

Preparation of the School Budget for the coming year **2026/2027**

April 2026

Webinar

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Technical Support: primary@fssu.ie



Recording



Email



Handouts &
Slides



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



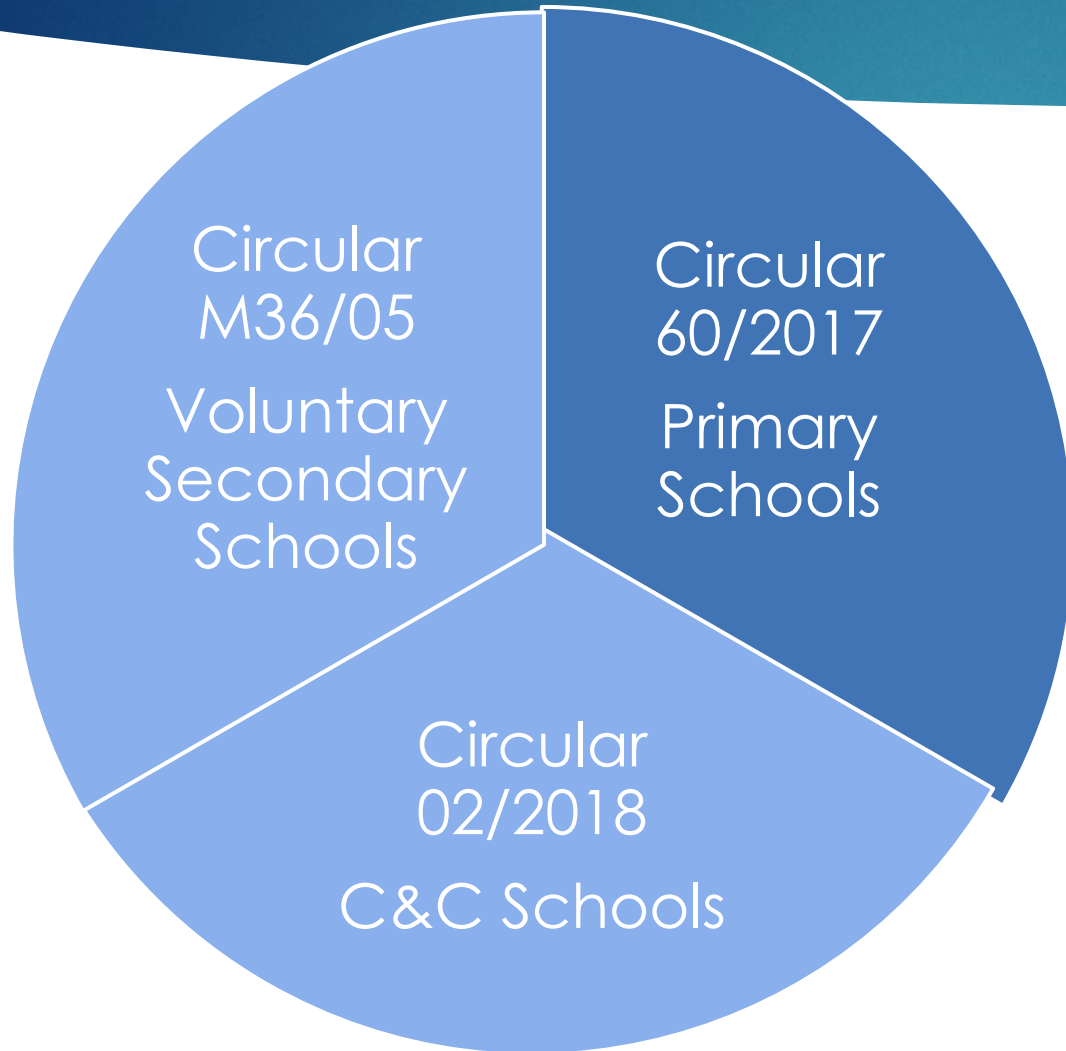
Q&A



Support
(01) 910 4020

Financial Support Services Unit - (FSSU)

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Agenda

Getting Started

Preparing the School
Budget 2026/27

Why Budget?

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



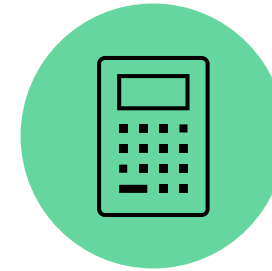
Required by the
Governance
manual



Financial
awareness and
controls spending

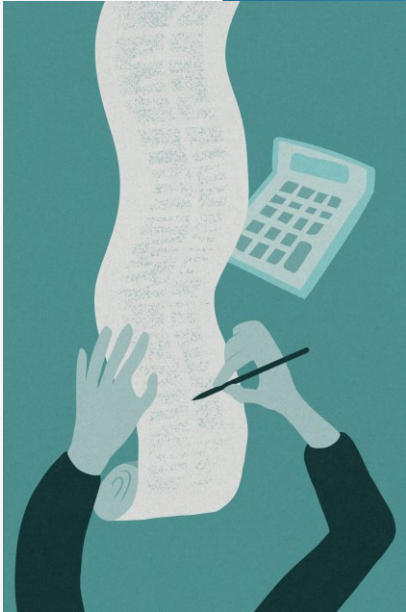


Encourages the
board to plan
ahead to meet
school objectives



Ensure expenditure
does not exceed
income

Getting Started



FSSU Budget Template

Estimated Enrolment
Figures

Income & Expenditure
Reports

Payroll Reports
Current & Prior year

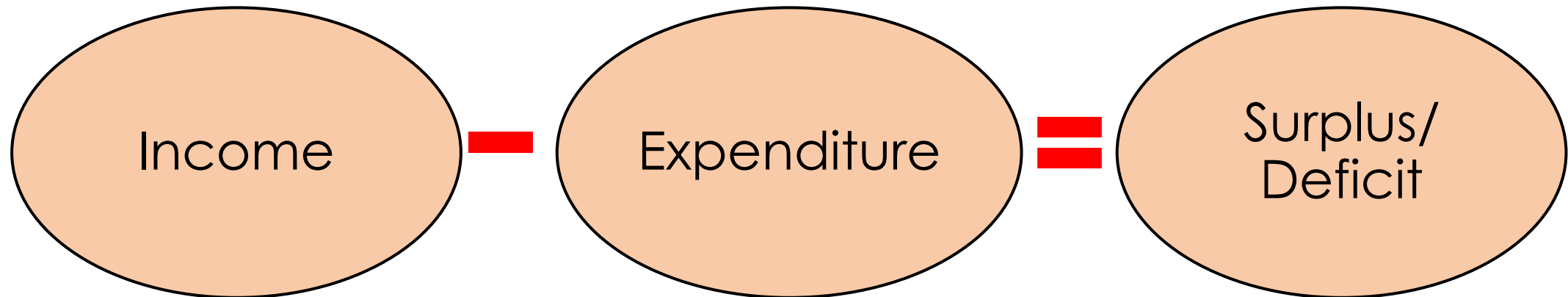
Income and Expenditure Reports

Income and expenditure report
for the prior year 2024/25

Income and expenditure report
for the current year 2025/26- YTD

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

School Income and Expenditure



- Schools cannot budget for a deficit
- If school is running into a deficit situation, the patron should be informed immediately

Capitation Grant

FSSU Guideline P13-26

General Purpose Grant (Not ringfenced)

Rate

- €274 per pupil- Mainstream
- Min 60/No max enrolment
- €294 per pupil - Urban Band One DEIS schools
- Enhanced rates available special schools and special classes in mainstream schools

- 70% paid in first payment
(previous years enrolment)
- 30% paid in second payment
(current years enrolment)

Purpose

- Day to day running costs e.g. Insurance, heating, lighting, cleaning etc
- Teaching materials & school resources

Ancillary Grant (Under Review)

General Purpose Grant (Not ringfenced)

Rate

- €173 per capita (full rate)
- €89.50 (reduced rate)
- Min 60 Max 500 enrolment
- Rates for special schools

- 4/12 – 1st payment
- 8/12 – 2nd payment

Purpose

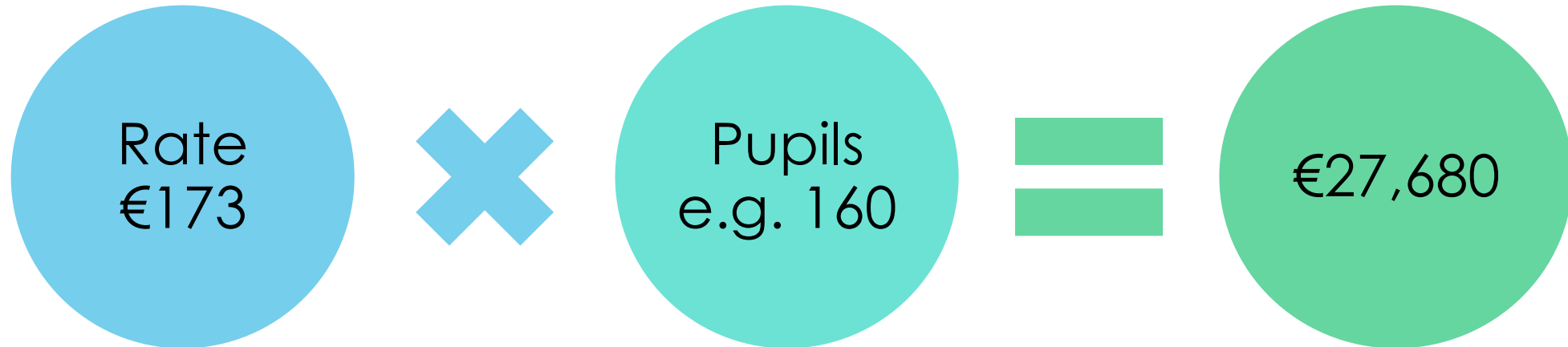
- Secretarial and caretaking services
- Balance used towards running costs of school

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 DEY



Ancillary Grant (Under Review)

General Purpose Grant (Not ringfenced)

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



All new secretaries must be employed under the terms of ***circular 0036/2022***

Before recruiting a new secretary – contact DEY [customer query form](#)

Minor Works Grant

Circular 0062/2013

Specific purpose (Ringfenced grant)

Rate

- €5,500 base rate
- €18.50 mainstream
€74.00 special
school / special
class

- 100% paid in
advance for next
academic year
- Previous year
enrolment

Purpose

- Maintenance and small-scale
improvements to school
buildings and grounds
- Purchase of
 - floor coverings and
window blinds
 - standard furniture,
educational equipment
and IT related equipment
- Circular 0062/2013

Free Schoolbook Grant

Specific purpose (Ringfenced grant)

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Grant rate to be confirmed

Main Features:

- Current Rate **2025/26**: €80 per pupil
- Based on current year enrolment 2025/26
- Paid in advance for the year 2026/27
- Purpose: Provide schoolbooks, copies and classroom resources

ICT Grant

Circular 0014/2026
Specific purpose (Ringfenced grant)

Received to date

- Digital Strategy for Schools to 2027 - €200m to 2027
- €170m paid to date to schools
- (previous year enrolment)

Purpose

- Provide digital devices for pupils and teachers including software, apps etc.
- Cloud based tools to support learning
- Learning platforms
- Circular 0014/2026

DEIS Grant

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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

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 & Youth
- Annual reconciliation form to be completed and submitted
- Includes 5% administration to cover costs including payroll for example

Capital Grants - Specific purpose ringfenced grant

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

Pension

Auto- Enrolment



Board responsibilities

- Register on the MyFutureFund Portal
- Set up direct debit payments
- Inform employees

Applies to employees who

- Are aged 23 to 60,
- Earn €20,000 or more per year from all employments, and
- Are not currently part of a pension plan in the relevant employment.

School Budget



Key Points:

Expenditure cannot exceed Income

Treasurer must review the budget

Approved by the board of management

Submit to Patron if requested

On going monitoring of the budget

Download the budget template



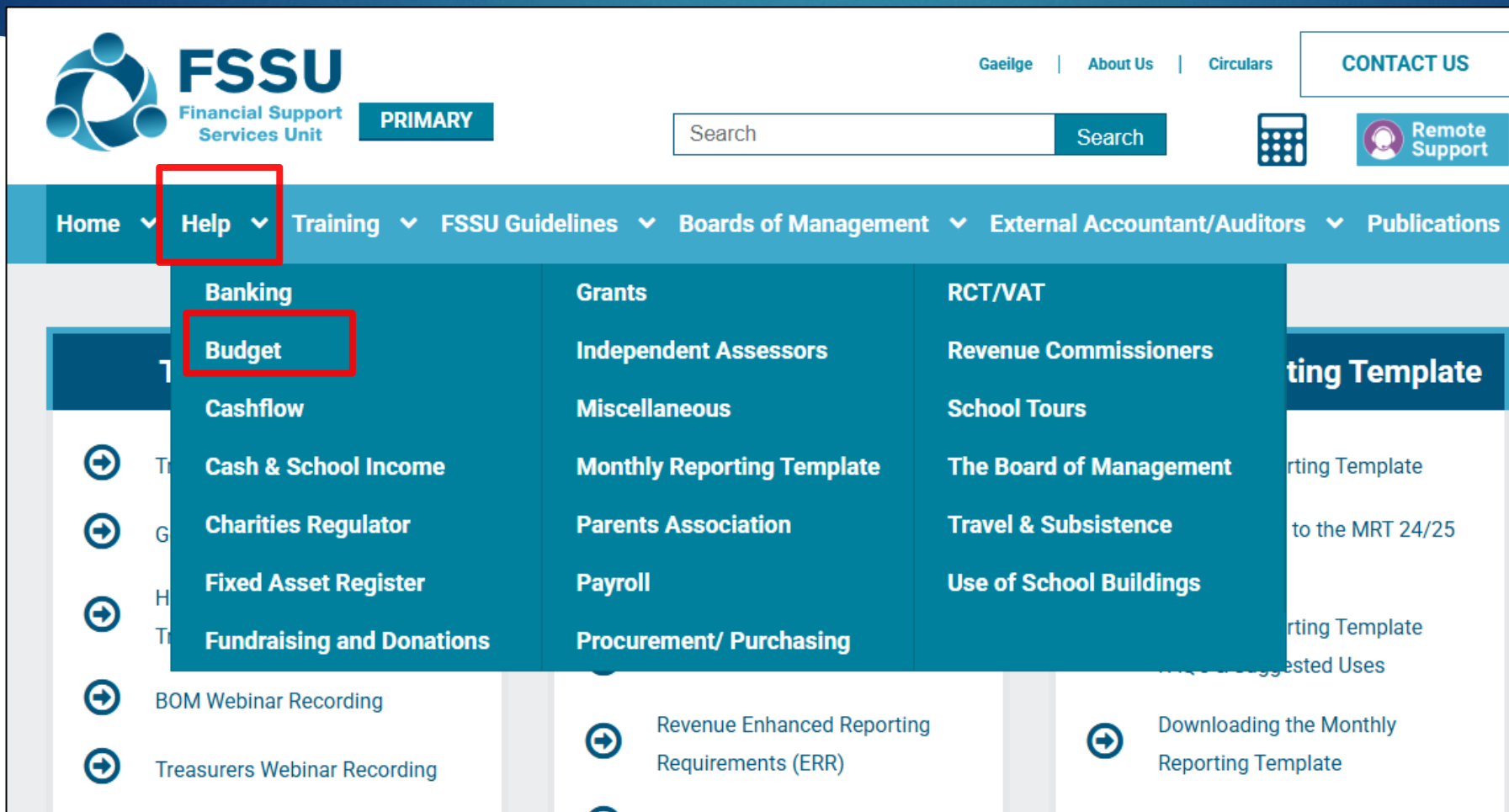
Welcome to the Financial Support Services Unit

In accordance with DES Circulars 60/2017 and 02/2018, the FSSU supports boards of management in the Community & Comprehensive, Primary and Voluntary Secondary School sectors. The FSSU supports boards of management 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 also supports boards of management in meeting their compliance requirements to other regulatory and statutory bodies. The FSSU is fully funded by the Department of Education and is hosted by the Secretariat of Secondary Schools Ltd.

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POST-PRIMARY

Download the budget template



The screenshot shows the FSSU (Financial Support Services Unit) website. The header includes the FSSU logo, the text 'Financial Support Services Unit', and a 'PRIMARY' button. Navigation links for 'Gaeilge', 'About Us', and 'Circulars' are present, along with a 'CONTACT US' button. A search bar and a 'Remote Support' icon are also visible. The main navigation menu is expanded, showing 'Home', 'Help', 'Training', 'FSSU Guidelines', 'Boards of Management', 'External Accountant/Auditors', and 'Publications'. The 'Help' menu is highlighted with a red box, and its sub-menu is open, with 'Budget' also highlighted by a red box. The sub-menu items are: Banking, Budget, Cashflow, Cash & School Income, Charities Regulator, Fixed Asset Register, Fundraising and Donations, Grants, Independent Assessors, Miscellaneous, Monthly Reporting Template, Parents Association, Payroll, Procurement/ Purchasing, RCT/VAT, Revenue Commissioners, School Tours, The Board of Management, Travel & Subsistence, and Use of School Buildings. Below the sub-menu, there are several links with circular arrows, including 'BOM Webinar Recording', 'Treasurers Webinar Recording', 'Revenue Enhanced Reporting Requirements (ERR)', and 'Downloading the Monthly Reporting Template'.

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Financial Support
Services Unit

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Budget

Cashflow

Cash & School Income

Charities Regulator

Fixed Asset Register

Fundraising and Donations

Grants

Independent Assessors

Miscellaneous

Monthly Reporting Template

Parents Association

Payroll

Procurement/ Purchasing

RCT/VAT

Revenue Commissioners

School Tours

The Board of Management

Travel & Subsistence

Use of School Buildings

BOM Webinar Recording

Treasurers Webinar Recording

Revenue Enhanced Reporting Requirements (ERR)

Downloading the Monthly Reporting Template

Download the budget template



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All Help Topics

Budget ▾

Budget Overview

Budget Template

Fundraising and Donations ▾

Cashflow

Monthly Reporting Template ▾

RCT/VAT ▾

Budget

A school budget assists the Principal in effective decision making to manage the school finances on a day-to-day basis. It creates awareness, encourages boards of management to plan ahead, control spending and ensure efficient running of the school. It is a requirement of the schools' governance manual / articles of management as a school is not permitted to budget for a deficit without the patron / trustee approval.

Budget Overview

Steps in preparing a budget

Budget Template

Download Template here.

Download the budget template



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Q&A

Thank you

Any questions please contact us on

primary@fssu.ie

Tel: 01 910 4020

