The Importance of Budgeting for the School Year 2025/2026

1. Introduction

Many schools are facing financial challenge, and this guideline is a reminder, as we head into the final term of the year, of the importance of preparing the school budget for the next school year.

2. Reasons for budgeting

It is a requirement under the school's governing document that a budget be prepared.

Preparing a budget in advance of the new school year is a key part of good financial planning and school management.

Having a well-prepared budget in place will assist to:

- ensure expenditure does not exceed income,
- control and ensure maximum use of the school's financial resources,
- assist in effective decision making,
- assist the Principal to manage the financial resources on a day-to-day basis,
- align spending with the school's ethos and mission, and
- ensure the schools meets it statutory requirements.

Preparing your budget early helps the school start the year on a strong financial footing. The FSSU is available to support you throughout this process.

3. Help with preparing the budget

Schools are encouraged to use the resources and support available from the FSSU when preparing the annual budget.

➢ School personnel involved in budgeting should view a recording of the FSSU budget webinar.

  The FSSU budget webinar recording can be found in the links here:

  - Budget webinar recording for Primary Schools
  - Budget webinar recording for Community & Comprehensive Schools
  - Budget webinar recording for Voluntary Secondary Schools

- School accounts personnel/treasurer/Principal/finance sub-committee should prepare a draft budget using the FSSU templates.

  Links to the templates can be found here:

  - Primary budget template
  - Community & Comprehensive School templates
  - Voluntary Secondary School templates

The FSSU is available to provide advice and support with preparing your budget.

4. Budget Review & Approval

The following steps must be followed to ensure the proper review and approval of the school's annual budget:

- The treasurer/finance sub-committee should review the budget before bringing it to the board of management for approval.

- The board of management is only permitted to approve a balanced budget, budgeting for a deficit is not allowed.
  If your budget shows a deficit, the FSSU can provide advice and support with preparing your budget. However, if the deficit is still unresolved you must inform your patron/trustee.

- Approval of the budget must be included in the minutes of the board meeting.

- Community & Comprehensive school boards must submit the approved budget to the Department of Education by the 30th of June.

- Voluntary Secondary School boards must submit the approved budget to their trustees/patrons within the timeframe outlined by the trustees/patrons.

- Primary school boards must submit the budget to their patron if requested to do so by the patron, within the timeframe outlined by the patron.

5. Ongoing Review & Reporting

Boards should regularly review and report on their budget to ensure they are staying on track throughout the year.

- Import the budget into the school's accounts system/FSSU monthly reporting template at the start of the next school year.

  The FSSU is available to provide advice and support with importing your budget.

- The board must monitor actual income and expenditure for the year to date against the budget on an ongoing basis. This is to ensure the school is on track to meet its targets. The variances i.e. Income and Expenditure v's Budget analysis will help to identify any overspends and enable the board to take action to prevent any further losses.

The FSSU is available to provide advice and support on reviewing and monitoring the school budget.

6. Further Information

Further information or clarification on any of the issues raised in this guideline can be obtained from the FSSU.

Financial Support Services Unit
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6th May 2025

An Tábhacht le Buiséadú don Scoilbhliain 2025/2026

1. Réamhrá

Tá dúshláin airgeadais roimh neart scoileanna, agus is cur i gcuimhne í an treoir seo, agus muid ag dul isteach sa téarma deireanach den bhliain, ar an tábhacht a bhaineann le buiséad scoile a réiteach don chéad scoilbhliain eile.

2. Fáthanna le buiséadú a dhéanamh

Tá sé riachtanach faoi cháipéis rialaithe na scoile buiséad a réiteach. Is cuid ríthábhachtach de dhea-phleanáil airgeadais agus de dhea-bhainistíocht scoile é buiséad a réiteach roimh an scoilbhliain nua.

Ach buiséad maith a réiteach, cuideoidh sé leis an scoil na nithe a leanas a dhéanamh:

- cinntiú nach dtéann caiteachas thar theacht isteach,
- acmhainní airgeadais na scoile a rialú agus a chinntiú go mbaintear lántairbhe astu,
- cinnteoireacht éifeachtach a éascú,
- cuidiú leis an bPríomhoide acmhainní airgeadais a bhainistiú ó lá go lá,
- caiteachas na scoile a ailíniú le heiteas agus misean na scoile, agus
- cinntiú go gcomhlíonann an scoil a ceanglais reachtúla.

Ach do bhuiséad a réiteach go luath, cuirfidh sé bonn daingean airgeadais faoin scoil don scoilbhliain úr. Tá an FSSU ar fáil chun tacú leat le linn an phróisis.

3. Cabhair le buiséad a réiteach

Moltar do scoileanna leas a bhaint as na hacmhainní agus as an tacaíocht a chuireann FSSU ar fáil agus a mbuiséad á réiteach acu.

➢ Iarrtar ar phearsanra na scoile a phléann le cúrsaí buiséadaithe féachaint ar an taifead de sheimineár gréasáin buiséadaithe FSSU.

  Is féidir teacht ar an taifead de sheimineár gréasáin buiséadaithe FSSU sna naisc anseo:

  - Taifead de sheimineár gréasáin buiséadaithe do Bhunscoileanna
  - Taifead de sheimineár gréasáin buiséadaithe do Phobalscoileanna agus do Scoileanna Cuimsitheacha
  - Taifead de sheimineár gréasáin buiséadaithe do Mheánscoileanna Deonacha

- Ba cheart do phearsanra cuntasaíochta/cisteoir/Príomhoide/fochoiste airgeadais na scoile dréachtbhuiséad a réiteach le teimpléid FSSU.

  Is féidir teacht ar na teimpléid anseo:

  - Teimpléid buiséadaithe do Bhunscoileanna
  - Teimpléid do Phobalscoileanna agus do Scoileanna Cuimsitheacha
  - Teimpléid do Mheánscoileanna Deonacha

Tá an FSSU ar fáil chun comhairle agus tacaíocht a sholáthar le do bhuiséad a réiteach.

4. Athbhreithniú agus Faomhadh Buiséid

Ní mór na céimeanna a leanas a leanúint chun a chinntiú go ndéanfar athbhreithniú agus faomhadh ceart ar bhuiséad bliantúil na scoile:

- Ba cheart go ndéanfaidh an cisteoir/fochoiste airgeadais an buiséad a athbhreithniú roimh é a chur faoi bhráid an bhoird bainistíochta le faomhadh.

- Ceadaítear don bord bainistíochta buiséad comhardaithe amháin a fhaomhadh. Ní cheadaítear aon easnamh sa bhuiséad.
  Má tá easnamh i do bhuiséad, is féidir leis an FSSU comhairle agus tacaíocht a sholáthar le do bhuiséad a réiteach. Ach, mura réitítear an t-easnamh, ní mór do phátrún/d'iontaobhaí a chur ar an eolas faoi.

- Ní mór an faomhadh a chur i miontuairiscí chruinniú an bhoird.

- Ní mór do bhoird Pobalscoileanna agus Scoileanna Cuimsitheacha buiséad faofa a chur isteach chuig an Roinn Oideachais faoin 30 Meitheamh.

- Ní mór do bhoird Scoileanna Cuimsitheacha buiséad faofa a chur faoi bhráid a n-iontaobhaithe/a bpátrún laistigh den achar ama atá leagtha síos na hiontaobhaithe/na pátrúin.

- Ní mór do bhoird Bunscoileanna buiséad faofa a chur faoi bhráid a bpátrúin laistigh den achar ama atá leagtha síos ag an bpátrúin má iarrann an pátrún orthu déanamh amhlaidh.

5. Athbhreithniú agus Tuairisciú Leanúnach

Ba cheart do bhoird athbhreithniú agus tuairisciú rialta a dhéanamh ar an mbuiséad chun a chinntiú go bhfuil siad ag cloí leis i rith na bliana.

- Iompórtáil an buiséad isteach i gcóras cuntasaíochta na scoile/i dteimpléad tuairiscithe míosúil FSSU ag tús na chéad scoilbhliana eile.

Tá an FSSU ar fáil chun comhairle agus tacaíocht a sholáthar maidir le do bhuiséad a iompórtáil.

- Ní mór don bhord monatóireacht a dhéanamh ar theacht isteach agus ar chaiteachas taobh leis an mbuiséad ar bhonn leanúnach. Déantar é sin chun a chinntiú go bhfuil an scoil ar an gcúrsa ceart lena spriocanna a bhaint amach. Cuideoidh aon athraitheas, i.e., anailís ar Theacht Isteach agus Caiteachas vs Buiséad le haon róchaitheamh a aimsiú chun gur féidir leis an mbord tabhairt faoi chun tuilleadh caillteanas a sheachaint.

Tá an FSSU ar fáil chun comhairle agus tacaíocht a thabhairt maidir le hathbhreithniú agus monatóireacht a dhéanamh ar bhuiséad na scoile.

6. Tuilleadh Eolais

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa treoirlíne seo ach dul i dteagmháil le FSSU.

An tAonad um Sheirbhísí Tacaíochta Airgeadais
Bunscoileanna: 01-910 4020 / primary@fssu.ie
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6 Bealtaine 2025