder: Return of Unspent Covid Capitation funding supports for the 2020/2021 school year

1. Introduction

On May 27th 2021, the Department of Education contacted all schools to request that any unspent Covid-19 Capitation related grants for the 2020/2021 school year should be returned by schools to the Department's bank account by electronic funds transfer by **30th September 2021**.

Note: Unspent amounts relating to the Covid-19 Minor Works Grant do not need to be returned at this time.

2. COVID-19 Grants Received

| Timeline of Payments of Covid Related Grants | |
|---|--|
| Covid Grant | Paid |
| Covid Aide | August 2020/ Recall grant* December 2020 |
| Covid Enhanced Supervision Grant | August 2020/January 2021/June 2021 |
| Covid Capitation Grant (Covid Cleaning Grant) | August 2020/January 2021/June 2021 |
| Covid Capitation Grant (PPE & Sanitisation Grant) | August 2020/January 2021/June 2021 Recall grant* December 2020 |

***Note:** recall grant applies to schools who purchased recalled PPE products only and as a result received an enhanced grant.

2. Accounting for COVID Grants

Schools were advised to record the COVID grant income and expenditure in the accounting system using a department/division named 'COVID' in the designated codes in the FSSU chart of accounts:

| DE COVID GRANT | Examples of what it can be spent on | Income Code | Expense Code | Balance Sheet Code – Unspent | FSSU Guide -line |
|--|---|--------------------|---------------------|-------------------------------------|-------------------------|
| COVID Aide Grant | Temporary role, to assist with reopening of school | 3280 | 5801 | 2181 | 48 |
| Capitation for PPE, Consumables, & Equip | Sanitisers, face coverings, aprons, signage, pedal bins | 3281 | 5802 | 2182 | 50 |
| Enhanced Supervision Grant | Enhanced supervision wages costs | 3282 | 5803 | 2183 | 52 |
| Capitation Additional Cleaning | Additional cleaning hours | 3283 | 5804 | 2184 | 48 |
| | Additional cleaning non-wage costs | 3283 | 5805 | 2184 | 48 |
| Replacement Caretakers Hours | Wages for replacement caretaker | 3284 | 5011 | 2185 | 53 |
| Replacement Secretary Hours | Wages for replacement secretary | 3285 | 6011 | 2185 | 53 |
| Replacement Cleaners Hours | Wages for replacement cleaners | 3286 | 5111 | 2185 | 53 |
| Replacement Bus Escort Hours | Wages for replacement bus escort | 3287 | 4197 | 2185 | 53 |

3. Procedures for processing the refund of COVID-19 grants to the Department of Education

Unspent amounts of the following grants must be returned to the Department by September 30th, 2021:

- Covid Aide
- Covid Enhanced Supervision Grant
- Covid Capitation Grant (Covid Cleaning Grant)
- Covid Capitation Grant (PPE & Sanitisation Grant)

Step 1: Generate Activity Report:

- Generate an activity report covering the period from 1st August 2020 to 31st August 2021 for the COVID department (see **Appendix 3** for instructions on generating this report in Sage 50 or Surf accounts).
- The COVID grant income received should have been posted to the COVID grant Income codes (3280, 3281, 3282, 3283). Please check the COVID grant income received record to the **Department's remittance advices** to ensure all COVID grant income is accounted for.
- The expenditure should have been posted to the COVID expenditure codes (5801,5802,5803,5804,5805).
- Check the Unspent Covid Grants (codes 2169, 2181-2185) in case grant income received was posted here. If any COVID-19 receipts or expenses were posted to these account codes, amend the transaction and post to one of the above COVID income codes or transfer unspent balances at the start of the year by way of journal.

Step 2: Check that all COVID income and expenditure was entered in the correct COVID nominal codes and correct department – 'COVID'

Step 3: Enter the income and expenditure figures on the COVID Grant Reconciliation Template. The template will calculate the refund due to the Department.

Please note an underspend in one of the grants cannot be used to offset an overspend in another grant.

➤ [COVID Grant Reconciliation Template and Training Video](#)

Step 4: Email the Department of Education (see **Appendix 1**)

Step 5: Transfer the unspent COVID grants balance to the Department of Education's bank account (see **Appendix 2**)

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

Tel: 01-269 0677

info@fssu.ie

16th August 2021

Appendix 1

Email the Department of Education

When transferring the unspent COVID-19 capitation grants to the Department, email the Department with the following details;

- Total amount being returned
- Contact person name
- Contact person phone number

The subject of the email must contain the **School roll number followed by COVIDREFUND.**

The email should be sent to the Department of Education using this email address;

covidrefundsdf@education.gov.ie

Please have the email approved by the Principal before sending it to the Department.

Sample email for the Department

| |
|--|
| To: covidrefundsdf@education.gov.ie |
| Subject: School Roll Number followed by COVIDREFUND |
| To Cashier, Department of Education, Total Amount being returned: €_____ Contact person: _____ Contact phone number: _____ Regards, |

Appendix 2

Transferring the money to the Department

- i. Set up the details of the Department bank account on the electronic banking.

| | | |
|--|--|--|
| Department Bank Account Details | Branch Name | Danske Bank, 3 Harbourmaster Place, IFSC, Dublin 1, D01 K8F1 |
| | Account Name | PMG Gen Remittance |
| | Account Number | 10001155 |
| | Sort Code | 95-15-99 |
| | BIC | DABAIE2D |
| | IBAN | IE16 DABA 9515 9910 0011 55 |
| Message/Legend to be used for the account to which the payment is being lodged | COVIDREFUND immediately followed by School Roll No. e.g. COVIDREFUND31245A | |

- 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

Appendix 3

Generate Report on COVID 19 Grant Income and Expenditure in Sage 50

1. Select Department
2. Go to reports > Nominal Analysis > Nominal Department analysis detailed
4. Enter transaction dates from 01/08/2020 to 31/08/2021
5. Enter Department- COVID number
6. Generate report

Criteria for Nominal Departmental Analysis (Detailed)

Criteria Values

Enter the values to use for the criteria in this report

Nominal Code: Between (inclusive) and 99999999

Transaction Date: Between (inclusive) 01/09/2020 and 31/08/2021

Transaction No: Between (inclusive) 1 and 99999999

Department: Between (inclusive) 1 and 1

Preview a sample report for a specified number of records or transactions (0 for all) 0

Help OK Cancel

Generate Report on COVID 19 Grant Income and Expenditure in Surf Accounts

1. Select Reports
2. Select General Ledger Activity Report
3. Change period to Transaction Date
4. Enter transaction dates from 01/08/2020 to 31/08/2021
5. Select Department (DEP) -COVID
6. Generate report

General Ledger Account Activity Back Print

BASED ON DATE FROM DATE TO ACCT. CODE FROM ACCT. CODE TO DEP SDP

Transaction Date 01/08/2020 31/08/2021 From To COVID

Run