Budget Guidelines 2024/2025

As required by the Charities Regulator it is 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 e.g. Cake Sales, Free Dress Day, etc.

**External Fundraising** - Funds raised by school through events involving community e.g. 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** - e.g. 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** - e.g. Advance Learning VS Ware, Compass etc.

**6900 Other Administration Expenses** - Please click on the 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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 3140 | Special Educational Equipment Grant |  | 4919 | Special Educational Equipment (Non-Capital) Expense |
| 3150 | Book Grant Income |  | 4730 | Book Grant- Expences |
| 3151 | Free Schoolbook Grant |  | 4731 | Free Schoolbook Grant Expences |
| 3152 | Free Schoolbook Admin Grant |  | 4113 | Free Schoolbook Salaries Expense |
| 3155 | School Library Books Capital Grant |  | 4641 | School Library Books Capital Grant Expense |
| 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&E |
| 3255 | State Exam Income |  | 4155 | State Exam Salaries |
| 3260 | School Excellence Fund Income |  | 4815 | School Excellence Fund Expense |
| 3270 | Sports Complex DE Grant |  | 6870 | Sports Complex DE Grant Transfer |
| 3275 | Minor Works Grant (Non-Capital) |  | 5315 | Minor Works Grant (Non  Capital) |
| 3277 | Covid Minor Works Grant (Non-  Capital) |  | 5316 | Covid Minor Works Grant |
| 3294 | Bus Escort Grant |  | 4196 | Bus Escort Salaries Expences |
| 3295 | Dept of Children & Youth Affairs Income |  | 4911 | Dept of Children & Youth Affairs  Activities Expenses. |
| 3296 | DEASP School Meals Grant |  | 4912 | DEASP School Meals Exp. |
| 3297 | Erasmus |  | 4913 | Erasmus Expenses |
| 3299 | Other State Funding |  | 4929 | Other State Funding Expense |
| 3510 | Bus Hire for Games Income |  | 4671 | Bus Hire for Game Expense |
| 3511 | Bus Hire Other Income |  | 4690 | Bus Hire Other Expense |
| 3576 | Rent of Temporary Accommodation |  | 5551 | Rent of Temporary Accommodation Expense |

Convergence desirable

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 3200 | Transition Year Grant |  | 4590 Transition Year Expenses | |  |
| 3310 | Transition Year Income |  |  |
| 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) |  | 4922 | Restricted School Fundraising Exp. (Non  Capital) |  |
| 3852 | Restricted External Fundraising (Non-Capital) |  | 4923 | Restricted External Fundraising Exp. (Non  Capital) |  |
| 3853 | Unrestricted Fundraising (Non-Capital) |  | 4924 | Unrestricted External Fundraising Expenses (Non-Capital) |  |
| 3575 | Unrestricted School Fundraising (Non-Capital) |  | 4925 | Unrestricted School Fundraising Expenses (Non-Capital) |  |