



# Preparing the School Budget for 2022/2023 for Primary Schools

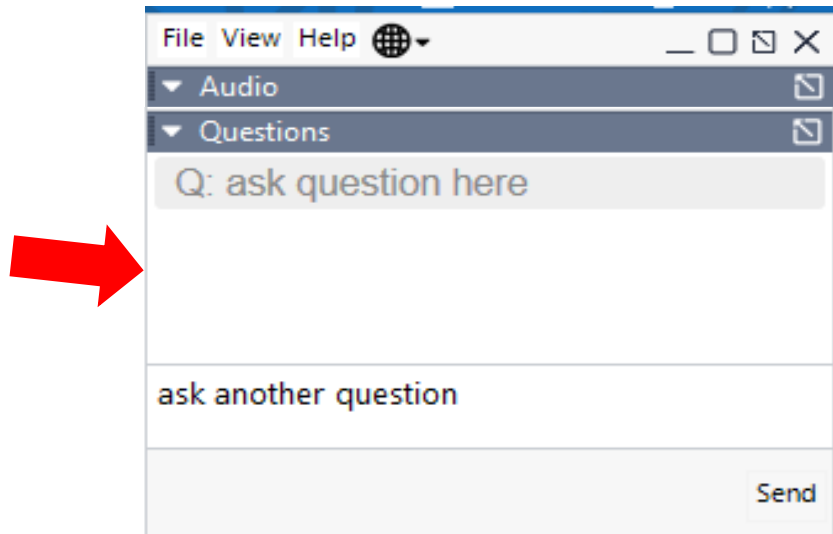


# Agenda

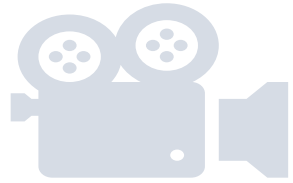
1. Introduction
2. Preparing the School Budget  
2022/2023
3. Questions & Answers



# How to ask a Question



# Webinar



**Recording**



**Email**



**Financial Guidelines**



**[www.fssu.ie](http://www.fssu.ie)**

# 1. Introduction: Why prepare a budget?



# 1. What do you need to prepare the budget?

- The final annual accounts for 2021/2022
- Enrolment data for next year
- Year to date actual versus budget report
- Planned spending for next year
- Not an exact science!

# 1. Steps in the Budgeting Process

- Expenditure can not exceed Income
- Review and approve by the board of management
- It is good practice to forward a copy of the budget to your Patron
- On going monitoring of the budget
- Prepare the budget in May/June to have it ready for the next year. The budget template can be updated easily for any changes



# 1. Annual Accounts Submission

## 2020/2021 Annual Accounts

- Deadline **28th Feb 2022**
- Accounts signed by the Chairperson **and** another member of the board
- External accountant to complete the online submission to the FSSU
- BOM Authorisation Letter

**Deadline**

**28<sup>th</sup> Feb**



# 1. Grants Payable to Primary Schools

## Capitation Grant

- €183 per pupil
- 2 instalments – 70% in January and 30% in June
- Based on a minimum enrolment of 60

## Ancillary Grant

- €173 per pupil (full rate) €89.50 (reduced rate)
- Paid in March each year
- Based on a minimum enrolment of 60 and a maximum of 500

## Minor Works

- €5,500 basic plus €18.50 per pupil in mainstream schools
- €5,500 basic plus €74 per pupil in special schools & special classes attached to mainstream school
- Paid in December each year

# 1. Grants Payable to Primary Schools

## ICT Grant

- €2,000 basic plus €41.10 per pupil
- €49.32 Special School or special classes attached to a mainstream school
- €45.21 DEIS Schools
- New Digital Strategy for Schools Enhancing Teaching and Assessment
- Each school must have a Digital Learning Plan

## Book Grant

- Non-DEIS receive €11 per pupil
- DEIS schools receive €21 per pupil
- Based on a minimum enrolment of 60
- Paid in April each year

# 1. Grants Payable to Primary Schools

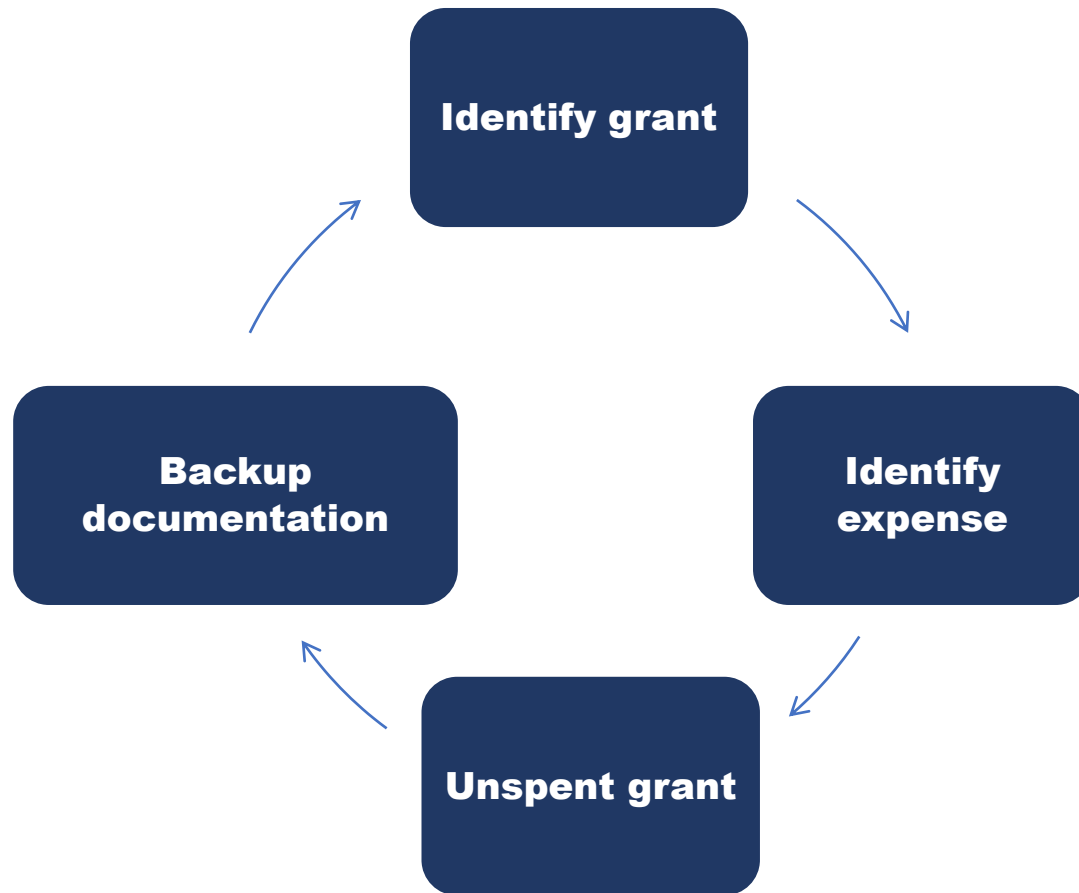
## **DEIS Grant (DEIS Schools only)**

- Schools included in the School Support Programme under DEIS receive a grant which is based on the level of concentrated disadvantage in each school and the school's enrolment
- Paid in June

## **Standardised Testing Grant**

- €5.10 per pupil, subject to a minimum of €140 per school
- Paid in April each year

# 1. Accounting for COVID-19 Grants



Guidance on PPE, Consumables, Equipment and Update on Accounting for COVID-19 Grants **P12-2019/2020**

# 1. Charities Regulator

**Make sure the school is registered with the Charities Regulator**

## **Updating Board of Management Members details**

1. Log into the school's account on the Charities Regulator's website
2. Click on **New Filing**
3. Select **Filing Maintain Trustees, Connections and External Advisors**
4. Fill in details of new Board Members
5. Delete the resigned Board Members
6. Annual Report clarification of details

# 1. Revenue Compliance

- The board is obliged to register for RCT / VAT
- Public Body – are not allowed to claim a VAT input credit
- Revenue Guidance Note

## *“Boards of Management – Relevant Contracts Tax/Value Added Tax”*

- File RCT / VAT via ROS and make payments to Revenue
- Schools are subject to Revenue Audits
- All employees of the board must be paid through payroll

# 1. Online Banking

- Advantages
- Approval from Board
- Online Signatories



# 1. Credit Cards

- Advantages
- Approval from Board & Patron
- Controls
- **No Debit Cards**





# 1. Payments to members of Selection Committees

## Where the individual is an employee of the board

Payment must go through **payroll**

Journeys between an employees home and the **school** or **interview location** are **not** business journeys and any reimbursement of motoring expenses in respect of the cost of such journey is **taxable**

## Individual is self-employed

Selection committee member must produce a

- 1) Valid **invoice**
- 2) Copy of own business **insurance**
- 3) **Tax clearance** certificate

Failure to provide **any** of the above 3 – payment must go through **payroll**

# 1. Payments of Expenses

Board of management member	Principal
<ul style="list-style-type: none"><li>• Not entitled to a professional fee</li><li>• Not appropriate to claim un-vouched or round sum expenses</li><li>• May be paid expenses for necessary travel, other than attendance at board meetings</li></ul>	<ul style="list-style-type: none"><li>• Reimbursement of travel expenses tax free provided:<ul style="list-style-type: none"><li>▪ Temporarily away from his/her normal place of work</li><li>▪ Necessarily incurred in the performance of their duties</li></ul></li></ul>

# 1. FSSU Budget Template 2022/2023

**Welcome to the Financial Support Services Unit**

The FSSU is a support mechanism for the school management in the Community & Comprehensive, Primary and Voluntary Secondary sectors which assists them in complying with the provisions of the Education Act 1998 in terms of transparency, accountability and financial responsibility for State and other funding. The FSSU is fully funded by the Department of Education and is hosted by the Joint Managerial Body.

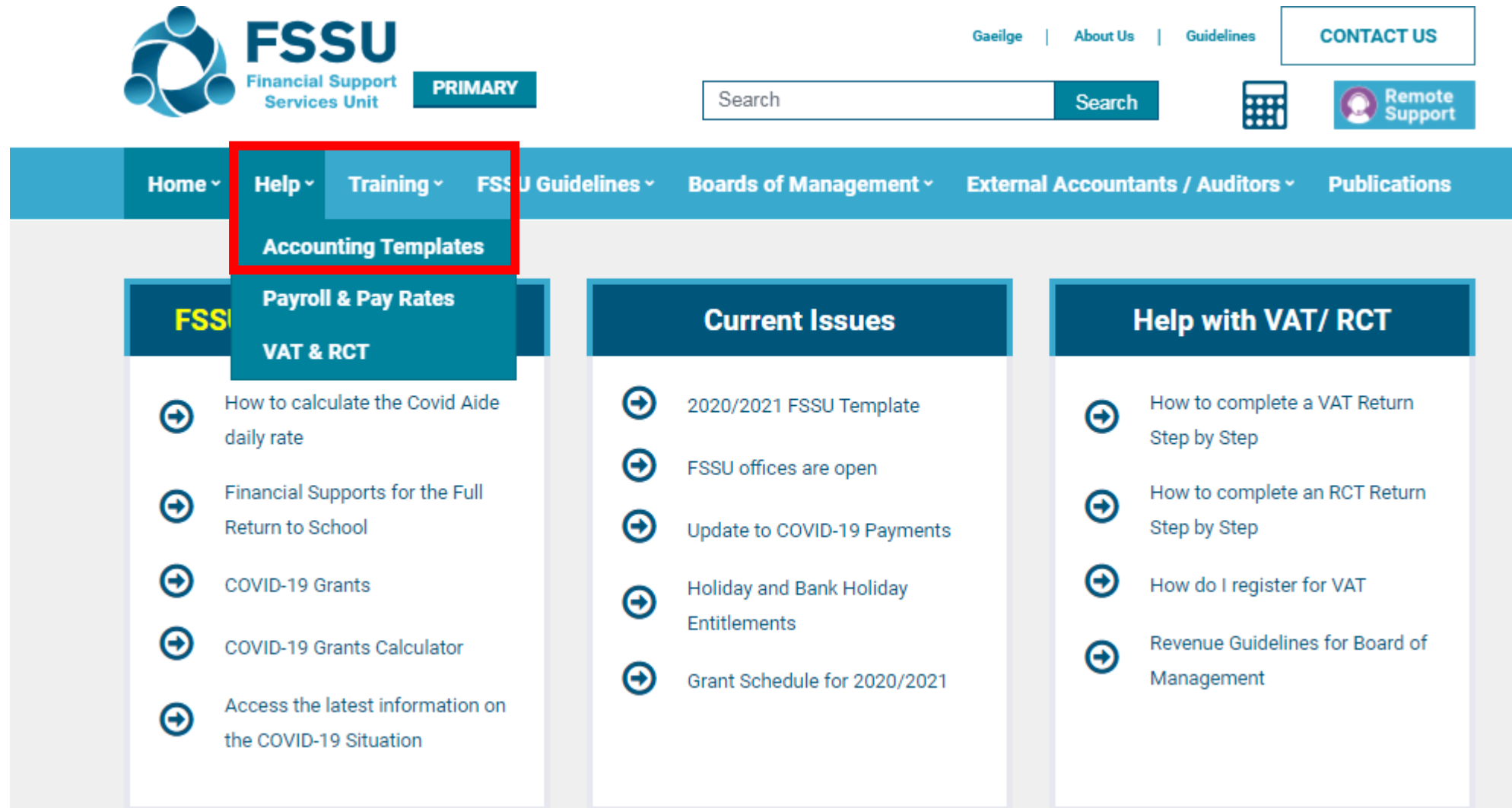
> **FSSU COVID-19 Updates**

**PRIMARY**

**POST-PRIMARY**

<https://www.fssu.ie/primary/>

# 1. FSSU Budget Template 2021/2022



The screenshot displays the FSSU website interface. At the top left is the FSSU logo (Financial Support Services Unit) and a 'PRIMARY' button. To the right are links for 'Gaeilge', 'About Us', and 'Guidelines', along with a 'CONTACT US' button. A search bar is located below these links. The main navigation bar includes 'Home', 'Help', 'Training', 'FSSU Guidelines', 'Boards of Management', 'External Accountants / Auditors', and 'Publications'. The 'Help' menu is expanded, showing 'Accounting Templates', 'Payroll & Pay Rates', and 'VAT & RCT'. The 'Accounting Templates' sub-menu is highlighted with a red box. Below the navigation bar are three content columns: 'FSSU' (with a sub-menu for 'VAT & RCT'), 'Current Issues', and 'Help with VAT/ RCT'. Each column contains a list of links with right-pointing arrows.

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Financial Support Services Unit

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Accounting Templates

Payroll & Pay Rates

VAT & RCT

**FSSU**

How to calculate the Covid Aide daily rate

Financial Supports for the Full Return to School

COVID-19 Grants

COVID-19 Grants Calculator

Access the latest information on the COVID-19 Situation

**Current Issues**

2020/2021 FSSU Template

FSSU offices are open

Update to COVID-19 Payments

Holiday and Bank Holiday Entitlements

Grant Schedule for 2020/2021

**Help with VAT/ RCT**

How to complete a VAT Return Step by Step

How to complete an RCT Return Step by Step

How do I register for VAT

Revenue Guidelines for Board of Management

# 1. FSSU Budget Template 2022/2023



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FSSU > Primary > Help > Accounting Templates

PRINT

## All Help Topics

Accounting Templates ▾

Petty Cash

Monthly Reporting Template

Budget Template

Cash Receipts

## Accounting Templates

Petty Cash

Monthly Reporting Template

Budget Template

Cash Receipts

Sample Fixed Asset Register

Cashflow Statement



# 1. FSSU Budget Template 2022/2023



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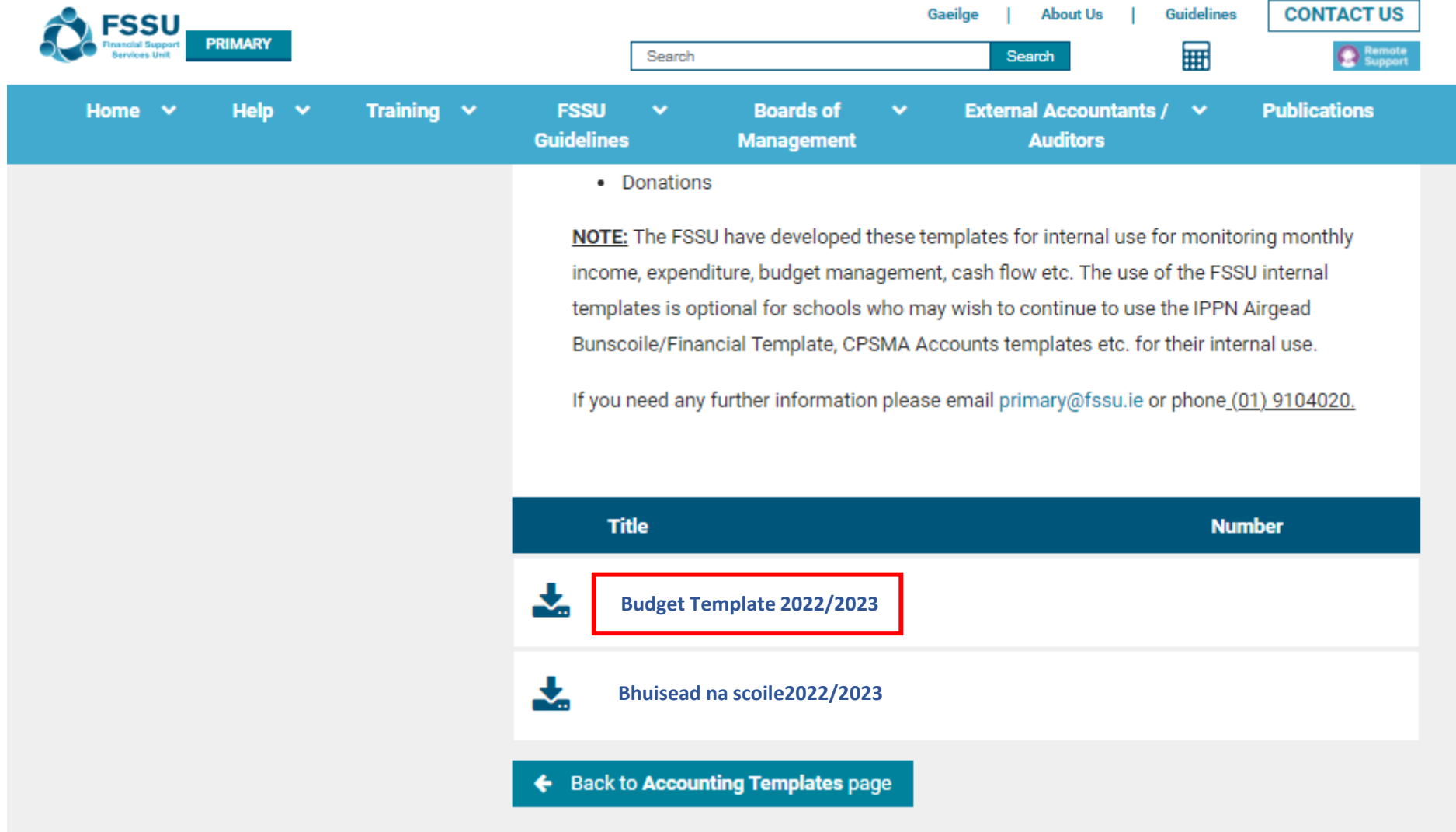
## Budget Template

### FSSU Primary School – Budget Template Bhuiséad 2022/2023

A school budget assists the Principal in effective decision making to manage the school finances on a day to day basis. A budget assists with controlling the school's financial resources and maximising the use of available resources. It's an estimation of planned events expressed in monetary terms which enables financial planning to ensure efficient



# 1. FSSU Budget Template 2022/2023



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Search Search



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Home Help Training FSSU Guidelines Boards of Management External Accountants / Auditors Publications

- Donations

**NOTE:** The FSSU have developed these templates for internal use for monitoring monthly income, expenditure, budget management, cash flow etc. The use of the FSSU internal templates is optional for schools who may wish to continue to use the IPPN Airgead Bunscoile/Financial Template, CPSMA Accounts templates etc. for their internal use.

If you need any further information please email [primary@fssu.ie](mailto:primary@fssu.ie) or phone [\(01\) 9104020](tel:019104020).

Title	Number
 Budget Template 2022/2023	
 Bhusead na scoile2022/2023	

[← Back to Accounting Templates page](#)

**FSSU**  
Financial Support Services Unit

## 2. Budget Template 2022/2023

I will now hand you over to my colleague Ann to take you through how to complete the template



# Question & Answer Session



**Thank you for joining the webinar**

**If you have any further questions  
please telephone or email us**

**FSSU Primary 01 910 4020**

**Email [primary@fssu.ie](mailto:primary@fssu.ie)**