

Appropriation Account 2021

Vote 26

Education

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 2021 for the salaries and expenses of the Office of the Minister for Education, for certain services administered by that Office, and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2021, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €27.843 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.

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 in circulars 1 and 9 of 2022 have been applied in the preparation of the account.

Transfer of functions

The education welfare functions operated by TUSLA transferred from the Department of Children, Equality, Disability, Integration and Youth to the Department of Education with an effective date of 1 January 2021.

Statement on Internal Financial Control

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 controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

National Shared Services Office

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of human resources and payroll shared services. I rely on a letter of assurance from the Accounting Officer for the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

Department of Further and Higher Education, Research, Innovation and Science

The Department is providing a shared service to the Department of Further and Higher Education, Research, Innovation and Science across a number of business and corporate areas. A notional charge has been applied under Note 1.1 Net allied services to reflect the use of assets and costs attributable to the shared service.

The arrangements governing these shared services are subject to a process of on-going joint development and documentation. This includes agreements between the two Departments setting out the governance arrangements, service delivery, reporting requirements in respect of Education Shared Business Services and IT Services, capital planning and programmes services and finance related functions.

Department of Children, Equality, Disability, Integration and Youth

TUSLA is an aegis body of the Department of Children, Equality, Disability, Integration and Youth that provides educational services to the Department of Education. The Department's arrangements for governing these services are set out in agreements between both Departments and TUSLA.

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.

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. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans 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 the Accounting Officer and by the Audit Committee. Procedures are in place to ensure that recommendations included in internal audit reports are tracked for implementation by management.

The ESF Audit Authority (ESF AA) is a section within the internal and EU Audit Unit and is functionally independent and operates in accordance with its written charter. It reports to the European Commission on the conduct of its audit programme in respect of compliance with the regulatory requirements of the European Union in relation to the management, control and audit of European Social Fund (ESF) funds in Ireland. As the European Social Fund is managed by a unit within the Department of Further and Higher Education and Research, Innovation and Science (Vote 45), the ESF AA reports to that Department's Audit Committee in accordance with its Charter.

Non-compliance with procurement rules

I confirm that the Department ensures that there is an appropriate focus on good practice in procurement and that procedures are in place to ensure compliance with relevant procurement guidelines. The Department complied with the guidelines with the exception of five contracts (in excess of €25,000), totalling €524,154 (ex VAT) as set out below.

- Four contracts in the value range €50,000 to €100,000, totalling €273,470 due to contracts being rolled over for business continuity reasons pending initiation of a tendering process.
- A framework of contracts worth €250,684 where the contracts were extended for business continuity reasons pending finalisation of new contract awards.

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

The Department has provided details of 20 non-competitive contracts in the annual return in respect of Circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure and Reform.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to 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 risks are signed off at head of business unit level and noted by the Management Board member responsible for that business area. The register details the controls and actions needed to mitigate risks and the register is used, along with other relevant processes, to ensure that risks are managed or mitigated.

In addition, the Department has a Risk Committee, which assists me and the Management Board to fulfil their risk management responsibilities. The risk committee has a number of functions including

- defining and maintaining risk management policy and standards for the management of corporate risks
- ensuring that roles and responsibilities for risk management are clearly defined and communicated across the Department
- reviewing new risks which carry a medium (amber) or high (red) risk rating and the proposed mitigations
- presenting periodic reports to the Management Board summarising the status of the risk management programme and
- highlighting major areas of risk (if any).

The Department's governance framework sets out the governance procedures, processes and principles that underpin the work of the Department. It is kept under ongoing review.

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 and the Management Board, 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.

ICT security

The Department has a strong commitment to the security of its ICT systems and implements multiple cybersecurity protocols and measures to avoid, detect, counteract, or remediate security risks to information, computer systems, physical property and other assets.

The Department's cyber security protocols are supported by the work of the National Cyber Security Centre and the National Computer Security Incident Response Team, (CSIRT), which provides early warnings, alerts, announcements and dissemination of information about risk and incidents to the Department.

The Department is also supported by security expertise from multiple third party security organisations. Relevant ICT staff members have security qualifications and ICT security arrangements are subject to review by the internal audit unit.

Covid-19 control issues

As a result of Covid-19, my Department's staff were required to mainly work from home during 2021. Internal Audit conducted an assessment of the impact of Covid-19 on internal financial controls and mobile security during Q4 2020 and Q1 2021. The results of these assessments were presented to the Audit Committee on 24 March 2021. These assessments have provided me with reasonable assurance that the financial control risks were and continue to be adequately managed. The Department has also continued its use of electronic documentation for audit trail and work efficiency purposes and this has had no impact on internal financial controls.

Internal financial control issues

No weaknesses in internal financial control were identified in the Department in relation to 2021 that resulted in losses that require disclosure in the appropriation account.

Payroll shared services

Payroll and human resource functions are provided on a shared services basis by the National Shared Services Office (Vote 18). The Accounting Officer of the National Shared Services Office is responsible for the operation of controls within the Shared Services Centres.

The Accounting Officer for the National Shared Services Office has provided me with a letter outlining progress in implementing the audit assurance process and the results of the audits on the design, existence and operation of controls are reported to me as set out in that letter.

I take assurance from the system of control within shared services as reported to me by the Accounting Officer for the National Shared Services Office.

Education sector corporate governance

The eleven state bodies under the aegis of the Department of Education are overseen by relevant policy divisions within the Department, who are supported by other relevant Divisions across the Department, including the Department's Sectoral Governance Unit.

Responsibility for delivery on the mandate and functions of the Department's aegis bodies rests in the first instance with each Board and the Chairperson of the respective board. The relationship between the Department and each of the bodies under its aegis is typically governed by

- the legislative underpinning of the body, and
- Department of Public Expenditure and Reform's 2016 *Code of Practice for the Governance of State Bodies* in conjunction with the supporting annexes to that code.

During 2021, the Department continued to roll out a formal review process, the Compliance Assurance Return (CAR) to aid the Department in being assured as to the extent to which its in-scope aegis bodies adhere to the core components of the 2016 Code of Practice. This review process also provided assurance on the extent to which the aegis bodies are complying with evolving governance and statutory requirements.

The governance material gathered from the assurance return process is utilised to enable the Department to further consider appropriate governance work programmes to roll out in future years. It is intended that the assurance return will remain as a feature of the governance oversight work programme in 2022. The Department continues to work with its aegis bodies to ensure, where appropriate, that the oversight conditions laid out in the Code of Practice are satisfied and that robust performance delivery agreements or equivalent are in place for each body. As appropriate, the Department works with its aegis bodies to ensure that time-limited or full derogations from aspects of the Code have been agreed and documented in order to satisfy the Code's 'comply or explain' requirements.

Within the wider education sector, a sectoral code of practice aligned to the 2016 Code of Practice and the specific regulatory frameworks of the Education and Training Boards (ETBs) is in place.

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 and aids the Department with the supply of timely advice and information supports to enhance good governance and to aid in the continuing professional development of the Department's staff.

Education sector shared service implementation

In 2021, the Department continued the roll out of its shared services plan, investigating the opportunities for shared service initiatives across the entire education sector and actively participating in the roll out of traditional shared services across the Civil Service. The key projects which have been progressed during 2021 are as follows.

- **Payroll shared services for the ETB sector:** As of December 2021, eleven out of sixteen ETBs are now receiving payroll services from the Shared Service Centre. Four of the sixteen are receiving travel and subsistence services. It is expected that the roll out of services will continue through 2022 with three additional ETBs receiving payroll services and seven ETBs scheduled to transition their travel and subsistence during 2022. The final ETBs will transition to payroll and travel and subsistence shared services during Q1 and Q2 of 2023.

- **eRecruitment for the ETB sector:** Work is under way to provide additional eRecruitment services to two of the ETB's transitioning to payroll services in Q2 2022 on the existing ETB payroll system. This is an expansion in the scope of services to ensure that the final ETB's transitioning to shared service do not experience a reduction in recruitment functionality in their transition to the new payroll system. This programme of work will expand to cover the remaining ETB's during 2022 and into 2023.
- **Financial shared services for the ETB sector:** During 2021 the team continued consolidating the remaining ETBs on to a single software platform. As of December 2021, ten of the ETB's were using the same software solution. A further three transitioned at the start of January 2022 and two more will transition in July 2022 leaving one ETB scheduled for transition in Q1 2023. The design, implementation and roll-out of shared services on the basis of this consolidated software footprint is under review at present with a transition plan to be agreed later in 2022. The team has completed extensive work on new terms and conditions for a software as a service (SAAS) solution during 2021 and work is ongoing with OGP and CSSO with a plan to publish a new public procurement in 2022
- **Schools employee payroll shared services project:** This is a project to replace the Departments current payroll systems for teaching and non-teaching staff. In 2021, market engagement continued with extensive work to develop new terms and conditions for a software as a service (SAAS) solution. The functional and technical specifications have also been developed and work is ongoing with OGP and CSSO with a view to going to the market during 2022.
- **Procurement reform:** The Inaugural meeting of the Education Procurement Programme Board (EPPB) took place during 2021 and two working groups have been established for Construction and ICT. These groups will work to progress procurement seeking to address gaps for the Education Sector. Work continued gathering data through the multi-annual procurement plans (MAPPS) in the ETB sector. This work has captured useful forecast information which will identify gaps and drive the demand for frameworks and contracts at a central level thereby helping to address the compliance challenges over time.
- **Reporting and data analytics hub for the sector:** Work commenced in 2021 with a view to establishing a reporting and data analytics hub for the shared service functions. This work will be further developed in 2022.
- **Establishing a Project Management Office for the Division:** Work commenced in 2021 on the development of a Programme Management Office for the Major Operations Division. This work will be further advanced in 2022.

Bernie McNally
Accounting Officer
Department of Education

31 March 2022

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 26 Education

I have audited the appropriation account for Vote 26 Education for the year ended 31 December 2021 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 for the year ended 31 December 2021, and
- 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 appendix to this report. I am independent of the Department of Education 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 appendix to this report.

Non-compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with procurement rules occurred in respect of contracts that operated in 2021.

Seamus McCarthy

Comptroller and Auditor General

23 September 2022

Appendix to the report

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with Section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure and Reform
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to the Houses of the Oireachtas stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure and Reform's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the certificates of opinion on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 26 Education

Appropriation Account 2021

		2021		2020
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure				
A	First, second and early years education			
	<i>Original</i>	8,960,901		
	<i>Supplementary</i>	320,000		
	Gross expenditure	9,280,901	9,263,008	8,595,589
	<i>Deduct</i>			
B	Appropriations-in-aid			
	<i>Original</i>	317,191		
	<i>Supplementary</i>	53,000		
		370,191	380,141	354,947
Net expenditure				
	<i>Original</i>	8,643,710		
	<i>Supplementary</i>	267,000		
		8,910,710	8,882,867	8,240,642

Surplus

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

	2021	2020
	€	€
Surplus to be surrendered	27,843,162	137,911,743

Bernie McNally
Accounting Officer
Department of Education

31 March 2022

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2021

		2021	2020
	€000	€000	€000
Programme cost		9,160,015	8,496,735
Pay		85,207	83,036
Non pay		17,786	15,818
Gross expenditure		9,263,008	8,595,589
<i>Deduct</i>			
Appropriations-in-aid		380,141	354,947
Net expenditure		8,882,867	8,240,642
Changes in capital assets			
Purchases cash	(124,308)		
Depreciation	1,855		
Loss on disposal	2	(122,451)	(95,917)
Changes in net current assets			
Increase in closing accruals	14,276		
Increase in stock	(3)		
		14,273	1,096
Direct expenditure		8,774,689	8,145,821
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		27,428	23,799
Notional rents		3,196	3,221
Net programme cost		8,805,313	8,172,841

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 26 borne elsewhere, less the cost of services provided to Vote 45.

		2021 ^a	2020 ^a
		€000	€000
Vote 9	Office of the Revenue Commissioners	146	127
Vote 12	Superannuation and Retired Allowances	25,122	22,088
Vote 13	Office of Public Works	2,886	3,079
Vote 18	National Shared Services Office	171	150
Vote 43	Office of the Government Chief Information Officer	239	—
	Central Fund - ministerial pensions	274	238
	Apportioned cost of shared services for Vote 45	(1,410)	(1,883)
		27,428	23,799

Notes ^a The net allied services expenditure figures do not include figures related to aegis bodies or agencies of the Department. The net allied services expenditure has been assigned directly to the Vote and where this was not appropriate it was apportioned based on agreed allocation of costs between Vote 26 and Vote 45.

Note 2 Statement of Financial Position as at 31 December 2021

	Note	2021 €000	2020 €000
Capital assets	2.1	409,372	285,994
Current assets			
Bank and cash	2.2	171,819	148,319
Stocks		83	80
Prepayments	2.3	18,519	17,162
Overpayments for recoupment	5.5	7,060	7,168
Secondment costs for recoupment		482	611
Amounts due from the EU		10	10
Other debit balances	2.4	1,898	3,399
Accrued income		2,362	1,986
Total current assets		202,233	178,735
Less current liabilities			
Accrued expenses	2.5	51,582	33,795
Salary recoupment to other departments and agencies		—	48
EU moneys for distribution		8,508	1
Other credit balances	2.6	162,290	151,216
Net Exchequer funding	2.7	2,929	511
Total current liabilities		225,309	185,571
Net current assets		(23,076)	(6,836)
Net assets		386,296	279,158
Represented by:			
State funding account	2.8	386,296	279,158

2.1 Capital assets

	Land and buildings	Furniture and fittings	Office equipment	Assets under development	Total
	€000	€000	€000	€000	€000
Gross assets					
Cost or valuation at 1 January 2021	204,725	7,040	25,357	75,663	312,785
Additions	44,579	—	723	82,445	127,747
Assets brought into use	10,086	—	1,169	(11,255)	—
Disposals	(11,530)	—	(49)	—	(11,579)
Adjustment ^a	—	—	—	9,018	9,018
Cost or valuation at 31 December 2021	247,860	7,040	27,200	155,871	437,971
Accumulated depreciation					
Opening balance at 1 January 2021	—	6,716	20,075	—	26,791
Depreciation for the year	—	38	1,817	—	1,855
Depreciation on disposals	—	—	(47)	—	(47)
Adjustments	—	—	—	—	—
Cumulative depreciation at 31 December 2021	—	6,754	21,845	—	28,599
Net assets at 31 December 2021	247,860	286	5,355	155,871	409,372
Net assets at 31 December 2020	204,725	324	5,282	75,663	285,994

Note ^a The adjustment of €9.018 million comprises pre-2021 capital expenditure on eight sites acquired during 2021 (€10.109 million) and the restatement of pre-2021 capital expenditure on three devolved projects (€1.106 million). This additional expenditure is offset by the removal of pre-2021 expenditure on a patron-owned site that had previously been reported as an asset under development (€2.197m).

General information note

There are no State-owned lands or buildings controlled by the Department of Education without a valuation except for some Education centres for which a valuation is currently outstanding. Land and buildings owned by the Department are controlled and managed as follows.

1 Transfer of school properties 2021

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 2021 are included in the table below.

Name of school	Valuation ^a
	€000
Greystones Community National School, Co. Wicklow	10,790
St. Patrick's National School, Diswellstown, Castleknock, Dublin	740
15	
	11,530

Note ^a The total figure included for technical disposals comprises the cost of the site on which the school is built and the actual costs incurred in bringing the school to its present condition including an accrual for works completed in 2021 not yet paid for and for retention monies.

2 Primary level

There were 3,239 national schools in operation on 31 December 2021. The majority of these schools are denominational and are owned by the relevant diocesan authority. The exceptions are as follows.

- Sites for 58 first-level schools are owned and controlled/managed by the Minister for Education.
- In the case of 168 schools, the schools are operating on sites or buildings owned or leased by the Department but the school is controlled/managed by the Board of Management. Seven are operating in temporary or permanent accommodation on sites not owned by the Department.

3 Post-primary level

There are a total of 728 post primary schools. 358 schools are privately owned. The remainder are operating as follows.

- 14 comprehensive schools, 82 community schools and 27 secondary schools owned by the Minister for Education are controlled/managed by Boards of Management.
- There are 247 post primary schools which are primarily vested in Education and Training Boards under the Education and Training Board Act 2013. 28 of these schools are in the ownership of the Minister for Education.
- Sites for 36 second-level schools are owned and controlled/managed by the Minister for Education.

4 Other

Following the enactment of the Children Act 2001, the only outstanding matter relating to one children's detention centre is the notification to the Property Registration Authority by the Office of the Chief State Solicitor (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 been instructed by the Department to notify the Property Registration Authority of the change of ownership. This property is not included as an asset in Note 2.1 above as the property is not in the control of the Minister, rather it is in the control of the institution's own authority.

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.

2.2 Bank and cash

at 31 December	2021	2020
	€000	€000
PMG balances	170,939	147,814
Commercial bank account balances	877	502
Petty cash	3	3
	171,819	148,319

2.3 Prepayments

at 31 December	2021	2020
	€000	€000
Advance to Bus Éireann – school transport	8,990	8,905
Advance to State Examinations Commission	182	2,038
ICT support and licensing contracts	1,790	1,409
Pre-funding of school building projects	5,728	991
Rental of temporary school accommodation	—	1,257
Shared Services implementation	342	828
School broadband contracts	498	683
Other administration	138	58
Other programme	851	993
	18,519	17,162

2.4 Other debit balances

at 31 December	2021	2020
	€000	€000
Agency payments OPW	124	21
Amounts due from the Redress Special Account	—	49
Payroll suspense	1,444	216
Cycle to work scheme	66	61
Energy Building Programme	—	2,545
Travel pass scheme	187	60
Recoupable salaries	22	130
Schools Broadband Programme	—	250
Shared offices' costs recoupment	52	64
Superannuation related payovers	3	3
	1,898	3,399

2.5 Accrued expenses

at 31 December	2021	2020
	€000	€000
Schools capital programme	39,856	17,117
Schools PPP unitary charges	4,560	4,375
Bus Éireann	4,166	8,687
Other programme	2,188	2,868
Other administration	812	748
	51,582	33,795

2.6 Other credit balances

at 31 December	2021	2020
	€000	€000
Amounts due to the State		
Income tax	79,902	75,808
Pay related social insurance	54,990	51,442
Universal social charge	15,175	14,502
Local property tax	327	295
Professional services withholding tax	973	792
Value added tax	4,598	2,381
Pension contributions	42	51
	<u>156,007</u>	<u>145,271</u>
Transfer of functions	195	3,684
Agency payments to OPW	393	1,320
Cycle to work scheme	—	1
Energy Building Programme	4,794	—
Payroll suspense	773	422
Miscellaneous	128	518
	<u>162,290</u>	<u>151,216</u>

2.7 Net Exchequer funding

at 31 December	2021	2020
	€000	€000
Surplus to be surrendered	27,843	137,912
Exchequer grant undrawn	(24,914)	(137,401)
Net Exchequer funding	<u>2,929</u>	<u>511</u>
Represented by:		
Debtors		
Bank and cash	171,819	148,319
Other debit balances	1,898	3,399
Amounts due from the EU	10	10
	<u>173,727</u>	<u>151,728</u>
Creditors		
Due to the State	(156,007)	(145,271)
EU moneys for distribution	(8,508)	(1)
Other credit balances	(6,283)	(5,945)
	<u>(170,798)</u>	<u>(151,217)</u>
	<u>2,929</u>	<u>511</u>

2.8 State funding account

	Note	2021	2020
		€000	€000
Balance at 1 January		279,158	269,464
Disbursements from the Vote Estimate provision	Account	8,910,710	
Surplus to be surrendered	Account	<u>(27,843)</u>	
Net vote		8,882,867	8,240,642
Expenditure (cash) borne elsewhere	1.1	27,428	23,799
Non cash expenditure – capital assets ^a	1	(1,040)	(85,127)
Non cash expenditure – notional rent	1	3,196	3,221
Net programme cost		<u>(8,805,313)</u>	<u>(8,172,841)</u>
Balance at 31 December		<u>386,296</u>	<u>279,158</u>
Note ^a The non-cash items comprise			€000
• Accounting treatment for the disposal of construction assets			(11,530)
• Restatement (increase) of the capital assets under development total to include pre 2021 expenditure			9,018
• Net increase in capital accruals			(1,967)
• Cost of assets included as additions to the 2021 asset register but not paid for until 2022			3,439
			<u>(1,040)</u>

2.9 Commitments

at 31 December	2021	2020
	€000	€000
Global commitments		
Procurement of goods and services	6,126	7,123
Non-capital grant programmes ^{a, b}	2,180,020	2,171,185
Capital grant programmes ^c	22,800	500
Capital projects ^d	590,553	310,792
Public private partnership projects	1,055,903	1,107,272
Total of legally enforceable commitments	3,855,402	3,596,872

- Note ^a Non-capital grant programmes include grants that will be made to aegis bodies and other organisations including schools to fund current expenditure including pay.
- ^b The 2020 non-capital grant programmes commitment figure has been restated to include commitments in respect of functions that were transferred to Vote 26 from Vote 40 with effect from 1 January 2021 and to remove other funding that was previously reported as non-capital grant commitments.
- ^c Capital grant programmes relate to grants that will be made to aegis bodies for all capital projects, including education and training boards.
- ^d Capital projects are those managed and overseen by the Department itself.

Major capital projects

Capital projects involving total expenditure of €10 million or more

	Cumulative expenditure to 31 December 2020 ^b	Expenditure in 2021	Project commitments in subsequent years	Expected total spend lifetime of project 2021	Expected total spend lifetime of project 2020 ^b
	€000	€000	€000	€000	€000
Primary and post primary schools (subhead A.15) ^{a, b}	838,245	160,015	354,007	1,352,267	1,003,495

- Note ^a A breakdown of the above table is presented in Appendix B
- ^b The cumulative expenditure to 31 December 2020 and the expected total spend 2020 lifetime spend have been restated primarily due to the following:
- for new school projects contractually committed in 2021 where pre-2021 expenditure has now been included
 - for four projects which have been removed as they are finalised, or the total project cost is now under the €10 million threshold or the outstanding commitment is less than €10,000

Unitary payments of public private partnership projects

The Department has to date entered into six separate contracts to design, build, finance, maintain and operate bundles of schools 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 payable once construction has been completed. In addition to the table below, a brief summary of each PPP project is provided at Appendix C.

Name of PPP project	Cumulative expenditure to 31 December 2020	Expenditure in 2021 ^a	Legally enforceable commitments to be met in subsequent years	Project total 2021	Project total 2020
	€000	€000	€000	€000	€000
Five pilot schools	204,636	10,881	67,099	282,616	282,222
1 st bundle	100,162	9,120	134,301	243,583	241,752
2 nd bundle	124,267	11,933	193,816	330,016	327,627
3 rd bundle	114,882	14,956	279,419	409,257	406,048
4 th bundle	44,103	7,479	157,512	209,094	207,115
5 th bundle	23,986	8,175	223,756	255,917	254,544
	612,036	62,544	1,055,903	1,730,483	1,719,308

Note ^a The expenditure reflected at the end of 2021 relates specifically to capital payments i.e. unitary charges. The expenditure in the table above is included in the overall outturn of €63.496 million on subhead A.16. The subhead also includes certain grant payments to PPP provided schools.

Significant variations in PPP project costs

An explanation is provided below where projected total expenditure increased/decreased by more than €500,000 from 2020 to 2021.

Indexation

The Department makes monthly unitary charge payments to the relevant PPP company on all operational PPP projects. The unitary charge payment is made up of two elements, a fixed cost element and a variable (indexed) element which changes in line with the Consumer Price All Item Index (CPI). An indexation review date is specified in each contract. Once the indexation factor is determined, the annual unitary charge is calculated by adding the fixed and adjusted variable values.

Refinancing

PPP project funding may be refinanced, with the consent of the Department, during or after the construction phase. The refinancing gain is shared between the PPP company and the Department under terms outlined in the PPP Project Agreement. Refinancing was successfully achieved for schools bundle 4 in December 2018; for schools bundle 3 in January 2019; and for schools bundle 2 in December 2020.

Schools bundle 1

The increase in costs from 2020 to 2021 of €1.831 million relates to the yearly indexation review which results in a revision to the calculation of the projections.

Schools bundle 2

The increase in costs from 2020 to 2021 of €2.389 million relates to the yearly indexation review which results in a revision to the calculation of the projections.

Schools bundle 3

The increase in costs from 2020 to 2021 of €3.209 million relates to the yearly indexation review which results in a revision to the calculation of the projections.

Schools bundle 4

The increase in costs from 2020 to 2021 of €1.979 million relates to the yearly indexation review which results in a revision to the calculation of the projections.

Schools bundle 5

The increase in costs from 2020 to 2021 of €1.373 million relates to the yearly indexation review which results in a revision to the calculation of the projections.

Liquidations and examinerships 2021

All of the construction projects impacted by the liquidation and/or examinership of Carillion and three other contractors have achieved substantial completion as at the end of 2021.

Expenditure on rental of temporary school premises

During 2021, expenditure under subhead A15.3 included amounts totalling €29.5 million in respect of the rental of temporary school premises (2020: €29.4 million).

2.10 Matured liabilities

at 31 December	2021	2020
	€000	€000
Estimate of matured liabilities not discharged at year end	22,426	8,479

2.11 Contingent liabilities

Middletown Centre for Autism

A pension liability in the region of €1,800,000 as at the end of 2021 (2020 : €480,000), may arise in relation to an agreement between the Department of Education for Northern Ireland Local Government Pension Scheme and the Department of Education. The increased liability is attributable to a change in the actuarial assumptions used to determine the valuation of the pension liability. In the agreement, dated 16 November 2007, the Departments guaranteed payment in full of any pension liabilities of Middletown Centre for Autism Ltd in the event that the Centre ceases to exist or is otherwise unable to discharge its pension liabilities. The Centre continues to operate and this liability is not expected to arise in the immediate future.

Litigation regarding Leaving Certificate 2020 and calculated grades

At year end 2021, no judicial review proceedings remained in train in regard to matters arising from Leaving Certificate 2020 other than an awaited Supreme Court judgement in respect of two appeals. The lead case in relation to challenges to the process of national standardisation with the calculated grades scheme concluded in March 2021 with judgement in the Minister's favour. However, the High Court awarded costs to the Applicant as the case was considered to be one with a public interest dimension. The costs in that case which will be the dominant component of the contingent liability arising under this heading remain to be confirmed by the State Claims Agency who will seek payment from the Department in due course. The majority of the other cases were then withdrawn and no third party costs arose. Costs may yet arise in respect of a Supreme Court Appeal in two cases and in respect of two cases which were settled during 2021. The aggregate expenditure cannot be quantified at this time pending the final determination of costs in the respective cases.

Schools remediation programme

The Department continues to pursue legal proceedings in relation to structural defects discovered in 40 schools built by Western Building Systems. The Department has paid for remediation works in these schools. The costs of remediation is met from a contingency provision within the capital budget.

Remediation work has taken place on these schools allowing for the removal of precautionary measures. The Department is continuing to complete the required remediation as part of a wider remediation/refurbishment/retrofit programme of works that will also future proof the schools from a climate perspective. The recovery of costs of remediation to the Exchequer are subject to ongoing legal proceedings outlined above.

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure has been allocated to Programme A to present a complete programme costing.

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	64,828	65,665	63,906
ii	Travel and subsistence	1,658	498	657
iii	Training and development and incidental expenses	1,510	1,493	1,620
iv	Postal and telecommunications services	1,907	2,737	2,404
v	Office equipment and external IT services	10,050	9,333	7,717
vi	Office premises expenses	1,388	1,136	1,351
vii	Consultancy and other services	114	—	—
viii	National Educational Psychological Service ^a	21,973	22,131	21,198
		103,428	102,993	98,853

Note ^a The National Educational Psychological Service subhead is primarily a pay subhead. Pay expenditure is allocated to A1 Administration pay subhead and non-pay expenditure is allocated to A2 Administration non-pay under Programme A

Significant variations

The following outlines an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000).

ii Travel and subsistence

Estimate provision €1.658 million; outturn €498,000

The decrease in expenditure of €1.16 million relative to the estimate provision was due to reduced foreign and domestic travel on official business as a direct impact of the Covid-19 pandemic

iv Postal and telecommunications services

Estimate provision €1.907 million; outturn €2.737 million

The increase in expenditure of €830,000 relative to the estimate provision was due to the pro-rata apportionment methods applied to allocations for the transfer of functions to the Department of Further and Higher Education, Research, Innovation and Science and actual postage costs exceeding the estimate provision.

vii Consultancy and other services

Estimate provision €114,000; outturn €nil

This allocation is intended to cover the cost of consultancy for business units that do not have their own budget for this type of expenditure. In 2021, there was no requirement to draw from this subhead.

Programme A First, Second and Early Years Education

		2021		2020
		Estimate provision		Outturn
		€000	€000	€000
			Outturn	
			€000	€000
A.1	Administration – pay		83,990	85,207
A.2	Administration – non pay		19,438	17,786
A.3	Salaries, wages and allowances (including incidental payments) of primary school teachers			83,036
		<i>Original</i>	2,727,777	
		<i>Supplementary</i>	54,000	
			2,781,777	2,781,360
				2,603,395
A.4	Salaries, wages and allowances (including incidental payments) of secondary comprehensive and community school teachers			
		<i>Original</i>	1,492,837	
		<i>Supplementary</i>	(21,000)	
			1,471,837	1,460,743
				1,432,071
A.5	Grants to Education and Training Boards in respect of ETB teachers' salaries			
		<i>Original</i>	666,810	
		<i>Supplementary</i>	10,000	
			676,810	667,343
				628,141
A.6	Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools			
		<i>Original</i>	650,134	
		<i>Supplementary</i>	17,000	
			667,134	669,113
				613,725
A.7	Salaries, wages and allowances (including incidental payments) of non-teaching staff in primary and post primary schools (excluding special needs assistants)		106,869	104,999
				112,036

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.8	Superannuation etc. in respect of teaching and non-teaching staff			
	<i>Original</i>	1,304,925		
	<i>Supplementary</i>	<u>8,000</u>		
		1,312,925	1,310,197	1,250,804
A.9	School transport services			
	<i>Original</i>	321,469		
	<i>Supplementary</i>	<u>(20,000)</u>		
		301,469	289,511	224,791
A.10	Grants (including capitation) payable to primary and post primary schools, Education and Training Boards and other educational organisations and institutions			
	<i>Original</i>	567,254		
	<i>Supplementary</i>	<u>58,000</u>		
		625,254	626,347	547,792
A.11	Grants to education bodies working in the primary and post primary sectors			
		155,895	142,077	53,955
A.12	Teacher education			
		38,974	30,748	29,190
A.13	Payments in respect of residential institutions redress and costs associated with the Child Abuse Commission			
	<i>Original</i>	2,550		
	<i>Supplementary</i>	<u>10,000</u>		
		12,550	1,641	2,797
A.14	Miscellaneous grants and services			
	<i>Original</i>	59,479		
	<i>Supplementary</i>	<u>106,000</u>		
		165,479	161,354	149,777
A.15	Primary and post primary infrastructure			
	<i>Original</i>	694,500		
	<i>Supplementary</i>	<u>98,000</u>		
		792,500	851,086	782,840

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.16	Public private partnership costs	68,000	63,496	65,422
		9,280,901	9,263,008	8,595,589

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €302.107 million higher than originally provided.

A.9 School transport services

Estimate provision €321.469 million; outturn €289.511 million

The decrease in expenditure of €31.958 million relative to the estimate provision was primarily due to the reduced costs arising during the school closure at the start of the year and the lead in time required for the implementation of 50% capacity in line with public health guidelines

As part of the supplementary estimates a €20 million decrease in estimate provision for this subhead was approved. This was used to offset against supplementary increases in the estimate provisions approved for other subheads in the Vote.

A.10 Grants (including capitation) payable to primary and post primary schools, Education and Training Boards and other educational organisations and institutions

Estimate provision €567.254 million; outturn €626.347 million

The increase in expenditure of €59.093 million relative to the estimate provision was primarily due to

Covid-19 grants for term 1 of the 2021/22 school year that were paid to schools for PPE, hand sanitiser, cleaning and supervision that was originally allocated for in the central government Covid-19 contingency reserve and not in this Department's Vote 26 (€58 million).

A supplementary of €58 million was approved for this subhead to provide for the increase in expenditure arising from the term 1 2021/22 Covid grants.

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

Estimate provision €155.895 million; outturn €142.077 million

The decrease in expenditure of €13.818 million relative to the estimate provision was primarily due to the following.

- The National Council for Special Education (NCSE) recorded savings across a number of areas including slower than planned recruitment and savings under the School Inclusion Model and In-School Therapy projects (€7.9 million).
- The cancellation of the junior cycle examinations and the reduced number of students sitting the leaving certificate examinations following the introduction of accredited grades resulted in savings for the State Examinations Commission (€4.9 million).
- Planned activities under the Music Generation programme did not take place as planned due to Covid-19 restrictions (€1.6 million).
- Activities planned by the National Council for Curriculum and Assessment (NCCA) and An Chomhairle um Oideachas Gaeltachta & Gaelscolaíochta (COGG) not taking place as planned due to Covid-19 (€700,000)
- Increase in expenditure on the expansion of the school completion programme during 2021 (€1.4 million).

A.12 Teacher education

Estimate provision €38.974 million; outturn €30.748 million

The decrease in expenditure of €8.226 million relative to the estimate provision was primarily due to the following.

- Savings due to continuing professional development courses being held online and outside of class contact time rather than face-to face (€5.5 million).
- Savings due to lower than anticipated take up on a number of programmes including those offered by the Centre for School Leadership (€2.5 million).
- Savings due to funding retained by Education Support Centres at the end of 2020 which was offset in the 2021 grant payments in compliance with Circular 13/14 (€1.4 million).
- Savings were offset by increased expenditure in other areas including the provision of new and expanded post-primary upskilling programmes to meet demand in particular subjects (€1.4 million).

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

Estimate provision €2.550 million; outturn €1.641 million

The decrease in expenditure of €909,000 relative to the estimate provision was primarily due to the following.

- Capital expenditure allocated for the victims of institutional abuse not being carried out in 2021 (€500,000).
- Lower than anticipated running costs of the Redress Board and Commission to Inquire into Child Abuse during 2021 (€425,000).

A supplementary of €10 million was approved for this subhead to cover potential costs of the ex-gratia scheme arising from the implementation of the European Court of Human Rights Judgement in *O’Keeffe v Ireland*. However, subsequently it was agreed that the payment of €4.492 million for such costs should to be made from subhead A14.

A.14 Other grants and services

Estimate provision €59.479 million; outturn €161.354 million

The increase in expenditure of €101.875 million relative to the estimate provision was primarily due to the following.

- Expenditure arising from additional EU funding secured in July 2021 under the National Recovery and Resilience Plan for the provision of high speed broadband connectivity to primary schools outside of the National Broadband Plan (€750,000) and to address the digital divide in schools (€49.454 million).
- Expenditure on ICT grants due to schools for 2022 brought forward for earlier payment in 2021 (€50 million).
- Additional expenditure on the Schools Broadband programme arising from faster than anticipated delivery of high speed connectivity (€1.8 million).
- Additional expenditure arising from the expansion of the Shared Services Implementation programme in 2021 (€2.0 million)
- Expenditure on the ex-gratia scheme arising from the implementation of the European Court of Human Rights Judgement in O'Keeffe v Ireland. (€4.492 million).
- Savings due to a reduced number and volume of teacher training events under PDST-TiE arising from Covid-19 (€1.917 million).

A supplementary of €106 million was approved for this subhead to provide for the increases in expenditure under the Schools ICT programme (€50m) and the National Recovery and Resilience Plan (€56m).

A.15 Primary and post primary infrastructure

Estimate provision €694.5 million; outturn €851.086 million

The increase in expenditure of €156.586 million relative to the estimate provision was primarily due to the following.

- Managing significant expenditure pressures in the school building programme that were mainly driven by the requirement to provide additional capacity through the provision of modular accommodation, the impact of construction inflation, Covid and labour/material shortages across the overall capital programme along with increased pressures on the Emergency Works Scheme (€126 million).
- Enhanced minor works grants being provided as part of the Covid related supports to schools for ventilation and other related works (€30 million).

A supplementary of €98 million along with a virement of €50 million current expenditure savings was approved for this subhead to provide for these increases in expenditure. The remaining increases in expenditure were provided from capital expenditure savings arising across a range of other subheads within the Vote.

A.16 Public private partnership costs

Estimate provision €68 million; outturn €63.496 million

The decrease in expenditure of €4.504 million relative to the estimate provision was primarily due to the following.

- Lower than anticipated costs in respect of minor works and operational costs across the schools bundles (€867,000).
- Lower than anticipated inflation levels in 2021 resulting in lower indexation costs on unitary charge payments across the schools bundles (€1.41 million).
- Lower than anticipated drawdown of the ICT and % for art grants (€271,000).
- Reduced unitary charges in respect of agreed service and availability failures across all school bundles (€233,000).
- A delay in the completion of the Pilots School Review resulted in savings (€95,000).
- Lower than anticipated costs relating to temporary SEN accommodation at St. Caiman's Community School, Shannon, Co. Clare (€100,000).
- Expenditure relating to Carlow Institute of Further Education and Training being met from additional funding provided from the Department of Further and Higher Education, Research, Innovation and Science (€1.4 million).

Note 4 Receipts

4.1 Appropriations-in-aid

		2021		2020
		Estimated	Realised	Realised
		€000	€000	€000
B.1	Superannuation contributions			
	<i>Original</i>	147,438		
	<i>Supplementary</i>	24,000		
		171,438	170,097	172,429
B.2	Receipts in respect of the European Social Fund (ESF), European Globalisation Fund (EGF) and other miscellaneous EU receipts ^a	325	1,478	728
B.3	Receipts from additional superannuation contributions on public service remuneration			
	<i>Original</i>	161,946		
	<i>Supplementary</i>	15,000		
		176,946	175,886	169,289
B.4	Secondments/overpayments	3,824	5,480	5,047
B.5	Miscellaneous			
	<i>Original</i>	3,658		
	<i>Supplementary</i>	14,000		
		17,658	27,200	7,454
Total		370,191	380,141	354,947

Note ^a A breakdown of EU receipts of €1.478 million under B.2 is provided in the table under Note 6.5 EU funding.

Significant variations

The following outlines the reasons for significant variations in appropriations in aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €62.95 million higher than the estimate forecast. Explanations for variances are set out below:

B.1 Superannuation contributions

Estimate €147.438 million; realised €170.097 million

The increase of €22.659 million relative to the estimate provision was due to receipts being higher than the provision allocated. This increase includes contributions due to a rise in the number of teachers (partly due to additional Covid-19 teaching posts put in place) and SNAs and from an increase in salaries under the public service pay agreements.

A supplementary of €24 million was approved for this subhead to provide for these increases in receipts.

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

Estimate €325,000; realised €1.478 million

The increase of €1.153 million relative to the estimate provision was primarily due to the following.

- Peace IV Programme receipts which were profiled under B5 miscellaneous that are now accounted for under this subhead. (€1.1 million).
- A payment in respect of the Centre for European Schooling being higher than anticipated (€116,000).

B.3 Receipts from additional superannuation contributions on public service remuneration

Estimate €161.946 million; realised €175.886 million

The increase of €13.94 million relative to the estimate provision was due to receipts being higher than the provision allocated. This increase includes a rise in the number of teachers (partly due to additional Covid-19 teaching posts put in place), SNAs and other civil and public servants and from an increase in salaries under the public service pay agreements.

A supplementary of €15 million was approved for this subhead to provide for these increases in receipts.

B.4 Secondments/overpayments

Estimate €3.824 million; realised €5.48 million

The increase of €1.656 million relative to the estimate provision was primarily due to overpayment recovery receipts (€400,000) and secondment recoupments (€1.2 million) being higher than anticipated.

B.5 Miscellaneous

Estimate €3.658 million; realised €27.2 million

The increase of €23.542 million relative to the estimate provision was primarily due to the following.

- Receipt of refunds made by schools of unspent Covid-19 related capitation grants provided for the 2020/21 school year (€19.257 million).
- The varied nature of receipts in this category. It is difficult to predict with any degree of certainty the level of receipts that may fall to be collected in a particular year.

A supplementary of €14 million was approved for this subhead to provide for the increased receipts arising from the refunds of unspent Covid-19 related capitation grants. Additional refunds were received after the supplementary estimates figures were agreed during 2021.

4.2 Extra receipts payable to the Exchequer

	2021	2020
	€000	€000
Balance at 1 January	—	—
Receipts from conscience money	—	2
Transferred to the Exchequer	—	(2)
Balance at 31 December	—	—

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2021	2020
Department	1,453	1,335
First and second level	92,180	90,966
Agencies	466	458
Total	94,099	92,759

5.2 Pay costs

Departmental staff	2021 €000	2020 €000
Pay	81,140	78,364
Higher, special or additional duties allowances	528	392
Other allowances	32	35
Overtime	876	773
Employer's PRSI	6,747	6,268
Total pay	89,323	85,832

Note ^a The financial details in this table relate solely to salaries and allowances paid to employees of the Department and staff in the National Educational Psychological Service

^b The total pay figure is reflected under A.1 (€85.207 million) and A.14 (€4.116 million for shared services implementation projects)

First and second level education staff	2021	2020
	€000	€000
Pay	5,171,233	4,939,699
Higher, special or additional duties allowances	—	—
Other allowances	6,333	5,866
Overtime	599	765
Employer's PRSI	487,452	450,882
Total pay ^a	5,665,617	5,397,212

Note ^a The total pay figure for 2020 relating to ETBs has been restated. The ETB pay figure relating to the cost of ETB teacher salaries, ETB special needs assistants and ETB non-teaching staff has been provided directly by the ETBs. The ETB pay figure per the 2020 published accounts was based on the draft 2020 ETB financial statements. Allowances, overtime and employer's PRSI were included under the pay heading in the 2020 published accounts as a breakdown of expenditure was not available. The 2020 comparative figures have been adjusted to reflect the breakdown provided by ETBs.

Agency staff	2021	2020
	€000	€000
Pay	26,335	24,328
Higher, special or additional duties allowances	208	126
Other allowances	74	77
Overtime	1,931	757
Employer's PRSI	2,326	2,005
Total pay ^{a,b}	30,874	27,293

Note ^a Total pay for 2021 includes pay costs for agencies that are under the remit of this Vote.

^b Total pay for 2021 is primarily based on returns from agencies. The 2020 figures per the published 2020 accounts were primarily based on the most recently audited agency financial statements. The 2020 comparative figures have been restated and primarily based on returns from agencies.

5.3 Allowances and overtime payments — Departmental staff

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2021 €	2020 €
Higher, special or additional duties allowances	122	16	22,002	20,614
Other allowances	17	—	5,509	5,413
Overtime	253	11	16,215	17,722
Extra remuneration in more than one category	36	8	15,434	14,849

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

5.3 Allowances and overtime payments — first and second level

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2021 €	2020 €
Higher, special or additional duties allowances	—	—	—	—
Other allowances	3,945	3	26,540	10,269
Overtime	247	15	21,803	16,105
Extra remuneration in more than one category	134	—	6,230	13,316

5.3 Allowances and overtime payments — agencies

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2021 €	2020 ^a €
Higher, special or additional duties allowances	61	2	14,606	7,805
Other allowances	43	1	13,272	12,940
Overtime	195	77	37,219	29,642
Extra remuneration in more than one category	63	39	38,650	12,403

Note ^a The Department was not in a position to provide details of allowances and overtime paid to agencies for the 2020 accounts. This information has now been included.

5.4 Other remuneration arrangements

Forty retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €85,000 (2020: €157,000) which included travel and subsistence costs of €1,000 (2020: €18,000). The payments made were consistent with the principles of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

5.5 Payroll overpayments

at 31 December	Number of recipients	2021 €	2020 €
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Administration staff salary overpayments

Overpayments	87	230,865	382,179
Recovery plans in place	20	70,370	129,026

One overpayment recovery plan in respect of one individual to the value of €3,251 was transferred in the year to another department.

Teacher/non-teacher and retired personnel overpayments

Overpayments	4,958	6,003,349	5,871,335
Recovery plans in place	361	1,040,603	1,325,066

During the course of 2021, a total of 1,462 overpayment cases were repaid in full with a repayment value of €1,260,909.

Supplementary pension overpayments

Overpayments	91	825,924	914,529
Recovery plans in place	77	655,233	778,430

Overpayments as a result of an under-deduction of the Public Service Pension Reduction

Some 89 pensioner's cases were identified in 2018, where an under-deduction in the public service pension reduction took place resulting in overpayments. The Department is considering next steps with a view to bringing the matter to a conclusion. It is now estimated the value of the overpayment is in the region of €1 million.

5.6 Severance/redundancy

During 2021, 13 special needs assistants were paid redundancy via the Department's school payrolls, in the Department's capacity as paymaster for certain schools. The total redundancy payment was €160,874 and included payment for both statutory and non-statutory redundancy sums as appropriate. Three individuals received redundancy payments in excess of €10,000. The highest redundancy received by an individual in 2021 was €38,382. There was no early payment of pension, addition of added years of notional service or other enhancements to the accrued pension terms granted to any of the 13 individuals.

During 2021, there were no redundancies paid to individuals via the Department's administrative payrolls.

Grade	Severance payment	Added years of notional service	Early payment of pension with no actuarial reduction
	€		
Special needs assistant	160,874	—	—
Total	160,874	—	—

5.7 Salary of Accounting Officer

As at 31 December 2021 the Accounting Officers salary was at the grade of Secretary General Level II, with an annual gross salary of €203,167 (as at 31 December 2020, €201,155.).

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to 31 December 2021 €000	Expenditure in 2021 €000	Expenditure in 2020 €000
Commission to Inquire into Child Abuse	1999	84,800	533	598
Residential Institutions Redress Scheme ^{a, b}	2002	1,245,395	900	1,780
		1,330,195	1,433	2,378

Note ^a In addition to the overall expenditure of €1.245 billion on the Residential Institutions Redress Scheme at the end of 2021, 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.

^b At the end of 2021, the cumulative administration costs for the Residential Institutions Redress Board was €64.5 million and €10.03 million for the Residential Institutions Review Committee.

Total contributed by religious congregations

Contributions from the 18 religious congregations that managed most of the children's residential institutions have been made under two distinct rounds. They are:

- the legally binding 2002 Indemnity agreement that provided for contributions of €128 million; and
- the additional voluntary offers made in the aftermath of the publication of the Ryan Report in 2009, including cash and properties which were valued by the congregations at €352.61 million.

The table below summarises the total amounts offered under the two rounds and the amounts received to date. These amounts comprise both cash contributions and the value of property transfers.

	Offered €million	Realised €million
2002 indemnity agreement	128.00	124.94
2009 voluntary offers	352.61 ^a	117.23 ^b
Total	480.61	242.17

Note ^a The €352.61 million figure is as valued by the congregations.

^b The transfers of 16 properties have been completed but a valuation has yet to be obtained in one case.

Total amount outstanding from religious congregations

All cash offered under the 2002 indemnity agreement, amounting to €65 million, has been received. Two properties have yet to fully transfer under the terms of the agreement.

By the end of 2021 voluntary cash contributions offered in 2009 or subsequent years, amounting to €111.48 million have been received. This included the first instalment of an additional cash contribution of €1 million towards the development of the National Children's Hospital as provided for in Section 43 of the Residential Institutions Statutory Fund (RISF) Act 2012. A further contribution may also be received, arising from the disposal of a certain property which was not accepted for transfer to the State, but the amount involved is not yet known. It is important to note these are voluntary cash contributions.

A total of 16 of the properties offered voluntarily in 2009 have fully transferred and significant progress has been made in relation to the two remaining properties. Further work is required to progress the offer by the Congregation of Christian Brothers. This offer included playing fields.

The full 2009 value of the voluntary offers is unlikely to be achieved because certain offers were not accepted and because the market value of the properties transferred, or disposed of, was in most cases lower than the value placed on them by the congregations at the time the offer was made. This position may change as remaining property transfers are finalised.

Total future commitments

The Redress Board and the Commission to inquire into Child Abuse are expected to close over the coming period. It is expected that the additional expenditure will be in the order of €2 million.

The legislation establishing the Commission to Inquire into Child Abuse and the Residential Institutions Redress Board provided that the records of individuals would be kept confidential and destroyed on the dissolution of the bodies. However, the Government subsequently decided that the records were of such potential historical significance that they should be retained and sealed in the National Archives. As a result, the Redress bodies cannot be dissolved until the matter of the final destiny of their records is resolved. In October 2020, the Government announced that a National Centre of Research and Remembrance would be established, which would be given responsibility for records relating to institutional abuse, including those of the Commission to Inquire into Child Abuse and the Redress Board. Therefore, the closure of the bodies is now dependent on the progression of this whole of government approach.

Special account established under Section 43 of the RISF Act 2012

Section 43 of the 2012 Act provides that contributions from congregations that are in excess of the €110 million limit set down in Section 29 of that Act are to be placed in a special account in the name of the Minister for Health to be used only for purposes related to the development of a new national paediatric hospital. In 2021, a further contribution of €500,000 was lodged to the special account, bringing the total lodged to the account to €1.479 million.

6.2 Compensation and legal costs**6.2 (A) Payments/costs incurred during the year**

	Claims by Employees	Members of the public	Total 2021	Total 2020
Number of cases	€000	€000	€000	€000
Department's own legal costs	43	809	852	1,020
Payments by/on behalf of Department				
Compensation	60	4,849	4,909	1,094
Legal costs	17	878	895	716
Other costs	—	265	265	63
Total	120	6,801	6,921	2,893

Note a At 31 December 2021, the following claims are outstanding:

- Personal 88
- Other 2

6.2 (B) Cumulative costs of cases completed in 2021

	Claims by Employees	Members of the public	Total 2021
Number of cases	5	78	83
	€000	€000	€000
Department's own legal costs	43	818	861
Payments by/on behalf of Department			
Compensation	71	3,934	4,005
Legal costs	18	167	185
Other costs	—	308	308
Total	132	5,227	5,359

6.3 Fraud and suspected fraud

	Number of cases	2021 €000	2020 €000
Fraud	—	—	12
Suspected fraud/irregularities	4	87	—
		87	12

In the period between the signature of the 2020 appropriation account and 31 March 2022, the Department was made aware of four cases of suspected fraud/irregularities. One of these cases is closed. The other three cases remain open with no value yet identified in one case.

6.4 Arbitration and conciliation

Expenditure in 2021 includes payments of €2,935,491 (2020: €4,599,005) made to contractors and others to cover costs as a result of conciliation and arbitration proceedings. There were 12 cases in 2021 (2020: 14 cases). Figures include VAT, legal and professional fees.

The 2020 figures have been restated to include adjudication fees that were not reported in the 2020 appropriation account.

6.5 EU funding

Receipts in relation to EU funding received during 2021 and lodged to appropriations-in-aid is detailed in the table below:

EU funding category	2021 €000	2020 €000
B2.3 EC education projects	370	471
B2.3 Miscellaneous PEACE IV Programme refund	1,108	257
	1,478	728

European Commission education projects

Receipts in 2021 under European Commission education projects included compensatory payments for administrative expenses incurred in providing for the Centre for European Schooling, Dunshaughlin, Co. Meath and activities under Ireland's participation in the European Commission's Eurydice information network.

PEACE IV Programme refund

Receipts received in 2021 related to expenditure incurred as part of the PEACE IV programme which operates on the basis of recoupment of 80% from the Commission. Ireland contributes 21% of overall programme costs, while the Northern Ireland Executive contributes the remainder.

6.6 Direct EU funding to bodies under the Department's aegis

In addition to the grant from the Vote, direct EU aid to bodies under the aegis of the Department during 2021 was as shown below.

Aegis body	2021 €000	2020 €000
National Council for Curriculum and Assessment (NCCA)	—	43
National Centre for Guidance in Education (NCGE)	31	—
	31	43

Aegis body	Purpose of funding
National Centre for Guidance in Education	Euroguidance Centre projects

6.7 Write-offs

The following sums were written off in the year.

	2021	2020
	€000	€000
Payroll overpayments	15	15
School salary grant	9	—
Cycle to work suspense account	1	—
Schools Broadband Programme	—	1,190
	25	1,205

6.8 Late payment interest

	2021	2020
	€000	€000
Total net interest paid	15	6

6.9 Educational trusts

Educational trusts totalling €2.421 million were invested on behalf of the Department in a common investment fund under the stewardship of the Charities Regulator at the close of 2021 (2020: €2.083 million). The Minister for Education remains the trustee of these educational trusts.

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

The following table lists the bodies and funds under the aegis of the Department where the Department has an obligation to present financial statements. It indicates, as at the end of March 2022 the period to which the last audited financial statements relate and the period in which they were presented to the Oireachtas.

Body/Departmental fund	Last accounting period audited	Date of audit report	Date received by Minister/ Department	Date presented to the Oireachtas
Education and Training Boards (ETBs)				
Cavan and Monaghan	2020	Sep 2021	Oct 2021	Nov 2021
City of Dublin	2020	Dec 2021	Dec 2021	Feb 2022
Cork	2019	Sep 2020	Oct 2020	Dec 2020
Donegal	2020	Sep 2021	Sep 2021	Nov 2021
Dublin and Dún Laoghaire	2020	Dec 2021	Jan 2022	Mar 2022
Galway and Roscommon	2020	Jan 2022	Jan 2022	Mar 2022
Kerry	2019	Dec 2020	Jan 2021	Feb 2021
Kildare and Wicklow	2020	Dec 2021	Jan 2022	Mar 2022
Kilkenny and Carlow	2020	Jan 2022	Feb 2022	To be laid
Laois and Offaly	2020	Dec 2021	Dec 2021	Feb 2022
Limerick and Clare	2020	Dec 2020	Jan 2021	Mar 2021
Longford and Westmeath	2020	Sep 2021	Sep 2021	Nov 2021
Louth and Meath	2019	Nov 2020	Nov 2020	Jan 2021
Mayo, Sligo and Leitrim	2019	Dec 2020	Jan 2021	Feb 2021
Tipperary	2020	Dec 2021	Jan 2022	Mar 2022
Waterford and Wexford	2020	Sep 2021	Oct 2021	Nov 2021
Aegis bodies				
National Council for Curriculum and Assessment (NCCA)	2020	Jun 2021	Jun 2021	Jul 2021
National Council for Special Education (NCSE)	2020	Dec 2021	Dec 2021	Dec 2021
State Examinations Commission (SEC)	2020	Nov 2021	Dec 2021	Jan 2022
The Teaching Council	2020	Jul 2021	Jul 2021	To be laid
Educational Research Centre	2020	Jun 2021	Jul 2021	Sep 2021
Caranua	2020	Mar 2021	Mar 2021	Jul 2021
Redress Special Account	2020	Aug 2021	Aug 2021	Sep 2021

Appendix B Major capital commitment projects involving total expenditure of €10 million or more

		Cumulative expenditure to 31 December 2020	Expenditure in 2021	Project commitments in subsequent years	Expected total spend lifetime of project 2021	Expected total spend lifetime of project 2020
		€000	€000	€000	€000	€000
Subhead A.15						
1	Hansfield Educate Together Secondary School, Dublin 15	17,370	—	187	17,557	17,557
2	Gaelscoil na nDeise, Carrickphierish Campus, Waterford	15,213	—	26	15,239	15,222
3	St Colmcille's, Dublin 16 ^a	16,326	—	342	16,668	16,617
4	Ardgillan Community College, Balbriggan, Co. Dublin	13,653	—	166	13,819	13,756
5	Temple Carrig Secondary School, Wicklow	12,855	—	391	13,246	13,195
6	St John's Primary School, Rathmullen	12,861	250	1,295	14,406	14,355
7	Coláiste Ghlór na Mara, Balbriggan, Co. Dublin	14,773	—	227	15,000	14,936
8	Bremore Educate Together Balbriggan, Co. Dublin	22,835	—	1,226	24,061	24,061
9	Le Chéile Secondary School, Mulhuddart, Dublin 15	19,984	—	218	20,202	20,138
10	Portlaoise Parish School, Co. Laois	16,326	21	734	17,081	16,998
11	Newpark Comprehensive, Blackrock, Co. Dublin	14,106	—	481	14,587	14,536
12	Carrigaline Post Primary School, Co. Cork	14,542	—	222	14,764	14,713
13	Limerick Educate Together, Mungret, Limerick	12,503	—	205	12,708	12,708
14	St Aidan's Parish School, Enniscorthy, Co. Wexford	10,932	—	497	11,429	11,243

		Cumulative expenditure to 31 December 2020	Expenditure in 2021	Project commitments in subsequent years	Expected total spend lifetime of project 2021	Expected total spend lifetime of project 2020
		€000	€000	€000	€000	€000
15	Michael Street National School, New Ross, Co Wexford	11,065	—	409	11,474	11,474
16	Sancta Maria College, Rathfarnham, Co Dublin	13,475	67	3,164	16,706	16,639
17	Clonkeen College, Blackrock, Co. Dublin	12,867	—	76	12,943	12,892
18	Kinsale Community College, Co. Cork	11,943	255	19	12,217	11,918
19	Christian Brothers Secondary School, Thomas street, Wexford	15,705	14	186	15,905	15,840
20	Arklow Vocational School, Co. Wicklow	12,338	8	260	12,606	12,450
21	Scoil Phobail, Clifden, Co. Galway	10,349	111	40	10,500	10,450
22	Scoil Naofa Oilbhear Pluincead, Malahide, Co. Dublin	16,585	961	1,128	18,674	17,356
23	Stewarts School Palmerstown, Dublin 20	16,985	2,910	—	19,895	19,479
24	Kingswood Community College, Tallaght, Dublin 24	21,358	270	19	21,647	21,469
25	Coláiste Mhuire, Knockbeg, Carlow	16,686	102	467	17,255	17,183
26	Presentation College Athenry, Co. Galway	20,598	—	214	20,812	20,748
27	Maynooth Post Primary Schools, Co. Kildare	46,993	5,009	1,061	53,063	51,702
28	Gaelscoil Teach Giuisse, Tallaght, Dublin 24	11,809	—	22	11,831	11,831
29	Mercy Convent Primary School, Naas, Co. Kildare	6,781	2,825	2,532	12,138	10,967
30	St. Mochta's National School, Clonsilla, Dublin 15	12,272	52	258	12,582	12,501

		Cumulative expenditure to 31 December 2020	Expenditure in 2021	Project commitments in subsequent years	Expected total spend lifetime of project 2021	Expected total spend lifetime of project 2020
		€000	€000	€000	€000	€000
31	Tullamore College, Tullamore, Co. Offaly	11,426	10	105	11,541	11,541
32	Holy Family Special School, Cootehill, Co. Cavan	11,407	3,740	1,007	16,154	15,835
33	CBS Primary School, New Road, Ennis, Co. Clare	11,357	189	134	11,680	11,625
34	Citywest Educate Together National School, Fortunestown Lane, City West, Dublin 24	14,324	270	15	14,609	14,558
35	Claregalway Educate Together National School, Lakeview Claregalway, Co. Galway	15,078	271	61	15,410	15,277
36	Gairmscoil Mhuire, Athenry, Co. Galway	22,440	860	362	23,662	22,948
37	Lusk Community College, Lusk, Co. Dublin	16,529	750	485	17,764	16,615
38	Davis College, Mallow, Co. Cork	11,976	462	322	12,760	12,670
39	Coláiste Chiaráin, Croom, Co. Limerick	20,147	939	405	21,491	20,135
40	Scoil Bhríde National School, Knockmay, Portlaoise, Co. Laois	9,951	—	157	10,108	10,058
41	SN Lusca, Lusk, Co. Dublin	11,032	—	107	11,139	11,088
42	St. Columba's Boys National School, Douglas West, Co. Cork	14,426	253	338	15,017	14,895
43	St. Patrick's School, Bohreen Hill, Enniscorthy, Co. Wexford	14,846	3,021	524	18,391	16,646
44	Clonakilty Community College, Clonakilty, Co. Cork	11,234	669	112	12,015	11,821

		Cumulative expenditure to 31 December 2020	Expenditure in 2021	Project commitments in subsequent years	Expected total spend lifetime of project 2021	Expected total spend lifetime of project 2020
		€000	€000	€000	€000	€000
45	Powerstown Educate Together National School, Tyrrelstown, Dublin 15	10,822	74	147	11,043	11,016
46	Swords Post Primary, Swords, Co. Dublin	26,713	279	657	27,649	27,540
47	Naas Community College, Naas, Co. Kildare	9,364	11,474	3,597	24,435	24,223
48	Coláiste Chiaráin, Summerhill, Athlone, Roscommon	23,613	875	410	24,898	24,692
49	Gracepark, Educate Together National School, Drumcondra, Dublin 9	12,116	335	178	12,629	12,462
50	Gaelcholaiste Charrig Ui Leighin, Carrig Ui Leighin, Co. Corcaigh	21,992	16,745	882	39,619	38,042
51	St. Paul's National School, Navan, Co. Meath	8,174	4,953	81	13,208	12,286
52	Maynooth Boys National School, Maynooth, Co. Kildare	899	4,780	6,872	12,551	11,913
53	St Conleths and Marys National School, Newbridge, Co. Kildare	977	5,231	10,282	16,490	15,325
54	St Patrick's National School, Corduff, Dublin 15	1,790	3,701	12,581	18,072	17,876
55	St Pauls Secondary School, Monasterevin, Co. Kildare	2,443	7,913	12,791	23,147	22,321
56	St David's Holy Faith Secondary, Kimberly Road, Greystones, Co. Wicklow	1,132	6,463	8,479	16,074	15,809
57	St. Mary's Secondary School, Ballina, Co Mayo	1,233	7,217	6,535	14,985	14,807

		Cumulative expenditure to 31 December 2020	Expenditure in 2021	Project commitments in subsequent years	Expected total spend lifetime of project 2021	Expected total spend lifetime of project 2020
		€000	€000	€000	€000	€000
58	St Colman's Community College, Middleton, Co. Cork	16,586	791	316	17,693	17,490
59	Ratoath College, Ratoath, Co. Meath	9,407	1,454	183	11,044	10,623
60	St Conleth's Community College, Newbridge, Co. Kildare	10,864	5	124	10,993	10,988
61	Dublin 7 Educate Together, Fitzwilliam Place North, Dublin 7	1,157	6,556	8,510	16,223	15,436
62	Cherrywood Educate Together National School, Sallynoggin, Dublin 18 ^{a, b}	17	2,903	12,395	15,315	—
63	Blackwater Community School, Lismore ^{a, b}	763	3,403	13,656	17,822	—
64	Malahide and Portmarnock Educate Together Secondary School, Swords, Co. Dublin ^{a, b}	472	6,849	9,740	17,061	—
65	Edmund Rice College Carpenterstown/ Castleknock, Dublin 15 ^{a, b}	174	7,586	20,276	28,036	—
66	Meán Scoil an Chlochair, Kilbeggan ^{a, b}	673	1,033	20,247	21,953	—
67	Scoil Mhuire gan Smál, Blarney ^{a, b}	1,139	6,237	21,322	28,698	—
68	Douglas/ Rochestown Educate Together (Carr's Hill) ^{a, b}	340	4,128	14,919	19,387	—
69	Ballinteer Educate Together, Dublin 16 ^{a, b}	289	4,115	14,880	19,284	—
70	Pelletstown Educate Together National School, Dublin 15 ^{a, b}	600	3,194	9,300	13,094	—
71	Ennistymon Community School, Co. Clare ^{a, b}	1,443	3,518	25,638	30,599	—
72	Gaelscoil Cnoc Liamha, Knocklyon, Dublin 16 ^{a, b}	128	3,095	8,722	11,945	—

		Cumulative expenditure to 31 December 2020	Expenditure in 2021	Project commitments in subsequent years	Expected total spend lifetime of project 2021	Expected total spend lifetime of project 2020
		€000	€000	€000	€000	€000
73	St Patrick's Boys National School, Clane, Co. Kildare ^{a, b}	466	194	12,693	13,353	—
74	St Mary's Donnybrook, Dublin 4 ^{a, b}	845	4,423	6,556	11,824	—
75	Scoil Mhichil Naofa, Athy, Co.Kildare ^{a, b}	302	207	12,830	13,339	—
76	Gaelcholáiste Chiarraí, Trá Lí, Co Chiarraí ^{a, b}	922	5,069	11,497	17,488	—
77	Gaelcholáiste Luimnigh, Meal Sior Anraí Luimneach ^{a, b}	1,158	500	21,342	23,000	—
78	Scoil an Athar Tadhg, Cork East County ^{a, b}	437	337	9,370	10,144	—
79	Little Angels Special School, Letterkenny Co Donegal ^{a, b}	534	89	15,793	16,416	—
Total ^f		838,245	160,015	354,007	1,352,267	1,003,495

- Note ^a Eighteen new schools' projects were contractually committed to in 2021
- ^b The cumulative expenditure to 31 December 2020 and the expected total spend 2020 lifetime spend have been restated primarily due to the following:
- for new school projects contractually committed in 2021 where pre-2021 expenditure has now been included
 - for projects which have been removed as they are finalised, or the total project cost is now under the €10m threshold or the outstanding commitment is less than €10,000.

Significant variations subhead A.15

An explanation is provided below where projected total expenditure increased/decreased by more than €500,000 from 2020 to 2021:

22 Scoil Naofa Oilbhear Pluincead, Malahide, Co. Dublin

Increase in expected total spend: €1.318 million

The increase in commitments was due primarily to change orders in respect of Board of Management funded requests, contaminated soil, air aspiration, top soil, additional preliminaries and insurances, mechanical alterations, additional stone build up to ball court and car park, additional rainwater pipes and additional ducting and other necessary works to doors, additional guard rails and radiant panels installed.

27 Maynooth Post Primary Schools, Co. Kildare

Increase in expected total spend: €1.362 million

The increase in commitments related primarily to the resequencing of the programme of works for the school campus project, which had been impacted by Covid-19 related delays. This was necessary to ensure that one of the schools on the campus was in a position to open on the site in September 2021, in order to meet urgent enrolment needs at the schools. Additional design team fees associated with this issue were also incurred.

29 Mercy Convent Primary School, Naas, Co. Kildare

Increase in expected total spend: €1.171 million

The increase in commitments was due primarily to change orders as part of the enabling works contract to make the building weathertight following termination of the previous contractor's obligation to complete the works. Repairs to temporary school roof, replacement of weather damaged glazing, replace scaffolding, cleaning of weather stained concrete etc. to achieve certification in advance of tendering for completion works contract.

36 Gairmscoil Mhuire, Athenry, Co. Galway

Increase in expected total spend: €715,000

The increase in commitments involved the installation of a temporary footpath to ensure safety for students on the opening of the school while awaiting the delivery of a footbridge by Galway County Council and also includes for security, fencing, changes to room layout and additional design team fees.

37 Lusk Community College, Lusk, Co. Dublin

Increase in expected total spend: €1.149 million

The increase in commitments was due primarily to change orders in respect of additional fixings to windows, retention of temporary accommodation, re-measuring substructure, stud partitions and plasterboard ceilings, change in location of switch room, external soffit, variations to fire alarm and additional fire stopping requirements, alterations and additional workforce required during phase 1, works required to drainage and foul water system, other miscellaneous alterations deemed necessary and % for art and utilities.

39 Coláiste Chiaráin, Croom, Co. Limerick

Increase in expected total spend: €1.356 million

The increase in commitments in relation to this project was primarily due to change orders relating to further issues with ground conditions and delay costs associated with same.

43 St. Patrick's School, Bohreen Hill, Enniscorthy, Co. Wexford

Increase in expected total spend: €1.745 million

The increase in commitments was due primarily to change orders in respect of fire safety, additional steel bracing, additional electrical provisions as required in a special school, alterations to foul and mains water, booster pumps and Extension of Time claim.

50 Gaelcholáiste Charrig Uí Leighin, Carrig Uí Leighin, Co. Corcaigh

Increase in expected total spend: €1.577 million

The increase in commitments was due primarily to change orders with respect to the unforeseen need to provide additional raw materials for the project, primarily steel, to address design related issues on the project.

51 St.Paul's National School, Navan, Co. Meath

Increase in expected total spend: €922,000

The increase in commitments was due primarily to change orders in respect of unforeseen ground conditions, car charging points and ductwork for broadband and % for Art and utilities.

52 Maynooth Boys National School, Maynooth, Co. Kildare

Increase in expected total spend: €637,000

The increase in commitments was due primarily to change orders for additional measures to ensure safe construction during the Covid emergency, additional electrical and mechanical works to include data points, cabling and EV Chargers, excavation and removal of contaminated soil, trenching for ESB.

53 St Conleths and Marys National School, Newbridge, Co. Kildare

Increase in expected total spend: €1.165 million

The increase in commitments was due primarily to change orders in respect of additional measures to ensure safe construction during the Covid emergency, installation of additional accommodation for SNU base during construction, generator to temporary accommodation in advance of ESB connection, additional finishes to internal walls as part of refurb, data cabling to temporary accommodation.

55 St Pauls Secondary School, Monasterevin, Co. Kildare

Increase in expected total spend: €827,000

The increase in commitments was due primarily to utility costs processed in 2021. The bulk of these additional costs relate directly to connection charges by Irish Water for works to connect the schools accommodation to the mains water supply.

61 Dublin 7 Educate Together, Fitzwilliam Place North, Dublin 7

Increase in expected total spend: €787,000

The increase in commitments was primarily due to increases in costs arising from the implementation of the Covid co-operation framework in accordance with Government guidance, as well as an increase in design team fees associated with various changes to the original scope of service for the design team.

Appendix C Information Note on Public Private Partnerships Projects (PPPs)

As at the end of 2021, the Department has six separate contracts to design, build, finance and maintain education accommodation under the Public Private Partnership (PPP) model. PPPs are a structured arrangement between public sector bodies and private sector investors for providing infrastructure projects which would otherwise be delivered through traditional procurement mechanisms with all related construction expenditure being made upfront. The costs are paid by the Department in the form of a monthly unitary charge spread over 25 years. The first unitary charge is payable once construction has been completed.

Education PPP projects to date have been, and continue to be, designed, built, financed and maintained (DBFM) by the selected tenderer.

There are six schools projects – Pilots, School Bundles 1, 2, 3, 4 and 5. All six contracts provide for a 25 year operational period. The buildings will remain in State ownership for the duration of the contract, with the PPP Company granted a licence to build the facilities and maintain them for a period of 25 years.

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.

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 Burkeen, Wicklow Town, Co. Wicklow; Athboy, Co. Meath; Kildare Town, Co. Kildare; Abbeyfeale, Co. Limerick and Bantry, Co. Cork (two schools) was signed with Maquarie Partnerships for Ireland in June 2010. These schools became operational between July 2011 and October 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 (two 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 PGGM Infrastructure Cooperative UA 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 5th Bundle PPP Project. They are located in Carlow (one school and one IFE); 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 Inspired Spaces Bundle 5 (Ireland) Ltd. Two schools in Bray and one in Wexford achieved service commencement in 2018. The school in Kells achieved service commencement in June 2019, the remaining school and IFE in Carlow achieved service commencement in July and August 2019 respectively.

Appendix D Direct funding from Vote 26 to Education and Training Boards (by subhead)

The following table lists the direct funding to Education and Training Boards (ETBs) during 2021 by subhead with comparative figures for 2020.

		2021	2020
		ETB	ETB
		funding	funding
		amount	amount
		€000	€000
Programme A - First, second and early years education			
A.3	Salaries, wages and allowances (including incidental payments) of primary teachers	243	25
A.5	Grants to Education and Training Boards in respect of ETB teachers' salaries	667,343	628,141
A.6	Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools	49,318	45,227
A.7	Salaries, wages and allowances (including incidental payments) of non-teaching staff in primary and post primary schools (excluding special needs assistants)	75,406	82,434
A.9	School transport services	1,323	610
A.10	Grants (including capitation) payable to primary and post primary schools, Education and Training Boards and other educational organisations and institutions	102,357	101,873
A.11	Grants to education bodies working in the primary and post primary sectors	367	380
A.12	Teacher education	1,933	2,079
A.14	Miscellaneous grants and services	16,622	18,602
A.15	Primary and post primary infrastructure	164,477	169,022
A.16	Public private partnerships costs (PPP)	18	12
Grant total paid to ETBs		1,079,407	1,048,405