

Accounting for Covid-19 Grants

Financial supports have been made available by the Department of Education to schools to fully and safely reopen in a sustainable way while minimising risk associated with COVID-19. Boards are required to appropriately record costs paid from all grants received and to accrue for unspent grants.

In the table below is a list of the Covid-19 Grants, examples of what the grant can be spent on, the appropriate income, expenditure and grant unspent chart of accounts codes that must be used to record these grants.

Further information on the Grants can be found in the FSSU guidelines, indicated under the columns 'FG Pri.' – financial guideline for Primary schools and 'FG Post Pri.' – financial guideline for post-primary schools.

DES COVID Grant	FG Pri.	FG Post Pri.	Example of what it can be spent on	Income code	Expense Code	Balance sheet Code Unspent
COVID Minor Works	P21	48	Non-capital grants & expenditure e.g. Rental of space	3277	5316	2169
			Capital grants & expenditure:			
			Building work	3905	3941	2169
			Fixture, fittings, and equipment	3905	1426	2169
			ICT	3905	1466	2169
COVID Aide Grant	P21	48	Temporary, to assist with reopening school	3280	5801	2181
Capitation for PPE, consumables & equipment	P22	50	Sanitisers, face coverings, aprons, signage, pedal bins	3281	5802	2182
Enhanced Supervision Grant	N/A	52	Enhanced supervision wages cost	3282	5803	2183
Capitation additional cleaning	P21	48	Additional employee cleaning hours	3283	5804	2184
			Additional cleaning non-wage costs	3283	5805	2184

DES COVID Grant	FG Pri.	FG Post Pri.	Example of what it can be spent on	Income code	Expense Code	Balance sheet Code Unspent
Replacement Caretaker hours	P23	53	Wages for replacement caretaker (Submit claim at end of two-month period)	3284	5011	2185
Replacement Secretary hours			Wages for replacement secretary (submit in arrears)	3285	6011	2185
Replacement Cleaner hours			Wages for replacement cleaner (submit in arrears)	3286	5111	2185
Replacement Bus Escort hours			Wages for replacement bus escort (submit in arrears)	3287	4197	2185