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Preparation of the School Budget for the coming year 2025/2026


April 2025





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Webinar


 Technical Support: primary@fssu.ie


 Recording


 Email

 Handouts & Slides

 Website: www.fssu.ie

 Q&A


 Support
(01) 910 4020





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Financial Support Services Unit (FSSU)

 The FSSU was set up under DE Circular M36/05

 Further Circulars 60/2017 & 02/2018 issued to include the primary and Community & Comprehensive sectors

 The FSSU is primarily a support mechanism for C&C, primary and voluntary secondary schools



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Financial Support
Services Unit
(FSSU)

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Advice & Support


Standard National Template

Central Repository

Compliance

Audit

Training




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Agenda

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Getting Started


Preparing the School Budget
2025/2026




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Why Budget?


§ 17.8 (e) the board shall frame and adopt a budget for the coming school year




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Required by the
Governance
manual




Financial
awareness and
controls spending



Encourages the
board to plan
ahead to meet
school objectives



Ensure expenditure
does not exceed
income



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Getting Started

FSSU Budget Template

Estimated enrolment Figures

Income & Expenditure Reports

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Income and Expenditure Reports

Income and expenditure report for the prior year 2023/2024

Income and expenditure report for the current year 2024/2025- YTD

The payments & receipts report for the current and prior year.

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School Income and Expenditure

Income

-

Expenditure

=

Surplus/ Deficit


> Schools cannot budget for a deficit


> If school is running into a deficit situation, the patron should be informed immediately


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School Income

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 DE grants and state funding

 School generated income (e.g. student insurance, school tour, buses, hire of facilities)

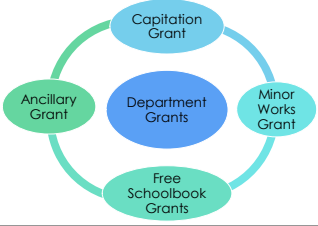
 Voluntary contributions, fundraising, donations etc




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School Income Department Grants

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No. of Students
0



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Capitation Grant

General Purpose Grant (Not ringfenced)


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Rate

- €224 per pupil enrolled Sept 2025
- Min 60/No max enrolment
- Enhanced rates available special schools and special classes in mainstream schools

Purpose

- 70% paid in first payment (previous years enrolment)
- 30% paid in second payment (current years enrolment)
- Day to day running costs e.g. Insurance, heating, lighting, cleaning etc
- Teaching materials & school resources



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Minor Works Grant

Circular 0062/2013

Specific purpose ringfenced grant

Rate		Purpose
<ul style="list-style-type: none">• €5,500 base rate• €18.50 mainstream €74.00 special school / special class• Actual numbers enrolled	<ul style="list-style-type: none">• 100% paid in advance for next academic year• (current year enrolment)	<ul style="list-style-type: none">• Improvements to school buildings and grounds• The purchase of floor coverings and window blinds• The purchase of standard furniture, PE equipment and IT related equipment• Circular 0062/2013

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Ancillary Grant (Under Review)

General Purpose Grant (Not ringfenced)

Rate		Purpose
<ul style="list-style-type: none">• €173 per capita (full rate)• €89.50 (reduced rate)• Min 60 Max 500 enrolment• Rates for special schools	<ul style="list-style-type: none">• 4/12 first payment• 8/12 second payment	<ul style="list-style-type: none">• Secretarial and caretaking services• Balance used towards running costs of school

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Ancillary Grant (Under Review)

General Purpose Grant (Not ringfenced)

Where a school secretary has moved to the Departments payroll under the terms of circular 0036/2022, these schools will have the ancillary grant due reduced to reflect the fact that schools are no longer paying these staff directly.
Example: Ancillary Grant – 160 pupils
Grant funded Secretary salary: €20,000 paid by DE

Rate
€173

×

Pupils
e.g 160

=

€27,680

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Ancillary Grant (Under Review)

General Purpose Grant (Not ringfenced)

Example: Ancillary Grant – 160 pupils
Grant funded Secretary salary: €20,000 paid by DE


Grant
€27,680

–

Secretary
Salary
€20,000

=

Balance of
Grant due
to be paid
€7,680



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Free Schoolbook grant

Specific purpose (Ringfenced grant)

Main Features:

- Rate 25/26: €2 per pupil
- Based on current year enrolment 24/25
- Paid in advance for the year 25/26
- Purpose: Provide schoolbooks, copies and classroom resources



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Free Schoolbook administration grant

Specific purpose (Ringfenced grant)

Main Features:

- €22 per day
- Based on current year enrolment 24/25
- Paid in advance for the year 25/26
- Payment to individual – process through payroll
- Purpose: administration of schoolbook scheme



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ICT Grant

Circular 0039/2024


Specific purpose (ringfenced grant)

Received to date

- Digital Strategy for Schools to 2027
- First tranche Dec 2021
- Second tranche April 2024
- (previous year enrolment)

Purpose

- Provide digital devices for pupils and teachers including software, apps, cloud-based tools, etc.
- Circular 0039/2024



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DEIS Grant


To be spent under the 6 DEIS headings (see below)

Rate

- € Varies based on the level of concentrated disadvantage in each school
- 100% paid in advance for next academic year

Purpose

- To support students at greatest risk of educational disadvantage and to improve their educational outcomes under 6 headings:
 1. Attendance
 2. Retention
 3. Literacy
 4. Numeracy
 5. Supporting educational transitions
 6. Partnership with parents and others



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Other Grants

School Meals Grant - Specific purpose ringfenced grant


- Provided by DSP
- € various rates depending on meals served

Bus Escort Grant - Specific purpose ringfenced grant

- Provided by School Transport section of Department of Education
- Annual reconciliation form to be completed and submitted
- Includes 5% administration to cover payroll costs etc

Capital Grants - Specific purpose ringfenced grant

- E.G. Summer works, Emergency works, Additional accommodation etc
- Provided by the building and planning section upon application.



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School Generated Income


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Hire of Facilities

Student Insurance

School Tours

Bus Hire



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School Expenditure

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€ Education - Salaries

€ Education - Other

€ Repairs & Maintenance

€ Administration

€ Finance



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Pension Auto-Enrolment

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- New retirement savings system
- To be introduced 30th September 2025
- The National Automatic Enrolment Retirement Savings Authority (NAERSA)
- Online Portal for both employees and employers




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Pension Auto-Enrolment

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- Employees automatically enrolled:
 - aged between 23 and 60
 - earning €20,000 or more per annum across all employments
 - do not have existing supplementary pension coverage
- Employees who are under 23 or over 60 years of age, or who earn less than €20,000 a year, will be able to opt in if they wish.
- Contributions calculated through payroll software




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Pension Auto-Enrolment

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Actions required:

- Budget for contributions
- Ensure that your payroll software will be updated in line with requirements
- Inform employees ahead of introduction



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School Budget



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Key Points:

- Expenditure cannot exceed Income
- Reviewed by the treasurer
- Approved by the board of management
- Submit to Patron if requested
- On going monitoring of the budget



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[illegible]

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