

Verification requirements

The Temporary Wage Subsidy Childcare Scheme (TWSCS) carries a number of conditions, set out in the Funding Agreement. To ensure the accuracy of payments and to check that the scheme's requirements are complied with, Pobal (on behalf of the Department of Children and Youth Affairs) will be undertaking verification checks on this scheme to ensure compliance and protection of Exchequer Funding.

In the coming weeks, a sample of TWSCS participants in receipt of funding will be selected for verification checks. If a service is selected, they will be sent a questionnaire to complete and return, with supporting documentation.

In order to prepare for this process, it is important that participants ensure that they are meeting the requirements of the scheme and that they are retaining evidence of having done so.

The checklist overleaf is intended to assist providers in this. It contains two columns: the first column outlines the verification check, while the second provides further information and necessary action to ensure compliance with the check in advance. It is intended that the actual verification questionnaire that is sent out to a sample of providers will contain the same or similar checks as are in this checklist.

Pobal or the DCYA may also seek further information or records to ensure the accuracy of information or payments provided, or to confirm that the scheme's requirements are being met.

If your service is selected for a verification check, you will be asked to submit relevant supporting documentation. It is therefore important that documentation and evidence of meeting the requirements of the scheme is retained. If there is any personal information or data in relation to you and/or your employees on that documentation, it will need to be redacted or removed before it is submitted to Pobal, in the interests of data protection.

There is a range of materials available to explain the TWSCS requirements and to support providers. These include:

- (i) The TWSCS Funding Agreement, signed by each participant, sets out the Scheme's requirements and provisions.
- (ii) Frequently Asked Questions (FAQs) about the Scheme and a 'How-to' guide for calculating and processing payments and completing the application form. These have been emailed to providers and are available on the [DCYA website](#).
- (iii) Continuous Professional Development (CPD) resources are available on the [First 5 website](#).

Information and supports are also available from your local CCC and Pobal's Early Years Provider Centre.

Extracts from the TWSCS Funding Agreement, setting out the provisions which will be the subject of verification checks, are included in the Appendix.

Verification Check	Information & Follow-up Action
1. Application process	
Has the service completed and returned the TWSCS application form?	If no, log in to the page on the Early Years Platform (EYP) and complete the form. The closing date is 1 July 2020.
Have any necessary changes to staff employment details been made on the application form on EYP?	If no, log in to the page on the EYP and make changes. The closing date is 1 July 2020.
Has evidence supporting the information provided on the application form been retained?	Services are required to retain evidence of this information for future verification checks.
2. Staff re-instatement	
Were there staff on the payroll on 12 March who were subsequently laid off?	If no, please skip this staff re-instatement section.
Has the service offered to re-instate any staff who worked in the service on 12 March 2020 and were subsequently laid off?	If not, please contact all staff working in the service on 12 March with this offer.
Has the service retained evidence that this offer was made to all such staff?	This can include emails, letters, or other verifiable communications with staff.
3. Staff payroll	
Does the service have employees at present?	If no, please skip this staff payroll section.
Are the subsidies from the Revenue TWSS and the DCYA TWSCS being used to pay childcare staff?	Only childcare staff in receipt of a wage subsidy under the Revenue TWSS can receive the wage top-up from DCYA under the TWSCS. See section 1.6 of the Funding Agreement for definition of childcare staff.
Is the funding provided under the TWSCS for wage top-ups being passed on in full to employees?	The service must ensure that the funding provided under the TWSCS for wage top-up must be passed on in full to employees.
Have employee payments been calculated in line with the TWSCS rules?	The TWSCS supplements the wage subsidy provided by the Revenue TWSS, to bring wages to set limits. Please refer to the TWSCS How-to guide and Revenue guidance for information on how to calculate and process payments.
Are there any staff who are being paid <i>via</i> other State funding, including Government employment schemes?	If yes, they are not eligible for payments under the TWSS and TWSCS.
Has evidence been retained of meeting these payroll conditions?	If selected for a verification check, services will be asked to provide <ul style="list-style-type: none"> • Monthly Revenue Statements of Account • Revenue statements under the TWSS • Payroll reports for the relevant months Any personal data on this documentation will have to be removed/redacted prior to submission. The service will also need to exclude any non-childcare staff details when submitting this documentation.

4. Overhead Contribution	
Has the service used the overhead payment under the TWSCS for ongoing costs?	This payment is made to cover ongoing operational costs paid during the effective period of the TWSCS (from 6 April), such as rent, business loans, utility bills, and Employer's PRSI. It can also cover consumables relevant to the running of the service, including Personal Protective Equipment. It is not to be used to cover costs paid before the commencement of the scheme (6 April 2020), or to generate reserves to meet future costs arising after the end date of the scheme. It is not to be used towards further salary payments, capital expenditure, items not relevant to childcare, or other non-overhead costs. Unspent overhead payments will be recouped.
Are these costs covered by other State funding?	Recipients of funding cannot claim funding for the same items from different State bodies.
Has evidence been retained of how this overhead contribution was used?	Evidence can include payment records, invoices, and other similar financial records.
5. Parental information & payments	
Have any payments been taken from parents to retain the place of a child who was registered on 12 March?	If so, these payments must be refunded to parents. No payment may be taken from a parent to retain the places of children.
Has the service charged fees to parents covering the period of the scheme (from 6 April)?	If so, these must be refunded to parents. Fees may not be taken for the period of this scheme.
Has the service sought or accepted any other payments (e.g., voluntary contributions or deposits) from parents?	Voluntary contributions may not be sought or accepted from parents during the period of this scheme. If you have received any other payments from parents you must ensure that they are allowed under the scheme.
6. Continuous Professional Development	
Have staff been encouraged to engage in any Continuous Professional Development and/or administrative tasks during the closure period?	CPD Resources are available free online here . Other resources may also be used, depending on need.

Appendix: Terms of the Agreement

The following is the list of provisions being checked as part of this verification process. This is not a complete list of the scheme's requirements. Others may be checked by other means or in future.

3.4 A Childcare Service with Childcare Staff must be participating in Revenue's COVID-19 Temporary Wage Subsidy Scheme in order to benefit from funding under this scheme.

3.5 The Childcare Service shall seek to reinstate Childcare Staff who were laid off on or after 12 March 2020. Evidence of this action must be retained by the Childcare Service.

3.6 The Childcare Service shall, upon re-opening following COVID-19 mandated closure, retain the place of each child who was registered with their service on 12 March 2020.

3.7 No payment may be taken from a parent to retain the place of each child who was registered with their service on 12 March 2020.

3.8 The Childcare Service shall not charge any fees to parents for the duration of this Agreement. Where parental fees have already been paid, the Childcare Service will refund any portion of the fee to the parent which covers 6 April 2020 or later.

3.9 The Childcare Service shall not seek or accept voluntary contributions from parents during the effective period of this Agreement.

4.2 Payments to the Childcare Service under 4.1 will only be applicable to staff who are benefitting from the Covid-19 Temporary Wage Subsidy Scheme; and with respect to Childcare Staff who are not in receipt of, or have ceased to be in receipt of, the COVID-19: Pandemic Unemployment Payment; and only in respect of Childcare Staff who are on the payroll for the duration of this Agreement.

4.4 Payments under 4.3 shall not be applicable where the employee has multiple employers.

4.5 Payments under any part of this Agreement (or under 4.1) will not be applicable in respect of employees who are on an employment scheme or other government-funded programme. Such schemes include but are not limited to:

- (a) CE – Community Employment
- (b) CSP – Community Service Programme
- (c) JI – Job Initiative Scheme
- (d) JobsPlus
- (e) Tús
- (f) YESS – Youth Employment Support Service
- (g) HSE/Tusla funded employees

4.6 Funding provided under paragraph 4.1 and 4.3 as the Childcare Wage Subsidy shall only be used towards Childcare Staff payroll. Evidence of this shall be maintained by the Childcare Service.

5.5 Funding provided under paragraphs 5.1 to 5.4 as the overhead payment shall be used towards ongoing costs incurred by the Childcare Service.

6.1 The Childcare Service should, where possible, encourage Childcare Staff to engage in training and Continuous Professional Development (CPD) during this closure period.

6.2 The Childcare Service should, where possible, engage in training and Continuous Professional Development (CPD) and carry out administrative tasks during this closure period.