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Míchumais, Lánpháirtíochta agus Oige
Department of Children, Equality,
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Core Funding Pre-Populated Early Years Programmes Income FAQ

April 2024

Version 1.0

Prepared by the Department of
Children, Equality, Disability, Integration and Youth

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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?

If you have noticed a difference between your figures and the prepopulated figures and you wish to review this, you can view your payments on the Hive by taking the following steps:

- Log into the Early Years Hive portal.
- Expand the Funding menu and select Payments Issued.
- Select the date range you wish to search by. Note there are two date filters on this search: the Pay Until date; and the Processed Date. You need to choose **Processed Date**, and put 1 September 2022 in the “from” field and 31 August 2023 in the “to” field.
- Leave the Pay Until and Programme Call fields blank.
- Select Apply.
- The search results are displayed in the lower half of the page in the list.
- You can download this funding information into an Excel file by selecting the Export button on this page.
- You can then filter the information in the Excel file by programme and calculate the totals under each scheme, to check if they match the prepopulated figures in the Income and Expenditure Template.

The totals you calculate using this method should match the prepopulated totals.

NB: If your service had a Change of Circumstances during the 2022/23 programme year and you wish to perform this check, you would have to do it for both SRNs and add the results to get your total for the year; Pobal will have already done this for the prepopulated figures.

It is important to follow the instructions above as there are multiple other ways to view and group your payments on the Hive. If you view your payments by another method, the totals may not match, for the following reasons:

As noted above, the financial reporting period for Core Funding is **1 September 2022 to 31 August 2023**.

- Payments include ALL payments made, or refunds received, between the above dates, these dates do not align to individual programme years.

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

- Most totals include values from at least two programme years, such as payments for ECCE 2022/2023 from 01 September 2022 onwards, and the preliminary payment for ECCE 2023/2024, processed August 2023.
- Some account codes include more than one programme, an example being EY & SAC grant income. A full list of programmes included under each account code is listed below.

Another point to note is the 2022/23 Programme Year is **unusual** in that 31 August 2023 fell on a Thursday. Pobal also processes payments for all DCEDIY schemes on Thursdays. The payments pre-populated into the income and expenditure templates are based on the date payments are processed on the HIVE, not the date they were received by partner services.

Some Partner Services will have received this final payment the same day. Others will have received this payment on Friday (or possibly later if there were any banking delays).

Because of this, the prepopulated income on the Income and Expenditure templates will include any payments issued on 31 August 2023; even though these may have been received by Partner Services and entered into their records on Friday 1 September.

Because these figures were included this year, they will **not** be included in the prepopulated Income and Expenditure Templates for the next reporting year (1 September 2023 to 31 August 2024); and the Department will also ensure this is factored into all data analysis based on the first year's financial reports.

If there is still some difference that this action does not explain, we recommend discussing the question with your CCC who will be able to support you with next steps to resolve this.

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	This includes payments under the Temporary Wage Subsidy

		<p>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

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