



Financial Update and School Budget Webinar 2025/2026

MARCH 2025



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Webinar

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Technical Support: info@fssu.ie
(01) 2690677

Recording

Handouts & Slides

Website:
www.fssu.ie

Q&A




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Agenda

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1. Financial Update
 - Government Budget 2025 Update
 - ERR & BOM members reporting requirements
 - New grants & changes in existing grants
 - Statutory sick pay scheme
 - Revenue Guidance on Determining Employment Status
 - Pension Auto-enrolment
2. Preparing the School Budget 2025/2025



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Government Budget 2025

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- USC 2% band** increased from €25,760 to €27,382
- National Minimum Wage increase** to €13.50 from 01.01.25
- Employer Class A PRSI rate** will increase by 0.1% to 9% and 11.25% from 01.10.25
- FSSU Guideline 18-2024/2025**

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Department of Education Grants

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- Cost of Living
- Increases in Capitation and other Tuition grants
- Free School Book Scheme & Administration Grants
- ICT Grant
- Secretarial & SSSF Grants
- Science Implementation Grant
- Solar panels/Schools Photovoltaic Programme
- Support for smart phone free areas

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Cost of Living Grant

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Grant paid in November 2024

Full Cost of Living Grant per-capita rates for post-primary schools in the Free Education Scheme	
Grant Type	Rate
Standard Grant	€55.00
Special Class Grant	€36.00
Traveller Grant	€39.00

Continue to record the grant under 3289 Cost of Living grant

Record the expenditure under appropriate expense code e.g., Heating or Light and Power etc.

FSSU Guideline 16 2024/2025

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Capitation & Other Tuition Grants

Capitation Rate:
 Increased from €316 to €345 per pupil from September 2024
 To increase from €345 to €386 from September 2025
Special Needs Class Grant: To increase from €201 to €225 from September 2025
Grant for Traveller pupils: To increase from €213.50 to €239.50 from September 2025

Tuition Grants:
Transition Year Grant: from €95 to €100*
Leaving Cert Applied Grant: from €151 to €159*
Junior Certificate Schools Programme: from €60 to €63*
 *per pupil from September 2024


FSSU Guideline 18 2024/2025
 FSSU Guideline 22 2023/2024

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Free school Book Grant

- ▶ Enrolment at 30 September 2024
- ▶ Developing schools based on projected enrolment –top up payment
 - ▶ Funds must be returned if enrolment figures are less than projected



Programme	Rate per pupil
Junior Cycle	€309
Transition Year	€142
Senior Cycle (incl. LCA 1/2)	€295

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Free School Book Grant

Monies received in Spring/Summer 2024 for the 2024/2025 School Year

Year Ended 31.08.2024:

- 2151 grant received in advance
- 1720 Prepayment

Year Ended 31.08.2025:

- 3151 Free schoolbook grant
- 4731 Free schoolbook grant expense

Monies received in Spring/Summer 2025 for the 2025/2026 School Year

Year Ended 31.08.2025:

- 2151 grant received in advance
- 1720 Prepayment


Year Ended 31.08.2026:

- 3151 Free schoolbook grant income
- 4731 Free schoolbook grant expense


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Free School Book Administration Grant

- ▶ Core administrative days
- ▶ To employ person to carry out core administration work, including procurement/logistics
- ▶ Daily rate of €167.54 (inclusive of holiday pay)
- ▶ Employers PRSI to be provided also




Size of school (Student enrolment September 2024)	Core administration days
0 – 300	18
301 – 400	21
401 – 1000	24
1001 – 1600	26




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Free School Book Administration Grant

- ▶ Supplementary support days
- ▶ To employ students or others to assist with implementation of the scheme
- ▶ Rate of pay: Current minimum wage rate appropriate to age of individual
- ▶ Grant to issue before end of May




Size of school (Student enrolment September 2024)	Supplementary support days
0 – 300	10
301 – 400	15
401 – 1000	20
1001 – 1600	25



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Free School Book Administration Grant

<p>Monies received in Spring/Summer 2024 for the 2024/2025 School Year</p> <p><u>Year Ended 31.08.2024:</u></p> <ul style="list-style-type: none"> • 2151 grant received in advance • 1720 Prepayment <p><u>Year Ended 31.08.2025:</u></p> <ul style="list-style-type: none"> • 3152 Free schoolbook admin grant • 4113 Free schoolbook admin salaries expense 	<p>Monies received in Spring/Summer 2025 for the 2025/2026 School Year</p> <p><u>Year Ended 31.08.2025:</u></p> <ul style="list-style-type: none"> • 2151 grant received in advance • 1720 Prepayment <p><u>Year Ended 31.08.2026:</u></p> <ul style="list-style-type: none"> • 3152 Free schoolbook admin grant • 4113 Free schoolbook admin salaries expense
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ICT Grant



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- Digital strategy for Schools to 2027
- 2 installments paid to date:
 - December 2021 (21/22)
 - April 2024 (23/24)
- Only spend it once it is received.

FSSU Guideline 28 2023/2024

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Secretarial & SSSF Grants

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- Adjustment for secretaries now paid on the DE payroll
- Temporary Department Arrangement
- Secretarial & SSSF grant reduced by Annual grant funded salary + Employers PRSI i.e. the cost of employing the secretary before the agreement was implemented

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Science Implementation grant



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- Aimed at supporting post primary schools in the roll out of revised leaving certificate science subjects in the 2025/26 school year

Enrolment Band	Base Payment	DEIS Payment (10% Uplift)
1-300	€13,000	€14,300
301-599	€16,000	€17,600
600-899	€19,000	€20,900
900+	€22,000	€24,200

- School to use funding in line with science programme needs, prioritising consumable and equipment needs

FSSU Guideline 20 2024/2025

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Science Implementation Grant 16


Monies received in December 2024 for the 2025/2026 School Year

Year Ended 31.08.2025:

- 2151 grant received in advance
- 1720 Prepayment


Year Ended 31.08.2026:

- 3245 Physics/Chemistry grant (to be renamed science subjects grant)
- 4390 Science expense (to be renamed science subjects expense)



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Schools Photovoltaic Programme i.e. Solar Panel 17



- School can apply for funding to have solar panels installed
- 6kW of roof-mounted solar PVs ~ 14 panels
- Works reportable under the RCT system
- Zero VAT
- Accounting for grant:
 - 3900 DE Capital Building Grant Income
 - 3940 DE Capital Building Grant

FSSU FSSU Guideline 12 2024/2025

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Support for smartphone free areas 18





Budget 2025



Supports to introduce no phone policy



For purchase of storage solutions



Detailed guidance to be issued



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Enhanced Reporting Requirements

Revenue  Introduced 01.01.24

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-  Small Benefit Exemption
-  Travel & Subsistence
-  Remote Working Daily Allowance



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Enhanced Reporting Requirements- Board of Management Members

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 [FSSU Guideline 22-2024/2025 Revenue Change of Advice](#) Revenue 

Travel & Subsistence

- T&S expenses paid to board members acting in a voluntary capacity **no longer to be reported** under ERR

Small benefits

- Any vouchers or gifts given to board members should still be reported



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Statutory Sick Leave Pay Scheme

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5 days {

- Paid certified sick leave
- No increase notified in 2025, paused

Rate {

- 70% of the employee's normal daily gross pay up to a maximum of €110 a day.

Review {

- Existing policy

 [FSSU website: Topics> Payroll>Statutory Sick Pay](#)




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Determining Employment Status

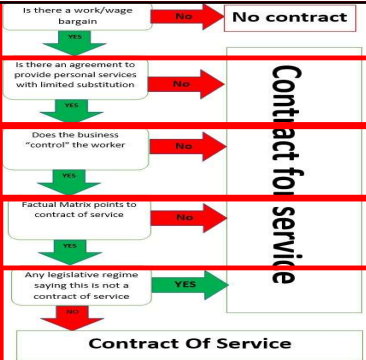
- Update Revenue guidance
- Five-step decision-making framework
- BOM Responsibility

[FSSU Guideline 15 2024/2025](#)



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Determining Employment Status




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Determining Employment Status

- Doubt remaining: Process through payroll
- Contract of Service (self – employed) Submit invoice with
 - Business name and address
 - Customer name and address
 - Invoice date
 - Invoice number
 - Details of products / services being billed for
 - VAT or tax reference number (for amounts of €7 or more)



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Pension Auto-enrolment




- 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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[FSSU website: Topics> Payroll>Pensions>Auto-enrolment](#)

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Pension Auto-enrolment



- 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

Contribution Rates:

	Employee	Employer	State
Year 1 to 3	1.5%	1.5%	0.5%
Year 4 to 6	3%	3%	1%
Year 7 to 9	4.5%	4.5%	1.5%
Year 10+	6%	6%	2%

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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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School Budget

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