

Appropriation Account 2023

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 2023 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 2023, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €70.233 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 2023, have been applied in the preparation of the account.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of amortisation</i>
Software licences	5 years	20%
Acquired/developed software	10 years	10%

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 currently in place between the two Departments in relation to a number of areas including ICT provision and shared services delivery to the tertiary sector; capital planning; finance and agency governance; procurement; mobile phones; child protection; FOI and data protection; records management; health and safety; human resources, payrolls and pensions administration.

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 of 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 2023, the Department continued the roll out of shared services to the education sector. This included the continued roll-out of payroll shared services to education and training boards (ETBs) and higher education institutions and the commencement of the roll-out of financial shared services for the ETB sector and onboarding of school secretaries to the schools employee payroll shared service. It also continued to explore opportunities for further shared service initiatives across the education sector and promote ongoing procurement reforms through the work of the Education Procurement Programme Board and engagement with the funded entities. A Programme Management Office oversees and sets priorities for the work on the major shared services and IT programmes.

Financial control environment

A control environment comprising 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

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

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

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details of 33 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, NDP Delivery and Reform.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of 20 contracts (in excess of €25,000), totalling €5,501,846 in 2023 as set out below.

- Ten contracts with a value of €2,553,350 were awarded for IT and project support that relied in error on a non-compliant framework agreement.
- Five contracts with a value of €2,505,020 were extended for business continuity reasons.
- Three contracts with a value of €313,888 were awarded following limited competitive procurement processes but all three contracts should have been openly tendered for.
- One contract with a value of €72,072 was awarded on an urgent basis where services were required immediately, partially as a result of the timing of the procurement by the Department.
- One contract with a value of €57,516 was awarded without a competitive procurement process in circumstances where there was a very limited availability of suppliers.

The above 20 contracts have been included in the 40/2002 annual return referenced above.

Of these contracts

- Ten have expired during 2023.
- Six have longer term procurements where updated competitive tendering arrangements are in preparation, or the current procurement arrangements are scheduled to be reviewed.
- Three will continue until expiry.
- One contract is for a licence which is embedded in the education system.

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. The Governance Framework was revised in 2023 and 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

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, a review of risk management policy and practices in the Department was commissioned. The final report of this review was received in 2024 with an action plan now being developed to assess and implement the approved recommendations.

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.

In 2023, the Department established a dedicated Information Security (InfoSec) team, consisting of Department staff and external contractors. This team will manage the day to day security issues through a dedicated case management system while also reviewing and implementing new security processes and policies.

Internal financial control issues

No weaknesses in internal financial control were identified in the Department in relation to 2023 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.

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 2023, 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 2024. 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.

In relation to the Education and Training Boards sector, a sectoral code of practice aligned to the Code of Practice and the specific regulatory frameworks of the 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

24 September 2024

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 2023 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 2023, 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 2023.

Payroll write-offs and overpayments

Note 5.6 to the appropriation account concerns payroll and pension overpayments. It discloses that, at the end of 2023, overpayments identified as due for recovery amounted to €7.8 million. At the year end, repayment arrangements were in place with the staff and pensioners concerned in respect of overpayments to the value of €2.2 million (28%). Separately, note 6.6 to the appropriation account discloses that the Department wrote off payroll overpayments to the value of €283,000 in 2023.

Protecting the State's investment in the schools estate

Chapter 7 of my report on the accounts of the public services for 2023 presents the findings of an examination of the protections in place to safeguard the State's investment in the schools estate.

Monitoring and managing the performance of school inspections

Chapter 8 of my report on the accounts of the public services for 2023 concerns the systems, procedures and practices the Department and its Inspectorate have in place to monitor and report on the activity and outputs of school inspections.

Seamus McCarthy

Comptroller and Auditor General

25 September 2024

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 2023

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	First, second and early years education			
	<i>Original</i>	10,025,107		
	<i>Supplementary</i>	849,287		
	Gross expenditure		10,874,394	10,808,822
	<i>Deduct</i>			
B	Appropriations-in-aid			
	<i>Original</i>	349,985		
	<i>Supplementary</i>	54,133		
			404,118	408,779
				408,847
	Net expenditure			
	<i>Original</i>	9,675,122		
	<i>Supplementary</i>	795,154		
			10,470,276	10,400,043
				9,767,446

Surplus

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

	2023	2022
	€	€
Surplus to be surrendered	70,232,968	48,889,202

Bernie McNally
Accounting Officer
Department of Education

28 March 2024

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2023

		2023	2022
	€000	€000	€000
Programme cost		10,669,804	10,056,262
Pay		112,611	100,607
Non pay		26,407	19,424
Gross expenditure		10,808,822	10,176,293
<i>Deduct</i>			
Appropriations-in-aid		408,779	408,847
Net expenditure		10,400,043	9,767,446
Changes in capital assets			
<i>Property, plant and equipment (note 2.1)</i>			
Purchases	(252,315)		
Depreciation	230		
Loss on disposals	1		
<i>Intangible assets (note 2.2)</i>			
Purchases	(2,695)		
Amortisation	702		
		(254,077)	(199,656)
Changes in net current assets			
Decrease in prepayments	4,707		
Increase in accrued income	(1,315)		
Increase in accrued expenses	19,713		
		23,105	26,120
Direct expenditure		10,169,071	9,593,910
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		29,285	25,697
Notional rents		3,217	3,221
Net programme cost		10,201,573	9,622,828

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.

		2023 ^a	2022 ^a
		€000	€000
Vote 9	Office of the Revenue Commissioners	171	184
Vote 12	Superannuation and Retired Allowances	28,929	26,106
Vote 13	Office of Public Works	2,157	1,895
Vote 18	National Shared Services Office	193	166
Vote 20	Garda Síochána	249	—
Vote 43	Office of the Government Chief Information Officer	140	130
	Central Fund - ministerial pensions	260	282
	Apportioned cost of shared services for Vote 45	(2,814)	(3,066)
		29,285	25,697

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 2023

	Note	2023 €000	2022 €000
Fixed assets			
Property, plant and equipment	2.1	357,760	533,304
Intangible assets	2.2	6,086	4,554
Total fixed assets		363,846	537,858
Current assets			
Bank and cash	2.3	188,282	192,062
Prepayments	2.4	24,004	28,711
Overpayments for recoupment	5.6	7,824	7,576
Secondment costs for recoupment		561	965
Amounts due from the EU		10	10
Accrued income	2.5	2,770	1,299
Other debit balances	2.6	564	591
Total current assets		224,015	231,214
Less current liabilities			
Accrued expenses	2.7	104,068	84,291
Salary recoupment to other departments and agencies		—	64
EU moneys for distribution		8,508	8,508
Other credit balances	2.8	173,623	181,863
Net Exchequer funding	2.9	6,725	2,292
Total current liabilities		292,924	277,018
Net current assets		(68,909)	(45,804)
Net assets		294,937	492,054
Represented by:			
State funding account	2.10	294,937	492,054

2.1 Property, plant and equipment ^a

	Land and buildings	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000
Cost or valuation					
At 1 January 2023 ^a	247,840	8,007	5,709	284,746	546,302
Additions	12,049	15	—	240,251	252,315
Assets brought into use	393,433	—	—	(393,433)	—
Disposals	(430,345)	(39)	—	—	(430,384)
Adjustments ^b	(6,836)	(3,473)	(287)	9,823	(773)
At 31 December 2023	216,141	4,510	5,422	141,387	367,460
Accumulated depreciation					
At 1 January 2023 ^a	—	7,537	5,461	—	12,998
Depreciation for the year	—	225	5	—	230
Depreciation on disposals	—	(38)	—	—	(38)
Adjustments ^b	—	(3,344)	(146)	—	(3,490)
At 31 December 2023	—	4,380	5,320	—	9,700
Net assets					
At 31 December 2023	216,141	130	102	141,387	357,760
At 31 December 2022	247,840	470	248	284,746	533,304

Note ^a On 1 January 2023, acquired and developed software assets were transferred to intangible assets (note 2.2)

- ^b Following a detailed review of the asset register, the Department identified four sites with a value of €7.276 million which are not registered in the ownership of the Minister and which have now been removed from the assets register. In addition, three other sites had been understated by a total of €440,000.

Office and IT equipment and furniture and fittings with a net book value of €129,000 and €141,000 respectively and with an original cost below the €10,000 asset threshold, were removed from the register.

The adjustments in respect of assets under development related to the inclusion of seven projects which had been omitted in error in previous accounting periods (€37.618 million), the removal of five projects on non-Minister owned sites (€26.243 million), the removal of six non-large scale projects (€3.316 million) and the revision of costs on ten projects following a detailed review of them. The net effect of these ten projects was an increase in the value of capital assets under development of €1.764 million.

The net effect of all of the above adjustments is an increase of €2.717 million on the asset register. Land and buildings disposals in the year was €430.345 million. These non-cash item adjustments to the property, plant and equipment asset register in 2023 amounted to €427.628 million and this amount is reflected in the State Funding Account (see note 2.10).

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 2023

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 2023 are included in the table below.

Name of school	Valuation ^a
	€000
Carrigtwohill Post Primary, Carrigtwohill, Cork	55,663
Limerick City East Secondary School, Limerick ETSS, North Circular Road, Limerick	41,444
Scoil Mhuire Naofa, Carrigtwohill, Cork	31,399
St Pauls Secondary School, Monasterevin, Kildare	24,959
Carrigtwohill Community NS, Carrigtwohill, Cork	24,940
Douglas Rochestown ETNS, Douglas, Cork	23,759
St Marys Central N S, Mount Eden Road, Dublin 4	23,483
Ballinteer ETNS, Balally, Dublin 16	22,540
Ashbourne Community National School, Ashbourne, Meath	21,567
St Patricks Special School, Drumgoold, Enniscorthy, Wexford ^b	18,790
Lusk Community College, Lusk, Dublin ^b	17,797
Cherrywood ETNS, Cherrywood, Dublin 18	17,441
Stapolin ETNS, Myrtle Road, Dublin 13	16,130
Pelletown ETNS, Ashtown, Dublin 15	15,552
Gaelscoil Chnoc Liamhna, Knocklyon, Dublin 16	15,168
Scoil Mhuire Primary School, Stranorlar, Donegal ^b	10,966
Holy Family Primary School, Ardmore Rd, Mullingar ^b	10,316
Bunscoil na Cathrach, Cahir, Tipperary ^b	9,756
Gaelscoil Chluain Meala, Clonmel, Tipperary ^b	9,178
Gaelscoil Inis Corthaidh, Drumgoold, Enniscorthy, Wexford ^b	8,384
S N Lios Teilic, Listellick, Tralee, Kerry	6,708
Rush And Lusk ETNS, Lusk, Dublin ^b	1,340
Naas CNS, Craddockstown, Naas, Kildare ^b	840
Seamount College Post Primary, Kinvara, Galway ^b	800
Booterstown Boys Primary School, Blackrock, Co Dublin ^b	725
Waterpark N S, Park Road, Waterford ^b	700
	430,345

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 2023 not paid for at 31 December 2023.

^b The above table includes twelve school projects and sites that should have been reported as technical disposals in prior years. This was identified during a review of assets.

2 Primary level

There were 3,229 national schools in operation on 31 December 2023. The majority of these schools are denominational and are owned by the relevant diocesan authority. The exceptions are as follows.

- Sites for 59 first-level schools are owned and controlled/managed by the Minister for Education.
- In the case of 236 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.

3 Post-primary level

There are a total of 722 post primary schools. 362 schools are patron owned. The remainder are operating as follows.

- 14 comprehensive schools, 77 community schools and 23 secondary schools owned by the Minister for Education are controlled/managed by Boards of Management.
- There are 246 post primary schools which are primarily vested in Education and Training Boards under the Education and Training Board Act 2013. 26 of these schools are in the ownership of the Minister for Education.

Sites for 34 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 continues to be progressed. 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. (See also note 2.13)

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2023	15,462	953	16,415
Additions	—	2,695	2,695
Assets brought into use	444	(444)	—
Disposals	(5)	—	(5)
Adjustments ^b	(8,386)	—	(8,386)
At 31 December 2023	7,515	3,204	10,719
Accumulated amortisation			
At 1 January 2023	11,861	—	11,861
Amortisation for the year	702	—	702
Amortisation of disposals	(5)	—	(5)
Adjustments ^b	(7,925)	—	(7,925)
At 31 December 2023	4,633	—	4,633
Net assets			
At 31 December 2023	2,882	3,204	6,086
At 31 December 2022	3,601	953	4,554

Note ^a With effect from 1 January 2023, software acquisition and development assets were reclassified from property, plant and equipment.

^b The net effect of adjustments to acquired and developed software was €461,000. These adjustments relate to the removal of software and licenses no longer in use by the Department and are reflected in the State Funding Account as non-cash item adjustments under intangible assets (see note 2.10).

2.3 Bank and cash

at 31 December	2023	2022
	€000	€000
PMG balances	186,910	191,030
Commercial bank account balances	1,369	1,029
Petty cash	3	3
	188,282	192,062

2.4 Prepayments

at 31 December	2023	2022
	€000	€000
Advance to Bus Éireann – school transport	17,751	13,244
Advance to State Examinations Commission	46	831
ICT support and licensing contracts	1,869	1,499
Pre-funding of school building projects	—	8,736
Rental of temporary school accommodation	1,842	1,344
Shared services implementation	910	526
School broadband contracts	296	571
Other administration	566	502
Other programme	724	1,458
	24,004	28,711

2.5 Accrued income

at 31 December	2023	2022
	€000	€000
Additional superannuation contributions	19	27
School salary grant	675	1,102
Planning and building recoupments	2,068	—
Miscellaneous	8	170
	2,770	1,299

2.6 Other debit balances

at 31 December	2023	2022
	€000	€000
Agency payments OPW	137	330
Cycle to work scheme	45	44
Travel pass scheme	221	132
Recoupable salaries	—	36
Shared offices' costs recoupment	119	46
Transfer of functions	38	—
Superannuation related payovers	3	3
Miscellaneous	1	—
	564	591

2.7 Accrued expenses

at 31 December	2023	2022
	€000	€000
Schools capital programme	83,646	66,436
Schools PPP unitary charges	4,720	4,811
Bus Éireann	9,581	8,402
Other programme	4,437	4,228
Other administration	1,684	414
	104,068	84,291

2.8 Other credit balances

at 31 December	2023	2022
	€000	€000
Amounts due to the State		
Income tax	78,647	86,827
Pay related social insurance	56,870	60,364
Universal social charge	15,788	16,857
Local property tax	341	365
Professional services withholding tax	1,105	1,072
Value added tax	6,914	8,152
Pension contributions	102	110
	159,767	173,747
Transfer of functions	—	257
Agency payments to OPW	—	—
Travel pass scheme	—	1
Energy Building Programme	12,422	6,477
Payroll suspense	1,051	822
Miscellaneous	383	529
Exchequer extra receipts	—	30
	173,623	181,863

2.9 Net Exchequer funding

at 31 December	2023	2022
	€000	€000
Surplus to be surrendered	70,233	48,889
Exchequer grant undrawn	(63,508)	(46,597)
Net Exchequer funding	6,725	2,292
Represented by:		
Debtors		
Bank and cash	188,282	192,062
Other debit balances	564	591
Amounts due from the EU	10	10
	188,856	192,663
Creditors		
Due to the State	(159,766)	(173,747)
EU moneys for distribution	(8,508)	(8,508)
Other credit balances	(13,857)	(8,116)
	(182,131)	(190,371)
	6,725	2,292

2.10 State funding account

	Note	2023	2022
		€000	€000
Balance at 1 January		492,054	386,296
Disbursements from the Vote Estimate provision	Account	10,470,276	
Surplus to be surrendered	Account	(70,233)	
Net vote		10,400,043	9,767,446
Expenditure (cash) borne elsewhere	1.1	29,285	25,697
Non cash items – Property, plant and equipment adjustment	2.1	(427,628)	(67,778)
Non cash items – Intangible assets adjustment	2.2	(461)	—
Non cash expenditure – notional rent	1	3,217	3,221
Net programme cost		(10,201,573)	(9,622,828)
Balance at 31 December		294,937	492,054

2.11 Commitments

at 31 December	2023	2022
	€000	€000
Global commitments		
Procurement of goods and services	19,237	6,457
Non-capital grant programmes ^a	2,583,310	2,319,159
Capital grant programmes ^b	35,500	35,500
Capital projects ^c	723,473	699,388
Public private partnership projects	957,259	1,025,368
Total of legally enforceable commitments	4,318,779	4,085,872

Note ^a Non-capital grant programmes include grants that will be made to aegis bodies and other organisations including schools to fund current expenditure including pay.

^b Capital grant programmes relate to grants that will be made to aegis bodies for all capital projects, including education and training boards.

^c 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 2022 €000	Expenditure in 2023 €000	Project commitments in subsequent years €000	Expected total spend lifetime of projects 2023 €000	Expected total spend lifetime of projects 2022 €000
Primary and post primary schools (subhead A.15) ^a	1,099,705	412,978	499,832	2,012,515	1,565,209

Note ^a A breakdown of the above table is presented in Appendix A

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 B.

Name of PPP project	Cumulative expenditure to 31 December 2022	Expenditure in 2023 ^a	Legally enforceable commitments to be met in subsequent years	Project total 2023	Project total 2022
	€000	€000	€000	€000	€000
Five pilot schools	226,567	11,316	46,319	284,202	283,701
1 st bundle	118,733	9,679	121,132	249,544	248,555
2 nd bundle	148,643	13,412	178,559	340,614	339,557
3 rd bundle	145,019	15,939	255,150	416,108	416,870
4 th bundle	59,296	7,744	146,165	213,205	213,999
5 th bundle ^b	44,691	9,972	209,934	264,597	261,284
	742,949	68,062	957,259	1,768,270	1,763,966

Note ^a The expenditure reflected at the end of 2023 relates specifically to capital payments. The expenditure in the table above is included in the overall outturn of €66.622 million on subhead A.16. Total expenditure per the A16 subhead is net of the 2023 unitary charge recoupment from Vote 45. The subhead also includes certain grant payments to PPP provided schools.

^b Cumulative expenditure to 31 December 2022 has been restated to include the portion of the 5th bundle's unitary charge that relates to Carlow Institute of Further Education and which has been recouped from Vote 45 since 2020. This increased cumulative expenditure on the 5th bundle of projects at 31 December 2022 from €40.34 million to €44.691 million, an increase of €4.351 million.

Significant variations in PPP project costs

An explanation is provided below where projected total expenditure increased/decreased by more than €500,000 from 2022 to 2023.

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 2022 to 2023 of €501,000 relates to the yearly indexation review and a consequential revision to the calculation of the projections.

Schools bundle 1

The increase in costs from 2022 to 2023 of €989,000 relates to the yearly indexation review and a consequential revision to the calculation of the projections.

Schools bundle 2

The increase in costs from 2022 to 2023 of €1.057 million relates to the yearly indexation review and a consequential revision to the calculation of the projections.

Schools bundle 3

The reduction in costs from 2022 to 2023 of €762,000 relates to the yearly indexation review and a consequential revision to the calculation of the projections.

Schools bundle 4

The reduction in costs from 2022 to 2023 of €794,000 relates to the yearly indexation review and a consequential revision to the calculation of the projections.

Schools bundle 5

The increase in costs from 2022 to 2023 of €3.313 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 2023, expenditure under subhead A.15 included amounts totalling €42.902 million in respect of the rental of temporary school premises (2022: €41.5 million).

2.12 Matured liabilities

at 31 December	2023	2022
	€000	€000
Estimate of matured liabilities not discharged at year end	17,155	825

2.13 Contingent liabilities

Middletown Centre for Autism

A pension liability in the region of €1,415,000 as at the end of 2023 (2022: €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 are 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.

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	97,683	91,004	79,784
ii	Travel and subsistence	1,659	1,645	1,185
iii	Training and development and incidental expenses	1,670	2,047	1,718
iv	Postal and telecommunications services	3,149	3,723	3,498
v	Office equipment and external IT services	16,643	11,907	8,685
vi	Office premises expenses	1,985	1,818	1,533
vii	Consultancy and other services	126	96	22
viii	National Educational Psychological Service ^a	33,877	26,778	23,606
		156,792	139,018	120,031

Note ^a The National Educational Psychological Service subhead is primarily a pay subhead. Pay expenditure of €21.607 million is allocated to A.1 Administration pay subhead and non-pay expenditure of €5.171 million 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).

v Office equipment and external IT services

Estimate provision €16.643 million; outturn €11.907 million

The decrease in expenditure of €4.736 million relative to the estimate is primarily due to delays in the roll-out of planned IT projects.

Programme A First, Second and Early Years Education

		2023		2022
		Estimate provision		Outturn
		€000	€000	Outturn
			€000	€000
A.1	Administration – pay		123,352	112,611
A.2	Administration – non pay		33,440	26,407
A.3	Salaries, wages and allowances (including incidental payments) of primary school teachers			100,607
		<i>Original</i>	3,059,788	
		<i>Supplementary</i>	99,321	
			3,159,109	3,142,476
				2,981,779
A.4	Salaries, wages and allowances (including incidental payments) of secondary, comprehensive and community school teachers			
		<i>Original</i>	1,626,887	
		<i>Supplementary</i>	32,030	
			1,658,917	1,656,098
				1,578,789
A.5	Grants to education and training boards in respect of ETB teachers' salaries			
		<i>Original</i>	747,129	
		<i>Supplementary</i>	39,120	
			786,249	787,429
				738,719
A.6	Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools			
		<i>Original</i>	790,608	
		<i>Supplementary</i>	30,620	
			821,228	821,958
				745,844

		Estimate provision		2023	2022
		€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> 116,527 <i>Supplementary</i> 25,330	141,857	138,834	108,109
A.8	Superannuation etc. in respect of teaching and non-teaching staff	<i>Original</i> 1,467,911 <i>Supplementary</i> 12,270	1,480,181	1,475,096	1,406,032
A.9	School transport services	<i>Original</i> 283,150 <i>Supplementary</i> 98,793	381,943	382,028	338,904
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> 598,877 <i>Supplementary</i> 105,803	704,680	666,296	767,212
A.11	Grants to education bodies working in the primary and post primary sectors	<i>Original</i> 200,688 <i>Supplementary</i> 11,000	211,688	202,251	175,460
A.12	Teacher education		39,776	37,903	34,965

		2023		2022
		Estimate provision		Outturn
		€000	€000	€000
A.13	Payments in respect of residential institutions redress and costs associated with the Child Abuse Commission		2,062	1,305
A.14	Miscellaneous grants and services			
		<i>Original</i>	82,912	
		<i>Supplementary</i>	(16,000)	
			66,912	58,593
A.15	Primary and post primary infrastructure			43,335
		<i>Original</i>	782,000	
		<i>Supplementary</i>	411,000	
			1,193,000	1,232,915
A.16	Public private partnership costs		70,000	66,622
			10,874,394	10,808,822
				10,176,293

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditure (+/-5% and €100,000).

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

Estimate provision €747.129 million; outturn €787.429 million

The increase in expenditure of €40.3 million relative to the estimate provision was primarily due to cost associated with the following.

- Additional teacher posts due to the number of Ukrainian pupils enrolled in post primary schools (€10.511 million).
- The demand-led nature of such payroll costs that are impacted by enrolments numbers and educational needs being greater than previously projected (€29.789 million).

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

Estimate provision €116.527 million; outturn €138.834 million

The increase in expenditure of €22.307 million relative to the estimate provision was primarily due to cost associated with the following.

- The processing of school secretaries' pay from the non-teaching staff payroll with effect from September 2023 and the payment of salary arrears (€27.226 million).
- Savings due to reduction in number of individuals paid under the 1978/79 caretakers and clerical officers schemes (€1.188 million).

- Savings on other non-teaching staff pay due to difficulties in agreeing additional posts planned for administration and ICT roles along with some underspends of original allocations available (€4.011 million).

A.9 School transport services

Estimate provision €283.15 million; outturn €382.028 million

The increase in expenditure of €98.878 million relative to the estimate provision was primarily due to cost associated with the following.

- Cost of living measure that provided for a waiver of school transport fees for pupils (€41.5 million).
- Enhanced cleaning of school transport vehicles (€2.4 million).
- Additional school transport services provided for Ukrainian pupils enrolled in schools (€5.4 million).
- A range of existing expenditure pressures on the core services of the school transport scheme, including increased contractor costs and additional pupils on special educational needs services that were offset by savings on the level of fuel allowances paid out (€49.6 million).

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

Estimate provision €598.877 million; outturn €666.296 million

The increase in expenditure of €67.419 million relative to the estimate provision was primarily due to cost associated with the following.

- Covid-19 grants for term 2 of the 2022/2023 school year school year that were paid to schools for PPE, hand sanitiser, cleaning and supervision that were not included in the original estimate provision (€38.386 million).
- A once-off cost of living measure was paid to schools to assist with school running costs (€60.439 million).
- Funding for a school attendance campaign in disadvantage schools that was originally allocated to a different subhead but was paid out from this subhead. The original allocation was transferred to this subhead as part of the supplementary estimates process (€6.486 million).
- Payment for grant funded school secretaries being lower than allocated for in this subhead. This is due to previously grant funded school secretaries accepting the terms of a new pay agreement resulting in them now being paid directly by the Department from the non-teaching staff school payroll subhead instead of through this grant to schools subhead (€8.8 million).
- Savings due to the timing of the 2023/24 ICT grant paid to schools (€35 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 net spending pressures.

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

Estimate provision €2.062 million; outturn €1.305 million

The decrease in expenditure of €757,000 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 (€450,000).
- Capital expenditure allocated for the victims of institutional abuse not being carried out (€500,000).
- Additional expenditure for funding of an advocacy service for victims of institutional abuse which was not provided for in the original estimate (€275,000).

A.14 Other grants and services

Estimate provision €82.912 million; outturn €58.593 million

The decrease in expenditure of €24.319 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. (€18.642 million).
- Delays in the roll out of certain projects and recruitment of staff in education shared services programmes (€6.601 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 and a delay in the expansion of their audit function) (€950,000).
- Lower than anticipated level of activity on Dormant Account funded and other strategic Department projects (€669,000).
- Higher than anticipated costs for the Department’s participation in the Peace IV programme (€925,000)
- Costs of RIRU scoping inquiry which was not provided in the original estimate (€1.06 million).

A.15 Primary and post primary infrastructure

Estimate provision €782 million; outturn €1.233 billion

The increase in expenditure of €450.915 million relative to the estimate provision was primarily due to managing significant budgetary pressures arising from strong delivery on the School Building Programme to keep the essential project pipeline moving forward ensuring that every child had a school place in September 2023; the need for accelerated delivery of accommodation for children with special education needs; to the integration of over 18,000 children from Ukraine and the impact of high construction inflation.

A supplementary of €411 million (€405 million capital expenditure and €6 million current expenditure) 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.

Note 4 Receipts

4.1 Appropriations-in-aid

		2023		2022
		Estimated	Realised	Realised
		€000	€000	€000
B.1	Superannuation contributions			
	<i>Original</i>	162,438		
	<i>Supplementary</i>	<u>10,297</u>		
		172,735	173,163	173,903
B.2	Receipts in respect of the European Social Fund (ESF), European Globalisation Fund (EGF) and other miscellaneous EU receipts ^a	325	1,443	1,488
B.3	Receipts from additional superannuation contributions on public service remuneration			
	<i>Original</i>	176,946		
	<i>Supplementary</i>	<u>31,202</u>		
		208,148	209,684	194,262
B.4	Secondments/overpayments	3,824	2,332	5,704
B.5	Miscellaneous			
	<i>Original</i>	6,452		
	<i>Supplementary</i>	<u>12,634</u>		
		19,086	22,157	33,490
Total		<u>404,118</u>	<u>408,779</u>	<u>408,847</u>

Note ^a A breakdown of EU receipts of €1.443 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 individual appropriations-in-aid headings (+/-5% and €100,000).

B.1 Superannuation contributions

Estimate €162.438 million; realised €173.163 million

The increase of €10.725 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.

B.2 Receipts in respect of the European Social Fund (ESF), European Globalisation Fund (EGF) and other miscellaneous EU receipts*Estimate €325,000; realised €1.443 million*

The increase of €1.118 million relative to the estimate provision was primarily due to Peace IV programmer receipts allocated under subhead B5 miscellaneous subsequently being accounted for under this subhead.

B.3 Receipts from additional superannuation contributions on public service remuneration*Estimate €176.946 million; realised €209.684 million*

The increase of €32.738 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.

B.4 Secondments/overpayments*Estimate €3.824 million; realised €2.332 million*

The reduction of €1.492 million relative to the estimate provision was primarily due to secondment recoupments being lower than anticipated by €1.710 million. This is due to a change in the operation of the subhead in 2023 whereby current year salary recoupments were lodged to the subhead from which the salary was initially paid. Overpayment recoupments were also higher than anticipated by €218,000. Receipts from overpayment recoupments are difficult to estimate from year to year.

B.5 Miscellaneous*Estimate €6.452 million; realised €22.157 million*

The increase of €15.705 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 (€14.75 million)
- the varied nature of receipts in this category – it is difficult to predict with any degree of certainty the level of other net receipts that may fall to be collected in a particular year.

4.2 Extra receipts payable to the Exchequer

	2023	2022
	€000	€000
Balance at 1 January	30	—
Disposal of assets ^a	—	30
Transferred to the Exchequer	(30)	—
Balance at 31 December	—	30

Note ^a The remittance to the Exchequer in 2023 relates to the disposal of a piece of land during 2022.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2023	2022
Department	1,813	1,571
First and second level	100,011	96,130
Agencies	738	652
Total	102,562	98,353

5.2 Pay costs

Departmental staff	2023	2022
	€000	€000
Pay	103,882	91,112
Higher, special or additional duties allowances	493	374
Other allowances	21	25
Overtime	997	1,186
Employer's PRSI	7,218	7,910
Total pay	112,611	100,607

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 (€112.611 million).

First and second level education staff	2023	2022
	€000	€000
Pay	5,918,824	5,585,023
Allowances	5,762	5,990
Overtime	1,010	775
Employer's PRSI	581,644	541,009
Total pay ^a	6,507,240	6,132,797

Note ^a The total pay figure for 2022 has been restated as one ETB submitted an amended return for 2022. The allowances figure for 2022 has been revised downwards from €6.041 million. This has resulted in the restated 2022 total pay figure being €51,000 lower than the figure reported in the 2022 appropriation account.

Agencies' staff	2023	2022
	€000	€000
Pay	39,294	34,510
Higher, special or additional duties allowances	245	163
Other allowances	87	68
Overtime	2,308	2,278
Employer's PRSI	3,991	3,377
Total pay ^{a, b}	45,925	40,396

Note ^a Total pay for 2023 includes pay costs for agencies that are under the remit of this Vote and is primarily based on returns from the agencies.

5.3 Allowances and overtime payments — Departmental staff

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2023 €	2022 €
Higher, special or additional duties allowances	145	17	23,481	22,755
Other allowances	29	—	5,947	9,670
Overtime and extra attendance	379	8	15,589	26,369
Extra remuneration in more than one category	37	7	18,757	14,040

5.3 Allowances and overtime payments — first and second level

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2023 €	2022 €
Allowances	3,815	10	19,752	11,388
Overtime	421	27	28,011	23,660
Extra remuneration in more than one category	219	36	32,660	28,310

5.3 Allowances and overtime payments — agencies

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2023 €	2022 €
Higher, special or additional duties allowances	87	4	22,000	13,833
Other allowances	66	—	9,487	4,573
Overtime	266	82	47,128	54,507
Extra remuneration in more than one category	76	44	48,864	55,084

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	2023	2022
20,000	59,999	1,049	1,015
60,000	69,999	159	153
70,000	79,999	134	110
80,000	89,999	117	96
90,000	99,999	115	132
100,000	109,999	97	70
110,000	119,999	28	18
120,000	129,999	10	3
130,000	139,999	1	4
140,000	149,999	—	—
150,000	159,999	—	1
160,000	169,999	4	5
170,000	179,999	5	3
180,000	189,999	—	—
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	1	—

5.5 Other remuneration arrangements

Fifty two retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €177,000 (2022: €106,000) which included travel and subsistence costs of €16,000 (2022: €8,000). The payments made were consistent with the principles of the Public Service Pensions (Single Scheme and the other provisions) Act 2012.

5.6 Payroll overpayments

at 31 December	Number of recipients	2023 €	2022 €
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Administration staff salary overpayments

Overpayments	120	280,021	223,559
Recovery plans in place	20	48,250	47,932

Teacher/non-teacher and retired personnel overpayments

Overpayments	3,957	6,878,004	6,486,283
Recovery plans in place	547	1,575,882	1,177,294

Supplementary pension overpayments

Overpayments	77	665,242	760,443
Recovery plans in place	63	525,842	590,771

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 engaged with the Department of Public Expenditure, National Development Plan Delivery and Reform with a view to bringing the matter to conclusion. The overpayment amount currently stands at approximately €1 million (gross). Work is currently underway to contact the pensioners involved in order to recoup the overpayments.

Overpayments/underpayment as a result of a coding error

In 2022, some 140 retirees were identified where an overpayment of lump sum took place to the value of €106,037. The error occurred due to the incorrect coding of a pensionable allowance.

The Department of Education contacted each retiree and to date 139 retirees have repaid in full with the total amount of €105,131 recouped to date. The remaining retiree has a repayment plan in place with a current outstanding balance of €906.

5.7 Severance/redundancy

During 2023, eight staff members, whose employment was terminated, were paid redundancy payments totalling €91,197. Four of these staff members also received severance payments totalling €51,956 in 2023.

Grade	Severance payment	Added years of notional service	Early payment of pension with no actuarial reduction
	€		
Principal Officer*	17,834	—	—
Assistant Principal Officer*	20,401	—	—
Civilian driver	13,721	—	—
Total	51,956	—	—

*Ministerial staff

5.8 Remuneration and benefits of Accounting Officer

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

	2023 €000	2022 €000
Basic pay		
Sean Ó Foghlú	—	27
Bernie McNally	227	169
	227	196

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the pre-1995 superannuation scheme for established civil servants and her entitlements to retirement benefits in respect of her service do not extend beyond the standard terms of that pension scheme.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to 31 December 2023 €000	Expenditure in 2023 €000	Expenditure in 2022 €000
Commission to Inquire into Child Abuse	1999	85,489	278	412
Residential Institutions Redress Scheme ^{a, b}	2002	1,246,685	634	654
		1,332,174	912	1,066

Note ^a In addition to the overall expenditure of €1.247 billion on the Residential Institutions Redress Scheme at the end of 2023, 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 2023, the cumulative administration costs for the Residential Institutions Redress Board was €65.70 million and €10.12 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 2023, 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	2023	2022
Number of cases ^a	—	143	143	186
				€000
Department's own legal costs	—	582	582	1,686
Compensation	—	3,990	3,990	4,618
Legal costs	—	1,400	1,400	1,245
Other costs	—	706	706	754
2023 Total	—	6,678	6,678	8,303
2022 Total	—	8,303	8,303	

6.2 (B) Cumulative costs of cases completed in 2023

	Claims by		Total
	Employees	Members of the public	2023
Number of cases ^a	—		
	€000	€000	€000
Department's own legal costs	—	307	307
Compensation	—	2,997	2,997
Legal costs	—	1,120	1,120
Other costs	—	—	—
Total	—	4,424	4,424

Note ^a At 31 December 2023, there was 201 claims outstanding.

6.3 Fraud and suspected fraud

During 2023, 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.

6.4 Arbitration and conciliation

During 2023, conciliation fees totalling €6,000,884 were paid in respect of eleven cases which included payments to contractors and others to cover costs as a result of conciliation and arbitration proceedings. There were three cases in 2022 with total expenditure of €11,898.

6.5 EU funding

Receipts in relation to EU funding received during 2023 and lodged to appropriations-in-aid is detailed in the table below

EU funding category	2023 €000	2022 €000
B2.3 EC education projects	454	325
B2.3 Miscellaneous PEACE IV Programme refund	989	1,163
	1,443	1,488

European Commission education projects

Receipts in 2023 under European Commission education projects were

- A financial contribution in respect of the children of EU officials of the nearby EU Food and Veterinary Office who attend the Centre for European Schooling, Dunshaughlin, Co. Meath.
- Grant funding received under the Eurydice call 2023-2025 from the Educational, Audio visual and Cultural Executive Agency (E.A.C.E.A) for Ireland's participation in the EC Eurydice Network.

PEACE IV Programme refund

Receipts received in 2023 related to expenditure incurred as part of the PEACE IV programme. Ireland contributes 21% (ERDF + Match) of overall programme costs, while the Northern Ireland Executive contributes the remainder. 85% of Ireland's contribution (ERDF) is recoupable from the EC.

6.6 Write-offs

The following sums were written off in the year.

	2023 €000	2022 €000
Payroll overpayments	283	24
	283	24

6.7 Late payment interest

	2023 €000	2022 €000
Total net interest paid	3	8

6.8 Educational trusts

Educational trusts totalling €2.137million were invested on behalf of the Department in a common investment fund under the stewardship of the Charities Regulator at the close of 2023 (2022: €2.277million). The Minister for Education remains the trustee of these educational trusts.

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

	Cumulative expenditure to 31 December 2022	Expenditure in 2023	Project commitments in subsequent years	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
Subhead A.15	€000	€000	€000	€000	€000
1 Maynooth Post Primary Schools, Co. Kildare	52,767	178	548	53,493	53,341
2 Gaelcholaiste Charrig Ui Leighin, Carrig Ui Leighin, Co. Corcaigh	39,008	4	890	39,902	39,867
3 Bremore Educate Together, Balbriggan, Co. Dublin	22,835	—	1,226	24,061	24,061
4 Naas Community College, Naas, Co. Kildare	25,479	2	553	26,034	26,032
5 Colaiste Chiaran Croom, Co. Limerick	21,824	34	93	21,951	21,926
6 Presentation College Athenry, Co. Galway	20,599	—	234	20,833	20,833
7 Le Chéile Secondary School, Mulhuddart, Dublin 15	20,001	—	201	20,202	20,202
8 Stewarts School Palmerstown, Dublin 20	19,896	227	69	20,192	20,191
9 St Patricks School, Bohreen Hill, Enniscorthy, Co. Wexford	18,769	235	437	19,441	19,438
10 Scoil Naofa Oilbhear Pluincead, Malahide, Co. Dublin	17,926	—	149	18,075	18,074
11 Lusk Community College, Lusk, Co. Dublin	17,623	237	82	17,942	17,942
12 Coláiste Mhuire, Knockbeg, Carlow	16,879	196	184	17,259	17,255
13 Portlaoise Parish School, Co. Laois	16,346	—	734	17,080	17,080
14 Claregalway Educate Together National School, Lakeview Claregalway, Co. Galway	15,349	—	61	15,410	15,410

	Cumulative expenditure to 31 December 2022	Expenditure in 2023	Project commitments in subsequent years	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
Subhead A.15	€000	€000	€000	€000	€000
15 Gaelscoil na nDeise, Carrickphierish Campus, Waterford	15,220	12	18	15,250	15,240
16 Holy Family Special School, Cootehill, Co. Cavan	15,203	837	912	16,952	16,161
17 Coláiste Ghlór na Mara, Balbriggan, Co. Dublin	14,773	—	227	15,000	15,000
18 St. Columba's Boys National School, Douglas West, Co. Cork	14,801	58	276	15,135	15,129
19 Carrigaline Post Primary School, Co. Cork	14,551	—	213	14,764	14,764
20 Sancta Maria College, Rathfarnham, Co Dublin	13,935	78	2,991	17,004	17,004
21 Temple Carrig Secondary School, Co. Wicklow	12,855	—	391	13,246	13,246
22 Limerick Educate Together, Mungret, Limerick	12,503	28	221	12,752	12,707
23 Davis College, Mallow, Co. Cork	12,439	36	322	12,797	12,761
24 Arklow Vocational School, Co. Wicklow	12,385	3	230	12,618	12,606
25 Kinsale Community College, Co. Cork	12,198	—	67	12,265	12,217
26 Clonakilty Community College, Clonakilty, Co.Cork	11,983	4	80	12,067	12,067
27 Gaelscoil Teach Giuise, Tallaght, Dublin 24	11,809	—	22	11,831	11,831
28 Tullamore College, Tullamore, Co. Offaly	11,437	—	105	11,542	11,542
29 Michael Street National School, New Ross, Co Wexford	11,065	—	408	11,473	11,473
30 SN Lusca, Lusk, Co. Dublin	11,032	3	169	11,204	11,139
31 Powerstown Educate Together National School, Dublin 15	10,895	21	148	11,064	11,043
32 St Pauls' Secondary School, Monasterevin, Co. Kildare	19,378	4,829	745	24,952	23,701
33 Scoil Bhride National School, Knockmay, Portlaoise, Co. Laois	9,951	—	152	10,103	10,103

	Cumulative expenditure to 31 December 2022	Expenditure in 2023	Project commitments in subsequent years	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
Subhead A.15	€000	€000	€000	€000	€000
34 Greystones Community National School, Co. Wicklow ^c	9,921	106	271	10,298	10,192
35 Mercy Convent Primary School, Naas, Co. Kildare	10,072	176	395	10,643	10,458
36 Ennis Community College, Co. Clare	11,418	248	327	11,993	11,754
37 St. Mary's Secondary School, Ballina, Co Mayo	17,838	1,250	132	19,220	18,161
38 Scoil Mhuire Stranorlar, Co. Donegal	10,202	163	146	10,511	10,421
39 Kanturk, Co. Cork	10,141	595	143	10,879	10,242
40 St Laurence O'Tooles National School	10,252	—	173	10,425	10,390
41 Edmund Rice College Carpenterstown/Castleknock, D15	29,724	913	504	31,141	30,442
42 Dublin 7 Educate Together National School, Fitzwilliam Place North, Dublin 7	14,729	2,922	374	18,025	17,259
43 St Davids Holy Faith Secondary, Kimberly Road, Greystones, Co. Wicklow	14,990	4,247	170	19,407	17,750
44 SCOIL MHUIRE GAN SMAL	20,674	9,753	1,938	32,365	29,729
45 Malahide & Portmarnock ETSS, Co. Dublin	18,113	1,521	333	19,967	18,748
46 St Conleth's and Mary's National School, Newbridge, Co. Kildare	13,041	6,666	1,875	21,582	17,015
47 Gaelcholaiste Chiarraí, Tralee	17,016	2,446	364	19,826	19,272
48 Sn Mhuire na Trocaire, Cahir, Co. Tipperary	9,699	354	166	10,219	10,088
49 Maynooth Boys National School, Maynooth, Co. Kildare	12,611	745	360	13,716	13,348
50 St Patricks Junior National School, Corduff, Dublin 15	10,305	2,524	6,701	19,530	18,565
51 St Mary's Donnybrook, Dublin 4	12,460	1,533	67	14,060	12,930

		Cumulative expenditure to 31 December 2022	Expenditure in 2023	Project commitments in subsequent years	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
	Subhead A.15	€000	€000	€000	€000	€000
52	Ennistymon Community School, Co. Clare	15,770	8,654	7,558	31,982	30,999
53	Douglas/Rochestown Educate Together, Carrs Hill, Co. Cork	19,394	2,320	869	22,583	20,409
54	Ballinteer Educate Together, D16	17,274	4,068	509	21,851	19,969
55	Blackwater Community School, Lismore, Co. Waterford	11,311	6,521	607	18,439	17,913
56	Pelletstown Educate Together, National School, D15	10,572	5,379	112	16,063	14,629
57	Gaelscoil Cnoc Liamha, Knocklyon, D16	12,039	1,953	64	14,056	12,812
58	Cherrywood Educate Together National School, Sallynoggin, Dublin 18	12,371	5,172	156	17,699	16,798
59	Meán Scoil an Chlochair, Kilbeggan, Co. Westmeath	11,558	8,187	3,412	23,157	22,712
60	Gaelcholaiste Luimnigh, Meal Sior Anraí Luimneach	8,392	15,161	2,655	26,208	23,894
61	Scoil an Athar Tadhg, Cork East County, Co. Cork	4,934	6,074	317	11,325	11,036
62	St Patrick's Boys National School Clane, Co. Kildare	7,898	5,532	3,665	17,095	16,623
63	Little Angels Special School, Letterkenny Co Donegal	3,815	5,475	7,799	17,089	16,732
64	Scoil Mhichil Naofa, Athy, Co.Kildare	5,140	5,657	3,878	14,675	14,477
65	Bush Post Primary, Dundalk Co Louth	3,453	3,216	5,155	11,824	11,557
66	Mungret Community College, Co. Limerick	5,933	14,900	13,997	34,830	34,241
67	Scoil Mhuire Naofa, Carrigtwohill	7,199	21,169	306	28,674	28,228
68	Scoil Chliodhna CNS, Carrigtwohill	8,690	15,905	1,503	26,098	24,212

	Cumulative expenditure to 31 December 2022	Expenditure in 2023	Project commitments in subsequent years	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
Subhead A.15	€000	€000	€000	€000	€000
69 Dublin South City Centre ETNS, Harcourt Terrace, D2	922	8,964	9,134	19,020	17,349
70 Donaghmede Howth D13 Primary - Stapolin ETNS, Co. Dublin	4,370	10,159	467	14,996	14,830
71 Stepside ETSS D16	8,311	18,763	3,104	30,178	28,407
72 Limerick ET Secondary School, Limerick	11,199	27,081	935	39,215	36,659
73 Belmayne ETSS, Co. Dublin	5,005	17,800	14,731	37,536	36,731
74 Colaiste na Mí, Phase 2 & Campus Project with St Marys Special School, Co.Meath	4,715	16,107	20,191	41,013	40,013
75 Carrigtwohill Community College, Co. Cork	14,356	35,199	2,567	52,122	48,356
76 Crescent CS, Limerick City	2,670	10,164	2,602	15,436	14,874
77 St Senans Primary School, Enniscorthy, Co. Wexford	3,208	4,917	6,080	14,205	13,843
78 Monasterevan Convent, Monasterevan, Co. Kildare	1,622	1,633	8,314	11,569	11,575
79 St Joseph's College Lucan, Co. Dublin	1,479	8,943	8,907	19,329	18,390
80 Waterpark College, Newtown Road, Waterford	1,663	5,381	8,794	15,838	15,732
81 Rosmini Community School, Drumcondra, Dublin 9	1,315	8,335	11,223	20,873	20,453
82 Scoil an Spioraid Naomh Bettystown, Co Meath	5,969	11,183	636	17,788	17,527
83 Patrician Academy, Mallow, Co. Cork	5,521	9,172	1,507	16,200	15,079
84 O Carolan College, Nobber, Co. Meath ^{a,b}	245	7,232	21,944	29,421	—
85 St. Mary's Secondary School, Mullingar, Co. Westmeath ^a	436	1,461	16,413	18,310	—
86 St. Mark's Secondary School, Newbridge ^{a,b}	480	917	19,155	20,552	—

	Cumulative expenditure to 31 December 2022	Expenditure in 2023	Project commitments in subsequent years	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
Subhead A.15	€000	€000	€000	€000	€000
87 St. Canice's NS, Kilkenny, Co. Kilkenny ^a	554	2,587	26,807	29,948	—
88 GS Charriag na Siuire, Co. Tipperary ^{a,b}	482	1,045	14,222	15,749	—
89 Kilkenny CBS, Co. Kilkenny ^{a,b}	1,303	4,675	50,889	56,867	—
90 Presentation Secondary School	1,013	2,930	39,963	43,906	—
91 St. Finian's Mullingar ^{a,b}	1,429	2,764	75,953	80,146	—
92 Moville Community College, Moville, Co. Donegal ^{a,b}	754	2,413	16,075	19,242	—
93 De Lacy College, Ashbourne ^{a,b}	18,243	18	275	18,536	—
94 St. Clare's NS, Ard Mhuire, Co. Cavan ^b	3,447	4,037	2,770	10,254	—
95 Rush & Lusk ETNS, Rathmore Rd, Lusk ^b	4,074	5,043	921	10,038	—
96 Mercy Convent NS, Navan, Co. Meath ^a	373	564	10,461	11,398	—
97 Setanta Special School, Beechpark, Stillorgan, Co. Dublin ^{a,b}	1,109	2,892	12,915	16,916	—
98 Bunscoil Coláiste Mhuire, 4 Cearnóg Pharnell ^{a,b}	775	2,072	11,718	14,565	—
Total	1,099,705	412,978	499,832	2,012,515	1,565,209

Note ^a 12 new schools' projects were contractually committed to in 2023.

^b The cumulative expenditure to 31 December 2022 and the expected total spend 2022 lifetime spend have been restated primarily due to the following.

- twelve new school projects contractually committed in 2023 and pre-2023 expenditure has now been included
- two projects which reached the €10 million threshold in 2023 and have now been included
- the inclusion of one project contractually committed in 2022 and not included as a new project in 2022
- for nine projects which were removed in 2023 as the total outstanding commitment is less than €10,000

^c The figures only include expenditure committed to the project and not any future commitments that may arise from subsequent contractual agreements entered into to complete the school building project.

Significant variations subhead A.15

An explanation is provided below where projected total expenditure increased/decreased by more than €500,000 from 2022 to 2023

16 Holy Family Special School

The increase in commitments of €791,000 was mainly due to change orders in relation to additional mechanical and electrical works and building materials.

32 St Pauls' Secondary School, Monasterevin

The increase in commitments of €1.251 million was due to costs incurred in relation to service and utilities fees and change orders in relation to additional mechanical and electrical works and material changes.

37 St Marys Secondary School, Ballina

The increase in commitments of €1.059 million was due to necessary change orders for material changes, additional mechanical and electrical works and an increase in design team fees.

39 Kanturk, Co. Cork

The increase in commitments of €637,000 was mainly in respect of Inflation/Supply Chain Delay Co-operation Framework Agreement costs as determined by OGP guidance, and delays to completion of block work due to Covid restrictions.

41 Edmund Rice College Carpenterstown/Castleknock, D15

The increase in commitments of €699,000 was mainly in respect of Inflation/Supply Chain Delay Co-operation Framework Agreement costs as determined by OGP guidance.

42 Dublin 7 Educate Together National School

The increase in commitments of €766,000 was mainly in respect of Inflation/Supply Chain Delay Co-operation Framework Agreement costs as determined by OGP guidance.

43 St David's Greystones, Co. Wicklow

The increase in commitment of €1.657 million was mainly due to change orders for additional roof works, removal of modular accommodation and Inflation/Supply Chain Delay Co-operation Framework Agreement costs as determined by OGP guidance.

44 Scoil Mhuire Gan Smal

The increase in commitments of €2.636 million was mainly due to Inflation/Supply Chain Delay Co-operation Framework Agreement costs as determined by OGP guidance and change orders in relation to unforeseen ground conditions, the addition of accommodation for special education provision, and additional mechanical and electrical works.

45 Malahide & Portmarnock ETSS

The increase in commitments of €1.219 million was mainly in respect of Inflation/Supply Chain Delay Co-operation Framework Agreement costs as determined by OGP guidance.

46 St Conleth's and Mary's National School, Newbridge, Co. Kildare

The increase in commitments of €4.567 million was mainly due to change orders for additional classrooms for special education provision, additional works to the infant school and Inflation/Supply Chain Delay Co-operation Framework Agreement costs as determined by OGP guidance.

47 Gaelcholaiste Chiarraí, Tralee

The increase in commitments of €554,000 was due primarily to necessary change orders in respect of additional electrical and mechanical works.

50 St Patricks Junior National School, Corduff, Dublin 15

The increase in commitments of €965,000 was mainly related to an increase in design team fees following appointment of new contractor.

51 St Mary's Donnybrook, Dublin 4

The increase in commitments of €1.13 million was mainly in respect of Inflation/Supply Chain Delay Co-operation Framework Agreement costs as determined by OGP guidance as well as change orders relating to classroom conversion and ancillary works.

52 Ennistymon Community School, Co. Clare

The increase in commitments of €983,000 was mainly due to change orders in relation to site access, additional mechanical and electrical works and additional design team fees.

53 Douglas/Rochestown Educate Together, Carrs Hill, Co Cork

The increase in commitments of €2.174 million mainly relates to Inflation/Supply Chain Delay Co-operation Framework Agreement costs as determined by OGP guidance and also includes change orders in relation to removal of soil, construction of a pedestrian bridge along with relocation of internal rooms.

54 Ballinteer Educate Together, D16

The increase in commitments of €1.882 million is mainly due to Inflation/Supply Chain Delay Co-operation Framework Agreement costs as determined by OGP guidance and change orders relating to external works to carpark, access road and increase in window size.

55 Blackwater Community School, Lismore, Co. Waterford

The increase in commitments of €526,000 was mainly due to Inflation/Supply Chain Delay Co-operation Framework Agreement costs as determined by OGP guidance.

56 Pelletstown Educate Together, National School, D15

The increase in commitments of €1.434 million was mainly in respect of change orders in relation to the reinstatement of lands following removal of interim accommodation. There are also additional commitments relating to Inflation/Supply Chain Delay Co-operation Framework Agreement costs as determined by OGP guidance.

57 Gaelscoil Cnoc Liamha, Knocklyon, D16

The increase in commitments of €1.244 million is mainly due to Inflation/Supply Chain Delay Co-operation Framework Agreement costs as determined by OGP guidance.

58 Cherrywood Educate Together National School, Sallynoggin, Dublin 18

The increase in commitments of €901,000 mainly relates to Inflation/Supply Chain Delay Co-operation Framework Agreement costs as determined by OGP guidance, as well as change orders relating to drainage and footpath works.

60 Gaelcholaiste Luimnigh, Co. Limerick

The increase in commitments of €2.314 million was mainly in respect of Inflation/Supply Chain Delay Co-operation Framework Agreement costs as determined by OGP guidance, in addition to necessary change orders relating to various items such as water services, and drainage.

66 Mungret Community College, Co Limerick

The increase in commitments of €589,000 was mainly in respect of Inflation/Supply Chain Delay Co-operation Framework Agreement costs as determined by OGP guidance, and necessary change orders regarding additional ground works.

68 Scoil Chliodhna CNS, Carrigtwohill, Co. Cork

The increase in commitments of €1.886 million mainly relates to Covid ex Gratia Costs as determined by OGP guidance. There were also change orders relating to alterations to space to accommodate special education provision.

69 Dublin South City Centre ETNS, Harcourt Terrace, D2

The increase in commitments of €1.671 million was mainly due to unforeseen issues relating to the discovery and disposal of asbestos and right of way access issues. There has been a conciliation settlement in relation to the soil contamination/asbestos issue and the access issue.

71 Stepside ETSS D16

The increase in commitments of €1.771 million was mainly due to change orders relating to interim accommodation.

72 Limerick ET Secondary School, Limerick

The increase in commitments of €2.556 million mainly relates to Covid ex Gratia Costs as determined by OGP guidance.

73 Belmayne ETSS, Co. Dublin

The increase in commitments of €805,000 relates to services and utilities.

74 Colaiste na Mi, Phase 2 & Campus Project with St Marys Special School

The increase in commitments of €1 million are mainly due to change orders for approved additional classrooms for children with special educational needs, additional car parking spaces and the provision of an additional classroom post contract.

75 Carrigtwohill Community College, Co. Cork

The increase in commitments of €3.766 million mainly relates to Covid ex Gratia Costs as determined by OGP guidance. There were also change orders in relation to the construction of an additional 4 classrooms for special education provision along with relocation of classrooms.

76 Crescent CS, Limerick City

The increase in commitments of €562,000 was mainly due to change orders in relation additional costs incurred for the decant school and unforeseen site works.

79 St Josephs, Lucan, Co. Dublin

The increase in commitments of €939,000 was mainly due to additional services and utilities charges and additional design team fees.

83 Patrician Academy, Mallow, Co Cork

The increase in commitments of €1.121 million mainly relates to Covid ex Gratia Costs as determined by OGP guidance. There were also change orders for additional site works relating to firefighting tanks on site.

95 Rush and Lusk ETNS, Rathmore Rd, Lusk, Co. Dublin

The increase in commitments of €534,000 was due mainly due to Inflation/Supply Chain Delay Co-operation Framework Agreement costs as determined by OGP guidance and additional Design Team fees.

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

As at the end 2023, 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.

Five Pilot Schools PPP

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

1st Bundle PPP schools

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

2nd Bundle PPP schools

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

3rd Bundle PPP schools

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

4th Bundle PPP schools

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

5th Bundle PPP schools

There are four post primary schools, one primary school and one further education college in the 5th Bundle PPP Project. They are located in Carlow (one school and one IFE); Kells, Co. Meath; Bray, Co. Wicklow (two schools) and Wexford. The contract for the design, build, financing and maintenance of the schools was signed in July 2016 with Inspired Spaces Bundle 5 (Ireland) Ltd. Two schools in Bray and one in Wexford achieved service commencement in 2018. The school in Kells achieved service commencement in June 2019, the remaining school and IFE in Carlow achieved service commencement in July and August 2019 respectively.

Appendix C 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 2023 by subhead with comparative figures for 2022.

		2023	2022
		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	2,104	654
A.5	Grants to education and training boards in respect of ETB teachers' salaries	787,496	738,719
A.6	Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools	61,572	55,080
A.7	Salaries, wages and allowances (including incidental payments) of non-teaching staff in primary and post primary schools (excluding special needs assistants)	82,038	78,151
A.9	School transport services	1,562	1,762
A.10	Grants (including capitation) payable to primary and post primary schools, education and training boards and other educational organisations and institutions	100,976	116,010
A.11	Grants to education bodies working in the primary and post primary sectors	755	704
A.12	Teacher education	2,149	2,062
A.14	Miscellaneous grants and services	3,739	5,405
A.15	Primary and post primary infrastructure	212,571	168,752
A.16	Public private partnerships costs (PPP)	—	5
Grant total paid to ETBs		1,254,962	1,167,304