

## **Appropriation Account 2017**

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### **Vote 26**

### **Education and Skills**

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## Introduction

As Accounting Officer for Vote 26, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2017 for the salaries and expenses of the Office of the Minister for Education and Skills, for certain services administered by the Office, and for the payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2017, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €24.54 million is liable for surrender to the Exchequer.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the account.

### ***Appropriation account structure***

Expenditure on education services in 2017 is accounted for under Vote 26 across four main programme headings and covers both current and capital expenditure. Administration costs are also identified under individual headings as well as being apportioned across the four expenditure headings, in conformance with the performance budgeting approach introduced for all government departments. The four programmes are as follows:

- Programme A – which provides for first, second and early years education
- Programme B – which provides for skills development
- Programme C – which provides for higher education
- Programme D – which provides for capital services.

The Department's gross expenditure is offset by appropriations-in-aid which are brought to account in subheads E.1 to E.5.

## Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure and Reform (DPER) in Circular 25 of 2017, have been applied in the preparation of the account.

## Statement on Internal Financial Control

Along with the account, I have submitted a statement in the standard format on the system of internal financial control (SIFC) that operates in the Department of Education and Skills.

### ***Responsibility for System of Internal Financial Control***

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial control is a continuous process and the system and its effectiveness are kept under ongoing review.

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Service Office for the provision of human resources (HR) and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the Vote for Shared Services that the appropriate controls are exercised in the provision of shared services to this Department.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows:

#### ***Financial Control Environment***

I confirm that a control environment containing the following elements is in place

- financial responsibilities have been assigned at management level with corresponding accountability
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned
- formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action
- there is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system
- procedures for all key business processes have been documented
- there are systems in place to safeguard the assets.

#### ***Administrative Controls and Management Reporting***

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Department
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines
- the Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

### ***Public Procurement***

The Department seeks to ensure that there is an appropriate focus on good practice in purchasing and that procedures are in place for compliance with all relevant guidelines. The Department is compliant with all relevant guidelines regarding procurement, with the exception of procurement totalling €1.76 million.

The exceptions occurred for several reasons as set out below:

- Three contracts in the value range €25,000 to €60,000, totaling €122,528, were undertaken without a competitive process – two with a total value of €71,897 related to sole/limited supplier availability reasons and the other with a value of €50,631 related to urgency/business continuity reasons.
- Four contracts in the value range €100,000 to €200,000 per annum, totaling €555,899, were undertaken without a competitive process – three contracts with a total value of €412,772 related to sole/limited supplier availability reasons and the other with a value of €143,127 to urgency/business continuity reasons.
- Two contracts over €500,000 per annum, with a total value of €1,085,660, were undertaken without a competitive process. One with a total value of €520,024 related to business continuity reasons and the other with a value of €565,636 related to urgency/expediency reasons.

Also, a further 22 services and purchases with a total contract value of €74,816 were undertaken or contracts extended in 2017 without recourse to an appropriate procurement process. Four of these contracts were placed with a sole provider with a total value of €24,071. A further 17 contracts for fixed line telephony were extended beyond their contract term without review and for a combined value of €43,537. A once-off contract for €7,208 was awarded to a supplier in relation to the mapping of information between databases.

Details of cases of more than €25,000 value were provided to the Comptroller and Auditor General and the Department of Public Expenditure and Reform in the Circular 40/2002 return.

All cases are being kept under active review and action is being taken where feasible. Additionally, the Department is proactively engaged with the procurement reform programme and is taking the opportunity to use centralised contracts and frameworks where appropriate.

### ***Internal Audit, European Social Fund Audit and Audit Committee***

I confirm that the Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Annual audit programmes are prepared under the auspices of the Department's Audit Committee and both the Internal Audit Section and the European Social Fund (ESF) Audit Authority (which ensures compliance with the regulatory requirements of the European Union in relation to the management, control and audit of such functions in Ireland) report to the Committee on the conduct of these programmes and the finalisation of audit reports.

During 2017, the Internal Audit Section and the ESF Audit Authority were amalgamated into the Internal and EU Audit Unit which finalised a total of ten audit reports. Progress on the implementation of recommendations arising from the audit reports is tracked on a quarterly basis. At year end, all ESF audit report recommendations had been fully implemented.

The Audit Committee and the Internal and EU Audit Unit operate under separate written charters.

***Risk and Control Framework***

The Department's risk management system identifies and reports key risks and the management actions being taken to address and, to the extent possible, mitigate those risks. A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The register details the controls and actions needed to mitigate risks and the register is used, along with other processes such as workforce planning, business continuity etc., to allocate appropriate resources to ensure that risks are managed or mitigated.

The internal arrangements in place provide that the divisional risk register is a standing item on the agendas of divisional meetings chaired by Assistant Secretaries. The Risk Committee, established 2016, is a sub-committee of the Management Board. Its role is to advise the Management Board on risk management strategies and on the development of an appropriate framework of policies, procedures and systems to support the management of risk in the Department. The Risk Committee assists the Management Board in fulfilling its risk management responsibilities by overseeing the development and implementation of the Department's risk management policy and appetite statement.

During 2017, the Department's Risk Committee oversaw the development of a Risk Management Policy and Risk Appetite Statement which was approved by the Management Board. Further work has been progressed to develop a strategic risk assessment document which will identify a number of strategic risks at corporate level which have the potential to significantly impact the Department's capacity to implement its work programme as outlined in its Strategy Statement and Action Plan 2016-2019. The identification of high level strategic risks will also provide a basis for business units to categorise risks appropriately to ensure greater consistency in risk assessment across the Department.

***Ongoing Monitoring and Review***

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

***Review of Effectiveness***

I confirm that the Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Department responsible for the development and maintenance of the internal financial control framework.

***Internal Financial Control Issues***

No weaknesses in internal financial control were identified in relation to 2017 that require disclosure in the appropriation account.

***Education Sector Corporate Governance***

In 2017, the Department continued to progress work on strengthening its approach to oversight of governance and accountability arrangements across the education sector. This work is led by a Management Board sub-committee on Sectoral Governance and Accountability, chaired by me as Secretary General, which agrees the work programme to improve the Department's oversight role in regard to bodies and the wider education sector. The Management Board is supported by a Principal Officer-level Sectoral Governance and Accountability network. With effect from Quarter 4 2017 a supplementary Assistant Principal Officer subgroup on Governance Compliance was established to share development and learning in governance across the various areas that encompass the education sector and to further inform the work of the Management Board sub-committee.

***Corporate Governance Compliance Reviews***

Having commenced a pilot corporate governance compliance review process in December 2015 the Department delivered reports to eleven in-scope aegis bodies in July 2017. Work is ongoing in 2018 to roll out a further targeted programme of compliance reviews to aegis bodies.

***2016 Code of Practice for the Governance of State Bodies and Programme of Derogations***

The revised Code of Practice for the Governance of State Bodies was published in 2016 and the Department has worked with its aegis bodies to ensure that the enhanced oversight conditions as laid out in the 2016 Code can be satisfied, where appropriate, by the Department and its agencies. In addition, time limited or full derogations from aspects of the code have been agreed and documented so as to satisfy the code's 'comply or explain' requirements. Within the wider education sector, sectoral codes of practice aligned to the specific regulatory frameworks of universities, institutes of technology and education and training boards (ETB) have been progressing during 2017 and to date in 2018. Work has now been completed in regard to the institutes of technology code with the university code anticipated to be completed shortly and the ETB code by end of Quarter 4 2018.

***Performance Delivery Agreements***

Arising from the augmented terms of the 2016 Code of Practice for Governance of State Bodies that required the Department to replace existing service level agreements/memorandums of understanding with performance delivery agreements (PDAs), the Department has devoted significant staff resources to work with respective aegis bodies to advance the development of PDAs/oversight agreements. The Department continues to work on advancing the development of reporting arrangements with its bodies and agencies in order to manage their governance and performance. This work encompasses an approach that focuses on outputs and outcomes and includes meaningful performance indicators so as to ensure that resources are used both in an effective and cost effective manner to deliver quality services to the public.

### ***Training for Staff Dealing with Governance and Accountability Oversight***

In line with the evolving governance architecture in place in regard to bodies under the remit of the Department, the Department procured and rolled out a training programme to develop staff's skills in corporate governance. To date in Quarter 2 2018, the Department has rolled out training concerning an overview of corporate governance, training in understanding the stipulations of Department of Public Expenditure and Reform's 2016 Code of Practice for the Governance of State Bodies, guidance in the development of performance delivery agreements and training in the reading of financial statements. Further governance courses to enhance departmental staff's skills in the development of performance delivery agreements and in the reading of financial statements are in the process of being procured for roll out by end of Quarter 2 2018. The Department, in conjunction with the Revenue Commissioners, held a seminar to enhance understanding of tax compliance issues in the education sector.

The governance framework of the Department of Education and Skills implements the Corporate Governance Standard for the Civil Service. The Department's governance framework was reviewed and updated in May 2017 and May 2018 to reflect corporate governance developments since it was first published in May 2016. It is kept under ongoing review.

The Department continues to avail of membership of a Governance Forum for Civil and Public Servants, the forum which is run by the Institute of Public Administration, promotes good governance in the public interest and aids the Department with the supply of timely advice, information and supports to enhance good governance.

### ***Public Sector Reform***

In 2017, the Department published the Shared Services Plan for 2017-2020 and the Education Action Plan further developing the initiatives commenced under the 2011 and 2014 mandate. The Shared Services plan proposes that the Department actively participates in the roll out of traditional shared services for the Civil Service and commits to also investigate all possible opportunities for shared services initiatives across the entire education and training sector. The key projects which have been progressed during 2017 were:

- Payroll Shared Services for the Education and Training Board (ETB) sector. During 2017 the project advanced with the publication of a Request For Tender for a payroll system to be delivered as a managed service.
- Financial Shared Services for the ETB sector. Procurement approach and implementation strategies were developed in 2017 and the detailed design, functional requirements and technical specifications for an integrated financial solution were developed.
- HR/Payroll Shared Services for the higher education sector. In 2017 the first stage of system stabilisation was completed and a dedicated project team was appointed in Quarter 4 2017.
- A Schools Employees Data Records and Payroll Shared Services Project team was appointed and work commenced on the development of a business case for the optimal solution.
- The development of procurement initiatives to support the operation of the Office of Government Procurement model continued in 2016 and 2017. In the 2017-2020 Shared Service Plan, the Department has committed to explore how these initiatives can be further developed to provide a single procurement service to the education sector.

***Reform of Education and Training Boards/SOLAS***

The ongoing reconfiguration of the ETBs continued throughout 2017 with a number of key targets met during 2017 including initiation of the implementation of the next phase of a new organisational structure for the ETBs, completion of the rollout of a government network connection to all of the ETB head offices and training centres and the set-up of a Shared Services Centre of Excellence providing legal services to the ETB sector.

The annual accounts of the ETBs and SOLAS are audited by the Comptroller and Auditor General.

***Data Management***

During 2017, the Department made significant progress on a number of key actions outlined in its data strategy, which focuses on using data in the most effective manner to support and inform the development and implementation of education policy, in particular to respond to the changing needs of learners, society, and the economy in an open and accountable way, to anticipate and predict future challenges and to accurately direct resources and, as a consequence, contribute to the achievement of better education outcomes.

The strategy's four key objectives are:

- build (staff and organisational) data capacity and capability
- strengthen data management
- strengthen data related collaboration
- maximise the use and value of data.

***General Data Protection Regulation (GDPR)***

In 2017, the Department established a General Data Protection Regulation (GDPR) Readiness Project to ensure that it will be compliant with the GDPR effective from 25 May 2018.

As part of this project, the Department compiled an inventory of its processing activities which involve personal data. The work undertaken will also involve the updating of the Department's application forms and privacy notices to ensure these are compliant with the GDPR. The GDPR readiness tasks will also entail revisions to the Department's data protection policies and protocols and ensuring adequate processes are in place to support the exercise of data protection rights where data subjects choose to do so.

In June 2017, the Department assigned an interim Data Protection Officer (DPO) whose role is to inform and advise staff of the Department who carry out processing of personal data of their obligations pursuant to the GDPR and to other data protection provisions. In the second half of 2017 a number of information events on the GDPR were held for the staff of the Department.

The Department also organised advanced training in data protection, for example on Data Projection Impact Assessments (DPIA), for a number of its staff. The Department is currently considering how best to provide training in data protection for all of its staff.

**Seán Ó Foghlú**

Accounting Officer

Department of Education and Skills

12 September 2018



## **Comptroller and Auditor General**

### **Report for presentation to the Houses of the Oireachtas**

#### **Vote 26 Education and Skills**

##### ***Opinion on the appropriation account***

I have audited the appropriation account for Vote 26 Education and Skills for the year ended 31 December 2017 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 26 Education and Skills for the year ended 31 December 2017
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

##### ***Basis of opinion***

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the *Preface to the Appropriation Accounts*. I am independent of the Department of Education and Skills and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### ***Report on the statement on internal financial control, and on other matters***

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the *Preface to the Appropriation Accounts*.

I have nothing to report in that regard.

**Seamus McCarthy**

Comptroller and Auditor General

21 September 2018

## Vote 26 Education and Skills

### Appropriation Account 2017

		Estimate provision		2017 Outturn	2016 Outturn
		€000	€000	€000	€000
A	First, second and early years education				
	<i>Original</i>	6,598,571			
	<i>Supplementary</i>	<u>90,000</u>	6,688,571	6,661,168	6,258,807
B	Skills development				
	<i>Original</i>	342,866			
	<i>Supplementary</i>	<u>(12,000)</u>	330,866	328,746	336,212
C	Higher education				
	<i>Original</i>	1,584,834			
	<i>Supplementary</i>	<u>5,000</u>	1,589,834	1,590,038	1,535,860
D	Capital services				
	<i>Original</i>	644,824			
	<i>Supplementary</i>	<u>4,000</u>	648,824	661,395	682,575
<b>Gross expenditure</b>					
	<i>Original</i>	9,171,095			
	<i>Supplementary</i>	<u>87,000</u>	<b>9,258,095</b>	<b>9,241,347</b>	<b>8,813,454</b>
	<i>Deduct</i>				
E	<b>Appropriations-in-aid</b>				
	<i>Original</i>	495,796			
	<i>Supplementary</i>	<u>(37,000)</u>			
			<b>458,796</b>	<b>466,588</b>	<b>487,448</b>
<b>Net expenditure</b>					
	<i>Original</i>	8,675,299			
	<i>Supplementary</i>	<u>124,000</u>			
			<b>8,799,299</b>	<b>8,774,759</b>	<b>8,326,006</b>

#### Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

	2017	2016
	€	€
<b>Surplus to be surrendered</b>	<b><u>24,540,261</u></b>	<b><u>14,646,701</u></b>

**Seán Ó Foghlú**

Accounting Officer

Department of Education and Skills

12 September 2018

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2017

	2017	2016
	€000	€000
Expenditure on administration	90,766	85,006
Expenditure on services and programmes	9,150,581	8,728,448
<b>Gross expenditure</b>	<b>9,241,347</b>	<b>8,813,454</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>466,588</b>	<b>487,448</b>
<b>Net expenditure</b>	<b>8,774,759</b>	<b>8,326,006</b>
<b>Changes in capital assets</b>		
Purchases cash	(150,792)	
Depreciation	855	
Loss on disposals	—	(139,434)
<b>Changes in net current assets</b>		
Increase in closing accruals	15,455	
Decrease in stock	53	
	15,508	(22,630)
<b>Direct expenditure</b>	<b>8,640,330</b>	<b>8,163,942</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	31,056	27,162
Notional rents	4,260	4,073
<b>Net programme cost</b>	<b>8,675,646</b>	<b>8,195,177</b>

#### 1.1 Net Allied Services Expenditure

The net allied services expenditure is made up of the following amounts in relation to Vote 26 borne elsewhere.

	2017	2016
	€000	€000
Vote 9 Office of the Revenue Commissioners <sup>a</sup>	278	249
Vote 12 Superannuation and Retired Allowances	23,940	19,531
Vote 13 Office of Public Works	5,199	5,743
Vote 18 National Shared Services Office	1,363	1,358
Central Fund – Ministerial pensions	276	281
	31,056	27,162
Apportioned cost of accounting support for other Votes	—	—
	<b>31,056</b>	<b>27,162</b>

<sup>a</sup> Includes €90,000 in respect of other agencies under Vote 26 receiving services for IT hosting. Agencies are City of Dublin Education and Training Board, HEAnet, National Council for Special Education and the Teaching Council.

**Note 2 Statement of Financial Position as at 31 December 2017**

	<b>Note</b>	<b>2017</b>	<b>2016</b>
		<b>€000</b>	<b>€000</b>
<b>Capital assets</b>	2.2	<b>157,242</b>	<b>238,619</b>
<b>Current assets</b>			
Stocks <sup>a</sup>		94	147
Prepayments	2.4	19,025	23,842
Overpayments for recoupment	5.8	6,352	6,051
Recoupment of secondment costs		106	151
Amounts due from the EU		40	23
Other debit balances	2.5	2,018	2,205
Bank and cash	2.3	16,845	22,707
<b>Total current assets</b>		<b>44,480</b>	<b>55,126</b>
<b>Less current liabilities</b>			
Accrued expenses		21,208	17,048
Deferred income		—	—
Salary recoupment to other departments and agencies		73	48
EU moneys for distribution		6,198	13,767
Other credit balances	2.6	435	788
Net Exchequer funding due	2.7	12,270	10,380
<b>Total current liabilities</b>		<b>40,184</b>	<b>42,031</b>
<b>Net current assets/(liabilities)</b>		<b>4,296</b>	<b>13,095</b>
<b>Net assets</b>		<b>161,538</b>	<b>251,714</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.1	<b>161,538</b>	<b>251,714</b>

<sup>a</sup> Stocks consist of stationery €64,000 (2016: €87,000) and IT consumables €30,000 (2016: €60,000).

## 2.1 State funding account

	Note	2017	2016
		€000	€000
Balance at 1 January		251,714	150,885
Disbursements from the Vote			
Estimate provision	Account	8,799,299	
Surplus to be surrendered	Account	(24,540)	
Net vote		8,774,759	8,326,006
Expenditure (cash) borne elsewhere	1	31,056	27,162
Non-cash expenditure – notional rent	1	4,260	4,073
Other non-cash items <sup>a</sup>	2.2	(224,605)	(61,235)
Net programme cost	1	(8,675,646)	(8,195,177)
<b>Balance at 31 December</b>		<b>161,538</b>	<b>251,714</b>

<sup>a</sup> The non-cash items relate to the accounting treatment for the transfer of the Department's construction assets of €224.6 million.

## 2.2 Capital assets

	Land and buildings	Furniture and fittings	Office equipment	Capital assets under development	Total
	€000	€000	€000	€000	€000
<b>Gross assets</b>					
Cost or valuation at 1 January 2017	94,910	7,486	20,287	140,121	262,804
Additions <sup>a</sup>	2,922	64	747	140,350	144,083
Assets brought into use	197,988	—	217	(198,205)	—
Disposals <sup>b</sup>	(224,605)	—	(368)	—	(224,973)
Cost or valuation at 31 December 2017	71,215	7,550	20,883	82,266	181,914
<b>Accumulated depreciation</b>					
Opening balance at 1 January 2017	—	7,249	16,936	—	24,185
Depreciation for the year	—	62	793	—	855
Depreciation on disposals	—	—	(368)	—	(368)
Cumulative depreciation at 31 December 2017	—	7,311	17,361	—	24,672
<b>Net assets at 31 December 2017</b>	<b>71,215</b>	<b>239</b>	<b>3,522</b>	<b>82,266</b>	<b>157,242</b>
Net assets at 31 December 2016	94,910	237	3,351	140,121	238,619

<sup>a</sup> The additions figure for capital assets under development costs include related professional fees of €27.7 million that were not included between 2013 and 2016.

<sup>b</sup> The Department treats the transfer of the control of an asset to a school authority as a disposal for accounting purposes in this account. Ownership is not transferred. The school properties, or parts thereof, which transferred during 2014-2017 were as follows:

Name of School	Valuation €000
Bunscoil Nic Amhlaidh and Bunscoil Rís, New Ross, Co. Wexford	11,900
Cloonakill National School, Cloonakill, Athlone, Roscommon	5,640
Coláiste Glor na Mara, Naul Road, Balbriggan	20,411
DeLacy College, Ashbourne, Co. Meath - See FLE - 1/3 primary 2/3 post primary	11,573
Edmund Rice College, Carrigaline	900
Gaelscoil na Mhí, Ashbourne ETNS, Ashbourne, Co. Meath	9,549
GS an Bhradáin Feasa, Co. Na Mí	6,840
GS Bharra, Cabra	4,794
GS de hÍde, Fermoy	9,262
GS Iarflatha, Tuam	5,019
GS Riabhach, Loughrea	4,869
GS an Raithín and Mungret ETNS, Mungret, Limerick	13,090
GS Mhic Amhlaigh, Knocknacarra, Galway	8,259
Hansfield Educate Together National School (shared campus)	9,699
Hansfield Educate Together Secondary School (shared campus)	20,210
Le Chéile Secondary School, Tyrrellstown, Dublin	21,721
Letterkenny ETNS, Donegal	8,356
Lucan Community National School	6,854
Midleton ETNS, Cork	9,094
Powerstown ETNS, Powerstown, Dublin	9,258
SN Cathair Geal, Tuam, Co. Galway	2,422
Scoil Aoife Community National School, Jobstown, Dublin	7,043
Scoil Cara Junior School, Banduff Road, Mayfield, Co. Cork	6,199
Scoil Chormaic, Balbriggan, Co. Dublin	8,294
Scoil Náisúnta na bhForbacha, Spideal, Co. Galway	3,349
<b>Total</b>	<b>224,605</b>

#### General Information Note

There are no State-owned lands or buildings controlled by the Department of Education and Skills without a valuation.

Land and buildings owned by the Department are controlled and managed as follows:

#### 1. First Level

- 1.1 Sites for thirty-three (33) first-level schools are owned and controlled/managed by the Minister for Education and Skills.
- 1.2(i) Seventy-five (75) gaelscoileanna and forty-four (44) multi-denominational schools are operating on sites owned by the Minister for Education and Skills in either permanent or temporary accommodation and are controlled/managed by boards of management. Five (5) Community National Schools are operating on sites owned by the Minister for Education and Skills in either permanent or temporary accommodation.
- 1.2(ii) Four (4) multi-denominational and one (1) Catholic school sites and/or buildings are held by the Minister for Education and Skills under long term lease agreements but are controlled/managed by boards of management.
- 1.2(iii) Nine (9) model schools, owned/leased by the State, are controlled/managed by boards of management.

- 1.3 The total number of national schools in operation on 31 December 2017 was three thousand two hundred and forty-six (3,246). With the exception of 1.2(i) to 1.2(iii) above, the majority of these schools are denominational and are owned by the relevant diocesan authority.
- 1.4 Following the enactment of the Children's Act 2001, the only outstanding matter relating to one children detention centre is the notification to the Property Registration Authority by the Chief State Solicitor's Office (CSSO) of the change of ownership of the school property from the Minister for Education to Tusla (the Child and Family Agency). The CSSO have recently been instructed by the Department to notify the Property Registration Authority of the change of ownership.
- 1.5 The Minister is one of two guarantors of the Middletown Centre for Autism (Holdings) Limited, a company limited by guarantee, which owns and holds a property in Co. Armagh, which is used for the Middletown Centre for Autism.

## 2. Second Level

- 2.1 Sites for fourteen (14) second-level schools are owned and controlled/managed by the Minister for Education and Skills.
- 2.2(i) Fourteen (14) comprehensive schools, seventy-eight (78) community schools and sixteen (16) secondary schools owned by the Minister for Education and Skills are controlled/managed by boards of management.
- 2.2(ii) Two hundred and forty-four (244) post primary schools are vested in Education and Training Boards under the Education and Training Board Act, 2013.
- 2.2(iii) Three hundred and sixty-two (362) secondary schools are privately owned.

## 2.3 Bank and cash

at 31 December	2017	2016
	€000	€000
PMG balances and cash	16,442	22,255
Commercial banks	400	449
Petty cash	3	3
	<b>16,845</b>	<b>22,707</b>

## 2.4 Prepayments

at 31 December	2017	2016
	€000	€000
Advance to Waterford Institute of Technology	9,031	9,934
Advance to Bus Éireann – school transport <sup>a</sup>	7,493	8,206
Rental of Temporary School Accommodation	1,424	2,729
Site Purchases	—	2,135
Other	1,077	838
	<b>19,025</b>	<b>23,842</b>

<sup>a</sup> The 2016 figure for advances to Bus Éireann has been restated to include reserves of €6.9 million held by Bus Éireann on behalf of the Department.

## 2.5 Other debit balances

at 31 December	2017	2016
	€000	€000
Agency payments to OPW	5	57
Superannuation related payovers	3	—
Recoupable salaries	168	193
Schools Broadband Programme	1,440	1,440
Travel passes	50	258
Due from the State	—	4
Shared offices' costs recoupment	119	102
Cycle to work scheme	53	59
Payroll suspense	3	—
Travel and subsistence advances	31	49
Due from the Redress Special Account	146	43
	<b>2,018</b>	<b>2,205</b>

## 2.6 Other credit balances

at 31 December	2017	2016
	€000	€000
Due to the State	21	12
Pension refund	16	114
Energy building programme	311	319
Payroll suspense	4	—
Cycle to work	2	4
Superannuation related payovers	23	219
Travel passes	1	—
Other	—	120
Agency payments OPW	57	—
	<b>435</b>	<b>788</b>



**2.7 Net Exchequer funding due**

at 31 December	2017	2016
	€000	€000
Surplus to be surrendered	24,540	14,647
Exchequer grant undrawn	(12,270)	(4,267)
<b>Net Exchequer funding due</b>	<b>12,270</b>	<b>10,380</b>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	16,845	22,707
Other debit balances	2,018	2,201
Due from the State	—	4
Amounts due from the EU	40	23
	18,903	24,935
<b>Creditors</b>		
Due to the State	(21)	(12)
EU moneys for distribution	(6,198)	(13,767)
Other credit balances	(414)	(776)
	(6,633)	(14,555)
	<b>12,270</b>	<b>10,380</b>

**2.8 Commitments**

at 31 December	2017	2016
	€000	€000
<b>a) Global commitments</b>		
Procurement of goods and services <sup>a</sup>	4,336	2,182
Grant programmes <sup>b</sup>	3,241,069	3,117,816
Capital grant programmes <sup>c</sup>	80,720	78,320
Capital projects <sup>d</sup>	321,697	439,073
Public Private Partnerships	1,531,951	1,619,222
<b>Total legally enforceable commitments</b>	<b>5,179,773</b>	<b>5,256,613</b>

<sup>a</sup> 2016 amount restated following a review of the categorisations of transactions under the above headings.

<sup>b</sup> Grant programme commitments represent the voted amount of non-capital grants for 2018 (2016: amount voted for 2017). 2016 amount restated following a review of the categorisations of transactions under the above headings.

<sup>c</sup> Capital grant programmes relate to grants that will be made to aegis bodies for all capital projects, including such as in universities, institutes of technology and education and training boards. 2016 amount restated following a review of the categorisations of transactions under the above headings.

<sup>d</sup> Capital projects are those managed and overseen by the Department itself.

**b) Major capital commitments****Capital projects involving total expenditure of €6,350,000 or more**

	Cumulative expenditure to 31 December 2016 €000	Expenditure in 2017 €000	Project commitments in subsequent years €000	Expected total spend lifetime of project 2017 €000	Expected total spend lifetime of project 2016 €000
<b>Major capital commitments of:</b>					
Primary and post primary schools (subhead D3) <sup>a</sup>	394,530	213,395	199,983	807,908	566,203 <sup>b</sup>
Universities, institutes of technology and other designated institutions of higher education (subhead D4) <sup>a</sup>	60,369	375	29,997	90,741	32,286
<b>Total major capital commitments</b>	<b>454,899</b>	<b>213,770</b>	<b>229,980</b>	<b>898,649</b>	<b>598,489</b>

<sup>a</sup> A schedule of all major capital commitments projects and explanation of variations is set out in Appendix B.<sup>b</sup> The capital commitments at 31st December 2016 of €190.2 million per the 2016 published accounts has been increased to €566.2 million to reflect the inclusion of capital projects over €6.35 million in the 2017 accounts. Prior to 2017, the Department only reported capital commitments over €12.6 million.**c) Costs of public private partnership projects**

The Department has to date entered into eight separate contracts to design, build, finance, maintain and operate educational accommodation under the Public Private Partnership (PPP) model. PPPs are structured arrangements between public sector bodies and private sector investors for the purpose of providing infrastructure projects that would otherwise be delivered through traditional procurement mechanisms with all related construction expenditure being made up front. The costs are paid by the Department in the form of monthly unitary charges spread over 25 years, with the first unitary charge being paid once construction has been completed.

	Expenditure to end 2016 €000	Expenditure in 2017 <sup>a</sup> €000	Legally enforceable commitments to be met in subsequent years €000	Project total 2017 €000	Project total 2016 €000
1. National Maritime College of Ireland PPP	112,341	7,419	68,101	187,861	187,825
2. Five Pilot Schools Bundle	161,332	10,768	116,603	288,703	290,471
3. Cork School of Music	85,377	8,278	127,163	220,818	222,423
4. 1st Bundle PPP Schools	63,699	9,083	171,873	244,655	245,636
5. 2nd Bundle PPP Schools	75,695	12,264	250,598	338,557	342,423
6. 3rd Bundle PPP Schools	55,367	14,948	341,495	411,810	410,403
7. 4th Bundle PPP Schools	13,967	7,572	191,637	213,176	219,315
8. 5th Bundle PPP Schools	—	—	264,481	264,481	268,504
	<b>567,778</b>	<b>70,332</b>	<b>1,531,951</b>	<b>2,170,061</b>	<b>2,187,000</b>

<sup>a</sup> The expenditure reflected at the end of 2017 relates specifically to unitary charge payments. The expenditure in the table above is included in the overall outturn of subhead D.5 of €71.57 million – the D.5 subhead also includes certain grants to PPP classified schools.

### **Significant variations on PPPs**

An explanation is provided below where projected total expenditure increased/decreased by more than €500,000 from 2016 to 2017.

#### **Five Pilot Schools Bundles**

The decrease in costs from 2016 to 2017 of €1.768 million arises primarily as a result of the annual review of unitary charge projections for the bundle which in turn is generated by the annual indexation review. In the case of the Pilot Bundle, a higher percentage of the unitary charge is subject to indexation than is the case with other bundles. In that context, there is a greater degree of year-to-year fluctuation in projections for this bundle.

#### **Cork School of Music**

The decrease in costs from 2016 to 2017 of €1.605 million arises primarily as a result of the annual review of unitary charge projections for the bundle which in turn is generated by the annual indexation review.

#### **Schools Bundle 1**

The decrease in costs from 2016 to 2017 of €0.981 million arises primarily as a result of the annual review of unitary charge projections for the bundle which in turn is generated by the annual indexation review.

#### **Schools Bundle 2**

The decrease in costs from 2016 to 2017 of €3.866 million arises primarily as a result of the annual review of unitary charge projections for the bundle which in turn is generated by the annual indexation review.

#### **Schools Bundle 3**

The increase in costs from 2016 to 2017 of €1.407 million arises primarily as a result of the annual review of unitary charge projections for the bundle which in turn is generated by the annual indexation review.

#### **Schools Bundle 4**

The decrease in costs from 2016 to 2017 of €6.139 million arises primarily as a result of the annual review of unitary charge projections for the bundle which in turn is generated by the annual indexation review.

#### **Schools Bundle 5**

The decrease in costs from 2016 to 2017 of €4.023 million arises as initial projections were based on all schools becoming operational in January 2018. Current projections are based on three schools becoming operational in May 2018 and the remaining three becoming operational in July 2018.

### **Note on PPPs**

#### **National Maritime College**

The National Maritime College of Ireland (NMCI) PPP project was completed in October 2004. NMCI was the first third level PPP to be completed and operating in Ireland. The college provides state of the art education and training facilities to service the needs of the Cork Institute of Technology and the non-military needs of the Irish Naval Service.

#### **Five Pilot Schools PPP**

The five post primary schools in the Pilots School PPP bundle are located in Dunmanway and Ballincollig, Co. Cork; Tubbercurry, Co. Sligo; Clones, Co. Monaghan and Shannon, Co. Clare. The contract for the Five Pilot Schools PPP was signed with Jarvis Projects Ltd in November 2001. The operational phase of the schools commenced in January 2003.

#### **Cork School of Music**

A contract for the design, build, financing and operation of the Cork School of Music was signed with Hochtief in September 2005. The Cork School of Music was completed in July 2007.

### 1st Bundle PPP Schools

A contract for the design, build, financing and operation of the four post primary schools located in Portlaoise, Co. Laois (two schools); Banagher and Ferbane (both in Co. Offaly) was signed with Maquarie Partnerships for Ireland in March 2009. All four schools became operational in September 2010.

### 2nd Bundle PPP Schools

A contract for the design, build, financing and operation of five post primary schools and one primary school in Wicklow, Co. Wicklow; Athboy, Co. Meath; Kildare, Co. Kildare; Abbeyfeale, Co. Limerick and Bantry, Co. Cork (two schools) was signed with Maquarie Partnerships for Ireland in June 2010. All six schools became operational in late 2011.

### 3rd Bundle PPP Schools

There are seven post primary schools and one primary school in the 3rd Bundle PPP Project. They are located in Ballinamore, Co. Leitrim; Letterkenny, Co. Donegal; Gorey, Co. Wexford; Doughiska, Co. Galway (2 schools); Doon, Co. Limerick; Tramore, Co. Waterford and Athlone, Co. Westmeath. The contract for the design, build, financing, operation and maintenance of the schools was signed with BAM PPP in November 2012. All eight schools became operational between November 2013 and May 2014.

### 4th Bundle PPP Schools

There are four post primary schools in the 4th Bundle PPP Project. They are located in Tulla, Co. Clare; Skibbereen, Co. Cork; Dundalk, Co. Louth and Carrick-on-Suir, Co. Tipperary. The contract for the design, build, financing, operation and maintenance of four post primary schools was signed with BAM PPP in December 2014. These schools became operational between March and May 2016.

### 5th Bundle PPP Schools

There are four post primary schools, one primary school and one further education college in the 5<sup>th</sup> Bundle PPP Project. They are located in Carlow (1 school and 1 further education college); Kells, Co. Meath; Bray, Co. Wicklow (two schools) and Wexford.

The contract for the design, build, financing and maintenance of the schools was signed in July 2016 with Inspiredspaces. Inspiredspaces is a Special Purpose Vehicle (SPV) in which the joint shareholders on a 50/50 basis are the Dutch Infrastructure Fund (DIF) and Carillion Private Finance Ltd.

Inspiredspaces appointed Carillion Construction Ltd as the main construction contractor, which further sub-contracted the work to Sammon Contracting Ireland Ltd. Carillion AMBS Ltd was appointed as the facilities management contractor.

The schools were expected to be completed and ready for handover between Quarter 4 2017 and Quarter 1 2018. However, the liquidation of both Carillion Construction Ltd and Carillion AMBS Ltd resulted in the termination of the works and facilities management contracts, and delayed service commencement.

In June 2018, arrangements were put in place for the appointment of a replacement construction contractor to facilitate the completion of three schools by Quarter 3 2018 and to undertake survey and preliminary work at the other three buildings in the programme. This was a key milestone in a phased restructuring package in relation to the arrangements for completion of all six buildings. It is expected that the remaining three schools will be completed by the end of Quarter 4 2018.

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## 2.9 Matured liabilities

at 31 December	2017	2016
	€000	€000
Estimate of matured liabilities not discharged at year end	212	268

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### Note 3 Vote Expenditure by Subhead

#### Analysis of administration expenditure

The following note presents an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000). Administration expenditure has been apportioned across the programmes, to present complete programme costings.

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	59,570	59,517	56,649
ii	Travel and subsistence	1,761	1,766	1,443
iii	Training and development and incidental expenses	1,617	1,596	1,072
iv	Postal and telecommunications services	2,200	2,376	2,150
v	Office equipment and external IT services	5,893	5,677	5,116
vi	Office premises expenses	1,950	1,931	1,603
vii	Consultancy and other services	130	50	125
viii	National Educational Psychological Service	18,385	17,853	16,848
		<b>91,506</b>	<b>90,766</b>	<b>85,006</b>

**Programme A First, Second and Early Years Education**

		<b>Estimate provision</b>		<b>2017</b>	<b>2016</b>
		<b>€000</b>	<b>€000</b>	<b>Outturn</b>	<b>Outturn</b>
				<b>€000</b>	<b>€000</b>
A.1	Administration – pay		58,585	58,140	55,194
A.2	Administration – non pay		11,600	11,592	9,850
A.3	Salaries, wages and allowances (including incidental payments) of primary school teachers				
	<i>Original</i>	2,286,735			
	<i>Supplementary</i>	7,000	2,293,735	2,288,684	2,132,039
A.4	Salaries, wages and allowances (including incidental payments) of secondary, comprehensive and community school teachers				
	<i>Original</i>	1,192,511			
	<i>Supplementary</i>	(7,000)	1,185,511	1,183,387	1,111,028
A.5	Grants to Education and Training Boards in respect of ETB teachers' salaries				
	<i>Original</i>	638,618			
	<i>Supplementary</i>	3,000	641,618	640,978	596,327
A.6	Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools				
	<i>Original</i>	464,177			
	<i>Supplementary</i>	8,000	472,177	476,069	428,290
A.7	Salaries, wages and allowances (including incidental payments) of non-teaching staff in primary and post primary schools (excluding special needs assistants)				
	<i>Original</i>	108,414			
	<i>Supplementary</i>	(2,000)	106,414	102,597	99,879
A.8	Superannuation etc. in respect of teaching and non-teaching staff				
	<i>Original</i>	1,043,151			
	<i>Supplementary</i>	71,000	1,114,151	1,112,350	1,069,993
A.9	School transport services				
	<i>Original</i>	182,000			
	<i>Supplementary</i>	8,000	190,000	188,535	182,188
A.10	Grants (including capitation) payable to primary and post primary schools, Education and Training Boards and other educational organisations and institutions		432,543	434,321	432,468
A.11	Grants to education bodies working in the primary and post primary sectors				
	<i>Original</i>	78,147			
	<i>Supplementary</i>	2,000	80,147	80,148	73,101
A.12	Teacher education		27,900	27,886	22,606
A.13	Payments in respect of residential institutions redress and costs associated with the Child Abuse Commission		2,225	2,022	4,403
A.14	Miscellaneous grants and services		71,965	54,459	41,441
			<b>6,688,571</b>	<b>6,661,168</b>	<b>6,258,807</b>

**Significant variations**

Overall, the expenditure in relation to Programme A was €62.6 million higher than originally estimated. The main variances were:

**A.3 Salaries, wages and allowances (including incidental payments) of primary school teachers**

Original estimate provision: €2,287 million, outturn: €2,289 million

The net expenditure increase of €2 million relative to the original estimate arose due to a combination of overspends and underspends.

An increasing supplementary estimate of €7 million was sought, primarily to cover the additional costs associated with the Government decision to bring forward a payment of €1,000 per person under the Haddington Road Agreement (HRA) from 31 August 2017 to 1 April 2017 which resulted in an upward cost pressure, estimated as costing €15 million. There was also an additional upward cost pressure of about €1.4 million as the number and cost of home tuition claims were higher than forecast.

In the event, net payroll savings totalling around €14 million manifested in the subhead which substantially offset the additional costs of the HRA increase. This reflects the complexity of forecasting payroll costs given the number of variables including teacher substitution and related costs, which can vary from month to month, and the fact that the supplementary estimate had to be conservatively calculated as it was secured before the full picture regarding savings was known.

The final outturn of €2,288,683,850 was 0.2% lower than the final post-supplementary allocation.

**A.4 Salaries, wages and allowances (including incidental payments) of secondary, comprehensive and community school teachers**

Original estimate provision: €1,192 million, outturn: €1,183 million

Net savings of €9 million arose from a combination of overspends and underspends relative to the original estimate:

- the non-application of the pay provisions of the Public Service Stability Agreement 2013-2016 (Haddington Road Agreement/ Lansdowne Road Agreement) to ASTI members during their industrial action which ceased in June 2017 resulted in a saving of approximately €12 million;
- net payroll savings of approximately €2 million, which included lower than anticipated substitution costs and greater than estimated levels of retirement;
- increased costs arising from the Government decision to bring forward a payment of €1,000 per person under the Haddington Road Agreement from 31st August 2017 to 1st April 2017, which was estimated at €5 million.

A decreasing supplementary estimate of €7 million was applied.

The final outturn of €1,183,387,477 was 0.2% lower than the final post-supplementary allocation.

**A.5 Grants to Education and Training Boards in respect of ETB teachers' salaries**

Original estimate provision: €639 million, outturn: €641 million

There was a net excess of €2 million relative to the original estimate which arose from a combination of overspends and underspends.

- an overspend of €5 million arose from the Government decision to bring forward a payment of €1,000 per person under the Haddington Road Agreement from 31 August 2017 to 1 April 2017;
- underspends of €3 million were due to general payroll savings arising across the 16 different ETBs.

The anticipated net increase in expenditure was funded by a supplementary estimate of €3 million.

The final outturn of €640,977,667 was 0.1% lower than the final post-supplementary allocation.

**A.6 *Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools***

Original estimate provision: €464 million, outturn: €476 million

The net increase in expenditure of €12 million relative to the original estimate provision was due to a combination of overspends and underspends in relation to special needs assistants (SNA) costs.

Overspends for SNAs in the education sector (apart from ETBs) of €13 million were due to:

- increase in payroll costs of €7 million as a result of the Government decision to sanction 975 new posts from September 2017;
- the Government decision to bring forward a payment of €1,000 per person under the Haddington Road Agreement from 31 August 2017 to 1 April 2017, which was estimated as costing €5 million;
- other payroll cost increases of €1 million.

Underspends of €1 million arose from lower than expected SNA pay costs in the ETB sector.

The Department received a supplementary allocation of €8 million.

The final outturn of €476,069,205 was 0.8% higher than the final allocation and is funded by savings on other subheads.

**A.7 *Salaries, wages and allowances (including incidental payments) of non-teaching staff in primary and post primary schools (excluding special needs assistants)***

Original estimate provision: €108.4 million, outturn: €102.6 million

The saving of €5.8 million relative to the estimate provision was due to:

- €4 million savings due to later than expected filling of certain posts in the ETB sector, along with factors which cannot be precisely forecast such as application of incremental pay-scales, levels of sick leave, maternity leave, resignations and retirements in the ETB sector.
- €1.4 million savings due to over-estimation of costs required for non-teaching staff of Community and Comprehensive schools.
- €0.4 million savings from reduced numbers of caretaker and clerical officer posts in primary schools and clerical officers in Voluntary Secondary, Community and Comprehensive Schools being paid from the subhead. The scheme is subject to a phasing out policy and as posts fall vacant they are not filled.

A decreasing supplementary estimate of €2 million was applied.

The final outturn of €102,597,465 was 3.6% lower than the final allocation.

**A.8 *Superannuation etc. in respect of teaching and non-teaching staff***

Original estimate provision: €1,043 million, outturn: €1,112 million

Additional expenditure of €69 million was incurred because the original estimate – which was formulated in the context of a limited financial allocation – was not sufficient to meet ongoing pension costs and the forecast level of expected retirements. There were 1,739 retirements in 2017, 916 higher than the 823 which were provided for in the original estimate.

A supplementary allocation of €71 million was sought to fund the costs of additional retirements that had not been included in the original allocation.

The final outturn of €1,112,349,868 was 0.16% lower than the final allocation.



**A.9 School transport services**

Original estimate provision: €182 million, outturn: €188.5 million

The increase in expenditure of €6.5 million relative to the original estimate provision was due to:

- demand-led increases in transport services;
- additional costs related to provision of transport for children with special educational needs, including costs relating to additional escorts and taxis required to accompany children with special educational needs while on transport;
- costs associated with reorganising transport services to accommodate schools catering for Junior Cycle reform.

The Department received a supplementary provision of €8 million.

The final outturn of €188,534,597 was 0.8% lower than the final allocation.

**A.11 Grants to education bodies working in the primary and post primary sectors**

Original estimate provision: €78 million, outturn: €80 million

The increase in expenditure of €2 million relative to the original estimate provision was due to additional funding made to:

- the State Exams Commission (SEC) of €2.5 million to assist in addressing the accumulated deficit that had arisen over a number of years due to increases in candidature and increases in the number and scale of accommodations sought by candidates with special educational needs;
- additional costs of €2 million being incurred by the National Council of Special Education (NCSE) to provide for the transfer of the Special Education Support Services, the National Behaviour Support Service and the Visiting Teacher Service for Deaf/Visually Impaired functions to NCSE in March 2017.

The NCSE also had payroll savings of €1 million due to non-filling of posts and other payroll savings. The Education Research Centre also had savings of €0.7 million and €0.8 million savings arose in the implementation of the Policy on Gaeltacht Education.

The Department received a supplementary estimate of €2 million in relation to the NCSE.

The final outturn of €80,148,057 was in line with the final allocation.

**A.13 Payments in respect of residential institutions redress and costs associated with the Child Abuse Commission**

Original Estimate provision: €2.2 million, outturn: €2 million

The shortfall in expenditure of €0.2 million relative to the estimate provision was due to a combination of overspends and underspends in the schemes under this subhead.

- Savings of €500,000 arose as planned expenditure in relation to a memorial to victims of abuse did not materialise in 2017.
- Overspends of €322,000 in respect of the Residential Institutions Redress Scheme where costs were higher than anticipated due to the fact that the scheme did not cease operations in 2017 as originally expected.

The final outturn of €2,021,615 was 9% lower than the allocation.

**A.14 Miscellaneous grants and services**

Estimate provision: €72 million, outturn: €54.5 million

The savings of €17.5 million primarily arose as a result of:

- the decision to make certain payments totaling €8.3 million to schools in respect of the 2016/2017 ICT Infrastructure Grant Scheme earlier in the academic year. These payments took place in 2016 following the publication of the 2017 estimates;
- shared services projects being progressed in the ETB and higher education sectors later than anticipated (€5.9 million);
- a range of smaller savings across a number of areas.

The final outturn of €54,459,166 was 24% lower than the final allocation.

**Programme B Skills Development**

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	3,073	3,040	3,141
B.2	Administration – non pay	700	681	684
B.3	Grants to SOLAS in respect of administration and general expenses	23,763	23,363	23,588
B.4	European Social Fund (ESF) and European Globalisation Fund (EGF) supports	1,350	475	84
B.5	Grants to SOLAS in respect of further education and training activities			
	<i>Original</i>	275,855		
	<i>Supplementary</i>	(12,000)	263,855	263,855
B.6	Grant to Quality and Qualifications Ireland (QQI)	4,000	4,344	3,414
B.7	Superannuation etc. payable to former members of FÁS, SOLAS and An Comhairle Oiliúna (ANCO)	33,000	32,064	32,500
B.8	Miscellaneous grants and services	25	—	30
B.9	Regional Skills FORA Services	1,100	924	624
		<b>330,866</b>	<b>328,746</b>	<b>336,212</b>

**Significant variations**

Overall, the expenditure in relation to Programme B was €14.1 million lower than originally provided.

The main variances were:

**B.4 European Social Fund (ESF) and European Globalisation Fund (EGF) supports**

Estimate provision: €1.4 million, outturn: €0.5 million

The expenditure savings of €0.9 million relative to the estimate provision were primarily due to the re-tendering of the new national IT system to meet the 2014-2020 requirements for a number of European Structural and Investment funds (ESI), including the European Social Fund (ESF). The successful re-tendering for the system, and subsequent negotiations with the contractors, resulted in a less than expected overall cost of the new system. In addition, some costs which were initially expected to fall due in 2017 will now fall due in 2018.

The final outturn of €474,950 was 65% lower than the final allocation.

**B.5 Grants to SOLAS in respect of further education and training activities**

Original estimate provision: €276 million, outturn: €264 million

The savings in expenditure of €12 million relative to the original estimate provision were due to the transfer of certain planned expenditure under this subhead relating to further education and training for unemployed people from the Vote to the National Training Fund. This was sanctioned in line with the provisions of the National Training Fund Act 2000 and reduced the scale of the overall supplementary estimate required by the Department.

There was a decreasing supplementary of €12 million applied to this subhead.

The final outturn of €263,855,000 was in line with the final post-supplementary allocation.

**B.6 Grant to Quality and Qualifications Ireland (QQI)**

Estimate provision: €4 million, outturn: €4.3 million

QQI required additional funding of €0.3 million because, despite achieving expenditure savings in 2017, its net operational costs exceeded anticipated levels due to an unexpected reduction in fee income in 2017.

The final outturn of €4,344,000 was 8.6 % higher than the final allocation and is funded by savings on other subheads.

**B.9 Regional Skills FORA Services**

Estimate provision: €1.1 million, outturn: €0.9 million

The expenditure saving of €0.2 million was due to lower than expected administrative costs and initiatives not progressing as originally planned in late 2017.

The final outturn of €924,390 was 16% lower than the final allocation.

### Programme C Higher Education

		Estimate provision		2017	2016
		€000	€000	Outturn	Outturn
		€000	€000	€000	€000
C.1	Administration – pay		4,134	4,091	4,207
C.2	Administration – non pay		940	917	900
C.3	Grant for general expenses of Higher Education Authority		6,251	6,251	5,729
C.4	General current grants to universities, institutes of technology and other designated institutions of higher education				
	Original	978,533			
	Supplementary	3,000	981,533	988,655	938,833
C.5	Training colleges for primary teachers – excluding those funded through the Higher Education Authority		6,257	5,752	7,465
C.6	Dublin Dental Hospital (grant)		10,969	11,067	10,471
C.7	Dublin Institute for Advanced Studies (grant)		6,566	6,566	6,256
C.8	Royal Irish Academy of Music (grant)		3,001	3,001	2,955
C.9	Grants to certain third level institutions		7,844	7,425	7,691
C.10	Superannuation etc payable to former staff of universities and institutes of technology				
	Original	91,996			
	Supplementary	10,000	101,996	102,639	95,779
C.11	Student support and related expenses				
	Original	417,780			
	Supplementary	(8,000)	409,780	404,614	410,660
C.12	Research activities		40,600	40,600	37,600
C.13	EU, international and north south activities		6,789	5,621	4,212
C.14	Grangegorman Development Agency		3,074	2,771	3,030
C.15	Miscellaneous grants and services		100	68	72
			<b>1,589,834</b>	<b>1,590,038</b>	<b>1,535,860</b>

#### Significant variations

Overall, the expenditure in relation to Programme C was €5.2 million higher than originally provided. The main variances were:

#### C.4 General current grants to universities, institutes of technology and other designated institutions of higher education

Original estimate provision: €978.5 million, outturn: €988.6 million

The net excess of €10 million relative to the original estimate provision was due to a combination of overspends and underspends.

Overspends of €18 million arose due to:

- €9 million in pay restoration measures, including the Government decision to bring forward a payment of €1,000 per person under the Haddington Road Agreement from 31 August 2017 to 1 April 2017
- €9 million additional costs arising out of a range of ongoing pressures across the higher education sector

€8 million savings also arose as a result of the decision to transfer certain higher education programmes, which are relevant to employer needs, to be funded by the National Training Fund (NTF). It was decided as part of Budget 2018 that these programmes would be funded from the NTF from 2018 but following sanction under the National Training Fund Act 2000, the decision was taken to fund €8 million of these programmes from the NTF during 2017.

A supplementary estimate of €3 million was provided and the remaining €7 million overspend was funded through savings on other subheads.

The final outturn of €988,655,299 was 0.7% higher than the final post-supplementary allocation and is funded by savings on other subheads.

#### **C.5 Training colleges for primary teachers – excluding those funded through the Higher Education Authority**

Estimate provision: €6.3 million, outturn: €5.8 million

The savings in expenditure of €0.5 million relative to the estimate provision was due to later than expected implementation of certain strategies and a range of other smaller savings.

The final outturn of €5,751,531 was 8% lower than the final allocation.

#### **C.9 Grants to certain third level institutions**

Estimate provision: €7.8 million, outturn: €7.4 million

The savings in expenditure of €0.4 million relative to the estimate provision was due to lower than anticipated claims from institutions in respect of the Free Fees scheme.

The final outturn of €7.4 million was 5.34% lower than the final allocation.

#### **C.10 Superannuation etc. payable to former staff of universities and institutes of technology**

Original estimate provision: €92 million, outturn: €103 million

The additional expenditure of €11 million relative to the original estimate provision was due to an additional 123 retirees in receipt of pensions and lump sums, along with higher average gratuity costs than had been allocated in the original estimate.

An increasing supplementary estimate of €10 million was provided.

The final outturn of €102,639,322 was 0.6% higher than the final allocation and was funded through saving on other subheads.

#### **C.11 Student support and related expenses**

Original estimate provision: €418 million, outturn: €405 million

The savings in expenditure of €13 million relative to the estimate provision was due primarily to a year-on-year decrease in the number of students in receipt of student grants. The decrease in the number of grants payable is primarily due to increased economic growth.

- 1,758 decrease in the number of grant holders, compared to the previous academic year;
- 1,119 decrease in the number qualifying for the 100% grant rate compared to the previous academic year;
- 1,206 decrease in the number qualifying for the 100% fee only grant in 2016/17 compared to the previous academic year.

A decreasing supplementary estimate of €8 million was applied to the subhead.

The final outturn of €404,614,296 was 1.3% lower than the final allocation.

**C.13 EU, international and north south activities**

Estimate provision: €6.8 million, outturn: €5.6 million

The savings in expenditure of €1.2 million relative to the estimate provision were due to

- lower than estimated drawdown of matching funding for the George Mitchell Scholarship fund,
- lower than expected national contribution to UNESCO as a result of changes in foreign exchange rates, and
- lower than expected costs in a range of other initiatives funded from the subhead.

The final outturn of €5,620,795 was 17% lower than the final allocation.

**C.14 Grangegorman Development Agency**

Estimate provision: €3.1 million, outturn: €2.8 million

The savings in expenditure of €0.3 million relative to the estimate provision was due to delays in construction projects which resulted in underspends in the following areas:

- savings on day-to-day administration and legal and professional costs;
- an underspend on security costs relating to construction projects;
- a decision to complete an IT infrastructure project in 2018 rather than 2017.

The final outturn of €2,770,890 was 10% lower than the final allocation.

**Programme D Capital Services**

		<b>2017</b>		<b>2016</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
D.1	Administration – pay	10,163	10,052	9,086
D.2	Administration – non pay	2,311	2,253	1,945
D.3	Building equipment and furnishings of primary and post primary schools			
	<i>Original</i>	515,000		
	<i>Supplementary</i>	4,000		
		519,000	555,520	554,976
D.4	Building grants and capital costs of universities, institutes of technology and other designated institutions of higher education	22,000	22,000	31,500
D.5	Public private partnership costs	95,350	71,570	85,068
		<b>648,824</b>	<b>661,395</b>	<b>682,575</b>

**Significant variations**

Overall, the expenditure in relation to Programme D was €16.6 million higher than originally provided.

The main variances were:

**D.3 Building equipment and furnishings of primary and post primary schools**

Original estimate provision: €515 million, outturn: €555.5 million

The overspend of €40.5 million was due to:

- €34.8 million funding requirements in respect of minor works grants (€29 million) to primary schools and urgent emergency works scheme funding during 2017 that were not anticipated in the original allocation
- €4.4 million additional funding for rental of temporary accommodation to meet immediate school accommodation needs
- €1.3 million payment to OPW.

A supplementary of €4 million was applied to the subhead to fund the additional accommodation needs.

The final outturn of €555,520,424 was 7% higher than the final allocation and was funded through savings arising on other subheads.

**D.5 Public private partnership costs**

Estimate provision: €95.4 million, outturn: €71.6 million

The underspend of €23.8 million relative to the estimate provision was due to:

- Savings in expenditure of €15 million arising from delays in service delivery of the Schools Bundle 5 programme. This resulted in a number of anticipated payments not falling due in 2017.
- There were also delays in the provision of temporary accommodation and a permanent extension in respect of a specific school resulting in reduced disbursements of €5.5 million.
- Further savings of approximately €3.3 million arose from other Exchequer capital costs associated with PPP projects. These include: design teams and other related services; enabling works; costs associated with operational schools.

The final outturn of €71,569,449 was 25% lower than the final allocation.

## Note 4 Receipts

### 4.1 Programme E Appropriations-in-aid

				2017	2016
		Estimated	Realised	Realised	
		€000	€000	€000	€000
E.1	Superannuation contributions				
	<i>Original</i>	203,370			
	<i>Supplementary</i>	(20,000)	183,370	170,205	166,357
E.2	Receipts in respect of the European Social Fund (ESF), European Globalisation Fund (EGF) and other miscellaneous EU receipts				
	<i>Original</i>	35,025			
	<i>Supplementary</i>	(17,000)	18,025	23,173	40,388
E.3	Receipts from pension-related deductions on public service remuneration		248,196	265,614	269,599
E.4	Secondments/ overpayments		3,561	4,271	4,426
E.5	Miscellaneous		5,644	3,325	6,678
			<b>458,796</b>	<b>466,588</b>	<b>487,448</b>

#### Significant variations

Overall, appropriations-in-aid were €29 million less than were originally forecast.

Explanations for variances are set out below:

#### E.1 Superannuation contributions

Original estimate provision: €203 million, outturn: €170 million

Superannuation receipts were €33 million less than the original estimate provision due to:

- Single Pension Scheme (SPS) contributions of €22 million were paid to Vote 12, Superannuation and Retired Allowances. The original estimate did not take into account the changes introduced as part of the Single Pension Scheme – whereby such receipts in respect of new entrants to the public service are not retained by the Department.
- An over-estimate of the level of expected superannuation receipts (€9 million).
- There were also fewer than anticipated one-off purchases of additional voluntary contributions than profiled – resulting in €2 million fewer receipts than anticipated.

A reducing supplementary estimate of €20 million was applied to account for the non-retention of the SPS contributions.

The final outturn was €170,205,000; a 7.2% shortfall compared to the final post-supplementary allocation, which was funded through savings and surpluses on other subheads.



## ***E.2 Receipts in respect of the European Social Fund (ESF), European Globalisation Fund (EGF) and other miscellaneous EU receipts***

Original estimate provision: €35 million, outturn: €23 million

The shortfall in the outturn EU receipts of €12 million largely reflects the absence of a payment application being made to the Commission in respect of the ESF Programme for Employability, Inclusion and Learning (PEIL) 2014-2020.

The timing of European Social Fund (ESF) receipt claims is at the discretion of individual Member States provided the minimum drawdown requirements under the ESF regulations are met and therefore it is difficult to predict the level of receipts that the Department will receive each year.

European Globalisation Adjustment Funds (EGF) were also €1 million less than had been anticipated as the receipts due to the Department of €1.2 million had already been taken account of in 2016 appropriations-in-aid.

However, EU receipts in respect of the the Human Capital Investment Operational Programme (HCIOP) were €1.1 million more than had been originally anticipated.

A reducing supplementary estimate of €17 million was provided:

- €12 million in respect of the absent PEIL payment and
- A reducing supplementary estimate of €5 million was taken to provide for the possibility that the EU may not make a payment in respect of the HCIOP before the end of 2017 (€12 million had been originally estimated). In the event, the Department received a payment of EU funds of €13 million on 29 December 2017.

The final outturn was €23 million, a 28.5% surplus compared to the final post-supplementary allocation.

## ***E.3 Receipts from pension-related deductions on public service remuneration***

Estimate provision: €248 million, outturn: €266 million

The increase in receipts of €18 million relative to the estimate provision was primarily due to the impact of early payment of the HRA (€1,000 per person) on 1 April 2017 instead of 31 August 2017 – the amount of Pension Related Deduction (PRD) is directly related to the cost of payrolls.

The final outturn of receipts of €265,613,812 represents a 7% surplus compared to the final allocation.

## ***E.4 Secondments/ overpayments***

Estimate provision: €3.6 million, outturn: €4.3 million

The increase in receipts of €0.7 million relative to the estimate provision was primarily due to €655,000 additional secondment receipts greater than had been anticipated. Recoupment of overpayments was also €55,000 more than expected.

It is difficult to accurately predict the level of these receipts as recoupment of salary in respect of secondments may straddle the financial year and recoupment of overpayments may be on a once-off or on a phased basis.

The final outturn of €4.3 million represents a surplus of 19% compared to the final allocation.

## ***E.5 Miscellaneous***

Estimate provision: €5.6 million, outturn: €3.3 million

The shortfall in miscellaneous receipts of €2.3 million relates mainly to:

- €1.5 million less than anticipated in local authority funding of additional capacity in school amenities and in bond settlements;
- €0.8 million due to less other receipts – such as Social Welfare refunds for maternity, disability and paternity costs recoupable, Dormant Accounts receipts and other miscellaneous receipts.

The final outturn of €3.3 million was 41% less than the allocation and is funded by savings and surpluses on other subheads.

#### 4.2 Extra receipts payable to the Exchequer

	2017	2016
	€000	€000
Balance at 1 January	—	—
Recoupment of unspent funding disbursed in prior years to the HEA/Irish Research Council <sup>a</sup>	2,590	1,347
Receipts from sale of assets by SOLAS	—	20
Receipts from conscience money	1	34
Transferred to Exchequer	(2,591)	(1,401)
Balance at 31 December	—	—

<sup>a</sup> During 2017, €2,589,625 of the Exchequer extra receipts that were surrendered to the Exchequer arose from the recoupment of funds from the HEA in respect of grants made by the Irish Research Council in prior years which remained unspent, and which were returned.

## Note 5 Employee Numbers and Pay

The following employee numbers and pay information relates to the Department and its associated State bodies.

### 5.1 Employee numbers

	2017	2016
<b>Number of staff at year end</b> (full time equivalents)	<b>106,062</b>	<b>101,728</b>

The numbers reported include only core-funded posts at third level, as only these posts are included in the overall count of public sector numbers.

### 5.2 Staffing numbers and associated pay related expenditure from Vote 26

Category of staff remunerated	Subhead from which funds disbursed	Public sector numbers as at 31 December 2017	Pay related expenditure 2017 €000
<b>First level</b>	A.3 Primary teachers	36,904	2,288,684
	A.6.1 Special needs assistants	11,213	384,642
	A.7.1 Non-teaching staff	254	10,356
<b>Second level</b>	A.4 Secondary teachers	19,312	1,183,387
	A.5 ETB teachers	12,404	640,978
	A.6 (2-3) Special needs assistants	2,819	91,427
	A.7(2-4) Non-teaching staff	2,129	92,241
<b>First and second level subtotal</b>		<b>85,035</b>	<b>4,691,715</b>
<b>Third level</b>	C.3 HEA	60	3,911
	C.4 University/IOT/RIA/ colleges of education	17,904	707,177
	C.6 Dublin Dental Hospital	122	9,479
	C.7 Dublin Institute for Advanced Studies (DIAS)	52	3,837
	C.11 Student grant administration	68	3,417
	C.14 Grangegorman Development Agency	16	1,678
<b>Third level subtotal</b>		<b>18,222</b>	<b>729,499</b>

Category of staff remunerated	Subhead from which funds disbursed	Public sector numbers as at 31 December 2017	Pay related expenditure 2017 €000
Department staff	(i) Administration	1,073	59,517
	(viii) National Educational Psychological Services	210	15,806
Department subtotal		<b>1,283</b>	<b>75,323</b>
Other	A.11.1 National Council for Curriculum and Assessment (NCCA)	40	3,122
	A.11.4 State Exams Commission (SEC)	152	10,492
	A.11.5 National Council for Special Education	100	6,354
	A.11.7 Educational Research Centre	28	1,247
	A.13.1 Redress Board	5	509
	A.13.2 Commission on Child Abuse	2	306
	A.14 PDST Technology in Education (NCTE)	10	718
	B.3.1 SOLAS administration	179	10,705
	B.6 Quality and Qualifications Ireland (QQI)	70	1,955
	B.5 Further education – SOLAS (Education and Training Boards)	840	97,707
	C.8 Royal Irish Academy of Music (RIAM)	62	2,874
Other subtotal		<b>1,488</b>	<b>135,989</b>
Total		<b>106,028</b>	<b>5,632,526</b>

This table outlines pay related expenditure from the Vote for Departmental teaching and non-teaching staff, and staff of bodies funded from Vote 26 during 2017 along with their associated whole time equivalent (WTE) numbers as at 31 December 2017.

A further 34 WTE staff in QQI (B.6), HEA (C.3), DIAS (C.7) and RIAM (C.8), are paid from private, research or other exchequer funding and not from DES core funding. These staff are not included in public sector numbers above.

### 5.3 Department staff <sup>a</sup>

	2017	2016
	€000	€000
Pay	70,041	66,833
Higher, special or additional duties allowance	234	248
Other allowances	55	51
Overtime	412	319
Employer's PRSI	4,581	4,177
<b>Total pay</b>	<b>75,323</b>	<b>71,628</b>

<sup>a</sup> The financial details in this table relate solely to salaries and allowances paid to administrative staff in the Department and staff in the National Educational Psychological Service.

### 5.4 Allowances and overtime payments

	Number of Recipients	Recipients of €10,000 or more	Highest individual payment 2017 €	Highest individual payment 2016 €
Higher, special or additional duties	86	3	18,213	15,471
Other allowances <sup>a</sup>	26	—	5,338	5,191
Overtime	196	3	22,859	18,728
Extra remuneration in more than one category <sup>a</sup>	31	2	22,275	19,831

The details of allowances and overtime payments in this table relate solely to Departmental administrative and National Educational Psychological Service staff.

<sup>a</sup> 2016 amount re-stated to take account of change in categorisation from maximum individual payment to total individual payments over €10,000 from 2016 to 2017 accounts.

### 5.5 Performance and merit pay

22 staff in receipt of special service payments under the AHCPs 1% Programme for Competitiveness and Work (PCW) restructuring agreement received in total €34,331 in 2017.

### 5.6 Other remuneration arrangements

During 2017, 30 retired civil servants in receipt of civil service pensions were re-engaged at a total cost of €161,186 which included travel and subsistence costs of €28,932. In line with advice from the Department of Public Expenditure and Reform (DPER), the Department applied rates as sanctioned by DPER and is satisfied that fees are abated appropriately.

## 5.7 Severance/redundancy

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During 2017, one staff member was paid severance and redundancy payments totalling €53,111 from the Department's staff payroll.

During 2017, a total of 215 individuals were paid redundancy via the Department's teacher payrolls, in the Department's capacity as paymaster for certain schools. The total amount paid was €2,304,753 and included payment for both statutory and non-statutory redundancy sums as appropriate. 79 payments of redundancy exceeded €10,000. The highest value sum paid in 2017 was €76,678.

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## 5.8 Overpayments

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### **Administrative staff salary overpayments**

Overpayments at the year-end were in the region of €353,763 in respect of 137 individuals (2016: €324,496, 132 individuals). Of this, 57 have recovery plans in place, 60 have overpayment values identified but repayment plans were not in place due to timing issues at the year-end. For a further 20 individuals, an overpayment value was not known at the year-end.

### **Teacher/non-teacher and retired personnel overpayments**

Overpayments at the year-end were €4,597,451 in respect of 4,122 individuals (2016: €4,138,712, 4,295 individuals). This does not include the supplementary pension overpayments referenced separately below. At the year-end 448 new individuals were identified who do not have repayment plans in place. 157 of these related to overpayments on the retired payroll.

The Department acts as paymaster on behalf of the managerial authorities of over 3,700 schools and is therefore reliant on school authorities submitting the data required for the appointment, payment and cessation of staff payments on a timely basis. Overpayments may also occur if insufficient time is allocated for the implementation of new Budget decisions and new industrial relations agreements.

### **Supplementary pension overpayments**

Supplementary pension overpayments at the year-end were €1,400,341 (2016: €1,579,481). Of the original 320 cases identified, 149 (46.5%) have completed repayment. A further 160 (50%) are in ongoing payment arrangements. The Department is continuing to monitor and manage those cases where repayment is not yet complete. The remaining cases, which are complex, are being progressed.

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## Note 6 Miscellaneous

### 6.1 EU funding

Receipts in relation to EU funding received during 2017 and lodged to appropriations-in-aid is detailed in the table below:

EU funding category	2017	2016
	€000	€000
E.2.1 ESF pay	15,733	26,652
E.2.1 ESF non pay	6,743	11,422
E.2.2 EGF programmes	370	1,970
E.2.3 EC education projects	327	344
	<b>23,173</b>	<b>40,388</b>

#### 2017 ESF receipts

The amount of €22,475,656 (€15,732,959 pay and €6,742,697 non pay) received in 2017 and shown as appropriations-in-aid was included in the recorded expenditure from subheads of the Office of the Minister for Education and Skills B.3, B.4, B.5, C.4 and C.11 for the years 2007 to 2016. Receipts came from two ESF co-funded programmes:

- HCIOP 2007-2013 - €13,182,723 (€9,227,906 pay and €3,954,817 non pay);
- PEIL 2014-2020 - €9,292,933 (€6,505,053 pay and €2,787,880 non pay).

#### 2017 European Globalisation Adjustment Fund (EGF) receipts

EU co-funding of €370,099 in relation to provision of services under the PWA International EGF programme was disbursed to the Department of Education and Skills' appropriations-in-aid for 2017. The costs incurred by the Department mainly comprised grants provided in the normal course of business to bodies that provided services under the programme, including SOLAS, education and training boards, the HEA and third level institutions.

#### EC education projects

Receipts in 2017 under the EC education projects included compensatory payments for administrative expenses incurred in providing for the Centre for European Schooling, Dunshaughlin, Co. Meath, activities under Ireland's participation in the European Commission's Eurydice information network, and the Eurostudent VI project 2016-2018.

### 6.2. 2017 Direct EU funding to bodies under the Department's aegis

In addition to the grants from the Vote, direct EU aid to bodies under the aegis of the Department during 2017 was as shown below:

Aegis body	2017	2016
	Funding	Funding
	€000	€000
National Council for Guidance in Education	51	71
Quality and Qualifications Ireland	586	988
Léargas	10,604	13,248
	<b>11,241</b>	<b>14,307</b>

#### National Council for Guidance in Education

The National Council for Guidance in Education received EU funding in respect of its Euroguidance, European Guidance Policy Network, European Schools and PLOTEUS project activities in 2017. In total, this funding amounted to €50,900 in 2017.

#### Quality and Qualifications Ireland (QQI)

QQI received EU funding in respect of its EQAVET, EQF (European Qualifications Framework), EUROPASS and IQAVET (Irish National Reference Point for European Quality Assurance in Vocational Education and Training) activities in 2017. In total, this funding amounted to €585,755 in 2017.

### Léargas

The Department of Education and Skills (DES) is the National Authority for the Erasmus+ programme, the EU's flagship programme for Education and Training. DES appointed Léargas as the National Agency with responsibility for the programme's administration in the fields of Schools, Vocational Education and Training and Adult Education sectors. It is also responsible for the Youth field (DCYA). Léargas is a not-for-profit organisation registered in the Companies Office.

Léargas received EU funding in respect of the Erasmus +, Eurodesk, ECVET, E twinning Epale and Euroguidance.

## 6.3 European Globalisation Adjustment Fund

### Irish EGF Programmes

The Department of Education and Skills acts as the Managing Authority for the European Globalisation Adjustment Fund (EGF) in Ireland. Based on an agreed budget, EU co-funding is submitted to the Department at the start of each EGF programme and is lodged to a holding account pending disbursement to organisations based on actual expenditure incurred during the lifetime of the programme. Where expenditure is less than budgeted, unused co-funding is repayable to the EU after the conclusion of the programme.

Ireland has submitted ten successful applications for EGF co-funding totalling €68 million. Eight programmes had concluded by the end of 2016. The final reports on the 9th and 10th programmes in respect of Lufthansa Technik Airmotive Ireland and PWA International were submitted to the European Commission in March and December 2017 respectively. Total expenditure on Ireland's 10 programmes was €65.218 million, representing 62% of their programme allocations – exceeding the average EU co-financing utilisation rate of 55%.

EU co-funding of €41.546 million has been disbursed to organisations that provided/funded services under the 10 programmes. The organisations include the Department itself, the National Training Fund and the Department of Employment Affairs and Social Protection.

Requests for repayment of the unused EU co-financing in respect of the Andersen Ireland and Lufthansa Technik Airmotive Ireland programmes of €411,500 and €700,744, respectively, were received in 2017. The full budget allocation for the PWA International programme was utilised and therefore no EGF co-funding was due to be repaid to the EU. In total, unused EGF co-funding totalling €26.175 million has been reimbursed to the EU in respect of the ten closed programmes.

The table below sets out the EGF programmes that were concluded in 2017, along with a summary of the 8 programmes previously finalised.

Programme	Rate of EU co-funding	Programme allocation	Programme spend	Receipts from EU	Unused EU co-funding repaid to European Commission
		€000	€000	€000	€000
Lufthansa Technik Airmotive Ireland	60%	4,151	2,983	2,491	701
PWA International	60%	737	737	442	—
Programmes previously finalised with the European Commission	50% – 65%	101,109	61,497	64,787	25,474
		<b>105,997</b>	<b>65,217</b>	<b>67,720</b>	<b>26,175</b>

National co-funding of EGF programmes has been provided to date from:

- Department of Education and Skills, Subheads B.3 – training supports and allowances and technical assistance, B.4.1 – enterprise supports, B.5 – further education supports and allowances, C.4 – third level education fees and C.11 – student maintenance grants,
- National Training Fund (guidance, education, training supports and allowances and technical assistance),
- Department of Social Protection – Vote 38 – Back to Education Allowance and employment service supports.



## 6.4 Commissions and enquiries

	Year of appointment	Cumulative expenditure to 31 December 2017 €000	Expenditure in 2017 €000	Expenditure in 2016 €000
Commission to Inquire into Child Abuse	1999	81,547	880	730
Residential Institutions Redress Scheme <sup>a,b</sup>	2002	1,240,215	983	2,675
		<b>1,321,762</b>	<b>1,863</b>	<b>3,405</b>

<sup>a</sup> The overall expenditure of €1.24 billion on the Residential Institutions Redress Scheme at the end of 2017 was funded by €1.2 billion Exchequer contributions and contributions received from the religious congregations under the 2002 Indemnity Agreement.

A further €10 million expenditure was incurred in respect of court settlements pursuant to the 2002 Indemnity Agreement, whereby religious congregations are not liable for any cases settled in court and outside of the redress scheme.

<sup>b</sup> The cumulative Residential Institutions Redress Scheme cost of €1.24 billion at the end of 2017 includes expenditure by the Residential Institutions Redress Board of €61.6 million and the Residential Institutions Review Committee of €9.6 million.

### Residential Institutions Redress Special Account under Terms of Indemnity Agreement

Section 23 of the Residential Institutions Redress Act 2002 provided for the establishment of a special account to be funded from "moneys provided by the Oireachtas" and by "a person, with the consent of the Minister (for Education and Science) and the Minister for Finance". In addition to moneys provided by the Oireachtas, funding for the special account comes from moneys contributed under the terms of the indemnity agreement between the State and the contributing congregations. The first schedule of the agreement contains a list of the contributing congregations. Moneys from the special account are used to pay awards made by the Residential Institutions Redress Board and associated legal and settlement costs. The special account is subject to audit by the Comptroller and Auditor General.

### Residential Institutions Statutory Fund Investment Account established by the National Treasury Management Agency

In April 2010, the Government announced its intention to utilise €110 million of the offers of contributions from religious congregations to establish and operate a statutory fund to support the needs of survivors of residential institutional child abuse. Pending the establishment of the statutory fund, a special interest bearing account, under the dual control of the Department of Public Expenditure and Reform and the Department of Education and Skills was opened in the Central Bank to receive the cash contributions from congregations.

Following the commencement of the Residential Institutions Statutory Fund Act 2012 and the establishment of the Residential Institutions Statutory Fund (RISF) investment account by the National Treasury Management Agency (NTMA), a total of €41.3 million was transferred to the NTMA account in 2013, in accordance with section 29(1) of the 2012 Act. The designated Central Bank account was subsequently closed in 2013.

Between 2013 and 2017 inclusive, €59.7 million was received from congregations and lodged to the RISF investment account. At 31 December 2017, total lodgements into the NTMA account amounted to €101 million. This represents voluntary contributions received from the religious congregations towards the costs incurred by the State in responding to residential institutional child abuse and intended to provide support for former residents through the Statutory Fund – now Caranua.

The 2012 Act provides that the NTMA may advance to the RISF (which uses the name Caranua) sums requested for the purpose of defraying expenditure incurred by it in the performance of its functions. The 2012 Act also provides that the NTMA shall advance to the Minister for Education and Skills sums requested by the Minister to enable payments to be made to the independent Appeals Officer appointed under Section 21 of the 2012 Act. The financial statements of the RISF are subject to audit by the Comptroller and Auditor General.

## 6.5 Compensation and legal costs

	Number of cases	Compensation awarded	Legal costs awarded	Legal costs paid by Department	2017 Total	2016 Total
		€000	€000	€000	€000	€000
<b>Claims by members of the public</b>						
Injury claims	10	592	1,519	—	2,111	1,610

The table above identifies legal costs and fees paid directly by the Department and does not reflect legal costs of other bodies supported by voted subheads.

In the course of the day-to-day running of the Department, the total legal costs incurred by the Department in 2017 was €2.289 million (2016: €2.02 million) which includes the legal costs and compensation awards listed above.

## 6.6 Contingent liability

### Child abuse inquiry and redress schemes

There will be further payments associated with the Commission to Inquire into Child Abuse and the Residential Institutions Redress Scheme. Expenditure for the Commission to Inquire into Child Abuse from inception to the end of 2017 was €31.55 million (2016: €30.67 million). It is estimated that additional costs of €1 million could arise in meeting the Commission's remaining costs.

Expenditure associated with institutional redress to the end of 2017 was €1,240 million (2016: €1,239 million). It is estimated that additional costs of about €500,000 may arise and includes a provision for any potential awards pending the dissolution of the Residential Institutions Redress Board.

### Middleton Centre for Autism

A pension liability in the region of €325,150 may arise in relation to an agreement between Department of Education for Northern Ireland Local Government Pension Scheme and Department of Education and Skills. In the agreement, dated 16 November 2007, the Departments guaranteed payment in full of any pension liabilities of Middleton Centre for Autism Ltd in the event that the Centre ceases to exist or is otherwise unable to discharge its pension liabilities. This liability is not expected to arise in the immediate future.

## 6.7 Write-offs

The following sums were written off in the year:

	2017 €000	2016 €000
Overpayments of tuition grants	—	47
Legacy advance payments to model schools & teacher centre	—	24
Payroll overpayments	18	—
	<b>18</b>	<b>71</b>

## 6.8 Fraud, suspected fraud and irregularities

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In the period between signature of the 2016 and the final 2017 Appropriation Accounts, the Department was made aware of 21 new cases of suspected fraud/irregularities. Of these, nine have a combined value of €276,822. Eight remain under investigation and no value has yet been identified. Four have been closed as no evidence of fraud was identified following investigations.

The Department will continue to make every reasonable effort to recover Exchequer funds where fraud or irregularities have occurred.

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## 6.9 Arbitration and conciliation

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Expenditure in 2017 includes payments of €0.240 million (2016: €1.554 million) made to contractors and others to cover costs as a result of conciliation and arbitration proceedings. There were seven cases in 2016 (2015: four). Figures include VAT, legal and professional fees.

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## 6.10 Late payment interest

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	2017	2016
Total interest paid	€4,054	€3,000
Number of recipients of €10,000 or more	—	—

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## 6.11 Expenditure on temporary school accommodation

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During 2017, expenditure under subhead D.3.3 included amounts totalling €23.4 million in respect of temporary premises (2016: €25.2 million).

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## 6.12 Educational trusts

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Educational trusts totalling €2.483 million were invested on behalf of the Department in a common investment fund under the stewardship of the Charities Regulator at the close of 2017 (2016: €2.262 million). The Minister for Education and Skills remains the trustee of these educational trusts.

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## Appendix A Accounts of bodies and funds under the aegis of the Department of Education and Skills

The following table lists the bodies under the aegis of the Department and where the Department has an obligation to present financial statements. It indicates, as at the account signing date, the period to which the last audited financial statements relate and when they were presented to the Oireachtas.

### Accounts of bodies under the aegis of the Department of Education and Skills

Body/departmental fund	Last accounting period audited	Date of audit report	Date received by Minister/ Department	Date presented to the Oireachtas
SOLAS	2017	25 May 18	30 May 18	5 Jul 18
Grangegorman Development Agency	2016	22 Dec 17	12 Feb 18	5 Mar 18
Higher Education Authority (HEA)	2017	29 Jun 18	31 Jul 18	10 Sep 18
National Council for Curriculum and Assessment (NCCA)	2016	22 Dec 17	12 Jan 18	12 Jan 18
National Council for Special Education (NCSE)	2016	30 Jun 17	26 Jul 17	26 Jul 17
Quality Qualifications Ireland (QQI)	2016	20 Dec 17	8 Feb 18	20 Feb 18
State Examinations Commission (SEC)	2016	28 Nov 17	30 Nov 17	14 Dec 17
The Teaching Council	2016	23 Feb 17	27 Feb 17	15 Mar 17
Educational Research Centre (Note 1)	N/A	N/A	N/A	N/A
Caranua	2016	28 May 18	14 Jun 18	13 Jul 18
Redress Special Account	2016	24 Oct 17	1 Nov 17	14 Dec 17
Residential Institutions Redress Board Annual Report 2016	2016	1 Oct 17	13 Mar 18	8 May 18
<b>Education Training Boards (ETBs)</b>				
Cork	2016	29 Aug 17	31 Aug 17	4 Sep 17
City of Dublin	2016	20 Dec 17	21 Dec 17	12 Jan 18
Galway and Roscommon	2016	18 Dec 17	21 Dec 17	12 Jan 18
Limerick and Clare	2016	18 Apr 18	24 Apr 18	8 Jun 18
Cavan and Monaghan	2016	23 Nov 17	6 Dec 17	7 Dec 17
Donegal	2016	14 Dec 17	15 Dec 17	19 Dec 17
Dublin and Dún Laoghaire	2016	11 Dec 17	15 Dec 17	19 Dec 17
Kerry	2016	14 Dec 17	15 Dec 17	9 Jan 18
Kildare and Wicklow	2014	13 Jul 16	14 Jul 16	25 Jul 16
Kilkenny and Carlow	2016	25 Oct 17	6 Nov 17	8 Nov 17
Laois and Offaly	2016	6 Nov 17	14 Nov 17	17 Nov 17
Longford and Westmeath	2016	14 Dec 17	15 Dec 17	9 Jan 18
Louth and Meath	2016	31 May 18	7 Jun 18	22 Aug 18
Mayo, Sligo and Leitrim	2015	20 Dec 17	22 Dec 17	12 Jan 18
Tipperary	2016	28 Nov 17	6 Dec 17	7 Dec 17
Waterford and Wexford	2016	19 Dec 17	21 Dec 17	12 Jan 18
<b>Other aegis bodies</b>				
Church of Ireland College of Education (CICE) (Note 2)	2016	18 Dec 17	19 Dec 17	27 Feb 18
Dublin Institute for Advanced Studies (DIAS)	2016	30 Jun 17	10 Jul 17	3 Aug 17
Royal Irish Academy of Music (RIAM)	2016	11 Dec 17	21 Dec 17	30 Jan 18
Royal Irish Academy (RIA)	2016	18 Sep 17	5 Oct 17	10 Nov 17

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**Accounts of bodies under the aegis of the Department of Education and Skills**

<b>Body/departmental fund</b>	<b>Last accounting period audited</b>	<b>Date of audit report</b>	<b>Date received by Minister/ Department</b>	<b>Date presented to the Oireachtas</b>
<b>Universities / Colleges</b>				
University College Cork (UCC)	2016	20 Dec 17	15 Jan 18	12 Mar 18
University College Dublin (UCD)	2016	4 Oct 17	12 Oct 17	6 Dec 17
National University of Ireland Galway (NUIG)	2016	29 Sep 17	19 Oct 17	6 Dec 17
National University of Ireland (NUI)	2016	17 Nov 17	23 Nov 17	15 Jan 18
Trinity College Dublin (TCD)	2017	12 Apr 18	19 Apr 18	14 Jun 18
The University of Limerick (UL)	2016	7 Dec 17	19 Dec 17	12 Feb 18
Dublin City University (DCU)	2016	4 May 18	15 May 18	29 May 18
National University of Ireland Maynooth (NUIM)	2017	4 May 18	21 May 18	3 Jul 18
Mary Immaculate College, Limerick	2016	19 Dec 17	22 Dec 17	29 Jan 18
St Patrick's College, Drumcondra	2016	18 Dec 17	20 Dec 17	12 Feb 18
St Angela's College of Education, Sligo	2016	20 Oct 17	7 Nov 17	21 Dec 17
National College of Art and Design (NCAD)	2016	21 Jun 18	29 Jun 18	29 Aug 18
<b>Institutes of Technology</b>				
Athlone	2016	20 Jul 17	27 Jul 17	08 Aug 17
Cork	2016	23 Aug 17	28 Aug 17	25 Oct 17
Dublin	2016	18 Dec 17	11 Jan 18	20 Feb 18
Dundalk	2016	29 Jun 18	26 Jul 18	In process
Dun Laoghaire Institute of Art, Design and Technology	2016	30 Jun 17	6 Jul 17	3 Aug 17
Galway-Mayo	2016	12 Sep 17	14 Sep 17	25 Oct 17
Blanchardstown	2016	22 Dec 17	17 Jan 18	30 Jan 18
Carlow	2016	13 Sep 17	2 Oct 17	9 Nov 17
Sligo	2016	11 Dec 17	14 Dec 17	12 Jan 18
Tallaght	2016	20 Sep 17	2 Oct 17	27 Nov 17
Tralee	2016	1 Nov 17	20 Nov 17	12 Jan 18
Letterkenny	2016	1 Sep 17	14 Sep 17	25 Oct 17
Limerick	2016	30 Jun 17	31 Jul 17	8 Aug 17
Waterford	2016	4 May 18	10 May 18	7 Jun 18

Note 1 The ERC was established in late 2015. Accounts for the period ending 31 December 2016 have been submitted to the Comptroller and Auditor General and the audit report is currently being finalised.

Note 2 From 1 October 2016 Church of Ireland College of Education (CICE) was incorporated into DCU.

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## Appendix B Full list of major capital commitment projects involving total expenditure of €6,350,000 or more

	Cumulative expenditure to 31 December 2016 €000	Expenditure in 2017 €000	Project commitments in subsequent years €000	Expected total spend lifetime of project 2017 €000	Expected total spend lifetime of project 2016 €000
<b>Subhead D.3</b>					
1. Hansfield Educate Together Secondary School, Dublin 15	16,595	73	382	17,050	16,864
2. Carrickphierish Campus, Waterford	14,589	59	126	14,774	14,772
3. St Colmcille's, Dublin 16	16,238	37	342	16,617	16,827
4. Ardgillan Community College, Balbriggan, Co. Dublin	13,541	15	31	13,587	13,589
5. Temple Carrig Secondary School, Wicklow	12,688	116	121	12,925	12,806
6. St John's Primary School, Rathmullen	7,487	4,637	1,600	13,724	14,481
7. Coláiste Ghlór na Mara, Balbriggan, Co. Dublin <sup>a</sup>	13,774	885	223	14,882	16,373
8. Bremore Educate Together Balbriggan, Co. Dublin <sup>a</sup>	11,735	8,129	1,330	21,194	20,577
9. Le Chéile Secondary School, Mulhuddart, Dublin 15	14,992	4,470	114	19,576	16,282
10. Portlaoise Parish School, County Laois	9,195	4,261	273	13,729	12,998
11. Newpark Comprehensive Blackrock, County Dublin	13,687	—	175	13,862	13,856
12. Carrigaline Post Primary School, County Cork	8,966	5,435	149	14,550	13,247
13. Dún an Rí College, Kingscourt, Cavan	4,666	10,224	301	15,191	14,773
14. Limerick Educate Together, Mungret, Limerick	903	11,432	327	12,662	12,451
15. Hansfield Educate Together National School, Dublin 15	7,974	—	113	8,087	8,043
16. Edgeworthstown National School, Longford	6,243	93	53	6,389	6,320
17. St. Finian's National School, Newcastle, Co. Dublin	7,117	—	147	7,264	7,264
18. Scoil Micheallog, Co. Limerick	5,584	3,765	139	9,488	7,636
19. St Aidan's Parish School, Enniscorthy, Co. Wexford	8,660	1,038	402	10,100	10,144
20. Scoil Mhuire, Dublin 4	1,815	776	3,996	6,587	6,406
21. Michael Street National School, New Ross, Co. Wexford	9,772	523	227	10,522	10,243
22. Gaelscoil Mainistir na Corann, Co. Cork	6,267	371	104	6,742	6,403
23. Scoil Bhríde, Portlaoise, Co. Laois	3,966	5,519	388	9,873	9,789
24. St. Columba's Boys National School, Cork	1,483	2,129	6,352	9,964	9,757
25. Gaelscoil de hÍde, Fermoy, Co. Cork	7,140	1,626	129	8,895	8,832
26. St. Martin's School, Waterford	2,509	6,352	103	8,964	8,850
27. Scoil Náisiúnta Lusca, Co. Dublin	1,755	5,128	1,151	8,034	7,941
28. Letterkenny Educate Together, Donegal	—	7,781	173	7,954	7,971
29. Middleton Educate Together National School, Cork	—	8,501	145	8,646	8,457
30. Gaelscoil Mhic Amhlaigh, Co. Galway	—	7,375	627	8,002	7,870
31. Sancta Maria College, Rathfarnham, Co. Dublin	7,223	680	3,107	11,010	10,745

	Cumulative expenditure to 31 December 2016 €000	Expenditure in 2017 €000	Project commitments in subsequent years €000	Expected total spend lifetime of project 2017 €000	Expected total spend lifetime of project 2016 €000
32. Clonkeen College, Blackrock, Co. Dublin	9,983	2,279	203	12,465	12,281
33. Kinsale Community College, Co. Cork	5,718	4,190	694	10,602	11,107
34. St Raphael's College, Loughrea, Co. Galway	5,415	3,334	161	8,910	8,524
35. Holy Rosary College, Mountbellow, Co. Galway	6,708	1	86	6,795	6,631
36. Ballyhaunis Community School, Knock Road, Ballyhaunis, Co. Mayo	2,723	4,473	1,995	9,191	9,005
37. De Lacy College, Ashbourne, Co. Meath	8,275	185	127	8,587	8,141
38. Tullamore College, Tullamore, Co. Offaly	8,938	917	376	10,231	10,751
39. Our Lady's Secondary School, Templemore, Co. Tipperary	8,117	—	193	8,310	8,229
40. Adamstown Vocational School, Co. Wexford	6,679	20	112	6,811	6,707
41. Christian Brothers Secondary School, Thomas Street, Wexford	5,504	3,989	2,438	11,931	11,406
42. St. Brendan's College, Bray, Co. Wicklow	6,670	—	101	6,771	6,495
43. Arklow Vocational School, Co. Wicklow	12,173	—	287	12,460	12,441
44. Ashton School, Blackrock, Co. Cork	8,878	115	27	9,020	8,655
45. Senior College Dún Laoghaire, Main Street, Blackrock, Co. Dublin	10,474	—	664	11,138	11,138
46. Coláiste Bhaile Chláir, Co. Dublin	7,278	763	157	8,198	7,501
47. Scoil Phobail, Clifden, Co. Galway	2,661	6,905	291	9,857	9,641
48. St. Mary's Community College, Buttevant, Co. Cork	6,596	—	113	6,709	6,709
49. Coláiste an Chraoibhinn, Fermoy, Co. Cork	3,301	3,528	634	7,463	7,268
50. St. Colman's Vocational School, Middleton, Co. Cork	3,998	4,168	1,824	9,990	9,753
51. St. Conleth's Vocational School, Newbridge, Co. Kildare	2,275	3,522	1,418	7,215	7,178
52. Beaufort, Navan, Co. Meath	2,205	5,867	738	8,810	8,363
53. St. Fintina's Longwood, Co. Meath	8,046	2,248	395	10,689	10,033
54. Cavan Vocational School, Cootehill Road, Co. Cavan	2,092	3,980	2,764	8,836	7,595
55. Gaelscoil Eadan Doire and Scoil Bhride, Co. Offaly	7,872	244	14	8,130	8,084
56. Ardee Community School, Co. Louth	171	5,154	4,350	9,675	—
57. Scoil Naofa Oilbhear Pluincead, Malahide, Co. Dublin <sup>b</sup>	721	1,957	10,587	13,265	—
58. Stewards School, Palmerstown, Dublin 20 <sup>b</sup>	310	3,228	11,614	15,152	—
59. Kingswood Community College, Tallaght, Dublin 24 <sup>b</sup>	1,233	1,583	15,688	18,504	—
60. Coláiste Mhuire, Knockbeg, Carlow <sup>b</sup>	406	1,808	13,336	15,550	—
61. Presentation College, Athenry, Co. Galway <sup>b</sup>	43	223	20,001	20,267	—
62. Pobalcoláiste Chú Chulainn, Dundalk, Co. Louth <sup>b</sup>	372	8,280	8,522	17,174	—
63. Maynooth Post Primary Schools, Co. Kildare <sup>b</sup>	256	8,456	27,656	36,368	—
64. Gaelscoil Teach Giuise, Tallaght, Dublin 24 <sup>b</sup>	—	8,822	2,874	11,696	—

	Cumulative expenditure to 31 December 2016 €000	Expenditure in 2017 €000	Project commitments in subsequent years €000	Expected total spend lifetime of project 2017 €000	Expected total spend lifetime of project 2016 €000
65. Mercy Convent Primary School, Naas, Co. Kildare <sup>b</sup>	276	2,673	7,403	10,352	—
66. Coosan National School, Co. Westmeath <sup>b</sup>	192	1,393	4,876	6,461	—
67. St. Mochta's National School, Clonsilla, Dublin 15 <sup>b</sup>	626	3,094	7,906	11,626	—
68. Sancta Maria College, Louisburgh, Co. Mayo <sup>b</sup>	699	1,990	6,417	9,106	—
69. Coláiste Íosaef, Kilmallock, Co. Limerick <sup>b</sup>	—	1,443	7,223	8,666	—
70. St. Anne's, Killaloe, Co. Clare <sup>b</sup>	—	1,403	5,755	7,158	—
71. St. Finnachta's National School, Co. Clare <sup>b</sup>	82	1,187	6,162	7,431	—
72. Stepside Educate Together National School, Co. Dublin <sup>b</sup>	—	8,543	951	9,494	—
<b>Subtotal D.3</b>	<b>394,530</b>	<b>213,395</b>	<b>199,983</b>	<b>807,908</b>	<b>566,203</b>
<b>Subtotal D.4<sup>c</sup></b>	<b>60,369</b>	<b>375</b>	<b>29,997</b>	<b>90,741</b>	<b>32,286</b>
<b>Total</b>	<b>454,899</b>	<b>213,770</b>	<b>229,980</b>	<b>898,649</b>	<b>598,489</b>

<sup>a</sup> Bremore Educate Together Balbriggan, Co Dublin project was inadvertently excluded in the 2016 list of projects exceeding €12,698,380.

<sup>b</sup> Seventeen new schools' projects commenced during 2017.

<sup>c</sup> Cumulative expenditure to 31 December 2016 has been restated to reflect the inclusion of a series of education-related projects some of which are also funded from other sources.

### Significant variations

An explanation is provided below where projected total expenditure increased / decreased by more than €500,000 from 2016 to 2017:

#### 6. St John's Primary School, Drogheda, Co. Louth

The decrease in commitments of €0.76 million related to the recalculation of fees including design team (architects, quantity surveyors, engineers) etc. during the various stages of the project.

#### 7. Coláiste Ghlór na Mara, Balbriggan, Co. Dublin

The total expected lifetime spend on the above project in 2017 was €14.9 million. This includes additional works at cost of €430,296 approved during 2017. If the projected expenditure had been reported correctly at the end of 2016 the expected life time cost would have been €14.4 million. The €16.4 million figure given at end of 2016 included costs which were incorrectly attributed to this school.

#### 8. Bremore Educate Together Balbriggan, Co. Dublin

The correct figure for the expected lifetime spend on this project is €21.2 million. This school was originally omitted from the 2016 accounts in error. The correct expected lifetime costs as at 2016 would have been €20.6 million; the revised costs for the 2017 accounts is €21.2 million a difference of just over €0.6 million – this difference includes change orders of some €350,000 and the reclassification of costs from Glór na Mara.

#### 9. Le Chéile Secondary School, Mulhuddart, Dublin 15

The increase in commitments of €3.2 million arose mainly to the additional costs associated with the revised phasing and construction methodology to be used in the construction of the school.



10. Portlaoise Parish School, Co. Laois

This project was inadvertently excluded in the 2016 list of projects exceeding €12,698,380 as the contract excluding fee costs was €12.1 million. With change orders and fees included, the total cost is now €13.729 million.

12. Carrigaline Post Primary School, County Cork

The increase in commitments of €1.3 million arose due to the approval of additional works including provision of temporary accommodation.

18. Scoil Micheallog, Co. Limerick

The increase in commitments of €1.85 million arises following confirmation of the final account.

33. Kinsale Community Collee, Co. Cork

The decrease in commitments of €0.5m million relate to the recalculation of fees including design team (architects, quantity surveyors, engineers).

38. Tullamore College, Tullamore, Co. Offaly

The decrease in commitments of €0.52 million relate to the recalculation of fees including design team (architects, quantity surveyors, engineers).

41. Christian Brothers Secondary School, Thomas Street, Wexford

The increase in commitments of €0.52 million relate to the recalculation of fees including design team (architects, quantity surveyors, engineers).

46. Coláiste Bhaile Chláir, Co. Dublin

The increase of €0.697 million arose to change orders for additional works that were approved during 2017.

53. St. Fintina's Longwood, Co. Meath

The increase of €0.66 million arose due to the approval of additional works during 2017 and to the recalculation of fees including Design Team (architects, quantity surveyors, engineers).

54. Cavan Vocational School, Cootehill Road, Co. Cavan

The increase of €1.24 million arose due to the approval of additional works during 2017 and to the recalculation of fees including Design Team (architects, quantity surveyors, engineers).

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## Appendix C Direct funding from Vote 26 to Education Training Boards (by subhead)

The following table lists the direct funding to Education and Training Boards (ETBs) during 2017 by subhead and the total amount of expenditure in 2017 in those subheads.

Direct funding from Vote 26 to Education Training Boards (by subhead)	2017 Vote outturn €000	2017 ETB Funding amount €000
<b>Programme A - First, Second and Early Years Education</b>		
A.3 Salaries, wages and allowances (including incidental payments) of primary teachers	2,288,684	44
A.5 Grants to Education and Training Boards in respect of ETB teachers' salaries	640,978	640,978
A.6 Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools	476,069	32,703
A.7 Salaries, wages and allowances (including incidental payments) of non-teaching staff in primary and post primary schools (excluding special needs assistants)	102,597	72,024
A.9 School transport services	188,535	570
A.10 Grants (including capitation) payable to primary and post primary schools, Education Training Boards and other educational organisations and institutions	434,321	71,983
A.11 Grants to education Bodies working in the primary and post primary sectors	80,148	10
A.12 Teacher education	27,886	1,849
A.14 Miscellaneous grants and services	54,459	5,506
<b>Programme A Total paid to ETBs</b>		<b>825,667</b>
<b>Programme B - Skills Development</b>		
B.9 Regional Skills FORA	924	105
<b>Programme B Total paid to ETBs</b>		<b>105</b>
<b>Programme C - Higher Education</b>		
C.11 Student support and related expenses	404,614	380,119
<b>Programme C Total paid to ETBs</b>		<b>380,119</b>
<b>Programme D – Capital Services</b>		
D.3 Building, equipment and furnishing of primary and post primary schools	555,520	98,631
D.5 Public Private Partnership (PPP)	71,570	130
<b>Programme D Total paid to ETBs</b>		<b>98,761</b>
<b>Grand total paid to ETBs</b>		<b>1,304,652</b>

Note: This table comprehends funding provided to ETBs directly from Vote subheads. It does not include funding provided via SOLAS from either Exchequer resources or the National Training Fund.