

Appropriation Account 2022

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 2022 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 2022, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €48.889 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, National Development Plan Delivery and Reform in circular 22 of 2022 have been applied in the preparation of the account.

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 detailed arrangements governing these shared services are subject to a process of on-going joint development and documentation. This includes memorandums of understanding between the two Departments setting out the ICT provision and shared services delivery to the tertiary sector; capital planning; and finance and governance of aegis bodies. Agreements covering other shared service functions are still being progressed.

Department of Children, Equality, Disability, Integration and Youth

Tusla is an aegis body of the Department of Children, Equality, Disability, Integration and Youth. Functions under section 10 of the Education (Welfare) Act 2000, performed by Tusla, and the administration of the School Completion Programme and the Home School Community Liaison scheme, are under the remit the Minister for Education with effect from 1 January 2021. The Department's arrangements for governing these services are set out in the Child and Family Agency (Amendment) Act 2021, and in agreements agreed between both Departments and between the Department of Education and Tusla.

Education Shared Business Services

In 2022, the Department continued the roll out of its shared services plan, investigating the opportunities for shared service initiatives across the education sector and actively participating in the roll out of traditional shared services across the Civil Service. This included the continued roll out of payroll and financial shared services for the ETB sector; development of schools' employee payroll shared services; procurement reforms through the work of the Education Procurement Programme Board and establishing a reporting and data analytics hub for the sector.

A Project Management Office was also established in 2022 and will oversee and set priorities for the work on the major shared services and IT programmes.

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 plan 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 is a section within the Internal and EU Audit Unit and is functionally independent. It operates with the direct authority of the Minister for Public Expenditure National Development Plan Delivery and Reform in line with the terms of SI No.188/2017 and in accordance with its own 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, Research, Innovation and Science (Vote 45), the ESF Audit Authority reports to that Department's Audit Committee in accordance with its Charter.

Procurement

I confirm that 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.

The Department has provided details of 32 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, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of eighteen contracts (in excess of €25,000), totalling €3,588,315 (exclusive of VAT), as set out below.

- Ten contracts with a value of €1,432,766 were awarded for IT and project support that relied on a non-compliant framework agreement.
- Five contracts with a value of €2,018,484 were extended for business continuity reasons.
- Two contracts with a value of €103,336 were awarded on an urgent basis where services were required immediately.
- A further contract was awarded for €33,729 where there was limited availability of the service required.

The above contracts have been included in the 40/2002 annual return referenced above.

Of the eighteen contracts

- Ten will continue until their expiration.
- Four are in a tender process or have had contracts awarded.
- One will continue through 2023 as preparations are made to approach the market with an appropriate tender.
- One will cease in 2023 and the service will not be required.
- Two are licences, whose usage is embedded within the education system and for which long term sourcing strategies are being developed.

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 our 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. In 2022, the IPA was commissioned to carry out a review of risk management policy and practices in the Department. This process is still ongoing and is expected to be concluded in 2023.

ICT security

The Department has a strong commitment to the security of its ICT systems and has developed a cyber security readiness framework based on the National Cyber Security Centre (NCSC) baseline standards. The ICT unit also work closely with the National Computer Security Incident Response Team (CSIRT), which provide assistance in detecting counteracting, or remediating security risks for the Department's information, computer systems, physical property and other assets.

The Department's cyber security protocols are supported by the work of NCSC and CSIRT, which provide, early warnings, alerts, announcements and dissemination of information about risk and incidents. This is complemented by additional security expertise provided for by multiple third party security organisations.

The Department continues to focus on recruiting ICT staff members that have security qualifications and all ICT security arrangements are subject to review by the internal audit unit.

Internal financial control issues

No weaknesses in internal financial control were identified in the Department in relation to 2022 that resulted in losses that require disclosure in the appropriation account.

Education sector corporate governance

The 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. With effect from 31 August 2022, the National Centre for Guidance in Education ceased to operate, leaving the Department with ten bodies under its aegis.

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 the aegis is typically governed by

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

During 2022, 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 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 2023. 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 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.

Bernie McNally
Accounting Officer
Department of Education

25 September 2023

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 26 Education

Opinion on the appropriation account

I have audited the appropriation account for Vote 26 Education for the year ended 31 December 2022 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 2022, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery 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 2022.

Seamus McCarthy

Comptroller and Auditor General

26 September 2023

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, National Development Plan Delivery and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, National Development Plan Delivery 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 appropriation account is 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 appropriation account 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, National Development Plan Delivery 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 audit reports 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 2022

		2022		2021
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	First, second and early years education			
	<i>Original</i>	9,282,551		
	<i>Supplementary</i>	<u>925,000</u>		
	Gross expenditure	10,207,551	10,176,293	9,263,008
	<i>Deduct</i>			
B	Appropriations-in-aid			
	<i>Original</i>	318,216		
	<i>Supplementary</i>	<u>73,000</u>		
		391,216	408,847	380,141
Net expenditure				
	<i>Original</i>	8,964,335		
	<i>Supplementary</i>	<u>852,000</u>		
		9,816,335	9,767,446	8,882,867

Surplus

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

	2022	2021
	€	€
Surplus to be surrendered	<u>48,889,202</u>	<u>27,843,162</u>

Bernie McNally

Accounting Officer
Department of Education

25 September 2023

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2022

		2022	2021
	€000	€000	€000
Programme cost		10,056,262	9,160,015
Pay		100,607	85,207
Non pay		19,424	17,786
Gross expenditure		10,176,293	9,263,008
<i>Deduct</i>			
Appropriations-in-aid		408,847	380,141
Net expenditure		9,767,446	8,882,867
Changes in capital assets			
Purchases cash	(201,411)		
Depreciation	1,755		
		(199,656)	(122,451)
Changes in net current assets			
Increase in closing accruals	26,037		
Decrease in inventories	83		
		26,120	14,273
Direct expenditure		9,593,910	8,774,689
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		25,697	27,428
Notional rents		3,221	3,196
Net programme cost		9,622,828	8,805,313

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.

		2022 ^a	2021 ^a
		€000	€000
Vote 9	Office of the Revenue Commissioners	184	146
Vote 12	Superannuation and Retired Allowances	26,106	25,122
Vote 13	Office of Public Works	1,895	2,886
Vote 18	National Shared Services Office	166	171
Vote 43	Office of the Government Chief Information Officer	130	239
	Central Fund - ministerial pensions	282	274
	Apportioned cost of shared services for Vote 45	(3,066)	(1,410)
		25,697	27,428

Note ^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 an agreed allocation of costs between Vote 26 and Vote 45.

Note 2 Statement of Financial Position as at 31 December 2022

	Note	2022 €000	2021 €000
Capital assets	2.1	537,858	409,372
Current assets			
Bank and cash	2.2	192,062	171,819
Inventories ^a		—	83
Prepayments	2.3	28,711	18,519
Overpayments for recoupment	5.6	7,576	7,060
Secondment costs for recoupment		965	482
Amounts due from the EU		10	10
Accrued income	2.4	1,299	2,362
Other debit balances	2.5	591	1,898
Total current assets		231,214	202,233
Less current liabilities			
Accrued expenses	2.6	84,291	51,582
Salary recoupment to other departments and agencies		64	—
EU moneys for distribution		8,508	8,508
Other credit balances	2.7	181,863	162,290
Net Exchequer funding	2.8	2,292	2,929
Total current liabilities		277,018	225,309
Net current assets		(45,804)	(23,076)
Net assets		492,054	386,296
Represented by:			
State funding account	2.9	492,054	386,296

Note ^a Commencing in 2022, high-volume, low-value items are fully expensed in the year and are no longer classified as inventory.

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 2022	247,860	7,040	27,200	155,871	437,971
Additions ^a	22,413	—	195	175,803	198,411
Assets brought into use	47,923	—	238	(48,161)	—
Disposals	(70,356)	(10)	(141)	—	(70,507)
Adjustment ^b	—	(1,321)	(4,023)	2,186	(3,158)
Cost or valuation at 31 December 2022	247,840	5,709	23,469	285,699	562,717
Accumulated depreciation					
Opening balance at 1 January 2022	—	6,754	21,845	—	28,599
Depreciation for the year	—	38	1,717	—	1,755
Depreciation on disposals	—	(10)	(141)	—	(151)
Adjustments	—	(1,321)	(4,023)	—	(5,344)
Cumulative depreciation at 31 December 2022	—	5,461	19,398	—	24,859
Net assets at 31 December 2022	247,840	248	4,071	285,699	537,858
Net assets at 31 December 2021	247,860	286	5,355	155,871	409,372

- Notes
- ^a The land and buildings additions of €22.413 million include
- a site transferred to the Department from SOLAS at a nil cost in line with Department of Public Expenditure, National Development Plan Delivery and Reform circulars, included in the land register at a valuation of €250,000
 - a site transferred to the Department under the redress indemnity agreement, included at a valuation of €120,000
- ^b The adjustment of €3.158 million includes
- (€5.344 million) relating to the removal from the furniture and fittings and office equipment registers of fully depreciated assets with a cost below the €10,000 asset threshold.
 - €2.186 million relating to the restatement of pre-2022 expenditure.

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 2022

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 2022 are included in the table below.

Name of school	Valuation ^a
	€000
Malahide Portmarnock ETSS, Swords, Co. Dublin	49,919
St. Patrick's National School, Castleknock, Co. Dublin	20,312
Coláiste Treasa, Kanturk, Co. Cork	125
	70,356

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 2022 not paid for at 31 December 2022.

2 Primary level

There were 3,231 national schools in operation on 31 December 2022. The majority of these schools are denominational and are owned by the relevant diocesan authority. The exceptions are as follows.

- Sites for 67 first-level schools are owned and controlled/managed by the Minister for Education.
- In the case of 173 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. 17 are operating in temporary or permanent accommodation on sites not owned by the Department.

3 Post-primary level

There are a total of 727 post primary schools. 357 schools are privately owned. The remainder are operating as follows.

- Fourteen 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 was instructed by the Department to notify the Property Registration Authority of the change of ownership and this is in progress. 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	2022	2021
	€000	€000
PMG balances	191,030	170,939
Commercial bank account balances	1,029	877
Petty cash	3	3
	192,062	171,819

2.3 Prepayments

at 31 December	2022	2021
	€000	€000
Advance to Bus Éireann – school transport	13,244	8,990
Advance to State Examinations Commission	831	182
ICT support and licensing contracts	1,499	1,790
Pre-funding of school building projects	8,736	5,728
Rental of temporary school accommodation	1,344	47
Shared services implementation	526	342
School broadband contracts	571	498
Other administration	502	138
Other programme	1,458	804
	28,711	18,519

2.4 Accrued income

at 31 December	2022	2021
	€000	€000
Additional superannuation contributions	27	160
School salary grant	1,102	1,454
Miscellaneous	170	748
	1,299	2,362

2.5 Other debit balances

at 31 December	2022	2021
	€000	€000
Agency payments OPW	330	124
Payroll suspense	—	1,444
Cycle to work scheme	44	66
Travel pass scheme	132	187
Recoupable salaries	36	22
Shared offices' costs recoupment	46	52
Superannuation related payovers	3	3
	591	1,898

2.6 Accrued expenses

at 31 December	2022	2021
	€000	€000
Schools capital programme	66,436	39,856
Schools PPP unitary charges	4,811	4,560
Bus Éireann	8,402	4,166
Other programme	4,228	2,188
Other administration	414	812
	84,291	51,582

2.7 Other credit balances

at 31 December	2022	2021
	€000	€000
Amounts due to the State		
Income tax	86,827	79,902
Pay related social insurance	60,364	54,990
Universal social charge	16,857	15,175
Local property tax	365	327
Professional services withholding tax	1,072	973
Value added tax	8,152	4,598
Pension contributions	110	42
	<u>173,747</u>	<u>156,007</u>
Transfer of functions	257	195
Agency payments to OPW	—	393
Travel pass scheme	1	—
Energy Building Programme	6,477	4,794
Payroll suspense	822	773
Miscellaneous	529	128
Exchequer extra receipts	30	—
	<u>181,863</u>	<u>162,290</u>

2.8 Net Exchequer funding

at 31 December	2022	2021
	€000	€000
Surplus to be surrendered	48,889	27,843
Exchequer grant undrawn	(46,597)	(24,914)
Net Exchequer funding	<u>2,292</u>	<u>2,929</u>
Represented by:		
Debtors		
Bank and cash	192,062	171,819
Other debit balances	591	1,898
Amounts due from the EU	10	10
	<u>192,663</u>	<u>173,727</u>
Creditors		
Due to the State	(173,747)	(156,007)
EU moneys for distribution	(8,508)	(8,508)
Other credit balances	(8,116)	(6,283)
	<u>(190,371)</u>	<u>(170,798)</u>
	<u>2,292</u>	<u>2,929</u>

2.9 State funding account

	Note	2022	2021
		€000	€000
Balance at 1 January		386,296	279,158
Disbursements from the Vote Estimate provision	Account	9,816,335	
Surplus to be surrendered	Account	<u>(48,889)</u>	
Net vote		9,767,446	8,882,867
Expenditure (cash) borne elsewhere	1.1	25,697	27,428
Non cash expenditure – capital assets ^a	1	(67,778)	(1,040)
Non cash expenditure – notional rent	1	3,221	3,196
Net programme cost		<u>(9,622,828)</u>	<u>(8,805,313)</u>
Balance at 31 December		<u>492,054</u>	<u>386,296</u>
Note ^a The non-cash items comprise			€000
• Accounting treatment for the disposal of construction assets			(70,356)
• Year on year net increase in capital accruals			(59)
• Restatement of the capital assets under development expenditure to include pre-2022 expenditure			2,186
• Accrued CAUD costs 2022			81
• Property transferred to the Department from SOLAS and under the redress indemnity agreement			370
			<u>(67,778)</u>

2.10 Commitments

at 31 December	2022	2021
	€000	€000
Global commitments		
Procurement of goods and services	6,457	6,126
Non-capital grant programmes ^{a, b}	2,319,159	2,159,779
Capital grant programmes ^c	35,500	22,800
Capital projects ^d	699,388	590,553
Public private partnership projects	1,025,368	1,055,903
Total of legally enforceable commitments	4,085,872	3,835,161

- 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 2021 non-capital grant programmes commitments figure has been restated 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 2021 ^b	Expenditure in 2022	Project commitments in subsequent years	Expected total spend lifetime of projects 2022	Expected total spend lifetime of projects 2021 ^b
	€000	€000	€000	€000	€000
Primary and post primary schools (subhead A.15) ^{a, b}	868,894	335,795	513,505	1,718,194	1,229,599

- Note ^a A breakdown of the above table is presented in Appendix B
- ^b The cumulative expenditure to 31 December 2021 and the expected total spend 2021 lifetime spend have been restated primarily due to the following.
- For 19 new school projects contractually committed in 2022 and three projects which reached the €10 million threshold in 2022, pre-2022 expenditure has now been included.
 - 14 projects 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 2021	Expenditure in 2022 ^a	Legally enforceable commitments to be met in subsequent years	Project total 2022	Project total 2021
	€000	€000	€000	€000	€000
Five pilot schools	215,517	11,050	57,134	283,701	282,616
1 st bundle	109,282	9,451	129,822	248,555	243,583
2 nd bundle	136,200	12,443	190,914	339,557	330,016
3 rd bundle	129,838	15,181	271,851	416,870	409,257
4 th bundle	51,582	7,714	154,703	213,999	209,094
5 th bundle	32,161	8,179	220,944	261,284	255,917
	674,580	64,018	1,025,368	1,763,966	1,730,483

Note ^a The expenditure reflected at the end of 2022 relates specifically to capital payments. The expenditure in the table above is included in the overall outturn of €64.169 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 2021 to 2022.

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.

Five pilot schools bundle

The increase in costs from 2021 to 2022 of €1.085 million relates to the yearly indexation review and a consequential revision to the calculation of the projections.

Schools bundle 1

The increase in costs from 2021 to 2022 of €4.972 million relates to the yearly indexation review and a consequential revision to the calculation of the projections.

Schools bundle 2

The increase in costs from 2021 to 2022 of €9.541 million relates to the yearly indexation review and a consequential revision to the calculation of the projections.

Schools bundle 3

The increase in costs from 2021 to 2022 of €7.613 million relates to the yearly indexation review and a consequential revision to the calculation of the projections.

Schools bundle 4

The increase in costs from 2021 to 2022 of €4.905 million relates to the yearly indexation review and a consequential revision to the calculation of the projections.

Schools bundle 5

The increase in costs from 2021 to 2022 of €5.367 million relates to the yearly indexation review and a consequential revision to the calculation of the projections.

Expenditure on rental of temporary school premises

During 2022, expenditure under subhead A.15 included amounts totalling €41.5 million in respect of the rental of temporary school premises (2021: €29.5 million).

2.11 Matured liabilities

at 31 December	2022 €000	2021 ^a €000
Estimate of matured liabilities not discharged at year end	825	2,807

Note ^a The 2021 matured liabilities figure has been restated in line with the 2022 appropriation account circular.

2.12 Contingent liabilities

Middletown Centre for Autism

A pension liability in the region of €1,800,000 as at the end of 2022 (2021: €1,800,000) may arise in relation to an agreement between the Department of Education for Northern Ireland Local Government Pension Scheme and the Department of Education. 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.

Schools remediation programme

The Department continues to pursue legal proceedings in relation to 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.

40 schools were assessed as requiring remediation work due to the identification of structural defects. Remediation work has taken place on these schools, and 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 to the Exchequer of the remediation is subject to ongoing legal proceedings outlined above.

Legal cases

The Department is involved in a number of legal proceedings which may generate liabilities, depending on the outcome of the litigation. Any actual amount or the timing of the potential liabilities is uncertain.

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2022		2021
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	81,728	79,784	65,665
ii	Travel and subsistence	1,659	1,185	498
iii	Training and development and incidental expenses	1,670	1,718	1,493
iv	Postal and telecommunications services	2,249	3,498	2,737
v	Office equipment and external IT services	14,251	8,685	9,333
vi	Office premises expenses	1,535	1,533	1,136
vii	Consultancy and other services	126	22	—
viii	National Educational Psychological Service ^a	24,627	23,606	22,131
		127,845	120,031	102,993

Note ^a The National Educational Psychological Service subhead is primarily a pay subhead. Pay expenditure is allocated to A.1 Administration pay subhead and non-pay expenditure is allocated to A.2 Administration non-pay under Programme A.

Significant variations

The following outlines the reasons for significant variations (+/- 25% and €100,000).

ii Travel and subsistence

Estimate provision €1.659 million; outturn €1.185 million

The decrease in expenditure of €474,000 relative to the estimate provision was due to foreign and domestic travel on official business not returning to pre-pandemic levels during 2022.

iv Postal and telecommunications services

Estimate provision €2.249 million; outturn €3.498 million

The increase in expenditure of €1.249 million is due to actual postage costs exceeding the estimate provision. This was partly due to additional cost of providing employees with benefit statements as required under the Single Pension Scheme Act 2012 and a general increase in postage service costs.

v Office equipment and external IT services

Estimate provision €14.251 million; outturn €8.685 million

The decrease in expenditure of €5.566 million relative to the estimate is primarily due to

- delays in the roll-out of planned IT projects due to difficulties in recruiting staff with expertise required (€6.386 million)
- additional expenditure arising from legal costs associated with the Calculated Grades Executive Office (€1.035 million).

vii Consultancy and other services

Estimate provision €126,000, outturn €22,000

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 2022, the requirement to draw from this subhead was lower than anticipated.

Programme A First, Second and Early Years Education

		2022		2021
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	100,637		
	<i>Supplementary</i>	<u>2,706</u>		
			103,343	100,607
A.2	Administration – non pay		24,502	19,424
A.3	Salaries, wages and allowances (including incidental payments) of primary school teachers			85,207
	<i>Original</i>	2,835,078		
	<i>Supplementary</i>	<u>142,978</u>		
			2,978,056	2,981,779
A.4	Salaries, wages and allowances (including incidental payments) of secondary, comprehensive and community school teachers			2,781,360
	<i>Original</i>	1,526,251		
	<i>Supplementary</i>	<u>78,004</u>		
			1,604,255	1,578,789
A.5	Grants to education and training boards in respect of ETB teachers' salaries			1,460,743
	<i>Original</i>	696,326		
	<i>Supplementary</i>	<u>35,588</u>		
			731,914	738,719
A.6	Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools			667,343
	<i>Original</i>	712,076		
	<i>Supplementary</i>	<u>36,393</u>		
			748,469	745,844
				669,113

		Estimate provision		2022	2021
		€000	€000	Outturn	Outturn
				€000	€000
A.7	Salaries, wages and allowances (including incidental payments) of non-teaching staff in primary and post primary schools (excluding special needs assistants)	<i>Original</i> 106,837 <i>Supplementary</i> 7,068			
			113,905	108,109	104,999
A.8	Superannuation etc. in respect of teaching and non-teaching staff	<i>Original</i> 1,365,926 <i>Supplementary</i> 36,731			
			1,402,657	1,406,032	1,310,197
A.9	School transport services	<i>Original</i> 269,669 <i>Supplementary</i> 69,000			
			338,669	338,904	289,511
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> 586,222 <i>Supplementary</i> 188,058			
			774,280	767,212	626,347
A.11	Grants to education bodies working in the primary and post primary sectors	<i>Original</i> 163,511 <i>Supplementary</i> 16,318			
			179,829	175,460	142,077
A.12	Teacher education	<i>Original</i> 37,986 <i>Supplementary</i> 33			
			38,019	34,965	30,748

		2022		2021
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.13	Payments in respect of residential institutions redress and costs associated with the Child Abuse Commission			
	<i>Original</i>	2,561		
	<i>Supplementary</i>	15		
			2,576	1,210
				1,641
A.14	Miscellaneous grants and services			
	<i>Original</i>	63,094		
	<i>Supplementary</i>	108		
			63,202	43,335
				161,354
A.15	Primary and post primary infrastructure			
	<i>Original</i>	723,875		
	<i>Supplementary</i>	312,000		
			1,035,875	1,071,735
				851,086
A.16	Public private partnership costs			
			68,000	64,169
				63,496
			10,207,551	10,176,293
				9,263,008

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 €893.742 million higher than originally provided.

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

Estimate provision €2,835.078 million; outturn €2,981.779 million

The increase in expenditure of €146.701 million relative to the estimate provision was primarily due to cost associated with the:

- Extension to the Building Momentum public sector pay agreement (€75.243 million).
- Continued delivery of the enhanced Summer Education Programme that was not originally provided for in 2023 allocations (€21.8 million).
- Additional teaching hours under the Covid Learning and Support Scheme (CLASS) and extra teacher substitution cover needed due to Covid related absences (€43.921 million). This expenditure is additional to €30.592 million included for Covid measures in the original 2022 allocation for this subhead.
- Additional teacher posts due to the number of Ukrainian pupils enrolled in primary schools (€10.248 million).
- A range of other payroll related costs and savings resulting in some net offsets against the above expenditure pressures.

A.5 Grants to education and training boards in respect of ETB teachers' salaries

Estimate provision €696.326 million; outturn €738.719 million

The increase in expenditure of €42.393 million relative to the estimate provision was primarily due to cost associated with the following.

- Extension to the Building Momentum public sector pay agreement (€20.904 million).
- Continued delivery of Covid related measures including increased level of post primary teaching posts for the 2021/22 school year, additional teaching hours under the CLASS programme and teacher substitution cover needed due to Covid related absences (€7.71 million) This expenditure is additional to €16.029 million included for Covid measures in the original 2022 allocation for this subhead.
- Additional teacher posts due to the number of Ukrainian pupils enrolled in post primary schools (€2.551 million).
- Other expenditure pressures arising from core ETB payroll services.

A.9 School transport services

Estimate provision €269.669 million; outturn €338.904 million

The increase in expenditure of €69.235 million relative to the estimate provision was primarily due to cost associated with the following.

- Cost of living measures that provided for a waiver of school transport fees for pupils and a fuel contribution grant to transport service providers (€49.3 million).
- Enhanced cleaning of school transport vehicles (€6 million).
- Additional school transport services provided for Ukrainian pupils enrolled in schools (€2.4 million).
- A range of existing expenditure pressures on the core services of the school transport scheme.

A.10 Grants (including capitation) payable to primary and post primary schools, education and training boards and other educational organisations and institutions

Estimate provision €586.222 million; outturn €767.212 million

The increase in expenditure of €180.99 million relative to the estimate provision was primarily due to the following.

- Covid-19 grants for term 3 of the 2021/2022 and term 1 of the 2022/2023 school year that were paid to schools for PPE, hand sanitiser, cleaning and supervision that were not included in the original estimate provision (€96.208 million).
- A once-off cost of living measure was paid to schools assist with school running costs (€89.941 million).
- Savings due to delays in the delivery of National Recovery and Resilience Programme and ICT school projects (€4.86 million).
- Savings due to School Completion Programme funds being allocated to this subhead that was subsequently paid through Tusla from the A11 subhead (€5.41 million).
- A range of other school capitation expenditure pressures due to pupil enrolled in schools being greater than the profiled funding along with some other spending pressures.

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

Estimate provision €163.511 million; outturn €175.46 million

The increase in expenditure of €11.949 million relative to the estimate provision was primarily due to

- Additional funding provided to the State Examinations Commission mainly for the waiver of Leaving Certificate and Junior Cycle examinations fees and increased rates of payment for examiners (€15.529 million).
- The payment of School Completion Programme funding allocated to the A.10 subhead that was subsequently paid through Tusla from this subhead (€5.4 million).
- 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 (€7.463 million).
- Planned activities under the Music Generation programme did not fully operate as a result of Covid-19 (€992,000).
- Activities planned by the National Council for Curriculum and Assessment (NCCA) and An Chomhairle um Oideachas Gaeltachta agus Gaelscolaíochta (COGG) continued to be impacted by Covid-19 (€504,000).

A.12 Teacher education

Estimate provision €37.986 million; outturn €34.965 million

The decrease in expenditure of €3.021 million relative to the estimate provision was primarily due to

- Savings from continuing professional development courses being held online and outside of class contact time rather than face-to-face (€1.63 million).
- Saving from lower than anticipated spend in other teacher education areas including post-primary upskilling programmes and the Gaeltacht strategy (€1.85 million).
- Savings in payments to education support centres (ESCs) whereby funding retained by ESCs at the end of 2021 was offset against 2022 grant payments in compliance with Circular 13/14 (€920,000).
- Savings being offset by increased expenditure in other areas including Gaeltacht Placement where courses postponed due to Covid-19 were held during 2022 (€950,000) and a once-off grant to Marino Institute of Education to compensate for the reduction in student contribution fees (€608,000).

A supplementary of €33,000 was approved for this subhead to provide for costs arising from the extension to the Building Momentum pay agreement.

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

Estimate provision €2.561 million; outturn €1.210 million

The decrease in expenditure of €1.351 million relative to the estimate provision was primarily due to the following.

- Lower than anticipated running costs of the Redress Board and Commission to Inquire into Child Abuse (€786,000).
- Capital expenditure allocated for the victims of institutional abuse not being carried out (€500,000).

A.14 Other grants and services

Estimate provision €63.094 million; outturn €43.335 million

The decrease in expenditure of €19.759 million relative to the estimate provision was primarily due to

- Expenditure on the ex-gratia scheme arising from the implementation of the European Court of Human Rights Judgement in O'Keeffe v Ireland was lower than anticipated. (€12.770 million).
- Delays in the roll out of certain projects in education shared services programmes (€2.763 million).
- Funding to primary and post-primary school management bodies was lower than anticipated and was mainly attributable to slower than planned recruitment in the Financial Support Services Unit (FSSU) (€1.405 million).
- Delays in the roll out of Science, Technology, Engineering and Maths (STEM) projects (€1.393 million).
- Lower than anticipated level of activity on Dormant Account funded and other strategic Department projects (€625,000).

- Expenditure on post-primary language initiatives was lower than anticipated due to slower than planned recruitment and the continued impact of Covid-19 whereby planned in-person events were not fully restored to pre-pandemic levels until late in 2022 (€341,000).

A supplementary of €108,000 was approved for this subhead to provide for costs arising from the extension to the Building Momentum pay agreement.

A.15 Primary and post primary infrastructure

Estimate provision €723.875 million; outturn €1,071.735 million

The increase in expenditure of €347.86 million relative to the estimate provision was primarily due to managing significant budgetary pressures arising from strong delivery on the School Building Programme, the impact of high construction inflation, the need for accelerated delivery of accommodation for children with special education needs and providing accommodation for Ukrainian students.

A supplementary of €312 million (€300 million capital expenditure and €12 million current expenditure) along with a virement of €30 million from current expenditure savings was approved for this subhead to provide for the increases in expenditure in this subhead. The remaining increases in capital 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 €64.169 million

The decrease in expenditure of €3.831 million relative to the estimate provision was primarily due to

- Works on a project to provide permanent SEN accommodation at St. Caiman's Community School, Shannon, Co. Clare did not commence in 2022 (€2 million).
- Lower than anticipated costs in respect of minor works and operational costs across the schools bundles (€940,000).
- Reduced unitary charges in respect of agreed service and availability failures across all school bundles (€533,000).
- Lower than anticipated drawdown of the ICT and % for Art grants (€340,000).

Note 4 Receipts

4.1 Appropriations-in-aid

		2022		2021
		Estimated	Realised	Realised
		€000	€000	€000
B.1	Superannuation contributions			
	<i>Original</i>	147,438		
	<i>Supplementary</i>	<u>23,370</u>		
		170,808	173,903	170,097
B.2	Receipts in respect of the European Social Fund (ESF), European Globalisation Fund (EGF) and other miscellaneous EU receipts ^a	325	1,488	1,478
B.3	Receipts from additional superannuation contributions on public service remuneration			
	<i>Original</i>	161,946		
	<i>Supplementary</i>	<u>26,173</u>		
		188,119	194,262	175,886
B.4	Secondments/overpayments	3,824	5,704	5,480
B.5	Miscellaneous			
	<i>Original</i>	4,683		
	<i>Supplementary</i>	<u>23,457</u>		
		28,140	33,490	27,200
Total		<u>391,216</u>	<u>408,847</u>	<u>380,141</u>

Note ^a A breakdown of EU receipts of €1.488 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 €90.631 million higher than the estimate forecast. Explanations for variances are set out below:

B.1 Superannuation contributions

Estimate €147.438 million; realised €173.903 million

The increase of €26.465 million relative to the estimate provision was due to receipts being higher than the provision allocated. This increase includes contributions being received as a result of higher payroll spend. This is arising from additional teaching and SNA posts recruited in the education sector and from an increase in salaries arising from the Building Momentum Agreement.

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

Estimate €325,000; realised €1.488 million

The increase of €1.163 million relative to the estimate provision was primarily due to Peace IV programme receipts allocated under subhead B.5 miscellaneous subsequently being accounted for under this subhead.

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

Estimate €161.946 million; realised €194.262 million

The increase of €32.316 million relative to the estimate provision was due to receipts being higher than the provision allocated. This is arising from additional teaching and SNA posts recruited in the education sector and from an increase in salaries arising from the Building Momentum agreement.

B.4 Secondments/overpayments

Estimate €3.824 million; realised €5.704 million

The increase of €1.88 million relative to the estimate provision was primarily due to overpayment recovery receipts (€394,000) and secondment recoupments (€1.486 million) being higher than anticipated.

B.5 Miscellaneous

Estimate €4.683 million; realised €33.490 million

The increase of €28.807 million relative to the estimate provision was primarily due to

- receipt of refunds made by schools of unspent Covid-19 related capitation grants provided for the 2021/22 school year (€27.04 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.

4.2 Extra receipts payable to the Exchequer

	2022	2021
	€000	€000
Balance at 1 January	—	—
Disposal of assets ^a	30	—
Transferred to the Exchequer	—	—
Balance at 31 December	30	—

Note ^a During 2022, the Department disposed of a piece of land, the proceeds of which were remitted to the Exchequer in 2023.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2022	2021
Department	1,571	1,453
First and second level	96,130	92,180
Agencies	652	466
Total	98,353	94,099

5.2 Pay costs

Departmental staff	2022	2021
	€000	€000
Pay	91,112	81,140
Higher, special or additional duties allowances	374	528
Other allowances	25	32
Overtime	1,186	876
Employer's PRSI	7,910	6,747
Total pay	100,607	89,323

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 (€100.607 million).

First and second level education staff	2022	2021
	€000	€000
Pay	5,585,023	5,186,622
Allowances	6,041	6,270
Overtime	775	596
Employer's PRSI	541,009	487,373
Total pay ^a	6,132,848	5,680,861

Note ^a The total pay figure for 2021 to include the costs of some non-teaching staff which were not reported under Note 5.2 in the published 2021 accounts. In addition, two ETBs submitted amended returns for 2021.

Agencies' staff	2022	2021
	€000	€000
Pay	34,510	23,771
Higher, special or additional duties allowances	163	213
Other allowances	68	74
Overtime	2,278	1,930
Employer's PRSI	3,377	2,181
Total pay^{a, b}	40,396	28,169

Note ^a Total pay for 2022 includes pay costs for agencies that are under the remit of this Vote and is primarily based on returns from the agencies.

^b Total pay for 2021 has been restated.

- The cost of agency staff included under Note 5.1 above whose pay is not funded by the Department was removed.
- Pay costs in respect of another agency have been revised. Costs included in the published 2021 accounts were based on pay funding provided to the agency by the Department, rather than the actual pay.
- Costs associated with one agency post have now been included.

5.3 Allowances and overtime payments — Departmental staff

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2022 €	2021 €
Higher, special or additional duties allowances	112	9	22,755	22,002
Other allowances	10	—	9,670	5,509
Overtime and extra attendance	355	16	26,369	16,215
Extra remuneration in more than one category	34	12	14,040	15,434

5.3 Allowances and overtime payments — first and second level

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2022 €	2021 €
Allowances	3,691	4	11,388	26,540
Overtime	289	21	23,660	21,803
Extra remuneration in more than one category	109	27	28,310	—

5.3 Allowances and overtime payments — agencies

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2022 €	2021 ^a €
Higher, special or additional duties allowances	77	1	13,833	14,606
Other allowances	28	—	—	13,272
Overtime	250	83	54,543	37,219
Extra remuneration in more than one category	66	36	55,084	38,650

5.4 Department staffing by pay band

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime, and excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2022	2021
20,000	59,999	1,015	947
60,000	69,999	153	141
70,000	79,999	110	108
80,000	89,999	96	107
90,000	99,999	132	113
100,000	109,999	70	37
110,000	119,999	18	10
120,000	129,999	3	2
130,000	139,999	4	—
140,000	149,999	—	2
150,000	159,999	1	4
160,000	169,999	5	3
170,000	179,999	3	—
180,000	189,999	—	—
190,000	199,999	—	—
200,000	209,999	—	1

5.5 Other remuneration arrangements

Thirty seven retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €106,000 (2021: €85,000) which included travel and subsistence costs of €8,000 (2021: €1,000). The payments made were consistent with the principles of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

5.6 Payroll overpayments

at 31 December	Number of recipients	2022 €	2021 €
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Administration staff salary overpayments

Overpayments	101	223,559	230,865
Recovery plans in place	25	47,932	70,370

No overpayment recovery plans were transferred in the year to another department.

Teacher/non-teacher and retired personnel overpayments

Overpayments	4,783	6,486,283	6,003,349
Recovery plans in place	471	1,177,294	1,040,603

During the course of 2022, a total of 1,236 overpayment cases were repaid in full.

Supplementary pension overpayments

Overpayments	81	760,443	825,924
Recovery plans in place	67	590,771	655,233

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

Some 89 pension overpayment cases were identified in 2018, where an insufficient public service pension reduction had occurred. The Department is currently engaging with the Department of Public Expenditure, National Development Plan Delivery and Reform 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 gross.

Overpayments/underpayment as a result of a coding error

An overpayment of pensions benefits arose in 2022 whereby 140 retirees were overpaid due to an incorrect coding of a pensionable allowance. The total value of the overpayment was €106,037. The Department of Education contacted each retiree in November 2022 and to date, of the 140 impacted by the error, 132 have either repaid in full or have a repayment plan in place. The Department will follow up with the remaining eight cases. A total of €99,764 has been repaid to date.

5.7 Severance/redundancy

During 2022, three 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 €44,830 and included payment for both statutory and non-statutory redundancy sums as appropriate. One individual received a redundancy payment to the value of €35,000. 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 three individuals.

During 2022, there were no redundancy payments 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	44,830	—	—
Total	44,830	—	—

5.8 Remuneration and benefits of Accounting Officer

The Accounting Officer's remuneration and taxable benefits for the financial year was as follows.

	2022 €000	2021 €000
Basic pay		
Sean Ó Foghlú	27	201
Bernie McNally	169	—
	196	201

The value of retirement benefits earned in the period is not included above. Both Accounting Officers are members of the pre-1995 superannuation scheme for established civil servants and their entitlements to retirement benefits in respect of their service do not extend beyond the terms of that pension scheme.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to 31 December 2022 €000	Expenditure in 2022 €000	Expenditure in 2021 €000
Commission to Inquire into Child Abuse	1999	85,212	412	533
Residential Institutions Redress Scheme ^{a, b}	2002	1,246,050	654	900
		1,331,262	1,066	1,433

Note ^a In addition to the overall expenditure of €1.246 billion on the Residential Institutions Redress Scheme at the end of 2022, 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 2022, the cumulative administration costs for the Residential Institutions Redress Board was €65.11 million and €10.07 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 at the time 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	120.30
Total	480.61	245.24

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

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 2022, voluntary cash contributions offered in 2009 or subsequent years, amounting to €111.48 million have been received. This included 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.

A total of 17 of the properties offered voluntarily in 2009 have fully transferred and significant progress has been made in relation to the remaining property. The Department continues to engage with the Congregation of the Christian Brothers to progress their offer which involved an arrangement relating to a number of playing fields.

The full 2009 value of the voluntary offers is unlikely to be achieved because certain offers were not accepted and because the value of the properties transferred, or disposed of, was in most cases lower than the value placed on them by the congregations. 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, and the future of the records of the redress bodies is being considered in that context.

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. The total lodged to the account to date is €1.479 million.

6.2 Compensation and legal costs

6.2 (A) Payments/costs incurred during the year

	Claims by		Total	Total
	Employees	Members of the public	2022	2021
Number of cases	—	186	186	158
	€000	€000	€000	€000
Department's own legal costs	—	1,686	1,686	848
Payments by/on behalf of Department				
Compensation	—	4,618	4,618	4,904
Legal costs	—	1,245	1,245	895
Other costs ^b	—	754	754	985
2022 Total	—	8,303	8,303	7,632
2021 Total	120	7,512	7,632	

Note ^a At 31 December 2022, the following claims are outstanding

- personal injuries 125
- other 35

^b Costs for 2021 have been reclassified to include net costs of €711,000 not included in the 2021 account.

6.2 (B) Cumulative costs of cases completed in 2022

	Claims by		Total
	Employees	Members of the public	2022
Number of cases	5	102	107
	€000	€000	€000
Department's own legal costs	—	1,855	1,855
Payments by/on behalf of Department			
Compensation	—	4,759	4,759
Legal costs	—	982	982
Other costs	—	56	56
Total	—	7,652	7,652

6.3 Fraud and suspected fraud

During 2022, no cases of fraud or suspected fraud were identified within the Department. In addition, no cases which were material in nature or of significant public interest were identified in any agencies under the remit of the Department. Four cases of fraud or suspected fraud with an estimated value of €87,000 were reported in the published 2021 appropriation account, none of which were identified within the Department.

6.4 Arbitration and conciliation

During 2022, conciliation fees totalling €11,898 were paid in respect of three cases. Expenditure of €2,847,358 in 2021 included payments to contactors and others to cover costs as a result of conciliation and arbitration proceedings. There were twelve cases in 2021 and the expenditure included VAT, legal and professional fees.

The 2021 figure has been restated to remove €88,133 of legal costs. These costs were also reported as legal costs in 2021.

6.5 EU funding

Receipts in relation to EU funding received during 2022 and lodged to appropriations-in-aid is detailed in the table below:

EU funding category	2022	2021
	€000	€000
B2.3 EC education projects	325	370
B2.3 Miscellaneous PEACE IV Programme refund	1,163	1,108
	1,488	1,478

European Commission education projects

Receipts in 2022 under European Commission education projects were compensatory payments in respect of children of officials of the nearby EU Food and Veterinary Office who attend the Centre for European Schooling, Dunshaughlin, Co. Meath.

PEACE IV Programme refund

Receipts received in 2022 related to expenditure incurred as part of the PEACE IV programme. Ireland contributes 21% of overall programme costs, while the Northern Ireland Executive contributes the remainder. 80% of Ireland's contribution is recoupable from the EU.

6.6 Write-offs

The following sums were written off in the year.

	2022	2021
	€000	€000
Payroll overpayments	24	15
School salary grant	—	9
Cycle to work suspense account	—	1
	24	25

6.7 Late payment interest

	2022	2021
	€000	€000
Total net interest paid	8	15

6.8 Educational trusts

Educational trust funds totalling €2.277 million were invested on behalf of the Department in a common investment fund under the stewardship of the Charities Regulator at the close of 2022 (2021: €2.421 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 September 2023 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	2021	Jun 2022	Jun 2022	Aug 2022
City of Dublin	2021	Nov 2022	Dec 2022	Jan 2023
Cork	2021	Dec 2022	Jan 2023	Mar 2023
Donegal	2021	Sep 2022	Sep 2022	Nov 2022
Dublin and Dún Laoghaire	2020	Dec 2021	Jan 2022	Mar 2022
Galway and Roscommon	2021	Dec 2022	Dec 2022	Feb 2023
Kerry	2020	Nov 2022	Nov 2022	Jan 2023
Kildare and Wicklow	2021	Dec 2022	Dec 2022	Feb 2023
Kilkenny and Carlow	2021	May 2023	May 2023	Jun 2023
Laois and Offaly	2021	Sep 2022	Oct 2022	Nov 2022
Limerick and Clare	2021	Dec 2022	Jan 2023	Mar 2023
Longford and Westmeath	2022	Jun 2023	Jul 2023	Aug 2023
Louth and Meath	2021	Dec 2022	May 2023	Jun 2023
Mayo, Sligo and Leitrim	2021	Dec 2022	Dec 2022	Feb 2023
Tipperary	2021	Dec 2022	Jan 2022	Mar 2023
Waterford and Wexford	2022	Jul 2023	Jul 2023	Aug 2023
Aegis bodies				
National Council for Curriculum and Assessment (NCCA)	2022	Jun 2023	Jul 2023	Aug 2023
National Council for Special Education (NCSE)	2021	Dec 2022	Jan 2023	Jan 2023
State Examinations Commission (SEC)	2022	Jun 2023	Jul 2023	Sep 2023
The Teaching Council	2021	July 2022	Jan 2023	Feb 2023
Educational Research Centre	2022	Jun 2023	Jun 2023	Aug 2023
Caranua	2021	Jun 2022	Jun 2022	Aug 2022
Redress Special Account	2022	Jun 2023	Jun 2023	Jun 2023

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

		Cumulative expenditure to 31 December 2021	Expenditure in 2022	Project commitments in subsequent years	Expected total spend lifetime of project 2022	Expected total spend lifetime of project 2021
		€000	€000	€000	€000	€000
Subhead A.15						
1	Hansfield Educate Together Secondary School, Dublin 15	17,370	—	10	17,380	17,557
2	Gaelscoil na nDeise, Carrickphierish Campus, Waterford	15,213	7	19	15,239	15,239
3	St Colmcille's, Dublin 16	16,326	—	342	16,668	16,668
4	Temple Carrig Secondary School, Co. Wicklow	12,855	—	391	13,246	13,246
5	Coláiste Ghlór na Mara, Balbriggan, Co. Dublin	14,773	—	227	15,000	15,000
6	Bremore Educate Together Balbriggan, Co. Dublin	22,835	—	1,226	24,061	24,061
7	Le Chéile Secondary School, Mulhuddart, Dublin 15	19,984	17	201	20,202	20,202
8	Portlaoise Parish School, Co. Laois	16,346	—	734	17,080	17,081
9	Carrigaline Post Primary School, Co. Cork	14,542	9	213	14,764	14,764
10	Limerick Educate Together, Mungret, Limerick	12,503	—	204	12,707	12,708
11	Michael Street National School, New Ross, Co Wexford	11,065	—	408	11,473	11,474
12	Sancta Maria College, Rathfarnham, Co Dublin	13,542	393	3,069	17,004	16,706
13	Kinsale Community College, Co. Cork	12,198	—	19	12,217	12,217
14	Arklow Vocational School, Co. Wicklow	12,346	39	221	12,606	12,606
15	Scoil Phobail, Clifden, Co. Galway	10,460	—	55	10,515	10,500
16	Scoil Naofa Oilbhear Pluinced, Malahide, Co. Dublin	17,546	380	149	18,075	18,674
17	Stewarts School Palmerstown, Dublin 20	19,896	—	295	20,191	19,895
18	Coláiste Mhuire, Knockbeg, Carlow	16,788	91	376	17,255	17,255
19	Presentation College Athenry, Co. Galway	20,599	—	234	20,833	20,813

		Cumulative expenditure to 31 December 2021	Expenditure in 2022	Project commitments in subsequent years	Expected total spend lifetime of project 2022	Expected total spend lifetime of project 2021
	Subhead A.15	€000	€000	€000	€000	€000
20	Maynooth Post Primary Schools, Co. Kildare	51,985	776	574	53,335	53,060
21	Gaelscoil Teach Gluise, Tallaght, Dublin 24	11,809	—	22	11,831	11,831
22	Mercy Convent Primary School, Naas, Co. Kildare	9,606	466	386	10,458	12,138
23	St. Mochta's National School, Clonsilla, Dublin 15	12,324	94	52	12,470	12,582
24	Tullamore College, Tullamore, Co. Offaly	11,437	—	105	11,542	11,541
25	Holy Family Special School, Cootehill, Co. Cavan	15,147	56	958	16,161	16,154
26	Claregalway Educate Together National School, Lakeview Claregalway, Co. Galway	15,349	—	61	15,410	15,410
27	Lusk Community College, Lusk, Co. Dublin	17,279	344	320	17,943	17,764
28	Davis College, Mallow, Co. Cork	12,438	1	322	12,761	12,760
29	Colaiste Chiaran Croom, Co. Limerick	21,086	738	102	21,926	21,491
30	Scoil Bhride National School, Knockmay, Portlaoise, Co. Laois	9,951	—	152	10,103	10,108
31	SN Lusca, Lusk, Co. Dublin	11,032	—	107	11,139	11,139
32	St. Columba's Boys National School, Douglas West, Co. Cork	14,679	122	328	15,129	15,017
33	St. Patrick's School, Bohreen Hill, Enniscorthy, Co. Wexford	17,867	902	669	19,438	18,391
34	Clonakilty Community College, Clonakilty, Co. Cork	11,904	79	84	12,067	12,015
35	Powerstown Educate Together National School	10,895	—	148	11,043	11,043
36	Swords Post Primary, Swords, Co. Dublin	26,991	—	657	27,648	27,649
37	Naas Community College, Naas, Co. Kildare	21,854	3,625	553	26,032	24,582

	Cumulative expenditure to 31 December 2021	Expenditure in 2022	Project commitments in subsequent years	Expected total spend lifetime of project 2022	Expected total spend lifetime of project 2021
Subhead A.15	€000	€000	€000	€000	€000
38 Coláiste Chiaráin, Summerhill, Athlone, Roscommon	24,488	390	45	24,923	24,898
39 Gracepark, Educate Together National School, Drumcondra, Dublin 9	12,450	2	161	12,613	12,629
40 Gaelcholaiste Luimnigh, Meal Sior Anraí Luimneach	1,658	6,734	15,502	23,894	22,986
41 St Pauls National School, Navan, Co. Meath	13,127	23	93	13,243	13,208
42 Maynooth Boys National School, Maynooth, Co. Kildare	5,678	6,933	737	13,348	12,551
43 St Conleth's and Mary's National School, Newbridge, Co. Kildare	6,207	6,607	4,201	17,015	16,490
44 St Patricks Junior National School, Corduff, Dublin 15	5,491	4,814	8,260	18,565	18,072
45 St Paul's Secondary School, Monasterevin	10,356	9,022	4,323	23,701	23,147
46 St David's Holy Faith Secondary, Kimberly Road, Greystones, Co. Wicklow	7,595	7,395	2,760	17,750	16,074
47 St. Mary's Secondary School, Ballina, Co Mayo	8,451	9,387	323	18,161	14,985
48 Dublin 7 Educate Together National School, Fitzwilliam Place North, Dublin 7	7,713	7,016	2,530	17,259	16,222
49 Cherrywood Educate Together National School, Sallynoggin, Dublin 18	2,920	9,451	4,427	16,798	15,315
50 Blackwater Community School, Lismore	4,167	7,144	6,602	17,913	17,822
51 Malahide and Portmarnock Educate Together Secondary School, Swords, Co. Dublin	7,321	10,792	635	18,748	17,061
52 Edmund Rice College Carpenterstown/ Castleknock, D15	7,760	21,964	718	30,442	28,036

		Cumulative expenditure to 31 December 2021	Expenditure in 2022	Project commitments in subsequent years	Expected total spend lifetime of project 2022	Expected total spend lifetime of project 2021
	Subhead A.15	€000	€000	€000	€000	€000
53	Meán Scoil an Chlochair, Kilbeggan	1,705	9,853	11,154	22,712	21,953
54	Scoil Mhuire gan Smál, Blarney	7,375	13,299	9,055	29,729	28,698
55	Douglas/ Rochestown Educate Together, Carrs Hill, Co Cork	4,468	14,926	1,015	20,409	19,387
56	Ballinteer Educate Together, D16	4,404	12,870	2,695	19,969	19,284
57	Pelletstown Educate Together, National School, D15	3,795	6,777	4,057	14,629	13,094
58	Ennistymon Community School, Co. Clare	4,961	10,809	15,229	30,999	30,599
59	Gaelscoil Cnoc Liamha, Knocklyon, D16	3,222	8,817	773	12,812	11,945
60	St Patrick's Boys National School Clane, Co. Kildare	660	7,238	8,725	16,623	13,353
61	St Mary's Donnybrook	5,267	7,193	470	12,930	11,824
62	Scoil Mhichil Naofa, Athy, Co.Kildare	509	4,631	9,337	14,477	13,339
63	Gaelcholaiste Chiarraí, Tralee	5,991	11,025	2,256	19,272	17,489
64	Scoil an Athar Tadhg, Cork East County	774	4,160	6,102	11,036	10,144
65	Little Angels Special School, Letterkenny Co Donegal	623	3,192	12,917	16,732	16,416
66	Gaelcholaiste Charrig Ui Leighin, Carrig Ui Leighin, Co. Corcaigh	38,738	270	859	39,867	39,614
67	Greystones Community National School	9,716	205	271	10,192	9,987
68	St Laurence O'Tooles National School	8,213	2,039	138	10,390	9,865
69	Scoil Mhuire ^{b, c} , Stranorlar Co Donegal	8,431	1,771	219	10,421	9,758
70	SN Mhuire na Trocaire, Cahir	5,774	3,925	389	10,088	9,340
71	Kanturk ^b	8,426	1,715	101	10,242	10,132
72	Ennis Community College ^b	9,362	2,056	336	11,754	11,131
73	Bush Post Primary, Dundalk Co Louth ^b	572	2,881	8,104	11,557	11,410
74	Waterpark College, Newtown Road, Waterford ^{a,b}	696	967	14,069	15,732	—

		Cumulative expenditure to 31 December 2021	Expenditure in 2022	Project commitments in subsequent years	Expected total spend lifetime of project 2022	Expected total spend lifetime of project 2021
	Subhead A.15	€000	€000	€000	€000	€000
75	Stepaside Educate Together Secondary School D16 ^{a, b}	130	8,181	20,096	28,407	—
76	St Senans Primary School, Enniscorthy, Co Wexford ^{a, b}	1,343	1,865	10,635	13,843	—
77	St Josephs College Lucan, Co Dublin ^{a, b}	772	707	16,911	18,390	—
78	Scoil Mhuire Naofa, Carrigtwohill ^{a, b}	141	7,058	21,029	28,228	—
79	Scoil Chliodhna CNS, Carrigtwohill ^{a, b}	126	8,564	15,522	24,212	—
80	Scoil an Spioraid Naomh Bettystown, Co Meath ^{a, b}	270	5,699	11,558	17,527	—
81	Rosmini Community School, Drumcondra ^{a, b}	860	455	19,138	20,453	—
82	Patrician Academy, Mallow, Co Cork ^{a, b}	300	5,221	9,558	15,079	—
83	Mungret Community College ^{a, b}	2,485	3,452	28,308	34,245	—
84	Monasterevan Convent, Monasterevan, Co Kildare ^{a, b}	263	1,359	9,953	11,575	—
85	Limerick Educate Together Secondary School ^{a, b}	242	10,957	25,460	36,659	—
86	Dublin South City Centre Educate Together National School, Harcourt Terrace, D2 ^{a, b}	47	875	16,427	17,349	—
87	Donaghmede Howth D13 Primary - Stapolin Educate Together National School ^{a, b}	115	4,255	10,460	14,830	—
88	Crescent CS, Limerick City ^{a, b}	495	2,175	12,204	14,874	—
89	Colaiste na Mi, Phase 2 and Campus Project with St Marys Special Sch ^{a, b}	550	4,165	35,298	40,013	—
90	Carrigtwohill Community College ^{a, b}	500	13,856	34,000	48,356	—
91	Belmayne Educate Together Secondary School, Belmayne Avenue, Dublin 13 ^{a, b}	192	4,813	31,726	36,731	—

	Cumulative expenditure to 31 December 2021	Expenditure in 2022	Project commitments in subsequent years	Expected total spend lifetime of project 2022	Expected total spend lifetime of project 2021
	€000	€000	€000	€000	€000
Subhead A.15					
92 Ashboune CNS, Ashbourne, Co Meath ^a , ^b	179	5,706	11,641	17,526	—
Total	868,894	335,795	513,505	1,718,194	1,229,599

Note ^a Nineteen new schools' projects were contractually committed to in 2022

- ^b The cumulative expenditure to 31 December 2021 and the expected total spend 2021 lifetime spend have been restated primarily due to the following.
- for new school projects contractually committed in 2022 where pre-2021 expenditure has now been included
 - for projects which have reached the €10 million threshold in 2022
 - for 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.

Significant variations subhead A.15

An explanation is provided below where projected total expenditure increased/decreased by more than €500,000 from 2021 to 2022.

33 St Patrick's School

Increase in expected total spend: €1.047 million

The increase in commitments of €1.047 million are mainly due to change orders agreed at Project Board level for extra time spent on site, furniture and equipment for a Special School and reconfiguration works carried out.

37 Naas Community College

Increase in expected total spend: €1.451 million

The increase in commitments of €1.451 million was primarily due to Covid emergency related expenditure and necessary change orders related to various items including changing blockwork to partition walls, changes to Science Preparation room ceilings for fire performance, additional road signage and footpath guard railing. Additional design team Fees also applied.

40 Gaelcholaiste Luimnigh

Increase in expected total spend: €907,000

The increase in commitments of €907,000 occurred primarily due to the replacement of the Mechanical Reserve Specialist (ASMS), necessary change orders relating to various items such as piling works, ground beams and pile, and electrical ducting, additional design team fees also applied.

42 Maynooth Boys National School,

Increase in expected total spend: €797,000

The increase in commitments €797,000 are mainly due to change orders for 50/50 OGP burden sharing, access controls for internal doors, Mechanical and Electrical additional works plus additional fire detection measures for new school building.

43 St Conleth and Mary's National School

Increase in expected total spend: €525,000

The increase in commitments of €525,000 are mainly due to change orders for the demolition to existing flues, provision of additional structural steel, additional ground works, the provision of damp proofing to existing school and additional design team fees.

45 St Paul's Secondary School, Monasterevin

Increase in expected total spend: €553,000

The increase in commitments of €553,000 are mainly due to change orders in relation to unforeseen ground conditions, additional Mechanical and Electrical costs, utilities connection, additional fire protection measures and additional design team fees.

46 St David's Greystones

Increase in expected total spend: €1.675 million

The increase in commitments of €1.675 million are mainly due to change orders for the replacement of the roof finish, fire rated wall partition, increase in existing internal door open sizes, floor levelling in existing building, provision of additional structural steel and the requirement for works and additional structural steel to stair wells plus the payment of the OGP inflation supply chain framework.

47 St Mary's Secondary School, Ballina

Increase in expected total spend: €3.177 million

The increase in commitments of €3.177 million are mainly due to change orders for a Covid Buyout post tender, unforeseen external groundworks, fair faced blockwork, exposed concrete finish, additional drainage design changes, Irish Water connection, lift package, ESB ducting, external stair, roof design changes and additional design team fees.

48 Dublin 7 Educate Together National School

Increase in expected total spend: €1.036 million

The increase in commitments of €1.036 million was due to necessary change orders which included costs for change to rendering, additional fire barriers and working around existing gas mains. A significant component of the increased cost was in respect of Covid emergency related post tender inflation costs, additional design team fees also applied.

49 Cherrywood Educate Together National School

Increase in expected total spend: €1.483 million

The increase in commitments of €1.483 million was mainly due to an ex gratia payment under the OGP agreement for increased costs owing to delays in inflation/supply chain, Irish Water connection fees and consultant fees

51 Malahide & Portmarnock Educate Together Secondary School

Increase in expected total spend: €1.687 million

The increase in commitments of €1.687 million arose mainly from change orders for the installation of Interim Accommodation. Remainder involved changes to room layouts, Special Education Needs, changes to play area and furniture removal costs.

52 Edmund Rice College Carpenterstown/Castleknock , D15

Increase in expected total spend: €2.406 million

The increase in commitments of €2.406 million due to change orders involving ESB civil works, Irish Watermain work and Irish Water contribution. A significant component of the increased cost was in respect of Covid emergency related post tender inflation costs as determined by OGP guidance.

53 Meán Scoil an Chlochair

Increase in expected total spend: €759,000

The increase in commitments of €759,000 were mainly due to change orders for the provision of an all-weather pitch, limestone cladding to boundary wall, ground works, additional internal drainage, internal height changes, Irish Water Connection and design team fees.

54 Scoil Mhuire Gan Smál

Increase in expected total spend: €1.031 million

The increase in commitments of €1.031 million are mainly due to change orders for the provision of additional decarbonisation measures, unforeseen ground conditions, temporary surface upgrade to Castle Avenue, removal of knotweed, change of use in rooms and additional design team fees.

55 Douglas/Rochestown Educate Together (Carr's Hill)

Increase in expected total spend: €1.021 million

The increase in commitments of €1.021 million are mainly due to change orders in relation to removal of ESB overhead power lines, installation of LPG tank and works to boundary wall. Additional Project Manager fees, Irish Water connections and surveys also applied.

56 Ballinteer Educate Together, D16

Increase in expected total spend: €684,000

The increase in commitments of €684,000 is due to layout changes to PE hall. There are also additional commitments relating to provision of services and utilities, consultant fees and survey reports.

57 Pelletstown Educate Together National School, D15

Increase in expected total spend: €1.535 million

The increase in commitments of €1.535 million was mainly due to change orders for the installation of Interim Accommodation, fencing and Irish Water connection fees.

59 Gaelscoil Cnoc Liamha, Knocklyon, D16

Increase in expected total spend: €867,000

The increase in commitments of €867,000 involve works to lower an existing EIR line, the removal of an existing watermain and fencing. There are also additional commitments relating to Irish Water connection fees and consultant fees.

60 St Patricks Boys' National School

Increase in expected total spend: €3.27 million

The increase in commitments of €3.27 million are mainly due to change orders for the addition of an approved 2 Class SEN Base post contract and the rental of a temporary SEN base, asbestos removal, ground works, Irish Water Connection fee, additional design team fees and Covid ex-gratia payment.

61 St Mary's Donnybrook

Increase in expected total spend: €1.1 million

The increase in commitments of €1.1 million on the contract involved the installation of interim accommodation which was required for the 2021 school year, SEN conversion works, remove and replace existing boundary wall, works to convert existing Montessori building on site. There are also additional commitments relating to the installation of interim accommodation, Irish Water connection fees and consultant fees.

62 Scoil Mhicil Naofa

Increase in expected total spend: €1.137 million

The increase in commitments of €1.137 million are mainly due to change orders for the installation and rental of temporary accommodation post contract, changes to blockwork, provision of a generator, ESB connection and Irish Water connection.

63 Gaelcholaiste Chiarraí, Tralee

Increase in expected total spend: €1.784 million

The increase in commitments of €1.784 million was due primarily to necessary change orders in respect of additional electrical and mechanical works to comply with revised Departmental Technical Guidance, Covid emergency related post tender inflation costs, capital contribution, and additional design team and project board member fees.

64 Scoil an Athar Tadgh

Increase in expected total spend: €891,000

The increase in commitments of €891,000 are mainly due to change orders for removal of surface water, removal of saturated topsoil and subsoil, substructure drainage, road opening licence fees, ball stopping net and additional design team fees.

68 St Laurence O'Toole's National School

Increase in expected total spend: €526,000

The increase in commitments of €526,000 are mainly due to change orders, the most significant of which is for requested change of use and layout of rooms, additional toilets, acoustic partition, additional benches, softplay surface on roof area and associated Mechanical and Electrical works. Covid Co-operation Framework Costs also applied.

69 Scoil Mhuire, Stranorlar

Increase in expected total spend: €662,000

The increase in commitments of €662,000 are mainly due to change orders in relation to SEN base post contract, acoustic panels, pedestrian crossing, Irish Water delay costs, groundworks and alterations to boundary.

70 Sn Mhuire na Trocaire, Cahir

Increase in expected total spend: €749,000

The increase in commitments of €749,000 are mainly due to change orders in relation to re-measure of blockwork and steelwork, additional fire protection measures, ground works, re-instatement of Co. Council roadway and additional design team fees.

72 Ennis Community College

Increase in expected total spend: €623,000

The increase in commitments of €623,000 was due to a number of factors including additional design team fees connected to supply chain and other delays and to change orders in respect additional electrical additions such as emergency lighting, and various other changes to shower cubicles blinds, benches and other items.

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

As at the end of 2022, 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 Institute of Further Education); 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 Institute of Further Education 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 2022 by subhead with comparative figures for 2021.

		2022	2021
		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	654	243
A.5	Grants to education and training boards in respect of ETB teachers' salaries	738,719	667,343
A.6	Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools	55,080	49,318
A.7	Salaries, wages and allowances (including incidental payments) of non-teaching staff in primary and post primary schools (excluding special needs assistants)	78,151	75,406
A.9	School transport services	1,762	1,323
A.10	Grants (including capitation) payable to primary and post primary schools, education and training boards and other educational organisations and institutions	116,010	102,357
A.11	Grants to education bodies working in the primary and post primary sectors	704	367
A.12	Teacher education	2,062	1,933
A.14	Miscellaneous grants and services	5,405	16,622
A.15	Primary and post primary infrastructure	168,752	164,477
A.16	Public private partnerships costs (PPP)	5	18
Grant total paid to ETBs		1,167,304	1,079,407