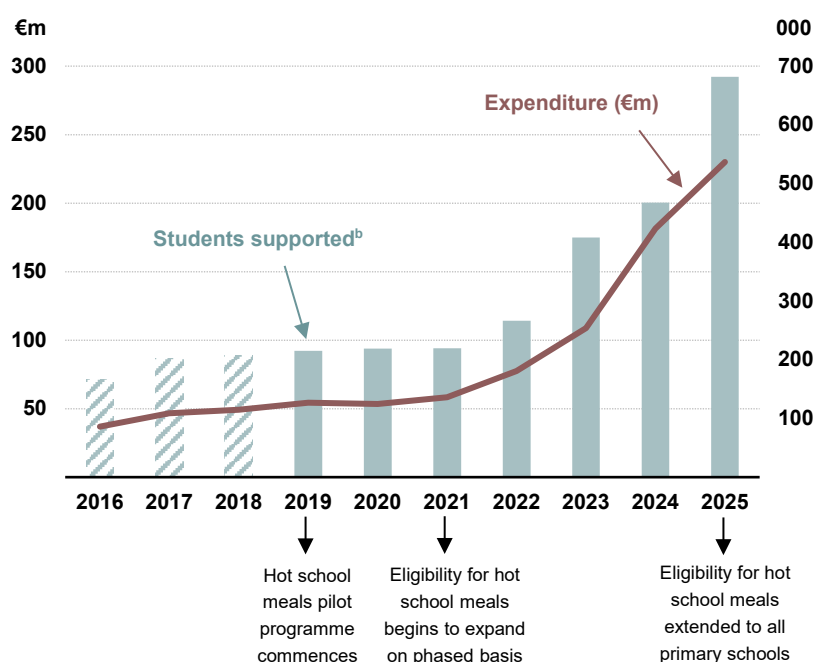


26 Procurement of hot school meals

- 26.1** The school meals programme is funded from Vote 37 Social Protection. The Department of Social Protection (the Department) has responsibility for policy development, funding, and oversight of the school meals programme. In 2025, expenditure on the programme amounted to €230 million.
- 26.2** The school meals programme was originally set up in 2003 to provide regular nutritious food to students on school premises to support them to take full advantage of the education available to them. The programme initially prioritised funding for breakfast clubs and cold lunches in schools included in the Delivery Equality of Opportunity in Schools (DEIS) programme.¹
- 26.3** In 2019, a pilot scheme commenced funding the provision of hot school meals in 37 primary schools. Since 2021, eligibility for the hot school meals programme has expanded on a phased basis. As of September 2025, all primary schools are eligible to apply for funding for hot school meals. This has resulted in a significant increase in school meal funding paid through Vote 37 in recent years, (see Figure 26.1).²

Figure 26.1 School meals programme expenditure 2016 – 2025^a



¹ The DEIS programme aims to reduce educational disadvantage by providing schools with the highest concentration of students at risk of educational disadvantage with additional resources.

² The current Programme for Government also includes a commitment to commence the rollout of hot school meals to all secondary schools.

Source: Department of Social Protection

- Notes:
- a Expenditure refers to the total funded for school meals per calendar year as per the Vote 37 appropriation account. This includes funding for breakfast clubs, cold lunches, snacks and dinners as well as for hot school meals. Funding paid each year relates to two academic years. For example, 2025 funding relates to part of the 2024/2025 and 2025/2026 academic years.
 - b Number of students supported is based on the total funding allocated at the start of the academic year for the school meals scheme. It includes students supported in primary schools, certain secondary schools, local groups and voluntary organisations for all school meal programmes.

26.4 The school meals programme is funded by the Department through two schemes

- the **school meals local projects scheme** provides funding to primary schools, secondary schools, local groups and voluntary organisations who administer the programme
- the **urban school meals scheme** for primary schools is operated by local authorities and is part-funded by the Department.³

26.5 Over 99% of expenditure on school meals in 2025 was paid through the school meals local projects scheme. Under this scheme, eligible schools and organisations can apply for funding for breakfasts, snacks, cold lunches, dinners and hot school meals.

26.6 Each school that receives funding for the school meals scheme is responsible for procuring its own supplier of meals.

26.7 The Department of Education and Youth provides support to participating schools, through guidance issued by the Schools Procurement Unit. The Department of Education and Youth is also represented on an interdepartmental group which was established in December 2024 to help manage the expansion of the scheme.⁴

Focus of the examination

26.8 The focus of this examination is on the funding provided to primary schools for the provision of hot school meals.

26.9 This examination was undertaken to review the processes in place for the procurement of hot school meals and to assess whether economy is achieved — i.e. are schools securing the right quality and quantity of meals at the required time for the agreed standard price.

26.10 The examination team reviewed key documents and data produced by the Department and the Department of Education and Youth and interviewed relevant members of staff from both departments.

26.11 The examination approach included

- a review of the procurement process undertaken in a sample of primary schools including those participating in the scheme prior to 2025, and those that recently joined the scheme
- site visits to three participating schools
- a survey which compiled data on the type of service delivery models in place for the provision of hot school meals in participating primary schools.

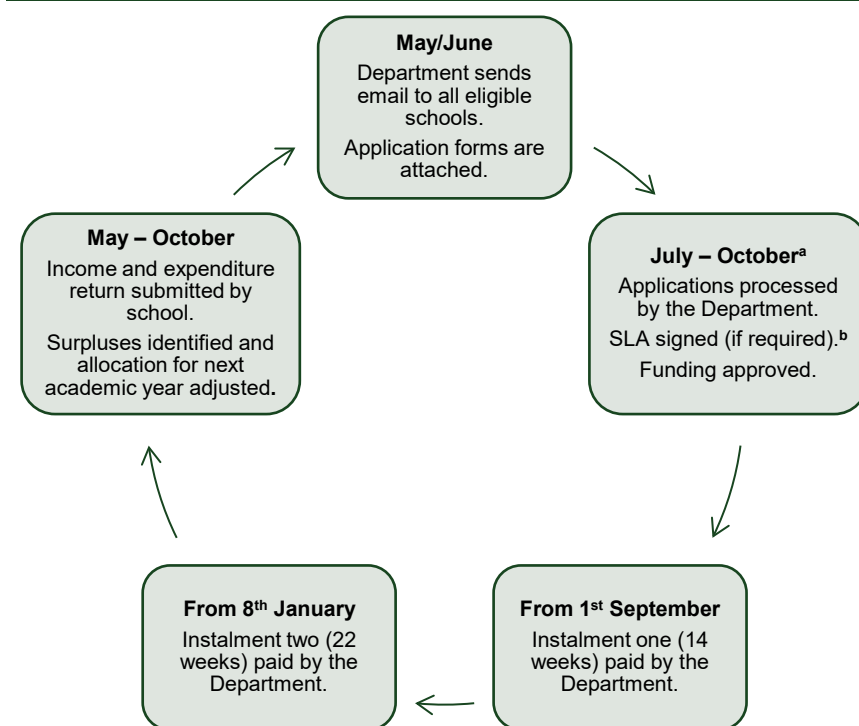
3 The urban school meals scheme is not included within the scope of this examination. Under this scheme, local authorities are generally responsible for procuring food supplies for schools. The scheme is legislated for under sections 273 to 279 of the Social Welfare (Consolidation) Act 1981.

4 The interdepartmental group is led by the Department of Social Protection and includes representatives from the Department of Education and Youth, the Department of Health, the Department of Children, Disability and Equality, and the Food Safety Authority of Ireland.

Funding the scheme

- 26.12** Schools are required to apply to the Department for funding for the school meals scheme on an annual basis. For the 2025/2026 school year almost €255 million was issued to all schools and organisations under the scheme. €213 million (84%) of this related to amounts issued to primary schools. Figure 26.2 sets out the general timeline for the application and approval of funding process for primary schools.

Figure 26.2 Funding process for school meals programme



Source: Department of Social Protection. Analysis by the Office of the Comptroller and Auditor General.

- Notes:
- a A closing date of 31 October is listed on the application form, but applications submitted after this date are still processed. For the 2025/2026 school year, 877 schools and organisations applied after this date.
 - b A service level agreement (SLA) between the school and the Department is signed and returned to the school meals unit of the Department before funding can be approved. The SLA is usually for a period of three years.

⁵ The Department stated that rate increases are based on Consumer Price Index movements since the rates were originally set in September 2003, and when the hot school meals rates were set in 2019.

⁶ Sanction for pre-funding of the scheme was provided by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (Department of Public Expenditure) as required under [Circular 13/2014](#).

- 26.13** Hot school meals are funded at a fixed rate of €3.20 per meal. The rate is mandated by the Minister for Social Protection as part of the annual budget process. It was last changed in 2023 when it was increased by 10% from €2.90 per meal.⁵

- 26.14** The Department provides funding in advance to schools, generally in two instalments based on the full academic year.⁶ The first instalment can be paid from 1 September and covers a 14-week period. The second instalment is paid from 8 January and covers a 22-week period for primary schools.

- 26.15** As part of the application process, schools are required to provide their school roll number, number of children enrolled, supplier details and a declaration that public procurement obligations have been complied with.

- 26.16** Enrolment figures are obtained by the Department from the Department of Education and Youth on an annual basis in June. However, the examination found that for hot school meal funding applications relating to the 2025/2026 academic year, the Department did not verify the enrolment numbers stated on the application forms with the enrolment numbers obtained from the Department of Education and Youth. The Department decided to fund the hot school meals programme based on the enrolment numbers stated on the application form.
- 26.17** The Department stated that the number of students enrolled in a school is not static and can vary throughout the school year. The Department also stated that the enrolment figures declared on the application form relate to the numbers enrolled at the start of the new academic year and represent the most up-to-date information. However, the examination team noted that the school meals application form, up to and including the 2025/2026 form, stated that funding provided to schools will be limited to the previous year's enrolment numbers.⁷
- 26.18** Analysis completed by the examination team indicated that, for the 2025/2026 academic year
- 1,218 primary schools (48%) participating in the scheme had claimed for fewer pupils than the previous year's enrolment numbers. This may reflect falling pupil numbers in some schools and/or less than 100% uptake of the scheme by eligible pupils.
 - 221 primary schools (8%) claimed for meals for the number of pupils recorded at the end of the prior school year.
 - 1,116 primary schools (44%) had listed enrolment numbers on the school meals application form which exceeded the official enrolment numbers maintained on the Department's system. This may reflect increased pupil numbers but could potentially also be due to overclaiming, and may warrant formal explanation of the increased numbers as part of the claim process.
- 26.19** The examination team estimated that the additional student numbers claimed (a total of 7,257) equated to almost €4.2 million funding being issued to primary schools for hot school meals for the 2025/2026 academic year.⁸
- 26.20** The Department stated that it queries substantial differences between the declared enrolment figures and those published for the previous academic year.

Funding surpluses

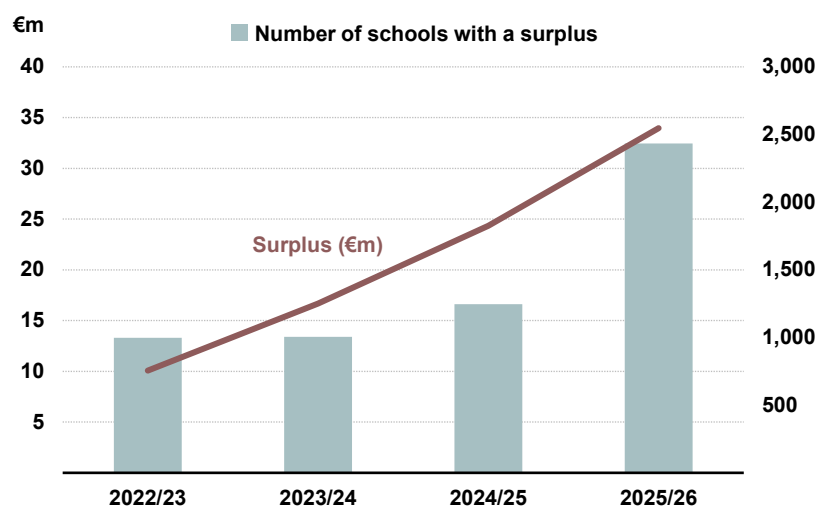
⁷ This stipulation was removed from the form for the 2026/2027 school year.

⁸ This estimation is based on 7,257 pupils in excess of enrolment numbers funded at the standard rate of €3.20 per meal and an assumption that funding was provided for the full academic year (36 weeks).

- 26.21** Funding for hot school meals is intended to be ring-fenced. The letter notifying the allocation of funding specifies how much is funded for each 'club' type (e.g. breakfast club, hot school meals). The amount awarded for hot school meals is based on an assumption that the number of pupils stated on the application form will avail of a hot school meal every day in the period covered. Surpluses of hot school meal funding may arise due to unscheduled absences, meal cancellations and less than 100% uptake rates. Surpluses may also arise due to delays or disruptions to the service provided by school meal suppliers.

- 26.22** Schools are required to provide an annual return of income and expenditure on the school meals scheme (inclusive of all food club types) at the end of the academic year. The return must be supported by bank statements and invoices. The total scheme surplus or deficit is recorded by the school and reconciled to the school's bank account balance.⁹
- 26.23** The number of schools reporting year-end surpluses and the aggregate value of the surpluses reported has been increasing steadily in recent years as eligibility for the hot school meals programme expanded. Almost 88% of participating schools had surplus funds on hand at the end of the academic year 2024/2025. The surplus on hand at the start of the 2025/2026 school year amounts to almost €34 million or 15% of the total scheme funding of €220 million issued for 2024/2025 (see Figure 26.3).

Figure 26.3 Funding surpluses at the start of the academic year^a



Source: Department of Social Protection

Note: a This includes secondary schools and other organisations also. The highest surplus amount for an individual primary school was over €135,000.

- 26.24** The Department of Public Expenditure requires the Department to maintain continued oversight of end-of-year balances and make every effort to keep these to a minimum. The Department manages surpluses by reducing funding for the subsequent academic year by an amount equivalent to the year-end surplus. The surplus is deducted from the first instalment paid in the next academic year.
- 26.25** However, the examination team found that the Department has not reviewed the funding model or assessed data underpinning the funding allocations to potentially reduce surpluses. For example, in awarding funding for the current academic year, the Department does not consider data from the previous year, such as the uptake rates, attendance levels due to planned or unscheduled absences, or whether surplus balances are increasing consistently at an individual school level.

⁹ Schools are required to have a separate bank account for school meals when payments received exceed €10,000.

- 26.26** The Department's approach to pre-fund schools based on a '100% uptake' model increases the exposure to financial management risks associated with advance funding. Although the Department reduces the funding allocated for the next academic year, surpluses continue to arise and are increasing each year. This would indicate that the underlying reasons giving rise to surpluses are not being addressed or managed effectively.
- 26.27** The Department stated that the risk of overfunding based on a 100% uptake model needs to be balanced against the risk of underfunding (e.g. funding provided for fewer pupils than the number of pupils enrolled). The Department also stated that an accurate analysis of surplus balances will not be possible until after the 2026/2027 academic year when more data is available.

Funding deficits

- 26.28** As stated on the application form, funding issued is specific to each food club. Therefore, funding approved for hot school meals should only be spent on the provision of hot school meals. The Department stated that it does not fund any deficits or overspending that may occur. The examination noted that the annual income and expenditure returns are reported by schools at total funding level. Therefore, it is not possible to disaggregate/reconcile the expenditure incurred for each food club — e.g. hot school meals, breakfast club — to the funding allocated specifically for that food club.
- 26.29** For the 2024/2025 school year, 288 schools (12%) had no surplus funds on hand at the end of the academic year.
- 26.30** The examination team identified two schools from a sample of 14 that recorded a deficit on the school meals income and expenditure return at the end of academic year 2024/2025. One other school recorded a nil balance. However, as the expenditure returns are completed on a total funding basis, it was not possible to determine if surplus hot school meal funds were used to meet the cost of other school meal clubs in these cases.
- 26.31** The examination team also observed that in two schools, the scheme bank account was used for purposes other than for the provision of hot school meals. In one case, the amount had been repaid to the bank account the following month. In the second case, the examination team could not see a record of all amounts being repaid to the account. The Department stated that in these cases, the school is advised that the account must only be used for school meal transactions.
- 26.32** The absence of a full detailed review of scheme deficits that are identified increases the risk of irregular payments. The Department should have appropriate financial management controls in place to investigate the circumstances giving rise to scheme deficits at each meal club level to ensure that any errors or potential misapplication or misappropriation of funds are detected in a timely manner and are addressed by the school.
- 26.33** The Department stated that schools are not permitted to use surplus funding in one meal club to fund another meal club, and that any inappropriate use of funding found is fully investigated.

Scheme debt

- 26.34** Debt is raised when surpluses cannot be recovered, for example when a school has amalgamated or has left the scheme. Debts totalling €3.1 million have been raised on the scheme to date, of which €440,000 remained outstanding as at April 2026. In late 2025, the Department of Public Expenditure sanctioned the write-off of 71% of the outstanding balance (€312,620), which related to two historic school meal debts.¹⁰

Funding analysed per supplier

- 26.35** As each individual school is responsible for the procurement, selection and payment of suppliers, there is no central record of amounts paid to suppliers operating within the school meals programme.
- 26.36** The Department obtains supplier details from the information provided by the schools as part of the application process.¹¹ The Department stated that around 300 suppliers provided school meals for the academic year 2025/2026. However, the examination team estimated that €176 million (69%) of scheme funding issued for the 2025/2026 academic year was linked to the five largest suppliers (see Figure 26.4).
- 26.37** The two largest providers were listed as the selected supplier of school meals on the application forms of over 1,100 schools. The examination team noted that these providers are related, with the same Chief Executive Officer and common directors. Supplier A provides meals to schools in 19 counties, and Supplier B is servicing schools in all counties (see Figure 26.5).
- 26.38** A high concentration of schools using large suppliers to provide hot school meals may be indicative of duplication of effort in the buying process — many individual schools undertaking procurement processes and procuring identical services from a small number of large suppliers.

Figure 26.4 Suppliers associated with total school meal funding issued to schools and organisations, for academic year 2025/2026^a

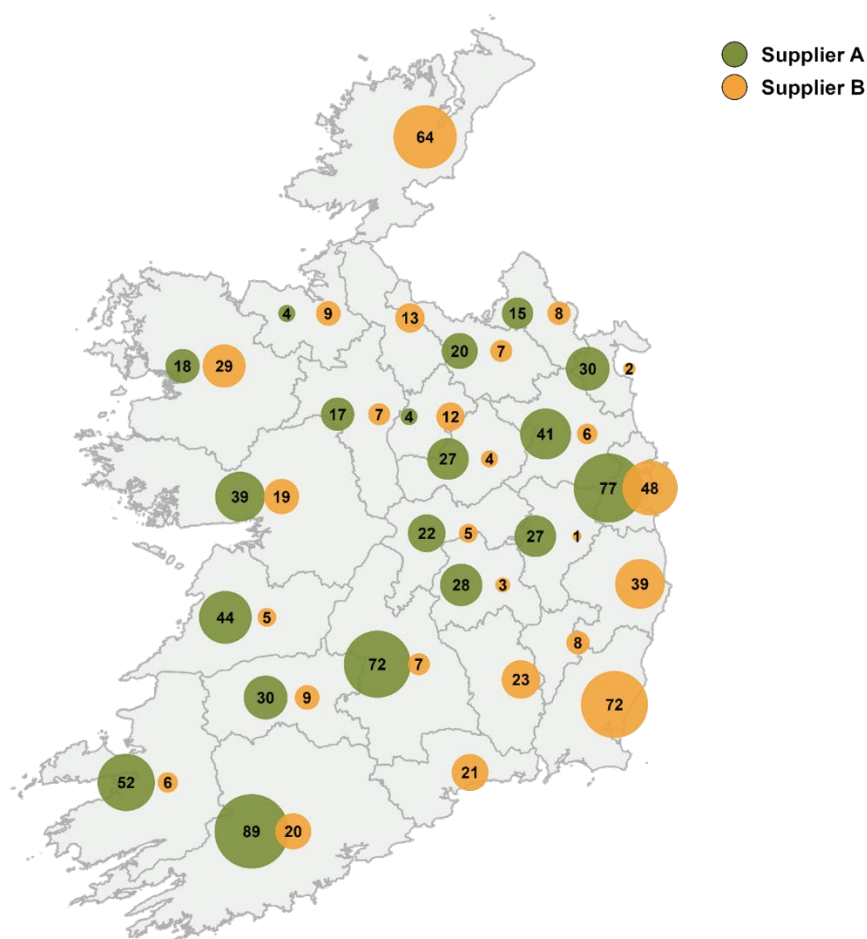
	Number of schools and organisations funded	Number of pupils supported	Total funding allocated 2025/2026
Supplier A	656	119,950	€57.7 million (23%)
Supplier B	447	91,577	€46.1 million (18%)
Supplier C	390	82,072	€38.2 million (15%)
Supplier D	236	38,075	€19.9 million (8%)
Supplier E	85	33,566	€14.2 million (5%)

Source: Department of Social Protection. Analysis by the Office of the Comptroller and Auditor General.

Note: a Total funding shown is that issued by the Department to all schools (including eligible secondary schools) for all school meal programmes. The total issued to schools may not equate to the actual amount paid to the supplier in the year.

10 These amounts relate to losses arising from fraudulent activities in two separate schools dating back to 2006 – 2009 and 2007 – 2012. The Department intends to write off the debts in 2026.

11 Schools are not required to update the Department of any changes to supplier during the academic year. Therefore, the supplier details are based on the information available at the time of application.

Figure 26.5 Number of schools serviced by school meal suppliers A and B

Source: Department of Social Protection. Analysis by the Office of the Comptroller and Auditor General.

26.39 A high concentration of suppliers also increases the impact that supply chain disruption can have. In September 2025, following changes to the scheme rules implemented by the Department which prevented school staff from heating or distributing meals, the two largest suppliers withdrew from their individual contracts with 112 small (63 pupils or less) schools.¹² The two providers continued to service other schools. The Department supported the impacted schools to assist them in finding alternative suppliers.

26.40 The examination team noted that the interdepartmental group met directly with representatives from the nine largest suppliers to provide updates on changes to the scheme in April 2025. The Department also met with the larger suppliers in December 2025. The Department advised that all other stakeholders are notified of changes through press releases and/or updates to the school meals website.

¹² A minimum notice period of three months is now included in the standardised contract introduced from September 2025.

Public procurement guidance for schools

- 26.41** Public procurement is the process by which public service bodies purchase goods, works and services from suppliers. Public procurement is governed by EU rules and national regulations which are designed to provide for an open, transparent and competitive procurement environment. The Office of Government Procurement has developed guidelines to promote best practice and consistency in the application of public procurement rules.¹³
- 26.42** The primary objective of good public procurement is to ensure that goods and services of the required quality and quantity are acquired at the most competitive rate. This ensures that value for money is achieved for scarce public funds and resources, while also ensuring fairness to all potential interested suppliers.
- 26.43** In general, public procurement can take one of two forms — through a central procurement arrangement or by way of a devolved procurement model. In a devolved procurement model, responsibility for conducting the procurement process rests with each individual operating unit (e.g. school, local authority, hospital, etc.). There are benefits and risks associated with both centralised and devolved procurement (see Figure 26.6).

Figure 26.6 Centralised arrangements and devolved procurement — potential benefits and risks

	Centralised procurement	Devolved procurement
Benefits	- Standardisation - Economies of scale - More efficient process	- Increased flexibilities - More timely decisions - Better support for local suppliers
Risks	- Rigid, inflexible - Longer process - May benefit larger suppliers	- Duplication of effort - Loss of economies of scale - Greater risk of non-compliance

¹³ [Public Procurement Guidelines for Goods and Services](#). The Office of Government Procurement is a specialist unit of the Department of Public Expenditure.

¹⁴ The [Schools Procurement Unit](#) (part of the [Joint Managerial Body](#)) is funded by the Department of Education and Youth and is the central support resource for providing guidance to all primary and post-primary schools (except Education and Training Board (ETB) schools) on procurement-related issues concerning goods and services.

Source: Analysis by the Office of the Comptroller and Auditor General

- 26.44** It is Government policy that public bodies (including schools) should, where possible, make use of central procurement arrangements, such as frameworks. There are a number of central arrangements in place for schools across a range of service areas (e.g. facilities management and maintenance, and furniture and equipment) as outlined on the website of the Schools Procurement Unit.¹⁴
- 26.45** The website also sets out the potential benefits of central arrangements including cash savings; administrative savings from reduced duplication of tendering; greater purchasing expertise; improved consistency; enhanced service levels and legal certainty.

26.46 However, there is no central purchasing arrangement in place for the provision of hot school meals. The school meals programme operates under a devolved procurement model, whereby it is the responsibility of each individual school participating in the scheme to procure a supplier of hot school meals. Each school completes the process independently and individually.¹⁵

26.47 The Department stated that the interdepartmental working group considered the devolved procurement model to be the most appropriate model to proceed with to ensure that the scheme could be expanded to all primary schools within the planned timeframe.

26.48 The Department of Education and Youth stated that

- it would not have been possible to put central procurement arrangements in place within the timeframe for the expansion of the hot school meals programme
- using a devolved procurement model allowed for increased flexibility (through amendments made to standardised procurement templates) which would not have been possible through a central procurement arrangement
- the introduction of central arrangements would not significantly reduce the administrative burden on schools.

Compliance with public procurement guidelines academic year 2024/2025

¹⁵ ETB schools are supported in their procurement activity by the local ETB administrative office.

¹⁶ [eTenders](#) is a central facility for all public sector contracting authorities to advertise procurement opportunities and award notices, and for suppliers to submit tenders. It is administered by the Office of Government Procurement.

¹⁷ Schools must follow the required procurement process depending on the total estimated value of a three-year contract. There are different rules and processes to be followed depending on the value of the contract, with contracts in excess of €50,000 requiring a full competitive process.

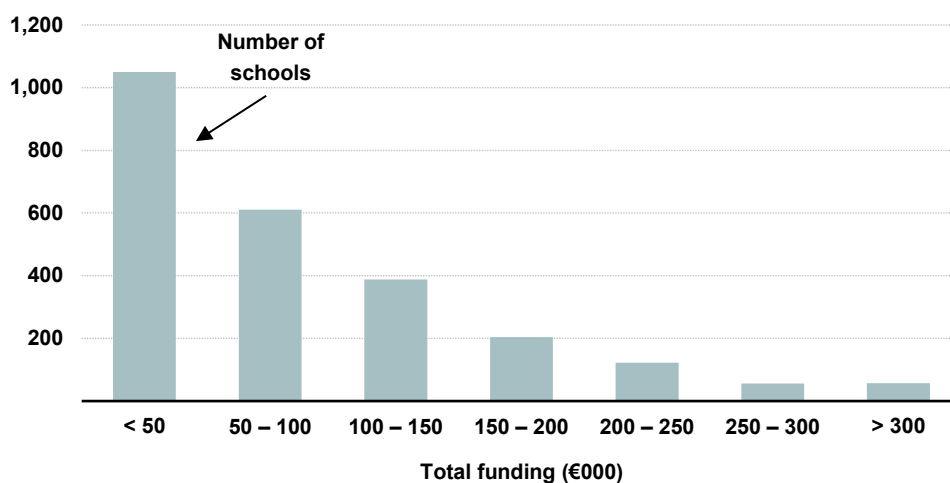
¹⁸ Four other schools did provide evidence of completing a competitive procurement process for the academic year 2025/2026.

26.49 Prior to 2025, there was very little support or procurement guidance provided to schools to manage the purchasing of school meals. The Department of Education and Youth estimated that, in 2024, only around 8% of schools had engaged with the Schools Procurement Unit. Most participating schools had not procured hot school meals through eTenders.¹⁶

26.50 Analysis completed by the examination team found that almost 2,100 schools (84%) received levels of funding in excess of the minimum threshold where, in accordance with national public procurement regulations, a full competitive procurement process should have been carried out.¹⁷ A significant proportion of schools (58%) received over €50,000 in funding for the academic year 2024/2025 alone, and the highest amount paid to an individual school for that period amounted to just over €645,000 (see Figure 26.7).

26.51 The examination team requested procurement documentation and contracts directly from a sample of primary schools who received funding for the academic year 2024/2025. This information is not available from the Department.

26.52 The examination found that there was very little evidence that competitive procurement processes had been completed in line with national public procurement guidelines for those schools that had joined the scheme prior to April 2025. Only one of the 14 schools reviewed — allocated an amount of €24,768 in 2024/2025 — provided evidence of completing a competitive procurement process for that period.¹⁸

Figure 26.7 Funding issued for 2024/2025 to all schools by value

Source: Department of Social Protection. Analysis by the Office of the Comptroller and Auditor General.

26.53 Each of the 14 schools reviewed had indicated on the funding application form that they had procured a supplier in line with the national public procurement guidelines.¹⁹ However, evidence of this was not requested by the Department at the time of application.

26.54 In 2025, the Department of Education and Youth (as part of the interdepartmental working group) led on the development of procurement guidance and standardised procurement documentation for schools participating in the programme, use of which became mandatory in September 2025.

Interim measures

26.55 At the end of 2024, almost 2,000 primary schools were eligible for the hot school meal scheme. All remaining primary schools became eligible for hot school meals on a phased basis in April and September 2025. As eligibility of the scheme was expanded prior to the revised procurement documentation being made available, the Department issued guidance to all schools as to how to proceed on an interim basis (see Figure 26.8).

26.56 The examination noted that the interim guidance may have led to some schools proceeding in a manner which was not compliant with EU and national public procurement rules and requirements. For example, schools that joined the hot school meals programme in April 2025 were advised by the Department to obtain three written quotes to procure hot school meals for the first period of the 2025/2026 academic year (September to December).

26.57 The Department issued further communication to schools which were expected to exceed the €50,000 threshold requirement for a competitive procurement process based on their enrolment numbers. These schools were advised to contact their supplier and negotiate a contract without a formal procurement process. The Department stated that this instruction was in line with public procurement guidelines as the delay in the availability of the updated procurement documentation was an unforeseen event.

¹⁹ Six of the fourteen schools reviewed were issued funding of over €50,000 each for the 2024/2025 school year.

Figure 26.8 Interim procurement guidance for primary schools issued in July 2025

Scenario	Guidance issued by the Department
Participating primary schools	Contract in place
Primary schools that joined the programme prior to September 2025	Continue with current contract and mandatory use of the standardised procurement documentation when the contract expires.
2,043 schools	Contract expired
	- Option to extend until December 2025 with existing supplier. - To immediately commence new procurement process using the new standardised procurement documentation and templates with new contracts to commence from 1 January 2026.
	Schools eligible in April 2025
	- Obtain three written quotes for the period September to December 2025. - To immediately commence new procurement process using the new standardised procurement documentation and templates with new contracts to commence from 1 January 2026.
Newly eligible primary schools	Schools eligible in September 2025
Primary schools that joined since September 2025	- To commence new procurement process using the new Schools Procurement Unit documentation and templates. - May apply for funding for a cold lunch option in the meantime.
512 schools^a	

Source: Department of Social Protection. Analysis by the Office of the Comptroller and Auditor General.

Note: a This also includes schools that were previously eligible but had not yet joined the scheme.

26.58 The examination team noted that any school with 224 or more pupils availing of hot school meals would automatically exceed the €50,000 threshold requirement for a competitive procurement process for the September to December period alone, based on €3.20 per meal for 70 days over the 14-week period. Further analysis completed indicated that there were 23 schools in this category which received a combined total of almost €4.9 million in funding for 2025/2026.

26.59 The analysis also revealed that these schools were generally provided with funding for the full academic year 2025/2026 rather than for the first period. The Department stated that this was to ensure that there would be no delays in funds to pay suppliers. However, this further increased the amount of advance funding issued by the Department without the requirement to undertake a competitive procurement process being fulfilled.

26.60 For those schools with existing contracts, the Department could not determine how many schools had contracts due to expire nor the duration of the remaining contracts. Details about the contracts between the school and the supplier are neither obtained nor recorded by the Department. Therefore, the potential impact of the Department advising schools to extend their existing contracts out to the end of December 2025 could not be assessed.

Updated guidance for schools

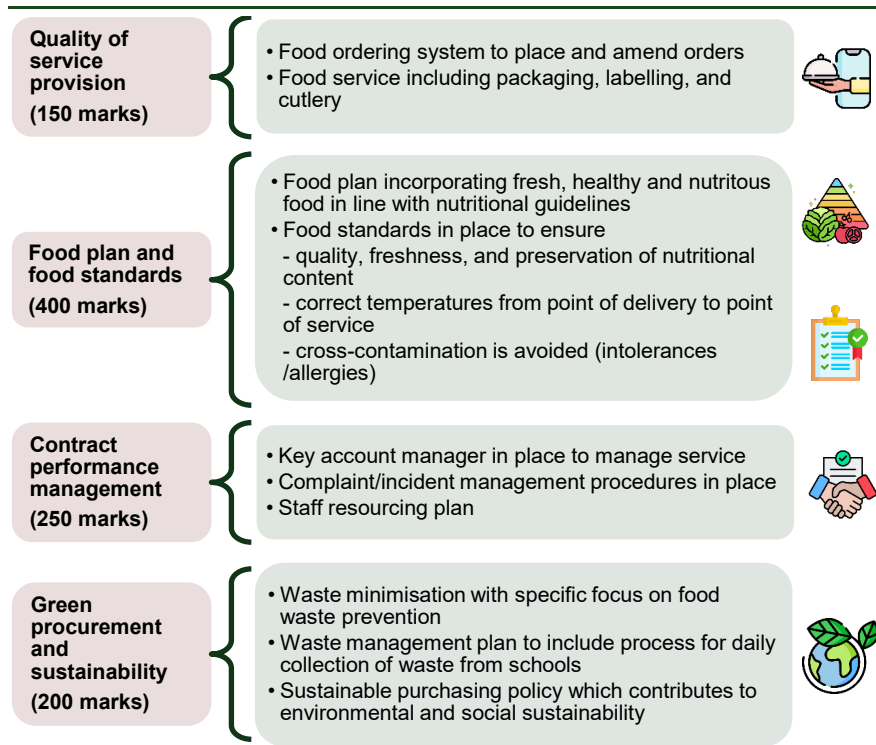
- 26.61** The updated guidance on the public procurement process and standardised templates was made available through the Schools Procurement Unit in August 2025.²⁰
- 26.62** The examination team found a significant improvement in compliance with public procurement rules since the introduction of the updated guidance and standardised templates. From a sample of 16 schools that applied for the scheme for the first time in 2025, 14 provided documentary evidence of the required competitive procurement process undertaken to select a provider of hot school meals.
- 26.63** However, the examination team also noted that for two of three site visits carried out in 2026, the successful tenderer was already in place, or had begun preparations for providing the hot meals, prior to the procurement process being completed.
- 26.64** Such arrangements undermine the objective of a competitive procurement process and reduce the process to a perfunctory administrative task. While the funding application form requires a declaration that the procurement process was completed, the Department currently has no oversight controls in place to assess the effectiveness and appropriateness of the process completed.
- 26.65** Both the Department and the Department of Education and Youth stated that responsibility for the procurement of suppliers is a matter for each of the individual schools as separate legal entities. Contracts are between the school and the supplier and neither Department maintains information about the procurement process undertaken or the contracts in place.
- 26.66** However, the Department has stated that evidence of the procurement process will be sought as part of future funding application processes. The Department has updated the application form for the 2026/2027 school year to include a requirement for the school to state the reference number of the public procurement process undertaken.
- 26.67** The Department of Education and Youth stated that, in July 2026, the Schools Procurement Unit followed up with just over 800 schools who had not yet published a contract award notice (which indicates to potential suppliers that the public procurement process had been concluded). The schools were provided with links to supports available on the website of the Schools Procurement Unit.

²⁰ The standardised documentation includes templates for the call for tender, contract with the supplier, the tender response document and a tender evaluation spreadsheet. A number of webinars with step-by-step guides were also made available.

²¹ Prior to September 2025, there were no standardised criteria used by schools to select a supplier.

Economy in the procurement of hot school meals

- 26.68** As the rate per meal is fixed, economy must be achieved through managing the right quantity and quality of meals purchased at the agreed rate. Tenders for the hot school meals programme cannot be evaluated on the most competitive unit price: instead, tenders are evaluated by schools based on other factors.
- 26.69** Since September 2025, schools must use a standard evaluation checklist to document selection of a preferred supplier from the tenders or written quotes submitted.²¹ Several qualitative award criteria are considered as part of this evaluation (see Figure 26.9).

Figure 26.9 Qualitative award criteria^a

Source: Schools Procurement Unit. Analysis by the Office of the Comptroller and Auditor General.

Note: a Tenderers are required to achieve the minimum pass rate mark of 70% under each criterion.

26.70 The examination team carried out three site visits to participating schools and discussed the procurement process with 12 other school principals via telephone. Salient observations on the procurement process noted in the feedback from principals included the following.

- One school visited had outsourced the full procurement process to a third-party service provider, at a cost to the school (€984).
- A number of school principals (including for each of the three site visits) stated that complying with the public procurement process was resource intensive and time consuming. No funding is provided for the costs associated with administering the scheme.
- Smaller rural schools reported that it could be difficult to source a supplier. One principal of an island-based school indicated that the additional cost of delivery of school meals to the island (€2,000) had to be met from other funding.

²² The [Nutrition Standards for School Meals](#) were published in 2017 under the auspices of Healthy Ireland, a national initiative which aims to improve the health and wellbeing of the population of Ireland.

²³ The [Nutrition Standards for Hot School Meals](#) were published in 2019.

Food quality

26.71 The standardised hot school meal contract provides that the supplier is responsible for providing a healthy, nutritionally balanced, comprehensive menu and that it is preferable that food items are prepared fresh from raw ingredients. It also provides that the hot meal must be prepared in adherence with two sets of published nutritional standards.^{22,23} The standards were developed by the Department of Health, Saferood and the Health Service Executive.

- 26.72** The examination team reviewed the standards and noted that they detail the quantity of each type of food that should be included in each hot school meal (see Figure 26.10). There is no separate guidance for the preparation, delivery, reheating or serving of the food.²⁴
- 26.73** The Department has stated it is the responsibility of each individual school board to address any issues regarding food quality directly with the supplier. The Department's controls in relation to the quality of the food are limited to obtaining the supplier menu as part of the application for funding process and completing a visual inspection of meals as part of an annual inspection programme carried out by social welfare inspectors.
- 26.74** The Department does not maintain statistics on the number of menus amended or rejected as a result of the checks in place. However, as part of the 2025 annual inspection programme for the school meals scheme, the Department reported that 1.5% of schools reviewed (8) were found to be non-compliant under the nutritional standards category.
- 26.75** In September 2025, the Department engaged a dietician to complete a full nutritional review of the hot school meal scheme.²⁵ The first part of the review focusing on the nutritional value of the meals provided has been completed and submitted to the Minister for Social Protection for consideration. A separate phase of the review (from July 2027 to September 2028) includes a plan to develop tools to assist Department staff in evaluating the meals supplied from a nutritional perspective.

Figure 26.10 Nutrition standards recommendations for hot school meals

Food type	Guidance
Vegetables, salad or fruit 	Two servings • a serving of cooked vegetables (80g) • a serving of fruit: apple, pear, orange or banana (approx. 80g — smaller child size servings for younger children)
Wholemeal cereals and breads, potatoes, pasta and rice 	One serving • a serving of potatoes (two medium or four small; 100 – 120g), pasta, rice or noodles all cooked (1 cup or approx. 90g)
Meat, poultry, fish, egg, beans and nuts 	One serving • a serving of meat (50 – 75 g), poultry (50 – 75g), fish (100g), eggs (2), beans/peas/lentils (120g) or cheese (25g) for vegetarian options

24 Responsibility for guidance on the preparation, re-heating and storing of food rests with the Food Safety Authority of Ireland.

25 The dietician plans to update and amalgamate the two nutritional standards.

Quantity of food

- 26.76** Under the contract, the supplier agrees to provide a hot meal that meets the required standards for the specified rate of €3.20 per meal. The contract does not explicitly provide for the portion size of the meal but rather refers to the nutritional standards.
- 26.77** The standards state that portion sizes should be age appropriate and a guide for primary schools would be to serve at least half an adult portion at the beginning of primary school, moving towards a full adult portion size toward sixth class. In addition, the tender documentation states that menus should provide meal descriptions which should include details of portion sizes appropriate to children, by age.
- 26.78** However, in the sample of schools reviewed, the examination team found that suppliers generally provide one portion size for all pupils. The Department stated that the portion size varies depending on supplier, but it does not have any statistics or further information on portion sizes. The Department also stated that while guidance around portion size is recommended in the nutrition standards, it is not a condition of the scheme.
- 26.79** The examination noted that there is (at least) one large supplier who provides the option to purchase additional snacks/food through the food ordering system (via an app) at a direct cost to the pupil. These transactions are made directly between the parent/guardian of the pupil and the supplier, so the frequency and cost of orders placed for additional food items is unknown.

Number of meals delivered

- 26.80** Orders for hot school meals are generally placed through a mobile app or website by the parent/guardian of the pupil. The standard contract requires suppliers to allow for order cancellations up to 48 hours before the day of delivery. The onus is on the parent/guardian to cancel meals for each individual absence e.g. holidays or illness. Generally, the school has the option to cancel meals for scheduled absences which impact on the whole school or specific school groups e.g. teacher training days.
- 26.81** In line with the contract, late cancellations (within 48 hours of delivery) and unplanned absences are generally not accommodated by the suppliers. In such cases, the meals delivered become excess meals which are billed to the school.
- 26.82** In one site visit completed, it was noted that from a total of 17 meals delivered to one classroom, there were seven excess meals. Five excess meals were delivered without an order being placed, and in the other two cases, the pupils were absent from school that day.
- 26.83** The service level agreement between the Department and the school requires schools to keep a daily record of all students receiving food under the scheme. However, there is no requirement for schools to monitor or report on the number of excess meals provided for unplanned absences, or the number of excess meals delivered as a result of late cancellations. Therefore, the Department cannot estimate the level of ineffective expenditure incurred by schools as a result of charges for excess meals.

- 26.84** The standardised contract also requires delivery dockets to be provided for all meals delivered. The onus is on the school to reconcile the number of meals invoiced to the number of meals delivered before making payments to the supplier.
- 26.85** The Department does request and review a sample of supplier invoices for one month as part of the funding application process. Record keeping is also checked by the Department as part of the annual inspection programme. However, these checks do not allow the Department to identify or address the potential level of excess meals being funded through the scheme.
- 26.86** The Department stated that there will always be a level of excess meals supplied as the reasons for a cancellation cannot always be anticipated and schools, as the contract holders, are responsible for addressing any issues in relation to excess meals with their suppliers.
- 26.87** The examination team noted a number of key observations in relation to the quantity of meals provided during the three site visits attended by the team.
- **Delivery dockets** — No delivery dockets were presented with the meals delivered on any of the three site visits.
 - **Excess meals** — The examination team did not observe any monitoring of the number of excess meals due to unplanned absences or late cancellations. The schools adopted different approaches to excess meals such as meals shared with other pupils, eaten by staff or disposed of.
 - **Default meal orders/opting out** — For one site visit, it was noted that if a pupil did not order a meal, a random meal was provided. The food ordering system in place in that school required the pupil to opt out for 15 consecutive days before the supplier would stop providing a random meal.

Waste management and sustainability

- 26.88** The standard contract provides that the supplier is responsible for handling all waste from the school meals programme and that food waste must be removed on a daily basis. As part of the tender process, the supplier must have a food waste minimisation and waste management plan in place. The documentation also states in a number of places that under no circumstances are students allowed to take uneaten food home.
- 26.89** The Department stated that schools, as the contracting authority, have a responsibility to ensure that food business operators abide by the contract terms. However, in one school (of three) visited, the principal stated that a decision was taken by the school, in conjunction with parents, allowing pupils to bring home uneaten meals.
- 26.90** The standard procurement documentation also requires tenderers to detail how their purchasing policy contributes to environmental and social sustainability and includes a reference to favouring local suppliers to reduce transport miles. However, the evaluation of these qualitative criteria is a matter for each individual school to determine.

26.91 The Department's oversight of the programme does not extend to monitoring these criteria e.g. waste management, transport miles. The examination team observed a number of inconsistencies and a lack of standardisation in the management of waste and sustainability practices in the three schools visited.

- **Waste management** — The examination team observed that suppliers do take responsibility for waste management. However, there is no standard practice. In one school visited, students can bring uneaten meals home.
- **Monitoring of waste** — There was no formal monitoring of the extent of waste or uneaten meals occurring in any of the schools visited.
- **Environmental and social sustainability** — During site visits, the examination team did not observe use of suppliers local to the schools.
- **Opportunities for synergies** — One school visited had arranged with another local school for meals to be prepared at that school and delivered each morning. In another school visited, it was observed that a second, closely located school, was serviced by a different supplier.

Other contractual obligations

Contributions towards costs

26.92 The standard contract and guidance issued by the Department provide that a contribution agreement for utility costs will be agreed between the schools and the supplier where meals are prepared or re-heated on site or using school facilities. However, the guidance does not include information on how the split in costs should be determined. The Department does not review utility contributions as part of the application or annual inspection process.

26.93 The examination team found that contributions are being negotiated between schools and suppliers on an ad-hoc basis. In one case reviewed, a school agreed to pay €1,000 towards the cost of setting up a kitchen in a nearby school for the preparation of the meals. In another case, a supplier agreed to pay the school €25,000 per annum for use of the school's kitchen facilities. In both cases, there were no contribution agreements or supporting calculations provided to show how these amounts were determined.

Service monitoring and performance metrics

26.94 There are a number of terms in the new contract in relation to service management and performance monitoring. The contract states that the supplier should report to the school on key performance indicators.

26.95 The contract also requires the supplier to provide service management reports including details of all students who avail of food on a monthly basis, as well as the results of quality feedback reviews, and measures taken to prevent food waste.

26.96 The examination team found no evidence of such reports being requested by or provided to schools visited for this review. Such information may be useful to the Department to identify trends in the services provided and better inform future decision making on the operation of the scheme. However, there is currently no process in place for this information to be gathered by schools or the Department.

- 26.97** The Department of Education and Youth stated that the reporting requirements and key performance indicators were included within the contract to enable schools to manage their suppliers in delivering their contractual obligations.

Delivery models of service provision

- 26.98** Under the standardised contract there are four service delivery options set out for delivery of hot meals to schools²⁶

- meals pre-prepared off-site and delivered hot and ready to eat
- meals pre-prepared off-site and heated in the school's designated food preparation and/or service area
- meals pre-prepared off-site and heated in the school by use of an external pod or mobile catering unit
- meals fully prepared on site.

- 26.99** The examination team carried out school site visits and observed a sample of delivery models in operation. Annex 26A illustrates the three models observed.

- 26.100** There are different considerations attaching to each service delivery model about how food is heated, packaged and delivered to the pupils. The type of service model used can also have a direct impact on food waste, how excess meals are managed, and how transport miles can be reduced.

- 26.101** An understanding of the type of model used by schools could improve the Department's monitoring of the scheme and inform future scheme planning decisions. However, this information is not collated by the Department and there is no centralised data available on the number of schools using each model of service delivery.

Delivery models — survey results

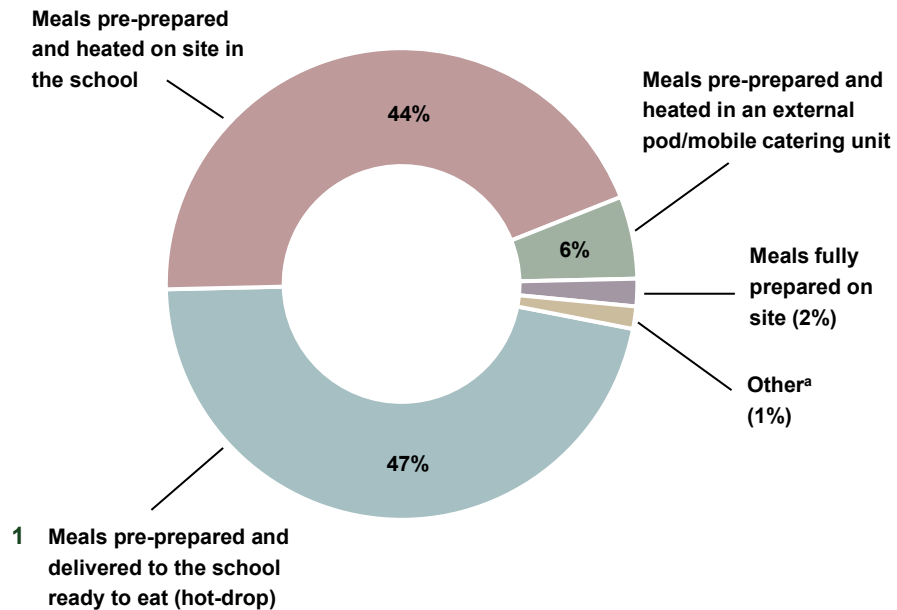
- 26.102** The examination team developed a survey to compile data on how hot school meals were being delivered in participating schools during the academic year 2025/2026. The survey issued to over 2,300 primary schools that were funded for hot school meals for the 2025/2026 school year period. A response rate of 72% was achieved. See Figure 26.11 for results of the survey.

- 26.103** A very small percentage of schools (2% of responses) stated that meals are fully prepared on site.

- 26.104** Half of the schools that responded stated that they avail of hot school meals which are pre-prepared and re-heated on site.

- 26.105** 47% of schools stated that meals were pre-prepared off-site and delivered to the school ready to eat. However, the examination team noted that this category includes both meals prepared fresh that morning and delivered ready to eat, as well as meals that are pre-prepared, stored overnight and reheated off-site before being delivered to the schools.

²⁶ The Department of Education and Youth confirmed that these options are broadly similar to the delivery models in place prior to September 2025.

Figure 26.11 Results of survey — hot school meals service delivery model


Source: Survey responses directly from primary schools

Note: a Other includes no hot meals currently being provided (23 schools). It also includes delivery by boat and taxi for one island school and two schools where the meals are collected by school staff/parental volunteers.

26.106 Notably, 23 schools (1%) responded that no hot meals were currently being provided, despite an amount of €924,876 in advance funding having been paid to these schools by the Department for the academic year 2025/2026.

26.107 Further information on how the delivery models are categorised, and the impact that the type of delivery model used has on the quality and quantity of hot school meals, would provide the Department with more meaningful data on how the scheme is operating in practice.

26.108 The Department has updated the application form for the 2026/2027 academic year to request this information from participating schools.

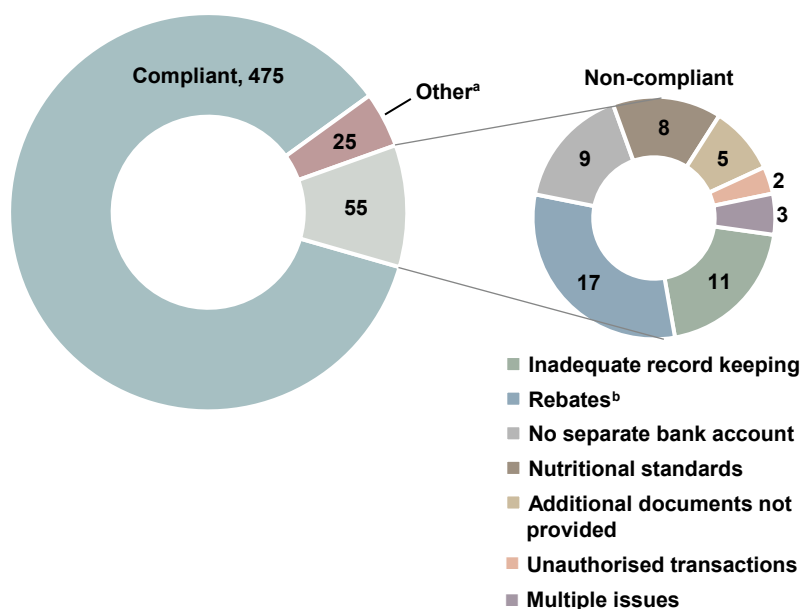
Monitoring of compliance

26.109 The Department carries out reviews of the operation of the scheme by schools on a periodic basis. Social welfare inspectors within the Department carry out approximately 400 site visits to schools and organisations each year to monitor compliance with the scheme. Additional desk-based assessments are also completed each year by the Department's school meals inspection and control team.

26.110 The 2025 inspection programme included 400 schools/organisations selected randomly for inspection visits and 155 desk assessments of schools which had been found to be non-compliant previously or had not been reviewed in recent years. The Department calculated the overall compliance rate at 85% (2024 inspection programme: 76%). This excludes procurement-related compliance issues which were not reported as part of the 2025 inspection programme (see Figure 26.12).

26.111 The Department stated that use of the mandatory procurement documentation is being checked as part of the current inspection programme and will be reported on in the 2026 inspection report.

Figure 26.12 School meal inspection programme results, 2025



Source: Department of Social Protection

Notes: a Other relates to schools that could not be inspected for various reasons (24) and where investigation was still ongoing (one).
b A rebate is a financial or other reward from a supplier to the school (e.g. partial refund, or donations of IT equipment). Rebates are not allowable under the scheme.

Non-compliance

26.112 Schools which are found to be non-compliant are contacted by the Department, advised about the non-compliance issue(s) to be addressed and are given 21 days to respond. The Department stated that funding is suspended until the non-compliant school/organisation addresses the deficiencies, satisfies the compliance criteria and shows evidence of how the necessary corrective actions will be implemented.

26.113 The examination team noted that at the end of the 2025/2026 academic year, funding remained withheld from one school due to an ongoing compliance investigation.

Conclusions and recommendations

Financial management of scheme funding

26.114 The hot school meals scheme has grown significantly in recent years and is now available to all primary schools. The recent expansion of the scheme has resulted in a significant increase in advance funding being issued by the Department. While information is available to the Department that would strengthen financial management controls and assist in keeping surplus funds to a minimum, this is not currently being used. For example

- The Department currently undertakes no verification of enrolment numbers submitted with claims. In 48% of cases, schools claimed for fewer pupils than their prior year enrolment would allow, while 8% claimed for the number previously enrolled. 44% of schools funded for academic year 2025/2026 were awarded funding for numbers which exceeded those enrolled in prior year. The Department accepted the reported numbers on the application form on a good-faith basis.
- The Department funds hot school meals based on an assumption that 100% of the pupils listed on the application form will avail of a hot school meal every day in the period covered. Although the Department requires schools to maintain a record of the number of meals provided, this information has not been used to assess the accuracy of the 100% uptake assumption.
- Although funding issued is intended to be specific to each food club type, income and expenditure returns are completed at a total scheme funding level. This makes it difficult to identify and address factors giving rise to scheme deficits.

26.115 Surpluses are netted off against the amount of funding provided in the following school year, but the amount of surplus funds on hand at the end of each year is continually increasing. Almost €34 million in surplus funding was carried over to the 2025/2026 school year.

Recommendation 26.1

The Department should review its financial management controls to ensure all available information, including enrolment information from the Department of Education and Youth, is being effectively used to safeguard public funds and reduce the level of surplus funding.

In particular, the Department should

- formally introduce a check on enrolment numbers so that any large variances between the number of pupils enrolled and the number of pupils included on the application form are explained at application stage and verified by the Department as part of the annual inspection process
- review the assumptions underpinning the 100% uptake model for hot school meals and carry out an analysis to determine if a more appropriate funding model can be put in place
- ensure there is sufficient information available on the income and expenditure returns to allow the Department to fully investigate deficits arising at food club level.

Accounting Officer's response

Agreed.

The process has been amended for the 2026/2027 academic year. In cases of a large variance, data from the school's primary online database, which shows live enrolment information, will be checked. A record of this check will be maintained for reference.

Timeline for implementation: Q4 2026

An analysis on surplus funding rates will be conducted to inform the funding model and any changes required.

Timeline for implementation: Q1 2027

Schools will be requested to give a breakdown of expenditure by club type on the income and expenditure return for the 2026/2027 academic year and for subsequent years. This will allow an analysis of spending on each club type and investigation of any irregularities to be completed.

Timeline for implementation:

Schools will be informed immediately to commence recording this information. A breakdown of expenditure by club type will be requested from all schools in Q2 2027 as part of the 2027/2028 academic year funding application.

Devolved procurement model

26.116 The scheme operates under a devolved procurement model. Each school is responsible for procuring their own supplier for hot school meals on an individual basis. There is no pre-approved supplier list available. While there are benefits to a devolved procurement model, there are also specific risks to the achievement of value for money.

26.117 This is evident by the emergence of a small number of large suppliers that in effect are receiving a large percentage of the total Exchequer amount funded for school meals. Responsibility for contract management is devolved to a local school level, which inhibits the ability of the Department to deal with any issues that could arise due to supplier over-concentration.

26.118 Also, rapid expansion of the scheme has resulted in individual schools managing complex procurement processes and contracts of significant value. This has resulted in a high administrative burden on schools who may lack the required procurement expertise to deal with such contracts.

26.119 There have been a number of recent improvements to the procurement process, including the introduction of standardised procurement documentation which has improved the level of compliance with public procurement requirements. However, it is important that procurement is used as a strategic tool to drive economy in the provision of hot school meals and does not simply become an administrative exercise. In this context, economy would be reflected in higher food quality, less waste and fewer excess/unused meals paid for.

Quality and quantity of meals and monitoring by the Department

26.120 As the rate per hot school meal is set at a fixed price of €3.20, suppliers are selected based on qualitative considerations which are evaluated by each school. It is a matter for each individual school to evaluate criteria such as food plans, the ordering system in place, waste management and sustainability.

26.121 Responsibility for quality management is devolved to the individual school and to the supplier. Responsibility for the management of the quantity of meals ordered is further removed from the Department and lies initially with the parent/guardian of the pupil.

26.122 The Department currently has limited oversight of the quantity of meals funded from the scheme. While the Department gathers information on the number of meals paid for by the schools, there is no information available on the number of excess meals delivered to schools by the supplier, or the extent of uneaten food. Therefore, it is not possible to calculate the potential level of ineffective expenditure for the scheme.

26.123 Schools are also not required to gather information or report to the Department regarding any quality and/or quantity issues that arise and there is no central oversight or formal analysis of such issues carried out by the Department.

26.124 Due to the devolved nature of the scheme and the lack of data collated centrally from schools as to how the scheme is operating, it is not possible to effectively determine if economy is being achieved by schools in the procurement of hot school meals.

26.125 The contract documentation has been updated to include a number of standard terms and conditions, including waste management, transport miles, service monitoring and performance. A number of key performance indicators are included in the new contract which could be used to better inform future planning of the scheme. However, this information is not currently being obtained by schools or collated/analysed by the Department.

Recommendation 26.2

The Department should ensure that there are appropriate processes in place to gather feedback from the participating schools on how the hot school meals programme is operating in practice e.g. the delivery models used in schools and relevant information from the service reports provided by suppliers.

The Department should ensure it is using the best available information to inform its governance and oversight of the scheme, and to assist in future planning decisions.

Accounting Officer's response

Agreed.

The Department has implemented actions to seek feedback on how the scheme is operating.

As part of the nutrition review of school meals recently conducted by a dietitian (appointed by the Department in 2025), 54 schools were visited, and the delivery models were examined. The recommendations from this review will be implemented over the coming months.

In addition, an independent behaviour and attitudes survey was conducted in June 2026 in all primary schools. Principals, teachers, children, parents and food business operators supplying schools were surveyed. The report on this survey is at final clearance stage.

In relation to the procurement process, key performance indicators and the service reports required to be provided by suppliers to schools will be requested for the 2026/2027 year, as part of the inspection process.

Timeline for implementation

2026/2027 academic year inspections

Annex 26A Hot school meals delivery options — examples from site visits

Delivery option 1 — meals pre-prepared off-site and delivered ready to eat



Source: Office of the Comptroller and Auditor General — school site visit

Delivery option 3 — meals pre-prepared off-site and heated in the school by use of an external pod or mobile catering unit



Source: Office of the Comptroller and Auditor General — school site visit

Delivery option 4 — meals fully prepared on site



Source: Office of the Comptroller and Auditor General — school site visit