

Appropriation Account 2024

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 2024 for the salaries and expenses of the Office of the Minister for Education, for certain services administered by that Office, and for the payments of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €25.358 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, Infrastructure, Public Service Reform and Digitalisation in circular 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024, except for aspects of CGAS 17, as outlined in the paragraph below.

Recognition of property assets

To facilitate the transition of the appropriation account to the CGAS, the Department has received a temporary derogation in respect of CGAS 17 Property, Plant, and Equipment.

Minister-owned school buildings and the land on which they were built are treated as asset disposals when control passes to the Board of Management. Under CGAS 17, they should continue to be recognised as assets of the Vote, based on their ownership by the Minister. The Department has engaged with Tailte Éireann to determine the appropriate approach to the valuation of these Minister-owned properties in accordance with the requirements of CGAS 17.

It is the Department's goal to fully comply with CGAS 17 within three years. This will encompass a phased approach towards implementation.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Software licences	5 years	20%
Acquired/developed software	10 years	10%
Office and IT equipment	5 – 10 years	10% - 20%
Buildings	50 years	2%

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 provides 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; payrolls and pensions administration.

Department of Children, Disability and Equality

Tusla is an aegis body of the Department of Children, Disability and Equality. 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 Act 2013, and in a memorandum of understanding and administrative agreement agreed between both Departments and in an oversight agreement between the Department of Education and Youth and Tusla.

Education Shared Business Services

In 2024, the Department continued the roll out of shared services to the education sector. This included the finalisation of the rollout of payroll shared services to the education and training boards (ETBs) with the onboarding of the sixteenth and final ETB to the shared payroll in February 2024. This also included the continuing rollout of payroll shared services to higher education institutions and finance shared services for the ETB sector. 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 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. This includes the following elements.

- 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 and Audit Committee

The Internal and EU Audit function within the Department also acts as the Audit Authority for ESF in Ireland. 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, Infrastructure, Public Service Reform and Digitalisation in line with the terms of SI No. 681/2023 and SI No. 694/2023 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 27 non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of 26 contracts in excess of €25,000 (exclusive of VAT) totalling €8,950,581 (exclusive of VAT) as set out below.

- 14 contracts with a value of €7,619,521 were extended for business continuity reasons.
- Four contracts with a value of €289,136 were awarded without a competitive procurement process in circumstances where there was a very limited availability of suppliers.
- Five contracts with a value of €254,496 were awarded following limited competitive procurement processes but all contracts should have been openly tendered for.
- Two contracts worth €98,879 were awarded for IT and project support that relied in error on a non-compliant framework agreement.
- One contract with a non-compliant spend of €688,549 due to spend exceeding estimated contract value.

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

Of these contracts

- Nine of these contracts, with a value of €2,098,171 have now expired.

- Seven contracts with a value of €3,583,142 have a procurement process underway.
- Seven contracts with a value of €3,156,624 are ongoing, but either competitive tendering arrangements are in preparation, or the current procurement arrangements are scheduled for review.
- Two contracts with a value of €61,245 will continue until their expiry dates.
- One contract with a value of €51,399 is for a licence 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 being implemented to address the recommendations in the review.

ICT security

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

The Department's cyber security controls 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 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 manages 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

An Internal Audit report on the Department's Pensions Unit in December 2024 identified a number of control issues in relation to the preparation of superannuation entitlements. A number of errors were identified (five underpayments totalling €1,547 and two overpayments totalling €2,057). These have been addressed over the course of 2025. Each underpayment identified has been repaid, one overpayment is fully recouped, and a repayment plan is in place for the second overpayment.

The Department has acted on the recommendations contained in this report and also conducted an internal review of processes in the area. Plans to rectify the weaknesses highlighted in the report are already in place but due to the timing of the report are a work in progress.

Education sector corporate governance

The state bodies under the aegis of the Department of Education and Youth 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, Infrastructure, Public Service Reform and Digitalisation's *Code of Practice for the Governance of State Bodies* in conjunction with the supporting annexes to that code.

During 2024, 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 2025. 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 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
Education

22 September 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 26 Education

Opinion on the appropriation account

I have audited the appropriation account for Vote 26 Education for the year ended 31 December 2024 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 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

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 Youth 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-compliant procurement

The Accounting Officer has disclosed in the statement of internal financial control that a material level of non-compliance with national procurement rules occurred in respect of contracts that operated in 2024.

Payroll write-offs and overpayments

Note 5.8 to the appropriation account concerns payroll and pension overpayments. It discloses that, at the end of 2024, overpayments identified as due for recovery amounted to €8.4 million, of which €0.2 million related to deceased individuals. At the year end, repayment arrangements were in place with employees and pensioners in respect of overpayments to the value of €3 million, or 36% of the outstanding balance. Separately, note 6.6 to the appropriation account discloses that the Department wrote off payroll overpayments to the value of €495,000 in 2024.

Control of grant payments to schools

Chapter 11 of my *Report on the Accounts of the Public Services for 2024* examines the Department's systems to manage and control grant payments to schools that are based on reported enrolment numbers.

Seamus McCarthy
Comptroller and Auditor General

23 September 2025

Appendix to the report of the Comptroller and Auditor General

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, Infrastructure, Public Service Reform and Digitalisation's Public Financial Procedures, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- 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 Dáil Éireann 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, Infrastructure, Public Service Reform and Digitalisation'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.

Appendix to the report of the Comptroller and Auditor General (continued)

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 2024

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure				
A	First, second and early years education			
	<i>Original</i>	10,853,026		
	<i>Supplementary</i>	<u>1,088,200</u>		
			<u>11,941,226</u>	<u>11,907,788</u>
				<u>10,808,822</u>
	Gross expenditure		11,941,226	11,907,788
	<i>Deduct</i>			
B	Appropriations-in-aid			
	<i>Original</i>	386,553		
	<i>Supplementary</i>	<u>128,000</u>		
			<u>514,553</u>	<u>506,473</u>
				<u>408,779</u>
	Net expenditure			
	<i>Original</i>	10,466,473		
	<i>Supplementary</i>	<u>960,200</u>		
			<u>11,426,673</u>	<u>11,401,315</u>
				<u>10,400,043</u>

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	<u>25,357,528</u>	<u>70,232,968</u>

Bernie McNally
Accounting Officer
Education

31 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	<u>2024</u>	<u>2023</u>
	€000	€000
Programme cost	11,744,534	10,669,804
Pay	130,725	112,611
Non pay	32,529	26,407
Gross expenditure	11,907,788	10,808,822
<i>Deduct</i>		
Appropriations-in-aid	506,473	408,779
Net expenditure	11,401,315	10,400,043
Changes in capital assets		
<i>Property, plant and equipment</i>		
<i>(note 2.1)</i>		
Purchases	(156,066)	
Depreciation	2,603	
<i>Intangible assets (note 2.2)</i>		
Purchases	(3,897)	
Amortisation	516	
	(156,844)	(254,077)
Changes in net current assets		
Increase in prepayments	(83,795)	
Increase in accrued income	(2,808)	
Increase in overpayments for recoupment	(309)	
Decrease in secondments for recoupment	138	
Increase in accrued expenses	217,216	
	130,442	23,105
Direct expenditure	11,374,913	10,169,071
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	31,224	29,285
Notional rents	3,217	3,217
Net programme cost	11,409,354	10,201,573

1.1 Net allied services expenditure ^a

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

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	137	171
Vote 12	Superannuation and Retired Allowances	29,260	28,929
Vote 13	Office of Public Works	3,974	2,157
Vote 18	National Shared Services Office	195	193
Vote 20	Garda Síochána	274	249
Vote 43	Office of the Government Chief Information Officer	71	140
	Central Fund – ministerial pensions	261	260
	Apportioned cost of shared services for Vote 45	(2,948)	(2,814)
		<u>31,224</u>	<u>29,285</u>

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 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	524,316	357,760
Intangible assets	2.2	8,132	6,086
		532,448	363,846
Current assets			
Bank and cash	2.3	54,953	188,282
Prepayments	2.4	107,799	24,004
Overpayments for recoupment	5.8	8,133	7,824
Secondment costs for recoupment		423	561
Amounts due from the EU		11	10
Accrued income	2.5	5,578	2,770
Other debit balances	2.6	147,370	564
Net Exchequer funding	2.9	5,678	(6,725)
		329,945	217,290
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	321,284	104,068
EU moneys for distribution		1	8,508
Other credit balances	2.8	208,011	173,623
		529,296	286,199
Net current liabilities		(199,351)	(68,909)
Net assets		333,097	294,937
Represented by:			
State funding account	2.10	333,097	294,937

2.1 Property, plant and equipment ^a

	Land	Buildings	Office and IT equipment	Assets under development	Total
	€000	€000	€000	€000	€000
Cost or valuation					
At 1 January 2024	216,141	—	9,932	141,387	367,460
Additions	15,066	—	42	140,958	156,066
Assets brought into use	—	120,878	—	(120,878)	—
Disposals	—	—	(1,028)	—	(1,028)
Adjustment ^{a, b}	—	—	308	12,880	13,188
At 31 December 2024	231,207	120,878	9,254	174,347	535,686
Accumulated depreciation					
At 1 January 2024	—	—	9,700	—	9,700
Depreciation for the year	—	2,418	185	—	2,603
Depreciation on disposals	—	—	(1,028)	—	(1,028)
Adjustment	—	—	95	—	95
At 31 December 2024	—	2,418	8,952	—	11,370
Net assets					
At 31 December 2024	231,207	118,460	302	174,347	524,316
At 31 December 2023	216,141	—	232	141,387	357,760

Note ^a The net adjustment of €213,000 under furniture and fittings, office equipment and IT equipment refers to five IT assets which had been incorrectly reported as intangible assets under note 2.2 in the 2023 appropriation accounts.

^b The adjustment of €12.88 million in assets under development primarily relates to one project that was omitted in error from the 2023 appropriation account (€9.642 million). The balance of €3.546 million relates to design team and project management costs on three projects (€1.621 million), and costs incurred on two projects prior to the sites coming into the ownership of the Minister (€1.643 million).

General Information note

There are no State-owned lands or buildings controlled by the Department of Education without a valuation with the exception of eleven education support centres that are in the ownership of the Minister. The Department plans to engage with Tailte Éireann as part of the wider CGAS 17 implementation project to agree an approach for the valuation of these education support centres.

1 Transfer of school properties 2024

Prior to 2024, the Department treated the transfer of the control of an asset to a school authority as a disposal for accounting purposes in this account. With effect from 2024 and pending the transition to CGAS 17, school projects on Minister-owned land which were completed during 2024 have been transferred from assets under development to buildings. Details of these projects are set out below.

Name of school	Valuation ^a €000
Blackwater Community School, Lismore, Co. Waterford	20,129
St Peters National School, Dunboyne, Co Meath	8,117
Stepaside ET Secondary School, Leopardstown, Dublin 18 (Phase 1)	43,724
Harcourt Terrace ET National School, Dublin 2	19,943
Gaelscoil na Laochra, Birr, Co. Offaly	9,274
Paradise Place ET National School, Dorset Street, Dublin 7	575
North Wicklow ET Secondary School, Co. Wicklow	2,400
Rosmini Community School, Drumcondra, Dublin 9	22,858
Rush and Lusk ET National School, Co Dublin (Phase 2)	10,908
	137,928

Note ^a €137.928 million is comprised of €120.878 million which are the costs of the school building projects additions that were transferred from assets under development in 2024, and the cost of the Minister-owned sites on which these projects were built (€17.05 million). Six of these sites with a cost of €14.075 million were acquired prior to 2024 and are reflected in the opening balance of €216.141 million under the land column for plant, property and equipment. The remaining two sites with a cost of €2.975 million were acquired in 2024, and are included in land additions of €15.066 million, as well as being included in the list of schools above which came into use in 2024.

2 Primary level

There were 3,226 national schools in operation on 31 December 2024. The majority of these schools are denominational and are owned by the relevant diocesan authority. The exceptions are as follows.

- Sites for 56 first-level schools are owned and controlled/managed by the Minister for Education.
- In the case of 239 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. 581 of these schools are non-Minister owned. The non-Minister owned schools comprise 355 secondary schools controlled/managed by Boards of Management and 226 post primary schools which are primarily vested in education and training boards under the Education and Training Board Act 2013.

141 post-primary schools are owned by the Minister. These comprise 14 comprehensive schools, 77 community schools, 24 secondary schools controlled/managed by Boards of Management and 26 schools which are vested in education and training boards under the Education and Training Board Act 2013.

Sites for 30 second-level schools are owned and controlled/managed by the Minister.

4 Other

The proposed educational usage for seven additional sites in the Minister's ownership will be determined in due course.

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 €000	Assets under development €000	Total €000
Cost or valuation			
At 1 January 2024	7,515	3,204	10,719
Additions	—	3,897	3,897
Assets brought into use	53	(53)	—
Adjustments ^{a,b}	(1,388)	(552)	(1,940)
At 31 December 2024	6,180	6,496	12,676
Accumulated amortisation			
At 1 January 2024	4,633	—	4,633
Amortisation for the year	516	—	516
Adjustments ^a	(605)	—	(605)
At 31 December 2024	4,544	—	4,544
Net assets			
At 31 December 2024	1,636	6,496	8,132
At 31 December 2023	2,882	3,204	6,086

Note ^a The net adjustment of €783,000 under acquired and developed software includes two projects which should not have been included as intangible assets (€474,000), four items transferred to PPE (€213,000) and one asset where there has been a change in accounting estimate (€96,000).

^b The adjustment of €552,000 under assets under development relates to the removal of staff costs in accordance with CGAS 31.

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances	42,796	186,910
Commercial bank account balances	12,154	1,369
Petty cash	3	3
	54,953	188,282

2.4 Prepayments

at 31 December	2024	2023
	€000	€000
Advance to Bus Éireann – school transport	62,664	17,751
Advance to State Examinations Commission	12,000	46
ICT support and licensing contracts	2,784	1,869
Pre-funding of school building projects	18,265	—
Rental of temporary school accommodation	5,276	1,842
Shared services implementation	1,313	910
School broadband contracts	695	296
Advance to NCCA	1,850	—
Other administration	86	566
Other programme	2,866	724
	107,799	24,004

2.5 Accrued income

at 31 December	2024	2023
	€000	€000
Additional superannuation contributions	19	19
School salary grant	262	675
Planning and building recoupments	4,019	2,068
Grant recoupments	1,180	—
Miscellaneous	98	8
	5,578	2,770

2.6 Other debit balances

at 31 December	2024	2023
	€000	€000
Payroll suspense	145,703	—
PV panels	970	—
Agency payments OPW	130	137
Cycle to work scheme	56	45
Travel pass scheme	221	221
Travel and subsistence suspense	167	—
Recoupable salaries	66	—
Shared offices' costs recoupment	53	119
Transfer of functions	—	38
Superannuation-related pay overs	3	3
Miscellaneous	1	1
	147,370	564

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
Schools capital programme	20,434	83,646
Schools PPP unitary charges	4,621	4,720
Bus Éireann	12,040	9,581
Other programme	3,926	4,437
Other administration	1,441	1,684
Payroll accrual	3,000	—
Holiday pay accrual	2,699	—
School payrolls: teaching, non-teaching and retired staff ^a	273,123	—
	321,284	104,068

Note a These payments represent amounts paid in early January 2025 due in respect of the 2024 calendar year to schoolteachers, SNAs, other school staff and superannuation in respect of retired teaching and non-teaching staff whose salaries or pensions are funded on an ongoing basis by the Department.

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	84,470	78,647
Pay related social insurance	62,968	56,870
Universal social charge	15,932	15,788
Local property tax	350	341
Professional services withholding tax	1,681	1,105
Value added tax	12,980	6,914
Pension contributions	54	102
	<u>178,435</u>	<u>159,767</u>
Agency payments to OPW	14	—
Energy Building Programme	17,584	12,422
Payroll suspense	11,652	1,051
Miscellaneous	302	383
Exchequer extra receipts	24	—
	<u>208,011</u>	<u>173,623</u>

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	25,358	70,233
Exchequer grant undrawn	(31,036)	(63,508)
Net Exchequer funding	<u>(5,678)</u>	<u>6,725</u>
Represented by:		
Debtors		
Bank and cash	54,953	188,282
Other debit balances	147,370	564
Amounts due from the EU	11	10
	<u>202,334</u>	<u>188,856</u>
Creditors		
Due to the State	(178,435)	(159,766)
EU moneys for distribution	(1)	(8,508)
Other credit balances	(29,576)	(13,857)
	<u>(208,012)</u>	<u>(182,131)</u>
	<u>(5,678)</u>	<u>6,725</u>

2.10 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		294,937	492,054
Disbursements from the Vote			
Estimate provision	Account	11,426,673	
Surplus to be surrendered	Account	(25,358)	
Net vote		11,401,315	10,400,043
Expenditure borne elsewhere	1.1	31,224	29,285
Non-cash items			
Property, plant and equipment adjustment	2.1	13,093	
Intangible assets adjustment	2.2	(1,335)	
		11,758	(428,089)
Notional rent	1	3,217	3,217
Net programme cost	1	(11,409,354)	(10,201,573)
Balance at 31 December		333,097	294,937

2.11 Commitments

	2024	2023
	€000	€000
a) Global commitments		
at 31 December		
Procurement of goods and services	11,258	19,237
Non-capital grant programmes ^a	—	2,583,310
Capital grant programmes ^a	—	35,500
Capital projects ^b	924,685	723,473
Public private partnership projects	885,331	957,259
Total of legally enforceable commitments	1,821,274	4,318,779

Note ^a The Department revised its methodology for the calculation of non-capital and capital grant programme commitments in 2024. In previous years, the commitments figure was calculated based on the estimate provision for the following year. Following a review of this approach, on foot of guidance issued for the 2024 Appropriation Accounts, the Department concluded that payments that are likely to be made in the following calendar year do not represent an actual contractual obligation to pay any specific organisation or body at the end of the current year.

^b Capital projects are those managed and overseen by the Department itself.

b) Major capital projects involving total expenditure of €20 million or more

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of projects 2024	Expected total spend lifetime of projects 2023
	€000	€000	€000	€000	€000
Primary and post primary schools (subhead A.15) ^{a,b,c}	702,783	305,162	531,630	1,539,575	1,049,385

- Note
- ^a A breakdown of the above table is presented in Appendix A.
 - ^b Nine new schools' projects were contractually committed to in 2024.
 - ^c The cumulative expenditure to 31 December 2023 and the expected total spend 2023 lifetime spend have been restated primarily due to the following:
 - nine new projects contractually committed in 2024 and pre-2024 expenditure has now been included
 - 55 projects which are now under the €20 million threshold have been excluded
 - nine projects which were removed in 2024 as the total outstanding commitment is less than €50,000
 - following a review of the cumulative spend to 31 December 2023 four ongoing projects were restated. The net effect of these adjustments was a fall of €19,000 in the cumulative spend at 31 December 2023.

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 2023	Expenditure in 2024	Legally enforceable commitments to be met in subsequent years	Project total 2024	Project total 2023
	€000	€000	€000	€000	€000
Five pilot schools	237,883	11,496	34,868	284,247	284,202
1st bundle	128,412	9,894	111,046	249,352	249,544
2nd bundle	162,055	13,322	164,784	340,161	340,614
3rd bundle	160,958	15,542	238,265	414,765	416,108
4th bundle	67,040	7,777	137,570	212,387	213,205
5th bundle	54,663	10,182	198,798	263,643	264,597
	811,011	68,213	885,331	1,764,555	1,768,270

Note ^a The expenditure reflected at the end of 2024 relates specifically to capital payments. The expenditure in the table above is included in the overall outturn of €66.818 million on subhead A.16. Total expenditure per the A.16 subhead is net of the 2024 unitary charge recoupment of €1.67 million from Vote 45 in respect of the 5th bundle. The subhead also includes certain grant payments to PPP provided schools.

Significant variations

An explanation is provided below where projected total expenditure increased/decreased by more than €1,000,000 from 2023 to 2024.

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) and Harmonised Indices of Consumer Prices (HICP). 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.

Schools bundle 3

The fall in expected total project costs from 2023 to 2024 of €1.343 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 2024, expenditure under subhead A.15 included amounts totalling €42.885 million in respect of the rental of temporary school premises (2023: €42.902 million).

2.12 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	302	17,155
	302	17,155

2.13 Contingent liabilities**Middletown Centre for Autism**

Under an agreement dated 16 November 2007 between the Department of Education for Northern Ireland Local Government Pension Scheme and the Department of Education, 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 most recent actuarial valuation of the Centre's pension scheme (carried out on 31 March 2023) found that the scheme is in a net asset position.

Schools remediation programme

The Department continues to pursue legal proceedings in relation to defects discovered in 40 schools built by Western Building Systems. 40 schools were assessed as requiring remediation work due to the identification of structural defects.

Remediation work has taken place on the schools, and the Department is continuing to complete the required remediation. The Department has paid for the remediation works. 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.

2.14 Impact of accounting policy changes in 2024

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024. The implementation had the following impact on the State funding balance.

	Note	2024 €000
Building assets brought into use ^a	2.1	120,878
Depreciation on buildings ^a	2.1	(2,418)
Payroll accrual ^b	2.7	(3,000)
Holiday accrual ^b	2.7	(2,699)
School payrolls: teaching, non-teaching and retired staff ^c	2.7	(273,123)
		<u>(160,362)</u>

- Note
- a CGAS 17 Property, Plant, and Equipment
 - b CGAS 39A Employee Benefits Part A
 - c This accrual anticipates the application of CGAS 1 Presentation of Financial Statements which has yet to be published but will contain a definition of liabilities that is likely to recognise all such payments as accruals.

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances ^a	131,005	130,725	112,611
ii	Travel and subsistence	1,959	1,869	1,645
iii	Training and development and incidental expenses ^b	675	747	724
iv	Operational services, supplies and sundry equipment ^b	4,244	5,600	6,038
v	Digital capital investment and IT expenses ^b	17,443	15,975	10,901
vi	Premises expenses ^b	2,585	2,356	1,832
vii	Policy reviews, consultancy services and research	176	291	96
viii	National Educational Psychological Service ^a	10,508	5,691	5,171
		168,595	163,254	139,018

Note ^a For 2024, the National Educational Psychological Service subhead is a non-pay subhead. Pay expenditure which was previously reported under subhead viii is now reported under subhead i Salaries, wages and allowances. The prior year comparators have been restated to reflect this change.

^b The 2023 comparatives for subheads iii to vi have been restated to reflect the administrative subhead changes that were introduced for all Votes in 2024.

Significant variations

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

iv Operational services, supplies and sundry equipment

Estimate provision €4.244 million; outturn €5.600 million

The increase in expenditure of €1.356 million relative to the estimate provision was primarily due to the initial reallocation of the estimate provision under the new administration subhead structure. Additional spending on this subhead was offset by saving arisings in administration subhead v Digital capital investment and IT expenses. The allocations for both subheads were adjusted in the estimate for 2025.

vii Policy reviews, consultancy services and research

Estimate provision €176,000 outturn €291,000

The increase in expenditure of €115,000 was due to the change in the definition of consultancy to include policy reviews and research which were previously accounted for under the former subhead iv postal and telecommunications services.

viii National Educational Psychological Service

Estimate provision €10.508 million; outturn €5.691 million

The decrease in expenditure of €4.817 million relative to the estimate provision was primarily due to slower than planned recruitment of counsellors on a contract basis under the Counselling in Primary Schools Pilot Programme during 2024.

Programme A First, Second and Early Years Education

		2024		2023	
		Estimate provision		Outturn	
		€000	€000	€000	
A.1	Administration – pay		131,005	130,725	112,611
A.2	Administration – non pay		37,590	32,529	26,407
A.3	Salaries, wages and allowances (including incidental payments) of primary school teachers				
	<i>Original</i>	3,254,982			
	<i>Supplementary</i>	<u>126,000</u>			
			3,380,982	3,376,460	3,142,476
A.4	Salaries, wages and allowances (including incidental payments) of secondary, comprehensive and community school teachers				
	<i>Original</i>	1,730,974			
	<i>Supplementary</i>	<u>68,700</u>			
			1,799,674	1,780,378	1,656,098
A.5	Grants to education and training boards in respect of ETB teachers' salaries				
	<i>Original</i>	797,908			
	<i>Supplementary</i>	<u>75,000</u>			
			872,908	869,598	787,429
A.6	Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools				
	<i>Original</i>	871,127			
	<i>Supplementary</i>	<u>62,500</u>			
			933,627	935,399	821,958
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>	188,377			
	<i>Supplementary</i>	<u>8,000</u>			
			196,377	191,374	138,834

		Estimate provision		2024	2023
		€000	€000	Outturn	Outturn
				€000	€000
A.8	Superannuation etc. in respect of teaching and non-teaching staff	<i>Original</i>	1,542,158		
		<i>Supplementary</i>	<u>23,000</u>		
				1,565,158	1,475,096
A.9	School transport services	<i>Original</i>	380,669		
		<i>Supplementary</i>	<u>129,000</u>		
				509,669	382,028
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>	632,644		
		<i>Supplementary</i>	<u>65,000</u>		
				697,644	666,296
A.11	Grants to education bodies working in the primary and post primary sectors	<i>Original</i>	220,787		
		<i>Supplementary</i>	<u>21,000</u>		
				241,787	202,251
A.12	Teacher education			42,268	37,903
A.13	Payments in respect of residential institutions redress and costs associated with the Child Abuse Commission			6,991	1,305
A.14	Miscellaneous grants and services	<i>Original</i>	75,546		
		<i>Supplementary</i>	<u>8,000</u>		
				83,546	58,593
A.15	Primary and post primary infrastructure	<i>Original</i>	870,000		
		<i>Supplementary</i>	<u>502,000</u>		
				1,372,000	1,232,915
A.16	Public private partnership costs			70,000	66,622
				11,941,226	10,808,822
				11,907,788	

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 €797.908 million; outturn €869.598 million

The increase in expenditure of €71.69 million relative to the estimate provision was primarily due to costs associated with the following.

- The demand-led nature of such payroll costs that are impacted by increased enrolments numbers, including pupils from Ukraine, and educational needs being greater than previously projected (€42.39 million).
- Original estimate provision not fully providing for public sector pay deals that were subsequently agreed (€29.3 million).

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

Estimate provision €871.127 million; outturn €935.399 million

The increase in expenditure of €64.272 million relative to the estimate provision was primarily due to:

- the cost associated with the increasing demands for SNA posts, including those allocated due to the Ukraine crisis (€51.650 million)
- original estimate provision not fully providing for public sector pay deals that were subsequently agreed (€12.622 million).

A.9 School transport services

Estimate provision €380.669 million; outturn €512.153 million

The increase in expenditure of €131.484 million relative to the estimate provision was primarily due to costs associated with the following.

- Cost of living measures, including the advance payment for 2025 that provided for the continuation of reduced school transport fees (€66.664 million).
- Additional school transport services provided for Ukrainian pupils enrolled in schools (€5.383 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 (€59.441 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 €632.644 million; outturn €708.633 million

The increase in expenditure of €75.989 million relative to the estimate provision was primarily due to cost associated with the following.

- Advance payment of the 2025 cost of living measure was paid to schools to assist with school running costs (€45.202 million).
- Payment of schools ICT grant in line with funding provided in previous years and increased costs under the Schools Broadband Programme (€18.509 million).
- Payment of the Primary Curriculum Framework and Science Implementation Support grants (€12.107 million).

- Net savings in ancillary grant paid as a result of secretaries' costs moving to the school payroll subheads in 2024 (€8.55 million).
- A range of school capitation and ETB expenditure pressures along with other net spending pressures.

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

Estimate provision €220.787 million; outturn €241.857 million

The increase in expenditure of €21.070 million relative to the estimate provision was primarily due to cost associated with the following.

- Increased funding provided to the State Examinations Commission (SEC) mainly to address increased costs of delivering the 2024 State Examinations and an advance cost of living payment to facilitate the continued waiver of entry fees for the 2025 state examinations (€30.185 million).
- Savings recorded in the National Council for Special Education (NSCE) which arose from slower than planned recruitment of additional staff and savings under the School Inclusion Model and In-School Therapy Projects (€8.537 million).

A.12 Teacher education

Estimate provision €42.268 million; outturn €45.409 million

The increase in expenditure of €3.141 million relative to the estimate provision was primarily due to costs associated with the following.

- Additional costs associated with the continued roll-out of Teacher Professional Learning (TPL) for the Primary Curriculum Framework and Senior Cycle Redevelopment and the new Bí Cinealta Anti-Bullying TPL for all schools. (€3.097 million).

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

Estimate provision €6.991 million outturn €2.060 million

The savings of €4.931 million relative to the estimate provision was primarily due to the following.

- Costs provided for a range of health and educational supports services for survivors of institutional abuse did not materialise in 2024 (€4.072 million).
- Capital Expenditure allocated for the victims of institutional abuse not being carried out (€500,000).
- Lower than anticipated running costs of the Redress Board and Commission to Inquire into Child Abuse (€358,000).

A.15 Primary and post primary infrastructure

Estimate provision €870 million; outturn €1,374.247 million

The increase in expenditure of €504.247 million relative to the estimate was due to 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 2024: the need for accelerated delivery of accommodation, in particular for children with special education needs.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023	
		Estimate provision	Realised	Realised	
		€000	€000	€000	
B.1	Education disadvantage – dormant accounts funding		3,310	2,900	3,691
B.2	Superannuation contributions payroll section				
	<i>Original</i>	167,649			
	<i>Supplementary</i>	9,000			
		176,649	173,015	170,155	
B.3	Repeat leaving cert fees		50	4	5
B.4	Pensions section		3,824	4,389	2,483
B.5	Miscellaneous - current		6,504	6,687	17,664
B.6	Miscellaneous bodies including Teaching Council		525	528	525
B.7	Miscellaneous capital				
	<i>Original</i>	250			
	<i>Supplementary</i>	2,300			
		2,550	3,008	797	
B.8	Receipts from additional superannuation contributions from remuneration				
	<i>Original</i>	201,140			
	<i>Supplementary</i>	37,700			
		238,840	232,592	209,684	
B.9	Secondments/overpayments primary		969	1,452	1,182
B.10	EU educational project receipts ^a				
	<i>Original</i>	1,000			
	<i>Supplementary</i>	79,000			
		80,000	80,874	1,443	
B.11	Secondments/overpayments post primary		1,332	1,024	1,150
		514,553	506,473	408,779	

Note ^a A breakdown of EU receipts of €80.874 million under B.10 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 Education disadvantage – dormant accounts funding

Estimate €3.31 million; realised €2.9 million

The reduction of €410,000 relative to the estimate provision was primarily due to expenditure on projects not progressing as planned. These expenditure savings had a direct impact on dormant accounts funding received.

B.4 Pensions Section

Estimate €3.824 million; realised €4.389 million

The increase of €565,000 relative to the estimate provision was due to the specific nature of receipts in this category making it difficult to predict with any degree of certainty the level of receipts that may fall to be collected in a particular year.

B.7 Miscellaneous capital

Estimate €250,000; realised €3.008 million

The increase of €2.758 million relative to the estimate was primarily due to

- a contribution received towards the costs of access roadworks to a site acquired by the Department (€1.3 million)
- the return to the Department of unused advance funding (€1.21 million)
- the varied nature of receipts in this category making it difficult to predict with any degree of certainty the level of other net receipts that may fall to be collected in a particular year.

B.8 Receipts from additional superannuation contributions on public service remuneration

Estimate €201.14 million; realised €232.592 million

The increase of €31.452 million relative to the estimate provision was due to additional teaching and SNA posts recruited in the education sector and the effect of pay increases during 2024.

B.9 Secondments/overpayments - primary

Estimate €969,000; realised €1.452 million

The increase of €483,000 relative to the estimate provision was primarily due to overpayment recoupments being higher than anticipated by €402,000.

Secondment recoupments were also higher than anticipated by €81,000. Receipts from overpayment recoupments are difficult to estimate from year to year.

B.10 EU educational project receipts

Estimate €1 million; realised €80.874 million

The increase of €79.874 million relative to the estimate provision was primarily due to the receipt of once-off funding under the ReactEU operational programme of some of the Covid-19 financial supports previously provided to schools.

B.11 Secondments/overpayments post primary

Estimate €1.332 million; realised €1.024 million

The reduction of €308,000 relative to the estimate provision was primarily due to overpayment recoupments being lower than anticipated by €199,000. Secondment recoupments were also lower than anticipated by €109,000. Receipts from overpayment recoupments are difficult to estimate from year to year.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	—	30
Disposal of assets ^a	24	—
Transferred to the Exchequer	—	(30)
Balance at 31 December ^a	24	—

Note ^a The balance at the end of 2024 relates to the disposal of a piece of land, the proceeds of which were transferred to the Exchequer during Q1 2025.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Department	1,998	1,813
First and second level	105,161	100,011
Agencies	914	738
	108,073	102,562

5.2 Pay

Remuneration of Departmental staff	2024	2023
	€000	€000
Pay	118,143	103,882
Higher, special or additional duties allowances	556	493
Other allowances	45	21
Overtime	1,069	997
Employer's PRSI	10,912	7,218
Total pay	130,725	112,611

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 (€130.725 million).

Remuneration of First and second level education staff

	2024	2023
	€000	€000
Pay	6,452,753	5,918,824
Allowances	5,738	5,780 ^a
Overtime	886	1,010
Employer's PRSI	643,253	581,644
Total pay	7,102,630	6,507,258^a

Note ^a Figures have been restated to correct for the understatement in error by €18,000 of the allowances figure for one ETB in the 2023 appropriation accounts.

Remuneration of Agencies' staff ^a		
	2024	2023
	€000	€000
Pay	48,704	39,386 ^b
Higher, special or additional duties allowances	226	245
Other allowances	61	87
Overtime	2,079	2,308
Employer's PRSI	4,868	3,991
Total pay	55,938	46,017^b

- Note ^a Includes pay costs for agencies under the remit of this Vote, based primarily on returns from the agencies.
- ^b Figures have been restated to correct for the understatement in error by €92,000 of the pay figure in the 2023 appropriation accounts.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	87	24	40,802	23,481
Other allowances	11	1	23,633	5,947
Overtime and extra attendance	369	12	17,703	15,589
Extra remuneration in more than one category	16	6	17,264	18,757
First and second level staff				
Allowances	2,956	7	18,347	19,752
Overtime	259	26	31,555	28,011
Extra remuneration in more than one category	5	—	4,613	32,660
Agencies' staff				
Higher, special or additional duties allowances	57	8	15,170	22,000
Other allowances	32	—	6,948	9,487
Overtime	255	71	44,632	47,128
Extra remuneration in more than one category	49	—	50,912	48,864

5.4 Department employee pay bands

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; 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	2024	2023
20,000	59,999	1,187	1,049
60,000	69,999	188	159
70,000	79,999	131	134
80,000	89,999	138	117
90,000	99,999	109	115
100,000	109,999	131	97
110,000	119,999	51	28
120,000	129,999	22	10
130,000	139,999	4	1
140,000	149,999	2	—
150,000	159,999	1	—
160,000	169,999	—	4
170,000	179,999	2	5
180,000	189,999	5	—
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	1	—

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	238	227
	238	227

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.

5.6 Other remuneration arrangements

The Department re-engaged 46 retired civil servants in receipt of civil service pensions on a fee basis at a total cost of €237,000 (2023: €177,000) which included travel and subsistence costs of €26,000 (2023: €16,000). The payments made were consistent with the principles of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

This account includes expenditure of €97,000 in respect of 1 officer who was serving outside the Department for all or part of 2024 and whose salary was paid by the Department.

This account does not include expenditure in respect of the salaries of 13 officers who were serving outside the Department for all or part of 2024 in other government departments/offices.

5.7 Severance/redundancy

During 2024, five staff members, whose employment was terminated, were paid redundancy payments totalling €130,881. There were no severance payments made, no early payment of pensions without an actuarial reduction and no added years of notional service were provided.

5.8 Payroll and pension overpayments

at 31 December	Number of recipients	2024 €000	2023 €000
Administration staff			
Salary overpayments	152	340	280
Recovery plans in place	41	113	48
Teacher/non-teacher and retired personnel			
Salary/pension overpayments	3,543	6,800	6,878
Recovery plans in place	692	2,216	1,576
Supplementary pensions			
Overpayments	67	634	665
Recovery plans in place	53	503	526
Public service pensioners			
Pension overpayments	80	591	672
Recovery plans in place	28	196	—
Coding error			
Pension overpayments	1	1	1
Recovery plans in place	1	1	—
Total overpayments			
Overpayments	3,843	8,366	8,496
Recovery plans in place	815	3,029	2,150

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 gross overpayment was estimated at €1 million in the 2023 appropriation accounts. However, given that the retiree would not be eligible to recover overpayments of income tax in excess of 4 years, and as the exchequer has benefited from the revenue already collected, the net value of the overpayments for recoupment amounted to €672,162 at 31 December 2023. The value of the overpayments in respect of the deceased individuals amounted to €233,330 (net). It should be noted that this amount has not been accrued for in the statement of financial position. Work commenced in 2024 to recover the remaining overpayments in respect of active retirees amounting to €438,742. A total of €81,455 was recouped during 2024 resulting in an outstanding balance of €357,287 for active retirees at 31 December 2024. Nine retirees have repaid in full, twenty-eight have agreed recovery plans in place and twenty-one retirees have yet to agree a repayment method. The remaining thirty-one individuals are deceased. The Department are engaging with the Department of Public Expenditure, National Development Plan Delivery and Reform in regard to the deceased cases, with a view to bringing this matter to conclusion.

Lump sum overpayment as a result of a coding error

In 2023, 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 a total amount of €105,131 recouped to date. The remaining retiree has a repayment plan in place with an outstanding balance at end 2024 of €906. The repayment plan will commence in 2025.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to 31 December 2024 €000	Expenditure in 2024 €000	Expenditure in 2023 €000
Commission to Inquire into Child Abuse	1999	85,779	289	278
Residential Institutions Redress Scheme ^{a, b}	2002	1,247,328	644	634
		1,333,107	933	912

Note ^a In addition to the overall expenditure of €1.247 billion on the Residential Institutions Redress Scheme at the end of 2024, a further €10.291 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 2024, the cumulative administration costs for the Residential Institutions Redress Board were €66.29 million and €10.17 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	124.41
Total	480.61	249.35

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 2024, voluntary cash contributions offered in 2009 or subsequent years, amounting to €111.594 million have been received, of which €1.594 million has been contributed towards the development of the National Children's Hospital as provided for in Section 43 of the Residential Institutions Statutory Fund (RISF) Act 2012.

All 18 properties offered voluntarily in 2009 have now fully transferred. 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.

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 €1.594 million.

6.2 Compensation and legal costs

Payments/costs paid by the Department/Office in the year

	Claims by		Total 2024	Total 2023 ^b
	Employees	Members of the public		
Number of cases ^a	—	132	132	143
	€000	€000	€000	€000
Department's own legal costs	—	1,041	1,041	768
Payments by/on behalf of Department				
Compensation	—	1,764	1,764	3,990
Legal costs	—	1,047	1,047	1,400
Other costs	—	192	192	520
2024 Total^b	—	4,044	4,044	6,678
2023 Total	—	6,678	6,678	

Note ^a At 31 December 2024, there were 280 claims outstanding.

^b In 2023, Department's own legal costs amounting to €186,000 were categorised as other costs. The 2023 comparative costs have been restated to reflect the correct position.

Cumulative costs of cases completed in 2024

	Claims by		Total
	Employees	Members of the public	
Number of cases ^a	1	107	108
	€000	€000	€000
Department's own legal costs	—	681	681
Payments by/on behalf of Department			
Compensation	—	1,652	1,652
Legal costs	—	519	519
Other costs	—	122	122
Total^{b,c}	—	2,974	2,974

Note ^a At 31 December 2024, there were 280 claims outstanding.

^b In addition to the costs reported above (€2.974 million), €329,000 was due in respect of finalised claims as at 31 December 2024. These costs are included under accrued expenses.

^c Total costs reported above do not include 53 claims completed prior to 2024 with cumulative costs of €2.669 million that were reported as ongoing in the published 2023 appropriation accounts.

6.3 Fraud and suspected fraud

During 2024, 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 2024, conciliation fees totalling €7,060,275 were paid in respect of fourteen cases which included payments to contractors and others to cover costs as a result of conciliation and arbitration proceedings. There were eleven cases in 2023 with total expenditure of €6,000,884.

6.5 EU funding

Receipts in relation to EU funding received during 2024 and lodged to appropriations-in-aid is detailed in the table below

	2024	2023
	€000	€000
B.10 React EU	79,501	—
B.10 EC education projects	327	454
B.10 Miscellaneous PEACE IV Programme refund	1,046	989
	<u>80,874</u>	<u>1,443</u>

React EU

Receipts totalling €79.501 million in 2024 were once-off funding amounts received under the React EU operational programme of some of the Covid-19 financial supports previously provided to schools.

European Commission education projects

Receipts in 2024 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, Audiovisual and Cultural Executive Agency (EACEA) for Ireland's participation in the EC Eurydice Network.

PEACE IV Programme refund

Receipts received in 2024 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 EU.

6.6 Write-offs

	2024	2023
	€000	€000
Payroll overpayments	495	283
	<u>495</u>	<u>283</u>

6.7 Late payment interest

	2024	2023^a
	€000	€000
Total net interest paid	16	15
	<u>16</u>	<u>15</u>

Note ^a Late payment interest of €3,000 reported in the 2023 accounts has been re-stated.

6.8 Educational trusts

Educational trusts totalling €2.091 million were invested on behalf of the Department in a common investment fund under the stewardship of the Charities Regulator at the close of 2024 (2023: €2.137million). The Minister for Education remains the trustee of these educational trusts.

Appendix A Major capital commitment projects involving total expenditure of €20 million or more

		Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
Subhead A.15		€000	€000	€000	€000	€000
1	Bremore Educate Together, Balbriggan, Co. Dublin	22,835	—	1,226	24,061	24,061
2	Le Chéile Secondary School, Mulhuddart, Dublin 15	20,001	—	201	20,202	20,202
3	Stewarts School, Palmerstown, Dublin 20	20,123	—	69	20,192	20,192
4	Maynooth Post Primary Schools, Co. Kildare	52,945	54	506	53,505	53,493
5	Gaelcholaiste Charrig Ui Leighin, Carrig Ui Leighin, Co. Corcaigh	39,012	195	837	40,044	39,902
6	Naas Community College, Naas, Co. Kildare	25,481	239	525	26,245	26,034
7	Colaiste Chiaran Croom, Co. Limerick	21,858	103	93	22,054	21,951
8	Presentation College Athenry, Co. Galway	20,599	75	168	20,842	20,833
9	St Pauls' Secondary School, Monasterevin, Co. Kildare	24,207	614	511	25,332	24,952
10	Mercy Convent Primary School, Naas, Co. Kildare	10,248	3,174	8,594	22,016	10,643
11	Edmund Rice College Carpenterstown/Castleknock, Dublin 15	30,637	442	82	31,161	31,141
12	St Davids Holy Faith Secondary, Kimberly Road, Greystones, Co. Wicklow	19,237	950	208	20,395	19,407
13	St Conleth's and Mary's National School, Newbridge, Co. Kildare	19,707	5,780	156	25,643	21,582
14	Gaelcholaiste Chiarraí, Tralee, Co. Kerry ^b	19,455	2,587	181	22,223	19,826
15	Ennistymon Community School, Co. Clare	24,424	6,449	3,354	34,227	31,982
16	Douglas/Rochestown Educate Together, Carr's Hill, Co. Cork	21,714	767	538	23,019	22,583

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
Subhead A.15	€000	€000	€000	€000	€000
17 Gaelcholaiste Luimnigh, Meal Sior Anraí, Luimneach	23,553	2,675	739	26,967	26,208
18 Mungret Community College, Co. Limerick	20,833	13,927	284	35,044	34,830
19 Scoil Mhuire Naofa, Carrigtwohill, Co. Cork ^b	27,223	2,392	612	30,227	28,674
20 Scoil Chliodhna Community National School, Carrigtwohill, Co. Cork ^b	25,740	113	358	26,211	26,098
21 Stepside Educate Together Secondary School, Leopardstown, Dublin 18 ^b	27,100	3,469	376	30,945	30,178
22 Limerick Educate Together Secondary School, Limerick	38,280	592	625	39,497	39,215
23 Belmayne Educate Together Secondary School, Dublin 13	22,805	15,006	1,997	39,808	37,536
24 Colaiste na Mí, Phase 2 & Campus Project with St Marys Special School, Co.Meath	20,822	17,004	5,848	43,674	41,013
25 Carrigtwohill Community College, Co. Cork	49,555	2,580	646	52,781	52,122
26 St Joseph's College Lucan, Co. Dublin	10,422	10,913	666	22,001	19,329
27 Rosmini Community School, Drumcondra, Dublin 9	9,650	12,896	238	22,784	20,873
28 O Carolan College, Nobber, Co. Meath	7,477	14,924	8,520	30,921	29,421
29 St Mark's Special School, Newbridge, Co.Kildare	1,397	13,399	6,013	20,809	20,552
30 St. Canice's National School, Co. Kilkenny	3,141	14,825	12,345	30,311	29,948
31 Kilkenny CBS, Co. Kilkenny	5,978	33,520	18,186	57,684	56,867
32 Presentation Secondary School, Kilkenny	3,943	25,809	14,710	44,462	43,906
33 St. Finian's, Mullingar, Co. Westmeath	4,193	25,109	50,341	79,643	80,146
34 Setanta Special School, Beechpark, Stillorgan, Co. Dublin	4,001	11,892	8,527	24,420	16,916

		Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
Subhead A.15		€000	€000	€000	€000	€000
35	St. Patrick's Junior National School, Corduff, Dublin 15 a,b	81	4,407	16,742	21,230	81
36	Kilcoole Primary School, Co. Wickow a&b	631	488	20,942	22,061	1,264
37	Sandymount Park Educate Together Secondary School, Dublin 4 a&b	618	8,307	96,966	105,891	618
38	Malahide & Portmarnock Secondary School, Co. Dublin a,b	51	8,989	13,419	22,459	51
39	Harolds Cross Educate Together Secondary School, Dublin 6W a&b	302	15,067	57,263	72,632	302
40	Greystones Community College, Co. Wicklow a&b	131	10,584	44,429	55,144	131
41	Coláiste Pobail Fóla, Saggart, Co. Dublin a&b	381	11,048	78,603	90,032	381
42	Holy Family Community School, Rathcoole Co. Dublin a&b	756	3,352	33,777	37,885	2,151
43	Coláiste Chilllain, Clondalkin, Dublin 22 a&b	1,236	446	21,209	22,891	1,790
		702,783	305,162	531,630	1,539,575	1,049,385

Note a Nine new schools' projects were contractually committed to in 2024.

- b The cumulative expenditure to 31 December 2023 and the expected total spend 2023 lifetime spend have been restated primarily due to the following:
- nine new projects contractually committed in 2024 and pre-2024 expenditure has now been included
 - 55 projects which are under the (revised) €20 million threshold have been excluded
 - nine projects which were removed in 2024 as the total outstanding commitment is less than €50,000
 - following a review of the cumulative spend to 31 December 2023 four ongoing projects were restated. The net effect of these adjustments was a fall of €19,000 in the cumulative spend at 31 December 2023.

Significant variations subhead A.15

An explanation is provided below where projected total expenditure increased/decreased by more than €1,000,000 from 2023 to 2024

10 Mercy Convent Primary School, Naas, Co. Kildare

The increase in commitments of €11.373 million is primarily due to the project having to be retendered when the original contractor was no longer in a position to continue, and a completion project of €10.7 million was put in place. The balance primarily relates to costs incurred for the inclusion of classrooms for children with special educational needs and associated alterations to the external play spaces.

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

The primary increase in commitments of €4.061 million is due to additional costs of €2.5 million for additional temporary accommodation. The balance relates to change orders for additional electrical and building works.

14 Gaelcholaiste Chiarraí, Tralee, Co. Kerry

The increase in commitments of €2.397 million is mainly due to conciliation agreement costs and to Covid ex gratia costs as determined by OGP guidance.

15 Ennistymon Community School, Co. Clare

The increase in commitments of €2.245 million is primarily related to unforeseen ground conditions and associated change orders for revised utility and services works.

19 Scoil Mhuire Naofa, Carrigtwohill

The increase in commitments of €1.553 million is mainly due to the construction of an alternative access, increase to SEN provision and OGP inflation claim.

23 Belmayne ETSS, Co. Dublin

The increase in commitments of €2.272 million mainly relates to inflation/supply chain delay co-operation framework agreement costs as determined by OGP guidance. There are also additional commitments relating to consultancy fees.

24 Colaiste na Mí, phase 2 and campus project with St Marys Special School, Co. Meath

The increase in commitments of €2.661 million is primarily related to unforeseen ground conditions and change orders for the design/provision of an additional specialist accommodation.

26 St Joseph's College Lucan, Co. Dublin

The increase in commitments of €2.672 million is associated mainly with additional works to the existing building, including the roof, at a cost of €2.2 million.

27 Rosmini Community School, Drumcondra, Dublin 9

The increase in commitments of €1.911 million is primarily associated with removal of hazardous chemicals and contaminated soil/materials on site, and additional electrical works including diversion of ESB cables.

28 O Carolan College, Nobber, Co. Meath

The increase in commitments of €1.5 million is mainly due to a change order approved for the provision of an additional two classrooms for children with special educational needs.

34 Setanta Special School, Beechpark, Stillorgan, Co. Dublin

The increase in commitments of €7.504 million is due to the re-phasing of the project, which was originally planned to construct two special schools — Setanta and Ballyowen Meadows — concurrently on a shared campus. However, due to the complexities of the construction programme, challenges of working within a live school environment on a constrained site, the project was adjusted to build the schools separately, leading to an extended timeline.

Further to this, unforeseen site conditions also occurred, including the discovery of Japanese Knotweed, environmental impact assessments concerning protected species, and the presence of live ESB cables running through the site.

The project was referred to conciliation, which resulted in a settlement covering all the above issues.

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

As at the end of 2024, 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 2024 by subhead with comparative figures for 2023.

	2024	2023	
	€000	€000	
Programme A - First, second and early years education			
A.3	Salaries, wages and allowances (including incidental payments) of primary teachers	2,553	2,104
A.4	Secondary / C&C Teachers' Salaries	4	—
A.5	Grants to education and training boards in respect of ETB teachers' salaries	869,835	787,496
A.6	Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools	70,146	61,572
A.7	Salaries, wages and allowances (including incidental payments) of non-teaching staff in primary and post primary schools (excluding special needs assistants)	88,929	82,038
A.9	School transport services	3,470	1,562
A.10	Grants (including capitation) payable to education and training boards	129,178	100,976
A.11	Grants to education bodies working in the primary and post primary sectors	—	755
A.12	Teacher education	2,384	2,149
A.14	Miscellaneous grants and services	5,061	3,739
A.15	Primary and post primary infrastructure	241,823	212,571
A.16	Public private partnerships costs (PPP)	4	—
Total paid to ETBs	1,413,387	1,254,962	