FSSU
Financial Support Services Unit

Emmet House, Milltown, Dublin 14
Tel: 01 2690677 Email: info@fssu.ie

Financial Guideline 2022/2023 – 01

Community & Comprehensive Schools
and Voluntary Secondary Schools

Return of Unspent Covid Capitation funding supports for the 2021/2022 school year

1. Introduction

On April 25th 2022, the Department of Education issued a notice to schools regarding Covid-19 capitation funding supports. They requested that any unspent Covid-19 Capitation related grants for the 2021/2022 school year should be returned by schools to the Department's bank account by electronic funds transfer by **30th September 2022**.

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 Enhanced Supervision Grant	September 2021/January 2022/April 2022
Covid Capitation Grant (Covid Cleaning Grant)	September 2021/January 2022/April 2022
Covid Capitation Grant (PPE & Sanitisation Grant)	September 2021/January 2022/April 2022

3. 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
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

4. 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, 2022:

- 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 September 2021 to 31st August 2022 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 (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 (5802, 5803, 5804, 5805).
- Check the Unspent Covid Grants (codes 2182-2184) 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.

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 capitation grants can 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**)

5. Queries

For further queries please contact the Department by email at covid19_alert@education.gov.ie or by phone at 057 9324461.

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 2022

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 COVIDREFUND2122**.

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

covidrefund2122sdf@education.gov.ie

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

Sample email for the Department

To: covidrefund2122sdf@education.gov.ie
Subject: School Roll Number followed by COVIDREFUND2122
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.

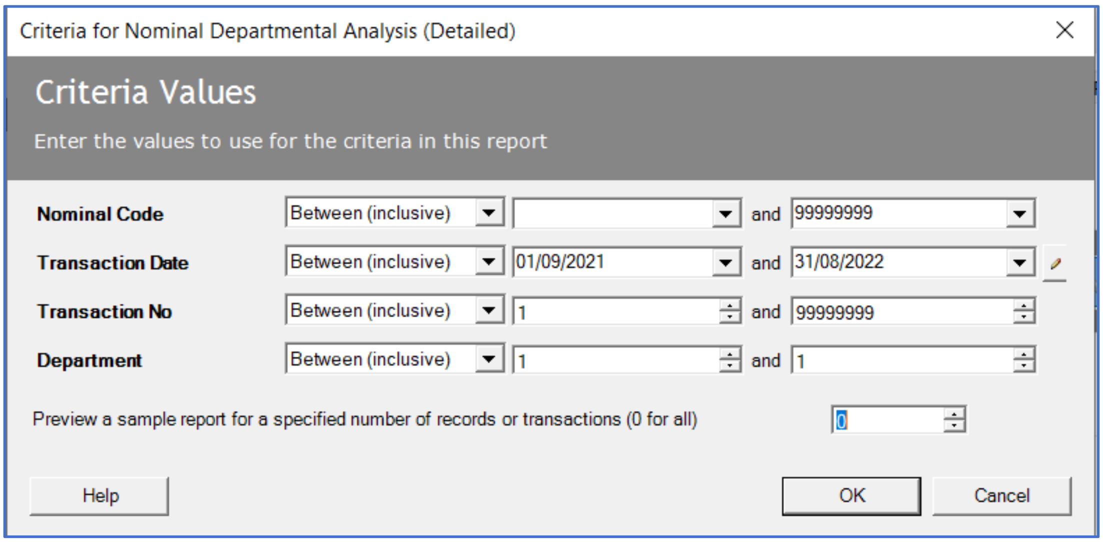
Department Bank Account Details	Branch Name & Address	Danske Bank, 3 Harbourmaster Place, IFSC, Dublin 1, D01 K8F1
	Account Name	PMG Gen Remittance
	Account Number	10001155
	Sort Code	95-15-99
	BIC	DABAIE2D
	IBAN	IE16 DABA 9515 9910 0011 55
Message/Legend to be used for the account to which the payment is being lodged	COVIDREFUND2122 immediately followed by School Roll No. e.g. COVIDREFUND212231245A	

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

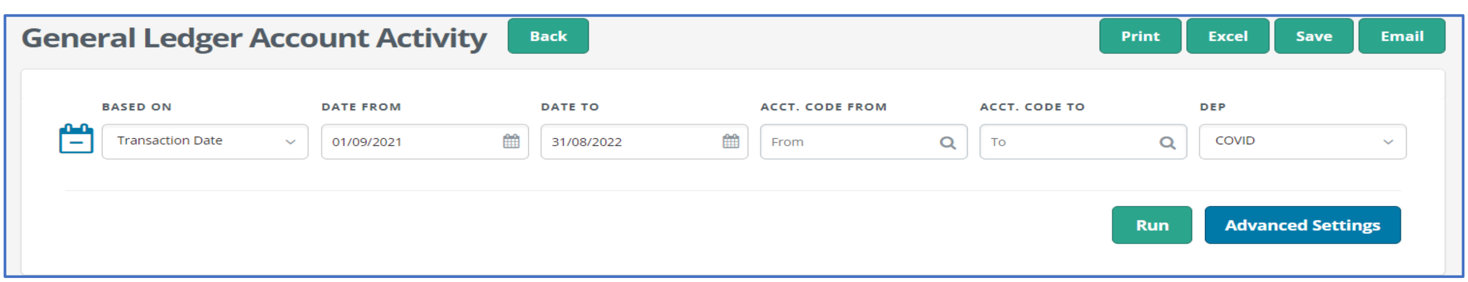
Generate Report on COVID 19 Grant Income and Expenditure in Sage 50

1. Select Department
2. Go to reports >Nominal Analysis> Nominal Department analysis detailed
4. Enter transaction dates from 01/08/2021 to 31/08/2022
5. Enter Department- COVID number
6. Generate report



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 01/08/2021 to 31/08/2022
5. Select Department (DEP) -COVID
6. Generate report



FSSU Financial Support Services Unit

Teach Emmet, Baile an Mhuilinn, Baile Átha Cliath 14
Guthán: 01 2690677 R-phost: info@fssu.ie

Treoirlíne Airgeadais 2022/2023 – 01

Scoileanna Pobail agus Cuimsitheacha agus Meánscoileanna Deonacha

Tacaíochtaí maoinithe caipitíochta Covid nár caitheadh sa scoilbhliain 2021/2022 a thabhairt ar ais

1. Réamhrá

An 25 Aibreán 2022 d'eisigh an Roinn Oideachais fógra do scoileanna maidir le tacaíochtaí maoinithe caipitíochta Covid-19. Iarrtar orthu aon suimeanna nár caitheadh de dheontais chaipitíochta a bhain le COVID-19 sa scoilbhliain 2021/2022 a ríomhaistriú ar ais chuig cuntas bainc na Roinne faoin **30 Meán Fómhair 2022.**

Tabhair do d'aire: Ní gá suimeanna a bhaineann le Deontas Mionoibreacha Covid-19 a thabhairt ar ais ag an am seo.

2. Deontais COVID-19 a fuarthas

Amlíne na nÍocaíochtaí Deontais a bhain le COVID	
Deontas Covid	**Tráth a Íoctha**
Deontas le haghaidh Maoirseacht Fheabhsaithe i ndáil le Covid	Meán Fómhair 2021/Eanáir 2022/Aibreán 2022
Deontas Caipitíochta Covid (Deontas Glantacháin Covid)	Meán Fómhair 2021/Eanáir 2022/Aibreán 2022
Deontas Caipitíochta Covid (Deontas TCP agus Sláintíochta)	Meán Fómhair 2021/Eanáir 2022/Aibreán 2022

3. Cur chuige cuntasaíochta maidir le Deontais COVID

Tugadh comhairle do na scoileanna ioncam agus caiteachas deontas COVID a thaifeadadh sa chóras cuntasaíochta faoi rannóg/rannán darb ainm 'COVID' atá i gcóid ainmnithe chairt cuntas FSSU:

DEONTAS COVID RO	Samplaí de na rudaí ar féidir é a chaitheamh orthu	Cóid Ioncaim	Cód Costais	Cóid an Chláir Chomhardaithe – Neamhchaite	FSSU Treoir -líne
Caipitíocht do TCP, Tomhaltáin, agus Trealamh	Díghalráin, clúdaigh aghaidhe, naprúin, comharthaíocht, boscaí bruscair troitheánacha	3281	5802	2182	50
Deontas le haghaidh Maoirseacht Fheabhsaithe	Costais maidir le Pá Feabhsaithe Maoirseachta	3282	5803	2183	52
Caipitíocht um Ghlanadh Breise	Uaireanta breise glantacháin	3283	5804	2184	48
	Costais bhreise ghlantacháin neamhphá	3283	5805	2184	48

4. Nósanna imeachta le deontais COVID-19 a aisíoc leis an Roinn Oideachais

Caithfear suimeanna nár caitheadh de na deontais seo a leanas a thabhairt ar ais don Roinn faoin 30 Meán Fómhair 2022:

- Deontas le haghaidh Maoirseacht Fheabhsaithe i ndáil le Covid
- Deontas Caipitíochta Covid (Deontas Glantacháin Covid)
- Deontas Caipitíochta Covid (Deontas TCP agus Sláintíochta)

Céim 1: Gin Tuairisc Ghníomhaíochta:

- Gin tuairisc ghníomhaíochta maidir leis an rannóg COVID le haghaidh na tréimhse ón 1 Meán Fómhair 2021 go dtí an 31 Lúnasa 2022 (féach **Aguisín 3** le haghaidh treoracha leis an tuairisc seo a ghiniúint in Sage 50 nó Surf Accounts).
- Ba cheart go mbeadh an t-ioncam a fuarthas ó dheontais COVID sannta do na cóid ioncaim le haghaidh deontais COVID (3281, 3282, 3283). Déan cinnte go bhfuil an taifead ar an ioncam a fuarthas ó dheontais COVID ag teacht leis **na duillíní íocaíochta a fuarthas ón Roinn** lena chinntiú go bhfuil gach ioncam ó

dheontais COVID curtha san áireamh.

- Ba cheart go mbeadh an caiteachas sannta do na chóid chaiteachais COVID (5802,5803,5804,5805).
- Seiceáil na Deontais Covid nár Caitheadh (cóid 2182-2184) ar fhaitíos gur sannadh ioncam deontais a fuarthas do na cóid sin. Má sannadh aon fháltais nó costais a bhain le COVID-19 do na cóid chuntais sin, leasaigh an t-idirbheart agus sann do cheann de na cóid ioncaim COVID thuasluaite é.

Céim 2: Déan cinnte gur iontráladh gach ioncam agus caiteachas COVID faoi na cóid ainmniúla cearta a bhaineann le COVID agus sa rannóg cheart – 'COVID'

Céim 3: Cuir isteach na figiúirí ioncaim agus caiteachais sa Teimpléad Réitigh Deontas COVID. Ríomhfaidh an teimpléad an aisíocaíocht atá dlite don Roinn.
Tabhair do d'aire gur ceadmhach tearc-chaitheamh ar cheann de na deontais chaipitíochta a úsáid chun róchaitheamh ar dheontas eile a fhritháireamh.

- Teimpléad Réitigh Deontas COVID agus Físeán Oiliúna

Céim 4: Cuir ríomhphost chuig an Roinn Oideachais (féach **Aguisín 1**)

Céim 5: Aistrigh iarmhéid na ndeontas COVID nár caitheadh chuig cuntas bainc na Roinne Oideachais (féach **Aguisín 2**)

5. Fiosruithe

Is féidir ceisteanna eile a chur ar an Roinn tríd an ríomhphost ag covid19_alert@education.gov.ie nó ar an teileafón ar 057 9324461.

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa Treoirlíne seo a fháil ón FSSU.

Guthán: 01-269 0677
info@fssu.ie

An 16 Lúnasa 2022

Aguisín 1

Cuir ríomhphost chuig an Roinn Oideachais

Agus na deontais chaipitíochta COVID-19 gan caitheamh á n-aistriú chuig an Roinn agat, seol ríomhphost chuig an Roinn ina mbeidh na sonraí seo a leanas;

- An méid iomlán airgid atá á sheoladh ar ais
- Ainm an teagmhálaí
- Uimhir ghutháin an teagmhálaí

Bíodh **uimhir rolla na scoile agus COVIDREFUND2122 ina diaidh** luaite i líne ábhair an ríomhphoist.

Ba cheart an ríomhphost a sheoladh chuig an Roinn Oideachais ag an seoladh ríomhphoist:

covidrefund2122sdf@education.gov.ie

Iarr ar an bPríomhoide an ríomhphost a fhaomhadh sula gcuirfear chuig an Roinn é.

Ríomhphost samplach don Roinn

Chuig: covidrefund2122sdf@education.gov.ie
Ábhar: Uimhir rolla na scoile agus COVIDREFUND2122 ina diaidh
Chuig an Airgeadóir, an Roinn Oideachais, **An méid iomlán airgid atá á sheoladh ar ais: €______________** **Ainm an teagmhálaí: ____________________** **Uimhir Ghutháin an Teagmhálaí: _________________** **Le gach dea-ghuí,**

Aguisín 2

An t-airgead a aistriú chuig an Roinn

i. Cuir na sonraí faoi chuntas bainc na Roinne le do chóras ríomhbhaincéireachta.

Sonraí Chuntas Bainc na Roinne	Ainm agus Seoladh an Bhrainse	Danske Bank, 3 Plas Mháistir an Chuain, IFSC, Baile Átha Cliath 1, D01 K8F1
	Ainm an Chuntais	PMG Gen Remittance
	Uimhir an Chuntais	10001155
	Cód Sórtála	95-15-99
	BIC	DABAIE2D
	IBAN	IE16 DABA 9515 9910 0011 55
Teachtaireacht/scríbhinn atá le húsáid don chuntas a bhfuil an íocaíocht á haistriú chuige	COVIDREFUND2122 agus uimhir rolla na scoile díreach ina dhiaidh, m.sh. COVIDREFUND212231245A	

ii. Iontráil na sonraí le haghaidh na híocaíochta sa chóras, chomh maith le do shonraí tagartha.

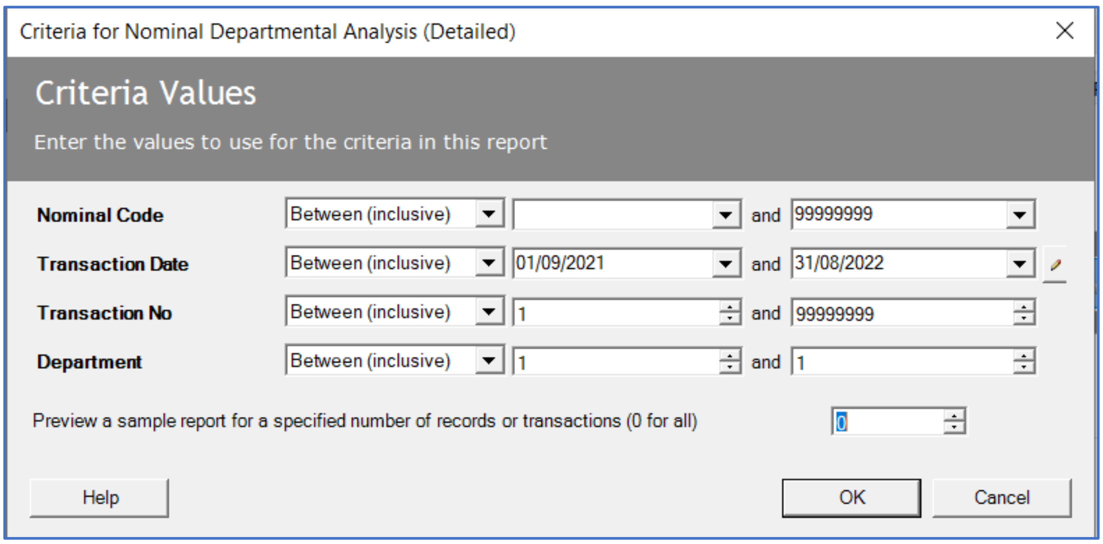
iii. Iarr ar na ceadaitheoirí ríomhbhaincéireachta an íocaíocht a cheadú

iv. Priontáil cóip den íocaíocht le haghaidh do chomhaid bainc

Aguisín 3

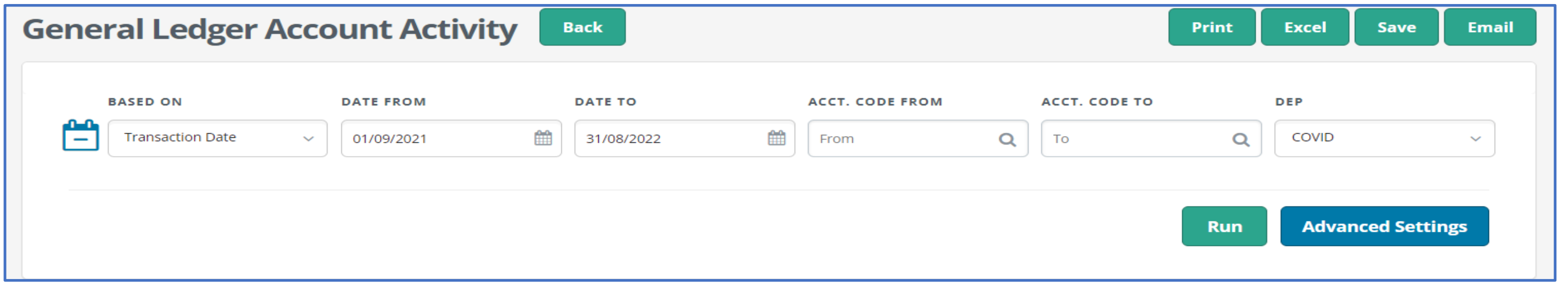
Tuairisc ar Ioncam agus Caiteachas Deontas COVID 19 a chur i dtoll a chéile in Sage 50

1. Roghnaigh Department
2. Téigh chuig Reports >Nominal Analysis> Nominal Department analysis detailed
4. Iontráil dátaí idirbhirt ón 01/08/2021 go dtí an 31/08/2022
5. Iontráil Rannóg- uimhir COVID
6. Gin an tuairisc



Tuairisc ar Ioncam agus Caiteachas Deontas COVID 19 a chur i dtoll a chéile in Surf Accounts

1. Roghnaigh Reports
2. Roghnaigh General Ledger Activity Report
3. Athraigh an tréimhse chuig Transaction Date
4. Iontráil dátaí idirbhirt ón 01/08/2021 go dtí an 31/08/2022
5. Roghnaigh Department (DEP) -COVID
6. Gin an tuairisc


General Ledger Account Activity
Back
Print
Excel
Save
Email
BASED ON
Transaction Date
DATE FROM
01/09/2021
DATE TO
31/08/2022
ACCT. CODE FROM
From
ACCT. CODE TO
To
DEP
COVID
Run
Advanced Settings