



An Roinn Leanai, Comhionannais,
Míchumais, Lánpháirtíochta agus Óige
Department of Children, Equality,
Disability, Integration and Youth



Core Funding Pre-Populated Early Years Programmes Income FAQ

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Introduction

The purpose of this FAQ is to provide clarity and assurance on the Early Years (EY) Programmes payments that have been prepopulated into the applicable income account codes on the Income and Expenditure template. The total payment value for each EY funding programme is for the period Thursday 1 September 2022 up to Thursday 31 August 2023 is based on actual EY funding programme payment data processed by Pobal on behalf of DCEDIY.

Note: Income is recorded as a negative total, while expenditure is recorded as a positive total. Income and Expenditure values are calculated on cash-based accounting, not an accruals basis.¹

What if the total payments do not match my records?

There may be some differences due to the timing of when partner services receive their payments to when Pobal process them specifically payments relating to 31st Aug 2023.

To explain – Payments are processed by Pobal every Thursday to reach partner services bank account the following day. The payments included in the Income and Expenditure template are payments ‘processed on the Hive’. This means that the date the prepopulated payments are recorded against will typically be the day before they were received, although some services will receive the payment on the same day as it was processed.

Payments included in the Income and Expenditure template include all payments and refunds, processed by, or received by Pobal during the dates 1 September 2022 to 31 August 2023.

The impact of payments processed on Thursday 31 August 2023 is as follows

- These payments are included in the totals for 01/09/22 to 31/08/23, however you may NOT have received these payments till the following day 01/09/23
- As these payments are included in this year, they will be excluded from the next reporting year 01/09/23 to 31/08/24. Note that the DCEDIY will take this into account during the data analysis phase.

If you have noticed a discrepancy between your figures and the prepopulated figures and wish to confirm that this is the reason, please use the **Processed Date Payment** option on the Hive. Details on how to find this can be found on the following link. [View funding and payments on Hive - Service Provider Portal \(ncs.gov.ie\)](https://www.ncs.gov.ie/ncs/provider-portal)

¹ Actual Cash Based accounting records revenue and expenses when the transactions are received or spent.

How are the totals shown calculated?

Payments are grouped under account codes that apply to the various programmes administered by Pobal. The totals reflect **ALL** payments made against one account code, regardless of the year of the programme.

Example: if a Service provider received funding under both ECCE 22/23 and ECCE 23/24 between 01/09/2022 to 31/08/2023, the total shown will be a cumulative total that includes the payments under both programme years that were processed during this period.

In the example below, a service received €38,800 in ECCE 22/23 funding in the above period as well as a preliminary payment of €4,000 for ECCE 23/24. The total shown under the ECCE nominal code, 3001, will therefore be €42,800.

Table 1: Sample ECCE service payments between 1 September 2022 and 31 August 2023.

Early Childhood Care and Education 2022-2023	38,800
Early Childhood Care and Education 2023-2024	4,000
Total:	42,800

Table 2: Sample ECCE service payments as it will appear when prepopulated.

Account Type	Account Code	Description	Final Accounts
Income	3001	ECCE (inc. LINC)	-42,800.00

Payments are Net totals. This means, any refunds received, or net off processed, will be deducted from payments issued.

- Example: as shown in the tables below, if a Partner Service received a payment of €2,700 under the CCSP Savers 22/23 programme, but also submitted a repayment of €8,900 for the 21/22 programme, the total shown under the CCSP nominal code 3003 will be the net total; €6,200.
- Remember, this will be expressed as a positive figure because the service will have repaid more from 21/22 than they were paid in 22/23 (i.e. it is a net expenditure).

Table 3: Sample CCSP Savers service payments/refunds between 1 September 2022 and 31 August 2023.

Community Childcare Subvention Plus 2021-2022 (Refund)	-8,900
Community Childcare Subvention Plus 2022-2023 (payment)	2700

Table 4: Sample CCSP Savers service payments/refunds as they will appear when prepopulated

Account Type	Account Code	Description	Final Accounts
Income	3003	CCSP Savers (inc. TEC)	6,200.00

Capital Programmes. The account code for EY & SAC capital programme includes income and repayments against ALL capital programmes.

Example: As shown in the tables below, if a partner service received €67,500 Building Blocks funding, but also repaid €135 under the Covid Reopening Support, the net value shown under the EY and SAC Grant nominal code 3009 will be €67,365.

Remember, this will be expressed as a negative figure because the service will have been paid more than they repaid (i.e. it is net income).

Table 5: Sample capital payments/refunds

Building Blocks Modernisation Retrofit (payment)	67,500
Covid-19 Reopening Support Payments (refund)	-135

Table 6: Sample capital payments/refunds as they will appear when prepopulated.

Account Type	Account Code	Description	Final Accounts
Income	3009	EY & SAC Grant	-67,365.00

Which programmes are included under each code?

The funding programmes included under each account code are as follows:

Account Code	Programme	Comment
3000	NCS and NCS PSP	A very small number of services may have received NCS PSP payments from the 2021/2022 programme year after 1 September 2022; all others who received it had been paid earlier. If an outstanding NCS PSP payment was made after 1 September 2022, it will be

		included under the same code as the main NCS payment.
3001	ECCE and Aim Level 1	
3002	ECCE PSP	A very small number of services received ECCE PSP for the 2021/2022 programme year between 1 September 2022 and 31 August 2023; all others who received it had been paid earlier. If an outstanding ECCE PSP payment was made after 1 September 2022, it will be included under this code, separate to the main ECCE payment.
3003	CCS/CCSP/CCSP PSP and TEC	
3004	Aim Level 7	
3005	Core Funding and Core Interim Funding	
3006	Sustainability Funding	This includes Covid Sustainability Support, Covid Operating Support, Covid Impact Support, and Sustainability Strand 4, and Strand 11
3007	Transition Fund/EWSS	<p>This includes payments under the Temporary Wage Subsidy Scheme (TWSS) and the Transition Fund.</p> <p>Please note that the reference to EWSS (Emergency Wage Subsidy Scheme) in the template circulated is an error, it is TWSS that is relevant here.</p> <p>Only delayed payments under the Transition Fund are likely to have been made between 1 September 2022 and 31 August 2023</p>

3008	Learner Fund	Continuous Professional Development payments
3009	EY & SAC Grant	This relates to ALL capital funding, programmes included are Aim Level 5, Fire Safety, Covid Capital, Reopening Support, Playing Outside, Ventilation Funding, Building Blocks, and historic capital refunds received from NCS capital programmes.

NB: Please be aware that the reference to EWSS (Emergency Wage Subsidy Scheme) in the template circulated is an error. This scheme was funded directly by Revenue and not by Pobal (it is also unlikely that any payments will have been received under this scheme by the time of the reporting period). It is the Temporary Wage Subsidy Scheme (TWSS) that was paid via Pobal. Any payments under this scheme that may have occurred during the reporting period will be pre-populated from Pobal data.

How will totals be shown for services that had a Change of Circumstances?

There are four types of change of circumstances which will affect income totals shown in the following ways:

Change of ownership: Income totals for services who changed ownership on or after 01 September 2022 will only include income totals received from the date of transfer to the new ownership.

Change of Address and Change of Legal Structure: If your service changed address or changed legal structure on or after 01 September 2022 the combined totals for both SRNs will be shown on the income and expenditure template.

Change of CCC Boundary: This is an exceptional situation only affecting a small number of services in Cork; where the boundary between Cork City and Cork County was changed and new SRNs were assigned. If your service was affected by this, and received payments due under the old SRN during the reporting period, the combined totals for both SRNs will be shown on the income and expenditure template.

Example: As shown in the tables below, a service operated under Service Reference Number (SRN) 09CC0001 and changed address during the year, with the new SRN 23CC0002. This service received a combined total of €70,000 funding under all the schemes before changing address SRN and receiving a further €115,500.

This service's total income of €185,500 received under both SRNs will be reflected in the Income and Expenditure Template. It will be prepopulated with the combined total for each scheme, as broken down in the tables below:

The following tables show the totals for each programme for the service before and after their Change of Circumstances, and finally as the combined totals will appear when prepopulated.

Table 7: Sample service 09CC0001 income (prior to change of circumstances)

Programme	Year	Total paid
Early Childhood Care and Education 2022-2023	2022	€46,000
Core Funding 2022	2022	€19,000
NCS Programme Funding 2022-2023	2022	€5,000

Table 8: Sample service 23CC0002 income (after change of circumstances)

Programme	Year	Total paid
Early Childhood Care and Education 2022-2023	2022	€51,000
Core Funding 2022	2022	€30,000
NCS Programme Funding 2022-2023	2022	€17,000
Early Childhood Care and Education 2023-2024	2023	€10,000
Core Funding 2023	2023	€6,500
NCS Programme Funding 2023-2024	2023	€1,000

Table 9: The combined income for sample service 23CC0002 before and after the change of circumstances as it will be shown when prepopulated:

Service Reference Number:		23CC0002	
Account Type	Account Code	Description	Final Accounts
Income	3000	NCS	-23,000.00
Income	3001	ECCE (inc. LINC)	-107,000.00
Income	3002	ECCE PSP	0.00
Income	3003	CCSP Savers (inc. TEC)	0.00
Income	3004	AIM Level 7	0.00
Income	3005	Core Funding	-55,500.00
Income	3006	Sustainability Funding	0.00



XW14

Miesian Plaza, 50-58 Baggot Street Lower,
Dublin 2. D02 XW14

T +353 1 647 3000

www.gov.ie