

Appropriation Account 2020

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 2020 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 2020, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €137.912 million is liable for surrender to the Exchequer.

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

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure and Reform in Circular 22 of 2020, have been applied in the preparation of the account.

Transfer of functions

The Department of Further and Higher Education, Research, Innovation and Science was established on 2 August 2020 with further and higher education functions transferred from the Department of Education with an effective date of 21 October 2020. Prior to the decision to transfer those functions, the Vote for Education and Skills was presented under three expenditure programmes. Two of the programmes were transferred to the Department of Further and Higher Education, Research, Innovation and Science: programme B skills development; and programme C higher education.

The expenditure programme for first, second and early years education remains the responsibility of the Department of Education.

Work is ongoing in 2021 to address the transfer of residual functions from the Department of Education to the Department of Further and Higher Education, Research, Innovation and Science. It is envisaged that the second phase of the transfer of functions process will involve the development of primary legislation.

The full expenditure for 2020 in relation to the two programmes transferred to the Department of Further and Higher Education, Research, Innovation and Science is shown in the appropriation account of the Vote for Further and Higher Education, Research, Innovation and Science (Vote 45).

The costs relating to office equipment and furniture and fittings fixed assets, used by both Vote 26 and Vote 45, are recorded in this appropriation account. The assets are reported in the Vote 26 statement of capital assets. A notional depreciation charge has been applied to Vote 45 under Note 1.1 Net allied services to reflect the use of these shared assets by Vote 45.

Vote 26 is providing a shared service to Vote 45 for a number of corporate areas including HR, finance, accommodation and services, audit and IT. A notional charge has been applied to Vote 45 under Note 1.1 Net allied services to reflect the staff costs attributable to the shared service.

A memorandum of understanding is currently being drafted to formalise this arrangement between the two Departments.

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

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.

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

Financial control environment

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

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

Administrative controls and management reporting

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

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

Internal audit, European Social Fund (ESF) audit and Audit Committee

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

Non-compliance with procurement rules

I confirm that the Department ensures that there is an appropriate focus on good practice in procurement and that procedures are in place to ensure compliance with relevant procurement guidelines. The Department complied with the guidelines with the exception of four contracts (in excess of €25,000), totalling €476,884 (ex VAT) details as set out below.

- Two contracts in the value range €25,000 to €100,000, totaling €89,226 due to contracts being rolled over for business continuity reasons pending completion of a tendering process.
- Two contracts cumulatively worth €387,658 in the value range €100,000 to €250,000 where the contract was extended for urgency/business continuity reasons pending completion of a tendering process.

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

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

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The risks are signed off at head of business unit level and noted by the Management Board member responsible for that business area. The register details the controls and actions needed to mitigate risks and the register is used, along with other relevant processes, to ensure that risks are managed or mitigated.

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

- defining and maintaining risk management policy and standards for the management of corporate risks
- ensuring that roles and responsibilities for risk management are clearly defined and communicated across the Department
- reviewing new risks which carry a medium (amber) or high (red) risk rating and the proposed mitigations

- presenting periodic reports to the Management Board summarising the status of the risk management programme and
- highlighting major areas of risk (if any).

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

Ongoing monitoring and review

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

Review of effectiveness

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

ICT Security

The Department has a strong commitment to the security of its ICT systems and implements multiple cybersecurity protocols and measures including User Awareness, Perimeter Security, Anti-virus/Anti-Malware, Email and Web filtering, System Patching, Risk Management Policies, Regular Vulnerability Assessments/Penetration Testing, Mobile Device Management, Access Management, Incident Management, Security Incident and Event Monitoring, Information Security Governance, GDPR Awareness, Disaster Recovery, Offline backups, Supplier Management and Encryption.

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

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

Covid-19 pandemic

As a result of Covid-19, my Department's staff were required to mainly work from home since mid-March 2020. Internal audit has conducted an assessment of the impact of Covid-19 on internal financial controls and mobile security and has provided me with reasonable assurance that the financial control risks are being adequately managed. Furthermore, the move to remote working has accelerated the use of electronic documentation for audit trail and work efficiency purposes. The results of these assessments were presented to the Audit Committee on 24 March 2021.

Internal financial control issues

No weaknesses in internal financial control were identified in the Department in relation to 2020 that resulted in losses that require disclosure in the appropriation account.

Payroll shared services

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

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

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

Education sector corporate governance

Under statutory instrument 451 of 2020, responsibility for seven of the eighteen aegis bodies under the Department of Education transferred to the Department of Further and Higher Education, Research, Innovation and Science from 21 October 2020.

The state bodies remaining 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 and Reform's 2016 *Code of Practice for the Governance of State Bodies* in conjunction with the supporting annexes to that code.

During 2020, the Department of Education rolled out a formal review process, the Compliance Assurance Return (CAR) to aid the Department in being assured as to the extent to which its in-scope aegis bodies adhere to the core components of the 2016 Code of Practice. This review process also provided assurance on the extent to which the aegis bodies are complying with evolving governance and statutory requirements.

The governance material gathered from the assurance return process is also utilised to enable the Department 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 the Department rolls out at intervals in future years.

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 codes "comply or explain" requirements.

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

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

Public sector reform

In 2020, the Department continued the roll out of its shared services plan, investigating the opportunities for shared service initiatives across the entire education sector and actively participating in the roll out of traditional shared services across the Civil Service. The key projects which have been progressed during 2020 are as follows.

- **Payroll shared services for the ETB sector:** As of September 2021, nine out of sixteen ETBs are now receiving payroll and four travel and subsistence services from the Shared Service Centre. It is expected that the roll out of services will continue through 2021 with two additional ETBs receiving payroll services during 2021. The final ETBs will transition to shared services during 2022 and Q1 of 2023.
- **Financial shared services for the ETB sector:** The public procurement of a software solution to underpin this initiative concluded unsuccessfully in Q2 2020. The team has subsequently stabilised the software for six ETBs and is consolidating the remaining ETBs on to that platform. They have also re-engaged with the market and plan to publish a new public procurement in 2021. The dates for the design, implementation and roll-out of shared services are under review at present.
- **Schools employee payroll shared services project:** In 2020, extensive market engagement continued with suppliers providing significant information on their product development paths helping to inform the technical requirements for this project. It is expected to fully develop the functional and technical specifications in early 2021 with a view to going to the market by Q4 2021.
- **Office of Government Procurement (OGP) model:** Corporate procurement planning (CPP) and development of other multi-annual procurement plans (MAPPS) in the ETB sector were further developed in 2020 to support the OGP model. This work has captured useful forecast information which will drive the demand for frameworks and contracts at a central level helping to address the compliance challenges over time.

In addition to the above services, the Department's shared services programme also provides services to the Department of Further and Higher Education Research, Innovation and Science, including the delivery of apprenticeship and learner payroll for ETBs and HR/payroll for the higher education sector shared service projects.

Seán Ó Foghlú
Accounting Officer
Department of Education

17 September 2021

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 2020 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 2020, and
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the *Preface to the Appropriation Accounts*. 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 *Preface to the Appropriation Accounts*.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

23 September 2021

Vote 26 Education

Appropriation Account 2020

	2020		2019
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A First, second and early years education	8,710,485	8,595,589	8,244,663
<i>Skills Development</i>	—	—	432,548
<i>Higher Education</i>	—	—	1,696,203
Gross expenditure	8,710,485	8,595,589	10,373,414
<i>Deduct</i>			
Appropriations-in-aid	331,931	354,947	511,021
Net expenditure	8,378,554	8,240,642	9,862,393

Surplus

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

	2020	2019
	€	€
Surplus to be surrendered	137,911,743	6,263,475

Seán Ó Foghlú
Accounting Officer
Department of Education

17 September 2021

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2020

	2020	2019
	€000	€000
Programme cost	8,496,735	10,272,045
Pay	83,036	83,193
Non pay	15,818	18,176
Gross expenditure	8,595,589	10,373,414
<i>Deduct</i>		
Appropriations-in-aid	354,947	511,021
Net expenditure	8,240,642	9,862,393
Changes in capital assets		
Purchases cash	(97,589)	
Depreciation	1,668	
Loss on disposal	4	(160,359)
Changes in net current assets		
Increase in closing accruals	1,092	
Decrease in stock	4	13,861
Direct expenditure	8,145,821	9,715,895
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	23,799	28,198
Notional rents	3,221	3,667
Net programme cost	8,172,841	9,747,760

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.

	2020^a	2019
	€000	€000
Vote 9 Office of the Revenue Commissioners	127	169
Vote 12 Superannuation and Retired Allowances	22,088	24,123
Vote 13 Office of Public Works ^b	3,079	3,516
Vote 18 National Shared Services Office	150	148
Central Fund - ministerial pensions	238	242
Apportioned cost of shared services for Vote 45	(1,883)	—
	23,799	28,198

Notes ^a The 2020 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 possible it was apportioned based on agreed allocation of costs between both Vote 26 and Vote 45.

^b The 2019 figures have been restated to remove net allied services expenditure of €646,000 in respect of properties that are occupied by aegis bodies funded by Vote 26.

Note 2 Statement of Financial Position as at 31 December 2020

	Note	2020 €000	2019 €000
Capital assets	2.1	285,994	279,536
Current assets			
Bank and cash	2.2	148,319	87,014
Stocks		80	84
Prepayments	2.3	17,162	18,888
Overpayments for recoupment	5.5	7,168	6,956
Secondment costs for recoupment		611	415
Amounts due from the EU		10	17
Other debit balances	2.4	3,399	33,454
Accrued income		1,986	5,517
Total current assets		178,735	152,345
Less current liabilities			
Accrued expenses		33,795	41,854
Salary recoupment to other departments and agencies		48	78
EU moneys for distribution		1	196
Other credit balances	2.5	151,216	119,113
Net Exchequer funding	2.6	511	1,176
Total current liabilities		185,571	162,417
Net current assets		(6,836)	(10,072)
Net assets		279,158	269,464
Represented by:			
State funding account	2.7	279,158	269,464

2.1 Capital assets

	Land and buildings	Furniture and fittings	Office equipment	Assets under development	Total
	€000	€000	€000	€000	€000
Gross assets					
Cost or valuation at 1 January 2020	161,928	7,097	23,391	112,717	305,133
Additions	50,233	—	1,375	47,314	98,922
Assets brought into use	71,747	—	1,012	(72,759)	—
Disposals	(80,088)	(3)	(297)	—	(80,388)
Adjustment ^a	905	(54)	(124)	(11,609)	(10,882)
Cost or valuation at 31 December 2020	204,725	7,040	25,357	75,663	312,785
Accumulated depreciation					
Opening balance at 1 January 2020	—	6,733	18,864	—	25,597
Depreciation for the year	—	40	1,628	—	1,668
Depreciation on disposals	—	(3)	(293)	—	(296)
Adjustments	—	(54)	(124)	—	(178)
Cumulative depreciation at 31 December 2020	—	6,716	20,075	—	26,791
Net assets at 31 December 2020	204,725	324	5,282	75,663	285,994
Net assets at 31 December 2019	161,928	364	4,527	112,717	279,536

Note ^a In 2020, the Department conducted a review of assets, the outcome of which resulted in a net adjustment of €10.882 million comprising of an adjustment of €11.609 million to expenditure on assets under development from previous years, and the inclusion of the valuations of three Redress sites (€905,000) included in the 2019 land register which were completed during 2020. In addition, furniture and fittings (€54,000) and office equipment assets (€124,000) were removed from the register.

General information note

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

1 Transfer of school properties 2020

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 2020 are included in the table below.

Name of school	Valuation ^a
	€000
Ghoirt Álainn, Co. Cork	6,844
Colaíste Bhaile Chláir, Co. Galway	8,987
Swords Community College, Co. Dublin	29,988
Clarín College, Co. Galway	24,273
Wicklow Gaeilscoil Chill Mhantain and St. Coen's	9,996
Total	80,088

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 2020 not yet paid and for retention monies.

2 Primary level

There were 3,241 national schools in operation on 31 December 2020. The majority of these schools are denominational and are owned by the relevant diocesan authority. The exceptions are as follows.

- Sites for 38 first-level schools are owned and controlled/managed by the Minister for Education.
- In the case of 154 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. 16 are operating in temporary or permanent accommodation on sites not owned by the Department.

3 Post-primary level

There are a total of 730 post primary schools. 363 schools are privately owned. The remainder are operating as follows.

- 14 comprehensive schools, 82 community schools and 20 secondary schools owned by the Minister for Education are controlled/managed by Boards of Management.
- There are 251 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 25 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 CSSO of the change of ownership of the school property from the Minister for Education to Tusla (The Child and Family Agency). The CSSO have been instructed by the Department to notify the Property Registration Authority of the change of ownership. This property is not included as an asset in Note 2.1 above as the property is not in the control of the Minister, rather it is in the control of the institution's own authority.

The Minister is one of two guarantors of the Middletown Centre for Autism (Holdings) Limited, a company limited by guarantee, which owns and holds a property in Co. Armagh which is used for the Middletown Centre for Autism.

2.2 Bank and cash

at 31 December	2020	2019
	€000	€000
PMG balances	147,814	86,914
Commercial bank account balances	502	97
Petty cash	3	3
	<u>148,319</u>	<u>87,014</u>

2.3 Prepayments

at 31 December	2020	2019
	€000	€000
Advance to Waterford Institute of Technology ^a	—	8,729
Advance to Bus Éireann – school transport	8,905	422
Advance to State Examinations Commission	2,038	2,042
ICT support and licensing contracts	1,409	1,480
Rental of temporary school accommodation	1,257	3,322
School broadband contracts	683	586
Other	2,870	2,307
	<u>17,162</u>	<u>18,888</u>

Note ^a Advance to Waterford Institute of Technology transferred to Vote 45.

2.4 Other debit balances

at 31 December	2020	2019
	€000	€000
Agency payments OPW	21	16
Amounts due from the Redress Special Account	49	288
Payroll suspense	216	31,137
Cycle to work scheme	61	49
Energy Building Programme	2,545	—
Travel pass scheme	60	342
Recoupable salaries	130	88
Schools Broadband Programme	250	1,440
Shared offices' costs recoupment	64	64
Superannuation related payovers	3	3
Travel and subsistence advances	—	4
Miscellaneous	—	23
	3,399	33,454

2.5 Other credit balances

at 31 December	2020	2019
	€000	€000
Amounts due to the State		
Income tax	75,808	65,203
Pay related social insurance	51,442	35,121
Universal social charge	14,502	10,835
Local property tax	295	283
Professional services withholding tax	792	1,452
Value added tax	2,381	5,078
Pension contributions	51	56
	145,271	118,028
Transfer of functions	3,684	—
Agency payments to OPW	1,320	385
Cycle to work scheme	1	2
Education trusts for distribution	—	39
Energy Building Programme	—	504
Exchequer extra receipts	—	155
Payroll suspense	422	—
Miscellaneous	518	—
	151,216	119,113

2.6 Net Exchequer funding

at 31 December	2020	2019
	€000	€000
Surplus to be surrendered	137,912	6,264
Exchequer grant undrawn	(137,401)	(5,088)
Net Exchequer funding	511	1,176
Represented by:		
Debtors		
Bank and cash	148,319	87,014
Other debit balances	3,399	33,454
Amounts due from the EU	10	17
	151,728	120,485
Creditors		
Due to the State	(145,271)	(118,028)
EU moneys for distribution	(1)	(196)
Other credit balances	(5,945)	(1,085)
	(151,217)	(119,309)
	511	1,176

2.7 State funding account

	Note	2020	2019
		€000	€000
Balance at 1 January		269,464	237,569
Disbursements from the Vote	Account	8,378,554	
Estimate provision			
Surplus to be surrendered	Account	(137,912)	
Net vote		8,240,642	9,862,393
Expenditure (cash) borne elsewhere	1.1	23,799	28,198
Non cash expenditure – capital assets ^a	1	(85,127)	(114,603)
Non cash expenditure – notional rent	1	3,221	3,667
Net programme cost		(8,172,841)	(9,747,760)
Balance at 31 December		279,158	269,464
Note ^a	The non-cash items comprise		€000
	• Accounting treatment for the disposal of construction assets		(80,088)
	• Restatement (reduction) of the capital assets under development total following a review to remove pre 2020 expenditure		(11,609)
	• Net decrease in capital accruals		4,332
	• Cost of assets included as additions to the 2020 asset register but not paid for until 2021		1,333
	• Valuation of three redress properties		905
			(85,127)

2.8 Commitments

at 31 December

	2020	2019
	€000	€000
Global commitments		
Procurement of goods and services	7,123	7,787
Non-capital grant programmes ^a	2,140,604	3,968,087
Capital grant programmes ^b	500	110,100
Capital projects ^c	310,792	335,588
Public private partnership projects	1,107,272	1,941,499
Total of legally enforceable commitments	3,566,291	6,363,061
Non-capital grant programmes		
	2020	2019
	€000	€000
Opening balance ^d	1,953,710	3,878,593
Grants paid in the year	(1,893,382)	(3,900,481)
New grant commitments per 2021 estimates volume	2,140,604	3,968,087
Net grant (under)/overspend	(60,328)	21,888
Closing balance	2,140,604	3,968,087
Capital grant programmes		
	2020	2019
	€000	€000
Opening balance ^d	100,500	111,100
Grants paid in the year	(99,843)	(110,626)
New grant commitments per 2021 estimates volume	500	110,100
Net grant (underspend)	(657)	(474)
Closing balance	500	110,100

- 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.
- ^d The 2020 opening balances for non-capital and capital grant programmes reflect the commitments relating to the functions that remained under Vote 26 following the transfer of functions from the Department of Education to the Department of Further and Higher Education, Research, Innovation and Science. The opening balances have been amended to reflect changes arising from the *Further Revised Estimates Volume* that was published in November 2020.

Major capital projects**Capital projects involving total expenditure of €10 million or more**

	Cumulative expenditure to 31 December 2019	Expenditure in 2020	Project commitments in subsequent years	Expected total spend lifetime of project 2020	Expected total spend lifetime of project 2019
	€000	€000	€000	€000	€000
Primary and post primary schools (subhead A.15)	726,076	153,099	178,698	1,057,873	906,812

Significant variations

A schedule of all major capital commitments projects of €10 million or more is provided at Appendix B with an explanation where the projected total expenditure increased/decreased by more than €500,000 from 2019 to 2020.

Unitary payments of public private partnership projects

The Department has to date entered into six separate contracts to design, build, finance, maintain and operate bundles of schools under the public private partnership (PPP) model. PPPs are structured arrangements between public sector bodies and private sector investors for the purpose of providing infrastructure projects that would otherwise be delivered through traditional procurement mechanisms with all related construction expenditure being made up front. The costs are paid by the Department in the form of monthly unitary charges spread over 25 years, with the first unitary charge payable once construction has been completed. In addition to the table below, a brief summary of each PPP project is provided at Appendix C.

Name of PPP project	Cumulative expenditure to 31 December 2019	Expenditure in 2020 ^a	Legally enforceable commitments to be met in subsequent years	Project total 2020	Project total 2019
	€000	€000	€000	€000	€000
Five pilot schools	193,775	10,861	77,586	282,222	283,048
1 st bundle	91,024	9,138	141,590	241,752	243,491
2 nd bundle	112,476	11,791	203,360	327,627	336,263
3 rd bundle	100,043	14,839	291,166	406,048	408,612
4 th bundle	36,614	7,489	163,012	207,115	208,959
5 th bundle	15,888	8,098	230,558	254,544	258,580
	549,820	62,216	1,107,272	1,719,308	1,738,953

Note ^a The expenditure reflected at the end of 2020 relates specifically to capital payments i.e. unitary charges. The expenditure in the table above is included in the overall outturn of €65.422 million on subhead A.16. The subhead also includes certain grant payments to PPP provided schools.

Significant variations in PPP project costs

An explanation is provided below where projected total expenditure increased/decreased by more than €500,000 from 2019 to 2020.

Indexation

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

Refinancing

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

Five pilot schools bundle

The decrease in costs from 2019 to 2020 of €826,000 relates to the yearly indexation review and a revision to the calculation of the projections.

Schools bundle 1

The decrease in costs from 2019 to 2020 of €1.739 million relates to the yearly indexation review and a revision to the calculation of the projections.

Schools bundle 2

The decrease in costs from 2019 to 2020 of €8.636 million relates to the yearly indexation review as well as the refinancing of schools bundle 2 in December 2020.

Schools bundle 3

The decrease in costs from 2019 to 2020 of €2.564 million relates to the yearly indexation review and a revision to the calculation of the projections.

Schools bundle 4

The decrease in costs from 2019 to 2020 of €1.844 million relates to the yearly indexation review and a revision to the calculation of the projections.

Schools bundle 5

The decrease in costs from 2019 to 2020 of €4.036 million relates to the yearly indexation review and a revision to the calculation of the projections.

Liquidations and examinerships 2020

All but one of the construction projects impacted by the liquidation and/or examinership of Carillion and three other contractors achieved substantial completion in 2020 despite the challenges of working in a Covid-19 environment. The outstanding project is expected to be completed in Q2 2021.

Expenditure on rental of temporary school premises

During 2020, expenditure under subhead A.15.3 included amounts totalling €29.4 million in respect of the rental of temporary school premises (2019: €29.5 million).

2.9 Matured liabilities

at 31 December	2020	2019
	€000	€000
Estimate of matured liabilities not discharged at year end	8,479	3,806

2.10 Contingent liabilities

Middletown Centre for Autism

A pension liability in the region of €480,000 as at the end of 2020 (2019 : €335,000), 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.

Litigation regarding Leaving Certificate 2020 and calculated grades

At year end 2020, there were over 60 sets of judicial review proceedings in train in regard to matters arising from Leaving Certificate 2020. The lead case in relation to challenges to the process of national standardisation with the calculated grades scheme was at hearing at year end. The High Court delivered its judgement in this case in early March 2021 and the matter may yet be subject to appeal. Two further cases which had been determined by the High Court in 2020 were the subject of appeals to the Court of Appeal at year end. There will be significant expenditure incurred on legal costs in 2021 arising from litigation initiated in 2020 in this area. The expenditure cannot be quantified at this time pending the final outcomes in the respective cases.

Schools remediation programme

The Department continues to pursue legal proceedings in relation to defects discovered in schools built by Western Building Systems. The Department has provided funding for remediation of these schools.

In 2018, 40 schools were assessed as requiring remediation work due to the identification of structural deficiencies. Remediation work has taken place on these schools allowing for the removal of most of the precautionary measures. The Department is continuing to complete the required remediation work in the remaining schools on a phased basis.

The costs of remediation were met from a contingency provision within the capital budget.

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure for 2020 has been included as part of programme A. Administration expenditure for 2019 has been apportioned across the programmes, to present complete programme costings.

		2020		2019
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	59,221	63,906	65,570
ii	Travel and subsistence	1,630	657	2,056
iii	Training and development and incidental expenses	1,510	1,620	1,837
iv	Postal and telecommunications services	1,907	2,404	2,724
v	Office equipment and external IT services	8,084	7,717	7,100
vi	Office premises expenses	1,388	1,351	1,492
vii	Consultancy and other services	114	—	—
viii	National Educational Psychological Service	22,117	21,198	20,590
		95,971	98,853	101,369

Significant variations

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

ii Travel and subsistence

Estimate provision €1.63 million; outturn €657,000

The decrease in expenditure of €973,000 relative to the estimate provision was due to reduced foreign and domestic travel on official Departmental business as a direct impact of the Covid-19 pandemic.

iv Postal and telecommunications services

Estimate provision €1.907 million; outturn €2.404 million

The increase in expenditure of €497,000 relative to the estimate provision is mainly due to the pro-rata apportionment methods applied to allocations for the transfer of function to the Department of Further and Higher Education, Research, Innovation and Science.

vii Consultancy and other services

Estimate provision €114,000; outturn €nil

This allocation is intended to cover the cost of consultancy for business units that do not have their own budget for this type of expenditure. In 2020, there was no requirement to draw from this subhead.

Programme A First, Second and Early Years Education

		2020		2019
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	79,326	83,036	72,778
A.2	Administration – non pay	16,645	15,817	15,761
A.3	Salaries, wages and allowances (including incidental payments) of primary school teachers	2,617,895	2,603,395	2,511,757
A.4	Salaries, wages and allowances (including incidental payments) of secondary comprehensive and community school teachers	1,449,242	1,432,071	1,331,603
A.5	Grants to Education and Training Boards in respect of ETB teachers' salaries	632,789	628,141	727,743
A.6	Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools	619,054	613,725	564,665
A.7	Salaries, wages and allowances (including incidental payments) of non-teaching staff in primary and post primary schools (excluding special needs assistants)	113,917	112,036	108,810
A.8	Superannuation etc. in respect of teaching and non-teaching staff	1,271,288	1,250,804	1,233,319
A.9	School transport services	245,669	224,791	219,200
A.10	Grants (including capitation) payable to primary and post primary schools, Education and Training Boards and other educational organisations and institutions	535,911	547,792	463,139
A.11	Grants to education bodies working in the primary and post primary sectors	87,078	53,955	97,988
A.12	Teacher education	38,095	29,190	29,052
A.13	Payments in respect of residential institutions redress and costs associated with the Child Abuse Commission	3,329	2,797	2,476
A.14	Miscellaneous grants and services	150,547	149,777	95,213
A.15	Primary and post primary infrastructure	780,000	782,840	694,683
A.16	Public private partnership costs	69,700	65,422	76,476
		8,710,485	8,595,589	8,244,663

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €114.896 million lower than originally provided.

A.9 School transport services

Estimate provision €245.669 million; outturn €224.791 million

The decrease in expenditure of €20.878 million relative to the estimate provision was primarily due to the impact of Covid-19 including

- a phased implementation of social distancing on post primary school transport services resulting in reduced expenditure compared to Covid-19 allocation provided (€10.252 million)
- reduced expenditure compared to the non Covid-19 allocations, mainly due to school closures (€11 million).

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

Estimate provision €87.078 million; outturn €53.955 million

The decrease in expenditure of €33.123 million relative to the estimate provision was primarily due to the impact of Covid-19 including

- the cancellation of the junior cycle examinations and components of the examinations such as oral/practical/coursework and deferred Leaving Certificate written examinations in 2020 due to Covid-19 resulted in savings for the State Examinations Commission (€26 million)
- the National Council for Special Education (NCSE) recorded savings across a number of areas including slower than planned recruitment and savings under the School Inclusion Model, School Therapy project and travel costs (€5.89 million).

A.12 Teacher education

Estimate provision €38.095 million; outturn €29.19 million

The decrease in expenditure of €8.905 million relative to the estimate provision primarily arose as a direct result of the Covid-19 pandemic.

- Savings due to continuing professional development courses being held online and outside of class contact time rather than face-to-face (€8.37 million).
- Savings due to lower than anticipated take up on a number of Centre for School Leadership (CSL) programmes and the movement online for the mentoring programme and other professional learning events largely as a result of the impact of Covid-19 on schools (€900,000).
- Savings were offset by increased expenditure in other areas including literacy summer camps for students with special educational needs and students attending DEIS schools (€720,000).

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

Estimate provision €3.329 million; outturn €2.797 million

The decrease in expenditure of €532,000 relative to the estimate provision was primarily due to capital expenditure allocated for a memorial for the victims of institution abuse not being carried out in 2020.

A.16 Public private partnership costs

Estimate provision €69.7 million; outturn €65.422 million

The decrease in expenditure of €4.278 million relative to the estimate provision was primarily due to

- lower than anticipated inflation levels in 2020 resulting in lower indexation costs on unitary charge payments across the schools bundles (€1.3 million)
- lower than anticipated costs in respect of minor works and operational costs across the school bundles (€950,000)
- reduced unitary charges in respect of agreed service and availability failures across all school bundles (€600,000)
- lower than anticipated drawdown of the ICT and Percentage for Art grants (€500,000)
- savings related to a programme level contingency sum of €1.05 million for unanticipated costs that was not drawn down.

Note 4 Receipts

4.1 Appropriations-in-aid

	2020		2019
	Estimated €000	Realised €000	Realised €000
B.1 Superannuation contributions	160,438	172,429	170,623
B.2 Receipts in respect of the European Social Fund (ESF), European Globalisation Fund (EGF) and other miscellaneous EU receipts ^a	325	728	74,185
B.3 Receipts from additional superannuation contributions on public service remuneration	163,946	169,289	254,294
B.4 Secondments/overpayments	3,824	5,047	5,598
B.5 Miscellaneous	3,398	7,454	6,321
Total	331,931	354,947	511,021

Note ^a A breakdown of EU receipts of €728,000 under B.2 is provided in the table under Note 6.5 EU funding.

Significant variations

The following outlines the reasons for significant variations in appropriations in aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €23.016 million higher than the estimate forecast.

Explanations for variances are set out below:

B.1 Superannuation contributions

Estimate €160.438 million; realised €172.429 million

The increase of €11.991 million relative to the estimate provision was primarily due to:

- additional pay costs arising from Covid-19 financial supports increasing school payroll costs and higher than estimated superannuation receipts due to the pay deal increases granted (€12.533 million)
- this increase was partially offset by fewer than anticipated one-off receipts which occur for a variety of reasons, which resulted in a shortfall in receipts of approximately €540,000.

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

Estimate €325,000; realised €728,000

The increase of €403,000 relative to the estimate was primarily due to:

- a payment in respect of the Centre for European Schooling being higher than anticipated (€126,000)
- Peace IV Programme receipts which were profiled under B.5 miscellaneous that are now accounted for under this subhead (€257,000).

B.4 Secondments/overpayments*Estimate €3.824 million; realised €5.047 million*

The increase of €1.223 million relative to the estimate was primarily due to overpayment recovery receipts being higher than anticipated. It is difficult to predict with any degree of certainty the level of these receipts as recoupment of overpayments may be on a once-off basis or on a phased basis.

B.5 Miscellaneous*Estimate €3.398 million; realised €7.454 million*

The increase of €4.056 million relative to the estimate primarily arose in respect of additional miscellaneous receipts not included in the original estimate. Due to the varied nature of receipts in this category, it is difficult to predict with any degree of certainty the level of receipts that may fall to be collected in a calendar year.

4.2 Extra receipts payable to the Exchequer

	2020	2019
	€000	€000
Balance at 1 January ^a	—	848
Recoupment of unspent funding from HEA/IRC	—	716
Receipts from conscience money	2	—
Transferred to the Exchequer	(2)	(1,409)
Balance at 31 December	—	155

Note ^a The 2019 closing balance relates to the functions that transferred to Vote 45 following the transfer of functions from the Department of Education to the Department of Further and Higher Education, Research, Innovation and Science.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2020	2019
Department	1,335	1,378
First and second level	90,966	89,326
Third level ^a	—	20,536
Agencies ^b	458	805
Total	92,759	112,045

Note ^a Third level posts are reported under Vote 45 for 2020 following the transfer of functions from the Department of Education to the Department of Further and Higher Education, Research, Innovation and Science.

^b The 2019 agency numbers include posts that are reported under Vote 45 for the 2020 Appropriation Accounts.

5.2 Pay costs

Departmental staff ^a	2020	2019
	€000	€000
Pay	78,364	77,736
Higher, special or additional duties allowances	392	352
Other allowances	35	45
Overtime	773	618
Employer's PRSI	6,268	5,727
Total pay ^b	85,832	84,478

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 (€83.036 million) and A.14 (€2.796 million for shared services implementation projects).

First and second level education staff	2020	2019
	€000	€000
Pay	4,996,761	4,892,090
Higher, special or additional duties allowances	—	—
Other allowances	4,700	—
Overtime	—	—
Employer's PRSI	391,054	360,142
Total pay^a	5,392,515	5,252,232

Note ^a The total pay figure includes the cost of ETB teacher salaries, ETB special needs assistant salaries and ETB non-teaching staff as per the draft 2020 ETB financial statements. Employers' PRSI for ETB teachers, ETB special needs assistants and ETB non-teaching staff is included under pay.

Third level education staff	2020^a	2019
	€000	€000
Pay	—	1,747,301
Higher, special or additional duties allowances	—	—
Other allowances	—	309
Overtime	—	351
Employer's PRSI	—	250,569
Total pay	—	1,998,530

Note ^a Third level pay for 2020 is reported under Vote 45.

Agency staff	2020	2019
	€000	€000
Pay	25,982	47,908
Higher, special or additional duties allowances	152	77
Other allowances	67	154
Overtime	753	1,526
Employer's PRSI	1,481	3,337
Total pay^a	28,435	53,002^b

Note ^a Total pay for 2020 includes pay costs for agencies that are under the remit of this Vote.

^b Total pay figure for 2019 includes pay costs for agencies that are now under the remit of Vote 45 following the transfer of functions from the Department of Education to the Department of Further and Higher Education, Research, Innovation and Science.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2020	2019
			€	€
Higher, special or additional duties allowances	106	12	20,614	24,770
Other allowances	18	—	5,413	5,029
Overtime	252	3	17,722	19,861
Extra remuneration in more than one category	34	4	14,849	20,614

The details of allowances and overtime payments in this table relate solely to Departmental administrative and National Educational Psychological Service staff. Circular 20/2020 requires that the details of allowances and overtime paid to agencies under the aegis of the Department be shown separately. The Department has not been in a position to provide this information for the 2020 accounts. This will be reviewed for the 2021 accounts.

5.4 Other remuneration arrangements

32 retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €157,000 (2019: €145,000) which included travel and subsistence costs of €18,000 (2019: €33,000). The payments made were consistent with the principles of the Public Service Pensions (Single Scheme and the other provisions) Act 2012.

5.5 Payroll overpayments

	Number of recipients	2020 €	2019 €
Administration staff salary overpayments			
Overpayments	109	382,179	221,253
Recovery plans in place	39	129,026	101,938

Three overpayment recovery plans in respect of one individual to the value of €362 were transferred in the year to another department.

Teacher/non-teacher and retired personnel overpayments

Overpayments	4,991	5,871,335	5,601,665
Recovery plans in place	468	1,325,066	1,570,701

During the course of 2020, a total of 1,378 overpayment cases were repaid in full with a repayment value of €1.242 million.

Supplementary pension overpayments

Overpayments	109	914,529	1,029,461
Recovery plans in place	95	778,430	924,980

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

Some 89 pensioners' cases were identified in Q3 2018 where an under-deduction in the public service pension reduction took place resulting in overpayments. The Department of Public Expenditure and Reform (DPER) are leading the resolution to this issue. The Department of Education continues to liaise with DPER in relation to these overpayments. The final amount has not yet been identified and repayment plans are not yet in place.

5.6 Severance/redundancy

During 2020, 48 individuals were paid redundancy via the Department's School Payrolls, in the Department's capacity as paymaster for certain schools. The total redundancy payment was €549,296 and included payment for both statutory and non-statutory redundancy sums as appropriate. 22 individuals received redundancy payments in excess of €10,000. The highest redundancy received by an individual in 2020 was €39,682. There was no early payment of pension, addition of added years of notional service or other enhancements to the accrued pension terms granted to any of the 48 individuals.

During 2020, a total of four individuals were paid redundancy via the Department's administrative payrolls. The total amount paid was €179,802 and included payment for redundancy and severance sums as appropriate. Four redundancy payments exceeded €10,000. The highest value sum paid in 2020 was €103,328. There was no early payment of pension, addition of added years of notional service or other enhancements to the accrued pension terms granted to any of the four individuals.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to 31 December 2020 €000	Expenditure in 2020 €000	Expenditure in 2019 €000
Commission to Inquire into Child Abuse	1999	84,267	598	1,433
Residential Institutions Redress Scheme ^{a, b}	2002	1,244,495	1,780	1,203
		1,328,762	2,378	2,636

Note ^a In addition to the overall expenditure of €1.244 billion on the Residential Institutions Redress Scheme at the end of 2020, 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 2020, the cumulative administration costs for the Residential Institutions Redress Board was €63.8 million and €9.99 million for the Residential Institutions Review Committee.

Total contributed by religious congregations

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

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

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

	Offered €million	Realised €million
2002 Indemnity agreement	128.00	124.94
2009 Voluntary offers	352.61 ^a	113.56 ^b
Total	480.61	238.50

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

^b The transfer of 15 properties has been completed but valuations have yet to be obtained in two cases.

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 2020 voluntary cash contributions offered in 2009 or subsequent years, amounting to €110.98 million have been received. This included the first instalment of an additional cash contribution of €1 million towards the development of the National Children's Hospital as provided for in Section 43 of the Residential Institutions Statutory Fund (RISF) Act 2012. Other contributions may also be received, arising from the disposal of certain properties which were not accepted for transfer to the State, but the amounts involved are not yet known. It is important to note these are voluntary cash contributions.

A total of 15 of the properties offered voluntarily in 2009 have fully transferred and significant progress has been made in relation to the three remaining properties. Further work is required to progress the offer by the Congregation of Christian Brothers. This offer included playing fields.

The full 2009 value of the voluntary offers is unlikely to be achieved because certain offers were not accepted and because the 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 during 2022. It is expected that the additional expenditure will be in the order of €2 million.

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

Special account established under Section 43 of the RISF Act 2012

Section 43 of the 2012 Act provides that contributions from congregations that are in excess of the €110 million limit set down in Section 29 of that Act are to be placed in a special account in the name of the Minister for Health to be used only for purposes related to the development of a new national paediatric hospital. In 2019, a contribution of €430,000 was placed in this special account. In 2020, further contributions amounting to €550,000 were lodged to the special account.

6.2 Compensation and legal costs

					2020	2019
	Number of cases	Legal costs paid by the Department €000	Legal costs awarded €000	Compensation awarded €000	Total €000	Total €000
Claims by members of the public	107	1,083	715	1,038	2,836	2,062
Claims by employees	—	—	—	—	—	46
		1,083	715	1,038	2,836	2,108

In the course of the day-to-day running of the Department, the total legal costs incurred by the Department in 2020 was €3.436 million (2019: €2.508 million) which includes the legal costs and compensation awards listed above. The table above identifies legal costs and fees paid directly by the Department and does not reflect legal costs of other bodies supported by voted subheads.

6.3 Fraud and suspected fraud

	Number of cases	2020 €000	2019 €000
Fraud	4	12	110
Suspected fraud/irregularities	6	—	1
		12	111

In the period between the publication of the 2019 appropriation account and the signature of the 2020 appropriation account, the Department was made aware of ten new cases of suspected fraud/irregularities. Of these, three cases have been closed. The other seven cases remain open with no value yet identified in six cases.

6.4 Arbitration and conciliation

Expenditure in 2020 includes payments of €2,796,059 (2019: €3,621,820) made to contractors and others to cover costs as a result of conciliation and arbitration proceedings. There were 13 cases in 2020 (2019: 16 cases). Figures include VAT, legal and professional fees.

6.5 EU funding

Receipts in relation to EU funding received during 2020 and lodged to appropriations-in-aid is detailed in the table below:

EU funding category	2020	2019
	€000	€000
D2.1 ESF pay	—	50,464
D2.1 ESF non pay	—	23,362
D2.3 EC education projects	471	359
D5.5 Miscellaneous PEACE IV Programme refund	257	370
	728	74,555

EC education projects

Receipts in 2020 under EC education projects included compensatory payments for administrative expenses incurred in providing for the Centre for European Schooling, Dunshaughlin, Co. Meath, activities under Ireland's participation in the European Commission's Eurydice information network and the Eurostudent VII project 2018-2021.

PEACE IV Programme refund

Receipts received in 2020 related to expenditure incurred as part of the PEACE IV programme which operates on the basis of recoupment of 80% from the Commission. Ireland contributes 21% of overall programme costs, while the Northern Ireland Executive contributes the remainder.

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

In addition to the grant from the Vote, direct EU aid to bodies under the aegis of the Department during 2020 was as shown below.

Aegis body	2020	2019
	€000	€000
National Council for Curriculum and Assessment (NCCA)	43	11
National Centre for Guidance in Education (NCGE)	—	61
Higher Education Authority (HEA)	—	286
Quality and Qualifications Ireland (QQI)	—	754
Irish Research Council (IRC)	—	435
Léargas	—	16,020
	43	17,567

Aegis body	Purpose of funding	2020
		€000
National Council for Curriculum and Assessment (NCCA)	SUSKIDS, a project to enable professionals and families to transfer sustainable knowledge and skills to Down Syndrome individuals	43

6.7 Write-offs

The following sums were written off in the year.

	2020	2019
	€000	€000
Schools Broadband Programme	1,190	—
Payroll overpayments	15	39
	1,205	39

6.8 Late payment interest

	2020	2019
	€000	€000
Total net interest paid	6	7

6.9 Educational trusts

Educational trusts totalling €2.083 million were invested on behalf of the Department in a common investment fund under the stewardship of the Charities Regulator at the close of 2020 (2019: €2.2 million). The Minister for Education remains the trustee of these educational trusts.

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

The following table lists the bodies and funds under the aegis of the Department where the Department has an obligation to present financial statements. It indicates, as at September 2021, the period to which the last audited financial statements relate and the period in which they were presented to the Oireachtas.

Body/Departmental fund	Last accounting period audited	Date of audit report	Date received by Minister/ Department	Date presented to the Oireachtas
Education and Training Boards (ETBs)				
Cavan and Monaghan	2019	28 Jul 2020	4 Aug 2020	9 Nov 2020
City of Dublin	2019	24 Dec 2020	7 Jan 2021	3 Mar 2021
Cork	2019	10 Sep 2020	30 Oct 2020	17 Dec 2020
Donegal	2019	30 Sep 2020	30 Oct 2020	14 Dec 2020
Dublin and Dún Laoghaire	2019	24 Dec 2020	5 Jan 2021	2 Mar 2021
Galway and Roscommon	2019	23 Oct 2020	6 Nov 2020	16 Dec 2020
Kerry	2019	15 Dec 2020	5 Jan 2021	26 Feb 2021
Kildare and Wicklow	2019	24 Dec 2020	5 Jan 2021	1 Mar 2021
Kilkenny and Carlow	2019	31 Aug 2020	6 Nov 2020	17 Dec 2020
Laois and Offaly	2019	30 Sep 2020	6 Nov 2020	14 Jan 2021
Limerick and Clare	2019	24 Dec 2020	5 Jan 2021	1 Mar 2021
Longford and Westmeath	2019	30 Jun 2020	2 Jul 2020	10 Nov 2020
Louth and Meath	2019	19 Nov 2020	23 Nov 2020	6 Jan 2021
Mayo, Sligo and Leitrim	2019	23 Dec 2020	5 Jan 2021	25 Feb 2021
Tipperary	2019	27 Oct 2020	30 Oct 2020	4 Dec 2020
Waterford and Wexford	2019	18 Nov 2020	20 Nov 2020	17 Dec 2020
Aegis bodies				
National Council for Curriculum and Assessment (NCCA)	2020	28 Jun 2021	29 Jun 2021	15 Jul 2021
National Council for Special Education (NCSE)	2019	30 Sep 2020	12 Oct 2020	23 Oct 2020
State Examinations Commission (SEC)	2019	31 Aug 2020	14 Sep 2020	2 Oct 2020
The Teaching Council	2019	23 Mar 2020	29 Jul 2020	To be laid
Educational Research Centre	2019	15 Dec 2020	13 Jan 2021	9 Mar 2021
Caranua	2020	19 Mar 2021	23 Mar 2021	23 Jul 2021
Redress Special Account	2020	4 Aug 2021	6 Sep 2021	9 Sep 2021

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

	Cumulative expenditure to 31 December 2019	Expenditure in 2020	Project commitments in subsequent years	Expected total spend lifetime of project 2020	Expected total spend lifetime of project 2019
Subhead A.15	€000	€000	€000	€000	€000
1 Hansfield Educate Together Secondary School, Dublin 15	17,369	1	187	17,557	17,556
2 Gaelscoil na nDeise, Carrickphierish Campus, Waterford	15,170	26	26	15,222	15,222
3 St Colmcille's, Dublin 16	16,275	—	342	16,617	16,617
4 Ardgillan Community College, Balbriggan, Co. Dublin	13,653	—	103	13,756	13,756
5 Temple Carrig Secondary School, Wicklow	12,804	—	391	13,195	13,195
6 St John's Primary School, Rathmullen	12,810	—	1,545	14,355	14,355
7 Coláiste Ghlór na Mara, Balbriggan, Co. Dublin	14,714	—	222	14,936	14,936
8 Bremore Educate Together Balbriggan, Co. Dublin	22,664	171	1,226	24,061	24,057
9 Le Chéile Secondary School, Mulhuddart, Dublin 15	19,802	139	197	20,138	20,138
10 Portlaoise Parish School, Co. Laois	16,270	5	723	16,998	16,993
11 Newpark Comprehensive, Blackrock, Co. Dublin	14,036	19	481	14,536	14,517
12 Carrigaline Post Primary School, Co. Cork	14,500	—	213	14,713	14,713
13 Limerick Educate Together, Mungret, Limerick	12,503	—	205	12,708	12,708
14 St Aidan's Parish School, Enniscorthy, Co. Wexford	10,793	88	362	11,243	11,228

		Cumulative expenditure to 31 December 2019	Expenditure in 2020	Project commitments in subsequent years	Expected total spend lifetime of project 2020	Expected total spend lifetime of project 2019
		€000	€000	€000	€000	€000
15	Michael Street National School, New Ross, Co Wexford	11,059	6	409	11,474	11,474
16	Sancta Maria College, Rathfarnham, Co Dublin	11,845	1,630	3,164	16,639	16,456
17	Clonkeen College, Blackrock, Co. Dublin	12,816	—	76	12,892	12,892
18	Kinsale Community College, Co. Cork	11,854	38	26	11,918	11,918
19	Christian Brothers Secondary School, Thomas street, Wexford	15,443	211	186	15,840	15,836
20	Arklow Vocational School, Co. Wicklow	12,287	—	163	12,450	12,450
21	Scoil Phobail, Clifden, Co. Galway	10,298	—	152	10,450	10,450
22	Scoil Naofa Oilbhear Pluinthead, Malahide, Co. Dublin	11,457	5,078	821	17,356	15,318
23	Stewarts School Palmerstown, Dublin 20	14,847	2,138	2,494	19,479	16,192
24	Kingswood Community College, Tallaght, Dublin 24	20,562	732	175	21,469	20,579
25	Coláiste Mhuire, Knockbeg, Carlow	16,029	657	497	17,183	16,480
26	Presentation College Athenry, Co. Galway ^c	20,215	324	209	20,748	20,622
27	Pobalcoláiste Chú Chulainn, Dundalk, Co. Louth ^c	17,342	280	40	17,662	17,484
28	Maynooth Post Primary Schools, Co. Kildare ^{b, c}	24,673	22,994	4,159	51,826	50,815
29	Gaelscoil Teach Giuse, Tallaght, Dublin 24	11,807	2	22	11,831	11,829
30	Mercy Convent Primary School, Naas, Co. Kildare	6,276	505	4,186	10,967	10,755
31	St. Mochta's National School, Clonsilla, Dublin 15	12,331	(76)	246	12,501	12,501

		Cumulative expenditure to 31 December 2019	Expenditure in 2020	Project commitments in subsequent years	Expected total spend lifetime of project 2020	Expected total spend lifetime of project 2019
		€000	€000	€000	€000	€000
32	Tullamore College, Tullamore, Co. Offaly	11,514	(88)	115	11,541	11,526
33	Holy Family Special School, Cootehill, Co. Cavan	6,266	5,141	4,428	15,835	15,333
34	CBS Primary School, New Road, Ennis, Co. Clare	11,269	71	285	11,625	11,592
35	Saplings Mullingar, Lynn Road, Mullingar, Co. Westmeath	12,175	274	234	12,683	12,682
36	Citywest Educate Together National School, Fortunestown Lane, City West, Dublin 24	13,987	337	234	14,558	14,444
37	Claregalway Educate Together National School, Lakeview Claregalway,Co. Galway	14,390	688	199	15,277	15,247
38	Gairmscoil Mhuire, Athenry, Co. Galway	19,646	2,794	508	22,948	22,333
39	Lusk Community College, Lusk, Co. Dublin	11,939	4,590	86	16,615	15,520
40	Davis College, Mallow, Co. Cork ^{b,c}	6,792	5,184	694	12,670	10,712
41	Coláiste Chiaráin, Croom, Co. Limerick ^b	11,496	8,651	(12)	20,135	18,784
42	Scoil Bhríde National School, Knockmay, Portlaoise, Co. Laois	9,931	—	127	10,058	10,058
43	SN Lusca, Lusk Co. Dublin	10,868	113	107	11,088	10,962
44	St. Columba's Boys National School, Douglas West, Co. Cork	11,665	2,727	503	14,895	12,211
45	St. Patrick's School, Bohreen Hill, Enniscorthy, Co. Wexford	6,789	8,040	1,817	16,646	15,309

		Cumulative expenditure to 31 December 2019	Expenditure in 2020	Project commitments in subsequent years	Expected total spend lifetime of project 2020	Expected total spend lifetime of project 2019
		€000	€000	€000	€000	€000
46	Clonakilty Community College, Clonakilty, Co. Cork ^a	4,260	6,974	587	11,821	11,377
47	Powerstown Educate Together National School, Tyrrelstown, Dublin 15	10,796	—	220	11,016	11,016
48	Swords Post Primary, Swords, Co. Dublin ^a	15,365	11,348	827	27,540	22,487
49	Naas Community College, Naas, Co. Kildare ^b	2,256	5,961	16,040	24,257	23,613
50	Coláiste Chiaráin, Summerhill, Athlone, Roscommon ^a	12,901	10,712	1,079	24,692	24,194
51	Gracepark, Educate Together National School, Drumcondra, Dublin 9 ^a	4,686	7,430	346	12,462	10,427
52	Gaelcholaiste Charrig Ui Leighin, Carrig Ui Leighin, Co. Corcaigh ^{b,c}	7,878	14,114	16,050	38,042	36,133
53	St. Paul's National School, Navan, Co. Meath ^a	3,087	5,053	4,146	12,286	12,006
54	Maynooth Boys National School, Maynooth, Co. Kildare ^d	619	280	11,014	11,913	—
55	St Conleths and Marys National School, Newbridge, Co. Kildare ^b	722	255	14,348	15,325	—
56	St Patrick's National School, Corduff, Dublin 15 ^d	628	1,162	16,086	17,876	—
57	St Pauls Secondary School, Monasterevin, Co. Kildare ^d	1,173	1,270	19,878	22,321	—
58	St David's Holy Faith Secondary, Kimberly Road, Greystones, Co. Wicklow ^d	494	638	14,677	15,809	—

		Cumulative expenditure to 31 December 2019	Expenditure in 2020	Project commitments in subsequent years	Expected total spend lifetime of project 2020	Expected total spend lifetime of project 2019
		€000	€000	€000	€000	€000
59	St. Mary's Secondary School, Ballina, Co Mayo ^d	968	265	13,574	14,807	—
60	St Colman's Community College, Middleton, Co. Cork ^e	9,032	7,554	904	17,490	16,979
61	Ratoath College, Ratoath, Co. Meath ^e	5,102	4,234	1,287	10,623	5,201
62	Scoil Ui Mhuiri, Dunleer, Co. Louth ^f	7,252	2,179	609	10,040	8,597
63	St Conleth's Community College, Newbridge, Co. Kildare ^{b,c}	11,449	94	136	11,679	10,921
64	Dublin 7 Educate Together, Fitzwilliam Place North, Dublin 7 ^d	1,071	86	14,279	15,436	—
65	Ballymakenny College, Drogheda ^g	13,106	—	38	13,144	13,106
Total		726,076	153,099	178,698	1,057,873	906,812

- Note ^a Both the cumulative expenditure to 31 December 2019 and the expected total lifetime spend of the project in 2019 has been restated for five projects, that went onsite in 2019, to include non-committal expenditure that was not previously recorded as expenditure in the major capital commitments table.
- ^b In 2020, Project Executives restated the contractual commitments reported in 2019 for six projects. Expected total lifetime spend of project in 2019 has been restated as a result.
- ^c In 2020, Project Executives restated the cumulative expenditure to 31 December 2019 for six projects.
- ^d Seven new schools' projects were contractually committed to in 2020.
- ^e New completion works contract signed in 2020. No commitment at the end of 2019 as the contract was being re-tendered.
- ^f New completion works contract in 2020 has resulted in project cost exceeding €10 million.
- ^g Project was inadvertently excluded from the major capital commitments table in prior years.

Significant variations subhead A.15

An explanation is provided below where projected total expenditure increased/decreased by more than €500,000 from 2019 to 2020:

22 Scoil Naofa Oilbhear Pluincead, Malahide, Co. Dublin

Increase in expected total spend: €2.038 million

The increase in commitments of €1.785 million was due primarily to change orders relating to the removal of extensive amounts of contaminated soil and the extension of time claim. The increase in expected total spend is also attributed to additional non-committed expenditure being incurred in 2020.

23 Stewarts School, Palmerstown, Dublin 20

Increase in expected total spend: €3.287 million

The increase in commitments of €3.165 million was due primarily to a conciliation settlement of just over €2.3 million and due to change orders in relation to additional plastering work, additional landscaping, provision of ramps and railings to make grounds easier to access, additional steel for canopies over entrance doors and automation of school gates and design team fees. The increase in expected total spend is also attributed to additional non-committed expenditure being incurred in 2020.

24 Kingswood Community College, Tallaght, Dublin 24

Increase in expected total spend: €890,000

The increase in commitments of €878,000 was primarily due to change orders in relation to the provision of a new boundary wall and barriers upgrading of fire rating on doors and screens throughout the school, upgrading of fire rating on doors and screens throughout the school, provision of an ESB substation, building works in relation to the provision of Netwatch Security, providing safety barriers on flat roofs and installation of fitted furniture. The increase in expected total spend is also attributed to additional non-committed expenditure being incurred in 2020.

25 Coláiste Mhuire, Knockbeg, Carlow

Increase in expected total spend: €703,000

The increase in commitments of €689,000 was due primarily to change orders relating to the elimination of extensive dry rot, upgrade of the school's water treatment plant and repairs to the school driveway including provision of bus parking area for school buses and additional design team fees. The increase in expected total spend is also attributed to additional non-committed expenditure being incurred in 2020.

28 Maynooth Post Primary Schools, Co. Kildare

Increase in expected total spend: €1.011 million

The increase in commitments of €660,000 are a direct result of this being a series of completion works contracts where the previous contractor went into liquidation. Additional costs arising included unforeseen issues identified during the course of the contracts and in advance, and the risk attached to the new contractors taking over the original contract. Additional design team fees also arose because of developing the scope for and the process of appointment of the new contractors. The increase in expected total spend is also attributed to additional non-committed expenditure being incurred in 2020.

33 Holy Family Special School, Cootehill, Co. Cavan

Increase in expected total spend: €502,000

The increase in commitments of €225,000 was primarily due to service and utilities fees. The increase in expected total spend is also attributed to additional non-committed expenditure being incurred in 2020.

38 Gairmscoil Mhuire, Athenry, Co. Galway

Increase in expected total spend: €614,000

The increase in commitments of €390,000 involved the installation of a temporary footpath to ensure safety for students on the opening of the school while awaiting the delivery of a footbridge by Galway County Council and includes for security, fencing, changes to room layout and additional design team fees. The increase in expected total spend is also attributed to additional non-committed expenditure being incurred in 2020.

39 Lusk Community College, Lusk, Co. Dublin

Increase in expected total spend: €1.095 million

The increase in commitments of €1.028 million was primarily due to change orders relating to the provision of additional temporary accommodation, semi decanting of special needs unit, upgrade of fire alarm in existing building plus provision of smoke detectors, change of use of room from construction to metalwork and disposal of soil and rubble from the site, The increase in expected total spend is also attributed to additional non-committed expenditure being incurred in 2020.

40 Davis College, Mallow, Co. Cork

Increase in expected total spend: €1.958 million

The increase in commitments of €1.725 million was primarily due to change orders relating to unforeseen site conditions and issues relating to sewerage, traffic management, landscaping the provision of walkways and other additional works. The increase in expected total spend is also attributed to additional non-committed expenditure being incurred in 2020.

41 Coláiste Chiaráin, Croom, Co. Limerick

Increase in expected total spend: €1.351 million

The increase in commitments of €413,000 million was primarily due to change orders relating to unforeseen ground conditions and issues with utilities. The increase in expected total spend is also attributed to additional non-committed expenditure being incurred in 2020.

44 St. Columba's Boys National School, Douglas West, Co. Cork

Increase in expected total spend: €2.684 million

The increase in commitments of €2.593 million was primarily due to a conciliation award, in relation to disputed claims mainly relating to structural steel, alterations to brickwork, additional excavations due to ground conditions and other general items. The increase in expected total spend is also attributed to additional non-committed expenditure being incurred in 2020.

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

Increase in expected total spend: €1.337 million

The increase in commitments of €997,000 was primarily due to change orders relating to the provision of a hydrotherapy pool, relocation of physiotherapy room, installation of radiant panels and CO2 sensors and bridging of roof joists and additional design team fees. The increase in expected total spend is also attributed to additional non-committed expenditure being incurred in 2020.

48 Swords Post Primary, Swords, Co. Dublin

Increase in expected total spend: €5.053 million

The increase in commitments of €4.848 million was primarily due to costs associated with the installation of interim accommodation, road infrastructure, includes changes to room layout, additional data points, additional land drainage and timber hoarding. The increase in expected total spend is also attributed to additional non-committed expenditure being incurred in 2020.

49 Naas Community College, Naas, Co. Kildare

Increase in expected total spend: €644,000

The increase in commitments of €256,000 relates primarily to increased design team fees arising from the inclusion of a clerk of works for the project. The increase in expected total spend is also attributed to additional non-committed expenditure being incurred in 2020.

51 Gracepark, Educate Together National School, Drumcondra, Dublin 9

Increase in expected total spend: €2.035 million

The increase in commitments of €1.795 million was primarily from the provision/installation of a temporary school on site, including site set up, erection, rental, dismantle and also included the relocation of accommodation necessary to construct the new school temporary car park, connections to street lighting and water connection. The increase in expected total spend is also attributed to additional non-committed expenditure being incurred in 2020.

52 Gaelcholáiste Charrig Uí Leighin, Carrig Uí Leighin, Co. Corcaígh

Increase in expected total spend: €1.909 million

The increase in commitments of €1.753 million was primarily due to change orders relating to unforeseen ground conditions and design issues. The increase in expected total spend is also attributed to additional non-committed expenditure being incurred in 2020.

60 St Colman's Community College, Middleton, Co. Cork

Increase in expected total spend: €511,000

The increase in commitments of €365,000 is a direct result of this being a completion works contract where the previous contractor went into liquidation. Additional costs arising included unforeseen issues identified during the course of the contract and in advance, and the risk attached to the new contractor taking over this contract. Additional design team fees also arose because of developing the scope for and the process of appointment of the new contractor. The increase in expected total spend is also attributed to additional non-committed expenditure being incurred in 2020.

61 Ratoath College, Ratoath, Co. Meath

Increase in expected total spend: €5.422 million

The increase in commitments of €5.326 million are a direct result of this being a completion works contract where the previous contractor went into liquidation. Additional costs arising included unforeseen issues identified during the course of the contract and in advance, and the risk attached to the new contractor taking over this contract. Additional design team fees also arose because of developing the scope for and the process of appointment of the new contractor. The increase in expected total spend is also attributed to additional non-committed expenditure being incurred in 2020.

62 Scoil Uí Mhuiri, Dunleer, Co. Louth

Increase in expected total spend: €1.443 million

The increase in commitments of €1.367 million are a direct result of this being a completion works contract. Additional costs arose from issues identified during the course of the completion contract and in advance, including the addition of items which had been omitted from the original contract, and the risk attached to the new contractor taking over this contract. Additional design team fees also arose because of developing the scope for and the process of appointment of the new contractor. The increase in expected total spend is also attributed to additional non-committed expenditure being incurred in 2020.

63 St Conleth's Community College, Newbridge, Co. Kildare

Increase in expected total spend: €758,000

The increase in commitments of €677,000 was primarily due to a settlement of the final account claims submitted in relation to those works. The increase in expected total spend is also attributed to additional non-committed expenditure being incurred in 2020.

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

As at the end 2020, the Department has six separate contracts to design, build, finance and maintain education accommodation under the Public Private Partnership (PPP) model. PPPs are a structured arrangement between public sector bodies and private sector investors for providing infrastructure projects which would otherwise be delivered through traditional procurement mechanisms with all related construction expenditure being made upfront. The costs are paid by the Department in the form of a monthly Unitary Charge spread over 25 years, the first Unitary Charge is payable once construction has been completed.

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

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

Five Pilot Schools PPP

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

1st Bundle PPP Schools

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

2nd Bundle PPP Schools

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

3rd Bundle PPP Schools

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

4th Bundle PPP Schools

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

5th Bundle PPP Schools

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

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

The following table lists the direct funding to Education and Training Boards (ETBs) during 2020 by subhead with comparative figures for 2019.

		2020	2019
		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	25	85
A.5	Grants to Education and Training Boards in respect of ETB teachers' salaries	628,141	727,743
A.6	Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools	45,227	40,594
A.7	Salaries, wages and allowances (including incidental payments) of non-teaching staff in primary and post primary schools (excluding special needs assistants)	82,434	78,928
A.8	ETB pensions	—	243
A.9	School transport services	610	738
A.10	Grants (including capitation) payable to primary and post primary schools, Education and Training Boards and other educational organisations and institutions	101,873	83,374
A.11	Grants to education bodies working in the primary and post primary sectors	380	382
A.12	Teacher education	2,079	1,948
A.14	Miscellaneous grants and services	18,602	9,045
A.15	Primary and post primary infrastructure	169,022	92,250
A.16	Public private partnerships costs (PPP)	12	665
Grant total paid to ETBs		1,048,405	1,035,995