

# Budget Guidelines 2023/2024

*As inflation is expected to remain higher than usual for at least the next year, it is advisable to build this into your projections.*

As required by the Charities Regulator, a number of codes relating to fundraising were added. Going forward it will be necessary to clearly document the nature of all fundraising income and payments and to classify these transactions accordingly in the school accounts.

**"Unrestricted" fundraising** - Monies generated from fundraising which the school may use for any purpose. Unrestricted funds usually go toward the operating expenses of the school or to a particular project that the school picks.

**"Restricted" fundraising** - Monies generated from fundraising for a particular purpose or project. The school may only use for this purpose/project. Example fundraising specifically for a new gym.

**School Fundraising** - Funds raised within the school eg Cake Sales, Free Dress Day, etc.

**External Fundraising** - Funds raised by school through events involving community eg Race Night, Flag Day, 5K Walk open to members of public, Joint venture with local club.

**Designated**-Specified purpose.

## DEIS Schools

*As requested by the Social Inclusion Unit in the Department of Education and Skills, we have removed the rate and % from the Budget Grant Calculation section of our Budget Template. Instead, we advise schools to enter the amount they received in the prior year directly into the Income & Expenditure Account using Nominal Code 3020. Alternatively, they can contact the Social Inclusion Unit in the Department of Education and Skills directly.*

## Department of Education and Skills Income.

**3290 Other Non-Capital DES Grants Income** - Please click on Specify Button and give breakdown.

## School Generated Income.

**3390 School Administration Charges** - Should be used to record income received to cover photocopying, stationery, postage, web texting etc.

**3570 Other School Generated Income** - Please click on Specify Button and give breakdown.

## Other Income.

**3850 Other Income** - Please click on Specify Button and give breakdown.

## Education Other.

**4490 Other Subject Expenses** - Please click on Specify Button and give breakdown.

**4910 Other Educational Expenses** - Please click on Specify Button and give breakdown.

## Repairs & Maintenance.

**5800 Other Repairs and Maintenance** - eg Recycling, Hygiene Services- Please click on Specify Button and give breakdown.

## Administration.

**6450 Other Professional Fee Expenses** - Please click on Specify Button and give breakdown.

**6730 In School Administration System** - eg Advance Learning VS Ware, Compass etc.

**6900 Other Administration Expenses** - Please click on Specify Button and give breakdown.

## General.

- In all categories where you enter figures under 'Other' - Please click on Specify Button and give breakdown.
- Please keep the use of 'Reimbursables' to a minimum and ensure that the figures for 3550 Reimbursable Income and 7800 Reimbursable Expenses are the same.
- If adjusting Contingency percentage, please consult with your School Coordinator.

## Ring Fenced Items

3150	Book Grant	4730	Book Grant-School Books	
3210	Leaving Cert Applied Grant	4550	Leaving Cert Applied Expenses	
3230	ICT Grant (Non Capital)	4410	Non Capital Computers/IT Maintenance.	
3240	Supervision\Substitution Grant	4150	Supervisors & Substitutes-S&S	
3255	State Exam Income	4155	State Exam Salaries	
3255	Minor Works Grant (Non Capital)	5315	Minor Works Grant (Non Capital)	
3294	Bus Escort Grant	4196	Bus Escort Salaries	
3295	Dept of Children & Youth Affairs	4911	Dept of Children & Youth Affairs Activities Expenses.	
3296	DEASP School Meals Grant	4912	DEASP School Meals Exp.	
3297	Erasmus	4913	Erasmus Expenses	
3280	Covid Aide Grant	5801	Covid Grant Expenditure	
3277	Covid Minor Works Grant (Non-Capital)	5316	Covid Minor Works Grant	
3281	Covid Capitation PPE Grant	5802	Covid Capitation for Cleaning and PPE Grant Expenses.	
3282	COVID Enhanced Supervision Grant	5803	Covid Supervision and Substitution Grant Expenses	
3286	Covid Capitation for Replacement Cleaning Hours	5011/5804	Split 3286 amount between these two items as you feel most appropriate.	
3283	COVID Capitation for Additional Cleaning Grant	5805	Covid Capitation for Cleaning Non- Wages Expenses	
3284	COVID Funding for Replacement Caretaker Hours	5011	Covid Replacement Caretaker Hours Expenses.	
3285	COVID Funding for Replacement Secretarial Hours	6011	Covid Replacement Secretary Hours Expenses.	
3287	COVID Funding for Replacement Bus Escort Hours	4197		

## Convergence desirable

3200	Transition Year Grant				
3310	Transition Year Income		4590	Transition Year Expenses	
3330	Book Rental-Advise parents that any surplus in this area will be used for Student Supports\Services.		4740	Book Rental Scheme Expenses	
3410	Adult Education Income		4170	Adult Education Salaries	
3490	After school study/club income		4190	After school study/club Salaries	
3495	Mock Exam Income		4750	Mock Examination Expenses	
3530	School Tours Income		4710	School Tours Expenses	
3550	Reimbursable Income		7800	Reimbursable Expenses	
3851	Designated Income (Non Capital)		4918	Designated Expenditure (Non Capital)	
3574	Restricted School Fundraising (Non Capital)		4924	Restricted School Fundraising Exp. (Non Capital)	
3852	Restricted External Fundraising (Non Capital)		4925	Restricted External Fundraising Exp. (Non Capital)	