



**Tithe an
Oireachtais
Houses of the
Oireachtas**

Lesson Plan 2/3: Before The Budget

Junior Cert/Cycle CSPE: One of a series of three lessons leading up to the Budget: Second Lesson

Learning Intentions:

At the end of this lesson students will

1. Understand how important background research is before the Budget is introduced
2. Know these terms: Submissions, Receipts/Estimates, White Paper and Demographic Drivers
3. Appreciate the work of the Parliamentary Budget Office

Key Skills: Communicating, Working With Others, Managing Information and Thinking

Co-Curricular: This lesson can also be used by Junior Cert/Cycle Business Studies students (Our economy strand and CBA Project Option 2: Economics in Action or CBA 2 Investigation of a current economic issue) and may also have applications in Geography (Population Dynamics and Planning)

Resources:

<https://www.powtoon.com/html5-studio/#/edit/ftpZwWHG26G>

<http://vhlms-a01/AWData/Library2/Role of Oireachtas in Budget Process 083527.pdf>

http://www.oireachtas.ie/parliament/oireachtasbusiness/committees_list/bo/

<http://vhlms-a01/AWData/Library2/Demographic Cost Drivers 2017 - 2027 100745.pdf>

http://www.citizensinformation.ie/en/moving_country/moving_to_ireland/introduction_to_the_irish_system/political_system.html

<http://www.oireachtas.ie/parliament/about/parliamentarybudgetoffice/>

<http://beta.oireachtas.ie/en/committees/32/budgetary-oversight/>

Introduction:

Begin by reviewing the previous lesson on how a bill becomes law: other teachers who have not done this previous lesson could introduce the class in whatever way they see fit. Then ask the students what they think goes into preparing a budget: ask do they use a budget themselves or what they think would be important when planning a budget. Display their answers.

Development: Play this short video which provides an overview of the [Budgetary process](#). Then either display [this diagram](#) or distribute copies to the students. Ask the students what they think an oversight committee is, perhaps give an example 'If I oversee something what do I do?' and having listened to their answers explain what the function of this group is: [This link might help](#) Ask the students to name one item that the PBO produces and why this is important. Then go and examine the role of the PBO: There is no need to spend too much time on this but it is important that the students know what the [Parliamentary Budget Office Does](#) Ask the students why they think having this group is important. Then ask them what they think a submission is, who might make them and why? Go [here](#) and look at some of the groups that made submissions before the Budget in 2018. Then go and examine what a White Paper is. Ask can anyone remember what a Green Paper is and then ask can anyone suggest what a White Paper is? Then go and have a look at [What A White paper Is](#) Ask the students what they understand a receipt to be and ask for examples of where they would get a receipt. Then ask what an estimate is and why it might be useful to have one. Then go on and examine [Demographic Drivers](#) Examine the figures (education for example) and divide the students into groups. Ask them to draw a graph to illustrate change in one area over time and what impact this will have on future budgets: e.g. contrast child benefit with pensions.

Conclusion: In their groups tell the students that they are responsible for devising the budget for the school. Each group has €100,000 to spend and they must divide up their spending into short term (before the end of the school year), medium term (1-3 years) and long term (5-10 years). They must also decide how much to keep in reserve in case there are any emergencies. Display their ideas and decide which is the most realistic through a vote. If time allows set up the next lesson by having a look at [some memorable budgets](#)