

Accounting for Covid Grants

(Document last updated August 2024)

1. Introduction

The Department of Education provided grants to minimise the spread of Covid 19.

The Grant was used towards the cost of employing a cleaner and/or hiring a contract cleaning company to carry out additional cleaning hours relating to covid, purchasing sanitiser and other PPE supplies.

2. Accounting Treatment

The nominal codes to be used to account for the grant received, the expenditure of the grant and any unspent balance are set out below.

Note: The last Covid-related grant received by schools was the Covid-19 Capitation for Cleaning and PPE Grant, which was provided for the 2022/2023 school year. From the 2024/2025 school year, the Covid-19 related income and expenditure nominal accounts have been removed from the chart of accounts, except for the Covid minor works nominal codes, as they are no longer relevant.

2.1 When the grant income was received

Action	DR/CR	Nominal Code	Description
COVID Capitation for Cleaning and PPE Grant Received	DR	1800	Current Account 1 Current Asset
	CR	2186	COVID Capitation for Cleaning and PPE Grant Unspent Current Liability

2.2 When the Covid Capitation for Cleaning and PPE Grant is used for cleaning and PPE Expenditure

Action	DR/CR	Nominal Code	Description
Recording the expenditure under the expense category to which the grant relates	DR	5804	COVID Capitation for Cleaning Wages Expense
	DR	5806	COVID Capitation for Cleaning (Non Wages) and PPE Grant Expense
	CR	1800	Current Account 1

Action	DR/CR	Nominal Code	Description
Recording Covid Grant in the Income & Expenditure	DR	2186	COVID Capitation for Cleaning and PPE Grant Unspent
	CR	3288	COVID Capitation for Cleaning and PPE Grant

NB: Schools are required to return unspent covid grants to the Department of Education before the end of September 2023.

Please note - This requirement does not apply to Covid Minor Works Grant.