

Appropriation Account 2025

Vote 26

Education and Youth

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 2025 for the salaries and expenses of the Office of the Minister for Education and Youth, for certain services administered by that Office, and for the payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €82.661 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.

Transfer of functions

The transfer of youth functions from the former Department of Children, Equality, Disability, Integration and Youth came into effect from 1 May 2025 under SI 181/2025 Youth Work (Transfer of Departmental Administration and Ministerial Functions) Order 2025.

The following functions were included in the transfer

- funding, oversight and support for youth work organisations, and the youth work functions of the education and training boards
- development and implementation of policy in relation to youth, youth work and youth services, including in North/South forums and at EU and international level and
- conducting, commissioning and publishing of evaluation and research and the building of an information base to inform the development of policy and service delivery on youth and youth work across relevant government agencies and non-governmental organisations.

The Minister for Education was retitled to the Minister for Education and Youth and the Department of Education was re-named to the Department of Education and Youth under SI 179/2025 Education (Alteration of Name of Department and Title of Minister) Order 2025 with effect from 2 May 2025, to better reflect the range of functions and responsibilities. The transfer did not require changes in the Vote structure.

This account has been prepared on a full-year basis in line with guidance from Government Accounting on accounting arrangements to apply in respect of expenditure on functions that transfer between departments by transfer of function order.

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 25 of 2025, 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 for periods of account commencing from 1 January 2025.

To facilitate the transition of the appropriation account to the Central Government Accounting Standards, the Department has received derogations in respect of the following standards in respect of the appropriation account for 2025.

Recognition of property assets

A derogation from the requirements of CGAS 17 Property Plant and Equipment has been granted to the Department in respect of the recognition and valuation of certain property, including Minister-owned land and buildings and schools constructed on patron-owned land whose accounting treatment is still under review. The derogation reflects the ongoing valuation programme with Tailte Éireann and reliance on the national Energy and Condition Survey, with phased implementation planned from 2026 and full compliance in 2027 for Minister-owned properties. The separate project to determine the appropriate treatment of schools on patron-owned land is not included in the 2027 compliance target.

Under CGAS 32 Service Concession Arrangements: Grantor, a derogation applies to PPP assets and associated financial obligations arising from six design/build/finance/maintain contracts, which have not yet been recognised in the appropriation accounts. Work is underway to develop the valuation and accounting framework required to achieve compliance with CGAS 32 and by extension with CGAS 17 and CGAS 41 Financial Instruments.

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	5 – 10 years	10% – 20%
Office and IT equipment	5 – 10 years	10% – 20%
Buildings	50 years	2%
Land is not depreciated		

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 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 (DFHERIS) across a number of business and corporate areas. A notional charge has been applied under note 1.1 Net allied services expenditure in order 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 and Youth. 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 between both Departments and in an oversight agreement between the Department of Education and Youth and Tusla.

Education Shared Business Services

In 2025, the Department continued the roll out of shared services to the education sector. The Department concluded 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. In 2025, the Department took on responsibility for the payment of all ETB pensioners (c. 10,000 individuals) with effect from 5 June 2025. This service was previously provided by the NSSO. The Department also concluded the migration of the payment function for travel and subsistence expenses for all 16 ETBs in Q3 2025. The rollout of payroll shared services to the higher education sector continued in 2025 with the onboarding of two additional Higher Education Institutions (HEIs) bringing to ten the total number of HEIs transitioned to Higher Education Payroll Shared Services (HEPSS). HEPSS is also working with DFHERIS and Asiera to procure a new payroll and human capital management system for the sector.

The rollout of finance shared services for the ETB sector continued with two migrations in 2025, bringing the total to seven ETBs in shared services. This section also worked to publish a tender to procure a new financial management system for the ETB sector. This tender was published on 26 March 2025. The Education Shared Business Services 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.

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 risks, including 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 681/2023 and SI 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. Expenditure on goods and professional and other contracted services, amounted to a total of €55.969 million excluding VAT in 2025.

The Department has provided details of 27 non-competitively procured 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 18 contracts in excess of €25,000 (exclusive of VAT) totalling €8,244,961 (exclusive of VAT) as set out below.

- nine contracts with a value of €3,446,562 were extended for business continuity reasons.
- four contracts with a value of €332,234 were awarded without a competitive procurement process in circumstances where there was a very limited availability of suppliers.
- two contracts with a value of €108,498 were awarded following limited competitive procurement processes but all contracts should have been openly tendered for.
- two contracts with a value of €3,085,471 were directly awarded for business continuity reasons while revised arrangements were being put in place.
- one contract with a value of €1,272,196 due to spend exceeding the contract award notice value.

Of these,

- three contracts, with a value of €217,162 have now expired.
- five contracts with a value of €4,009,836 have a procurement process underway.

- six contracts with a value of €2,041,568 are ongoing but either competitive tendering arrangements are in preparation, or the current procurement arrangements are scheduled for review.
- three contracts with a value of €1,927,043 were extended to facilitate a phased implementation of a new compliantly procured solution.
- one contract with a value of €49,352 is for a licence embedded in the education system.

14 of the above contracts have been included in the 40/02 annual return referenced above.

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 while the Risk Management Framework for the department was revised in 2025. Both frameworks are 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.

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 Cyber Security Centre (NCSC) which provides assistance in detecting and counteracting, or remediating security risks for the Department's information, computer systems, physical property and other assets. The main roles of the NCSC are to lead in the management of major cyber security incidents across government.

The Department's cyber security controls are supported by the work of NCSC 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.

The Department continues to expand and upskill its 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***Planning and Building Unit overpayments***

A control issue arose during 2025 in respect of payments relating to modular accommodation. Following communication received from a school regarding a payment, the Department reviewed the underlying calculation and identified an overpayment of €922,184 arising from a calculation error. A review of all payments made in 2025 for that programme was conducted and four additional overpayments totalling €18,986 were identified. The overpayment of €922,184 has been fully recouped and recoupment processes have been initiated for the remaining €18,986.

The Department has conducted an internal review of processes in this area, and a range of enhanced processes are currently being implemented.

No further internal control weaknesses were identified in relation to 2025 that require disclosure in the appropriation account.

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 2025, 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.

The Department's first periodic critical review (PCR), relating to the Teaching Council, was published in July 2024. The Department is currently progressing its second PCR, which relates to the National Council for Special Education (NCSE). In parallel, the PCR of the State Examinations Commission (SEC) has also commenced.

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 and Youth

16 September 2026

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 26 Education and Youth Opinion on the appropriation account

I have audited the appropriation account for Vote 26 Education and Youth for the year ended 31 December 2025 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 and Youth for the year ended 31 December 2025, 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 on internal financial control that material instances of non-compliance with national procurement rules occurred in respect of contracts that operated in 2025.

Budget control

Chapter 15 of my *Report on the Accounts of the Public Services* for 2025 examines the Department's budget control process in place and finds that departmental spending has consistently exceeded the amounts allocated by Dáil Éireann in recent years, resulting in recurring substantial supplementary estimates.

Planning for emerging school demand

Chapter 16 of my *Report on the Accounts of the Public Services* for 2025 examines the Department's system for planning for emerging school demand.

Seamus McCarthy
Comptroller and Auditor General

18 September 2026

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 and Youth

Appropriation Account 2025

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	First, second and early years education			
	<i>Original</i>	12,231,806		
	<i>Supplementary</i>	580,000		
		12,811,806	12,734,538	11,907,788
Gross expenditure		12,811,806	12,734,538	11,907,788
<i>Deduct</i>				
B	Appropriations-in-aid			
	<i>Original</i>	433,100		
	<i>Supplementary</i>	13,000		
		446,100	451,493	506,473
Net expenditure				
	<i>Original</i>	11,798,706		
	<i>Supplementary</i>	567,000		
		12,365,706	12,283,045	11,401,315

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	82,660,839	25,357,528

Bernie McNally
Accounting Officer
Education and Youth

31 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025	2024
	€000	€000
Programme cost	12,548,053	11,744,534
Pay	146,256	130,725
Non pay	40,229	32,529
Gross expenditure	12,734,538	11,907,788
<i>Deduct</i>		
Appropriations-in-aid	451,493	506,473
Net expenditure	12,283,045	11,401,315
Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(306,853)	
Depreciation	5,782	
<i>Intangible assets (note 2.2)</i>		
Purchases	(5,633)	
Amortisation	564	
	(306,140)	(156,844)
Changes in net current assets		
Decrease in prepayments	37,337	
Increase in accrued income	(231)	
Increase in overpayments for recoupment	(313)	
Decrease in secondments for recoupment	264	
Increase in accrued expenses	89,750	
	126,807	130,442
Direct voted expenditure	12,103,712	11,374,913
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	30,935	31,224
Notional rent	3,217	3,217
Net programme cost	12,137,864	11,409,354

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.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	134	137
Vote 12	Superannuation and Retired Allowances	30,290	29,260
Vote 13	Office of Public Works	3,699	3,974
Vote 18	National Shared Services Office	348	195
Vote 20	Garda Síochána	297	274
Vote 43	Office of the Government Chief Information Officer	85	71
	Central Fund – ministerial pensions	265	261
	Apportioned cost of shared services for Vote 45	(4,183)	(2,948)
		30,935	31,224

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 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	855,266	524,316
Intangible assets	2.2	12,897	8,132
		868,163	532,448
Current assets			
Bank and cash	2.3	—	54,953
Prepayments	2.4	70,462	107,799
Overpayments for recoupment	5.8	8,446	8,133
Secondment costs for recoupment		159	423
Amounts due from the EU		20	11
Accrued income	2.5	5,809	5,578
Other debit balances	2.6	174,183	147,370
Net Exchequer funding	2.9	34,286	5,678
		293,365	329,945
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	411,034	321,284
EU moneys for distribution		32	1
Bank and cash	2.3	748	—
Other credit balances	2.8	207,709	208,011
		619,523	529,296
Net current liabilities		(326,158)	(199,351)
Net assets		542,005	333,097
Represented by:			
State funding account	2.10	542,005	333,097

2.1 Property, plant and equipment

	Land	Buildings	Office and IT equipment	Assets under development	Total
	€000	€000	€000	€000	€000
Cost or valuation					
At 1 January 2025	231,207	120,878	9,254	174,347	535,686
Adjustment ^{a, b}	—	—	(27)	29,885	29,858
Additions	14,355	—	794	291,704	306,853
Assets brought into use	—	161,480	—	(161,480)	—
At 31 December 2025	245,562	282,358	10,021	334,456	872,397
Accumulated depreciation					
At 1 January 2025	—	2,418	8,952	—	11,370
Adjustment	—	—	(21)	—	(21)
Depreciation for the year	—	5,647	135	—	5,782
At 31 December 2025	—	8,065	9,066	—	17,131
Net assets					
At 31 December 2025	245,562	274,293	955	334,456	855,266
At 31 December 2024	231,207	118,460	302	174,347	524,316

Note ^a Asset included on the IT fixed asset register in error. Asset should have been capitalised as an intangible asset.

^b The adjustment of €29.885 million in respect of assets under development relates to the inclusion of expenditure on twenty-six projects. €2.316 million relates to expenditure prior to 2025 for projects on sites which were acquired by the Minister in 2025 or approved for development on Minister-owned sites in 2025. The balance of €27.569 million relates to projects omitted from Note 2.1 in previous accounting periods which were identified following a detailed analysis of the capital assets under development register.

General Information note

As part of the implementation of CGAS 17 Property, Plant and Equipment, the Department is engaging with Tailte Éireann to determine the valuation of schools on Minister-owned land. In addition, there are eleven education support centres in the ownership of the Minister without a valuation. 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 2025

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 2025 have been transferred from assets under development to buildings. Details of these projects are set out below.

Name of school	Valuation ^a €000
Scoil Mhuire National School, Rockcorry, Co. Monaghan	7,028
Ennistymon National School and Ennistymon Community School, Co. Clare	38,103
Gaelscoil Charraig na Siúire, Co. Tipperary	16,973
Belmayne Educate Together Secondary School, Dublin 13	49,725
Malahide Portmarnock Educate Together Secondary School, Co Dublin	24,166
Lucan Community Special School, Co. Dublin	6,327
Setanta Special School, Stillorgan, Co. Dublin	11,714
Ballyowen Meadows Special School, Stillorgan, Co. Dublin	11,714
Gorey Hill Special School, Gorey, Co. Wexford	3,893
	169,643

Note ^a €169.643 million is comprised of €161.48 million which are the costs of the school building projects additions that were transferred from assets under development to buildings in 2025, and the cost of the Minister-owned sites on which these projects were built (€8.163 million). All of these sites were acquired prior to 2025 and are reflected in the opening balance of €231.207 million under the land column for plant, property and equipment.

2 Primary level

Of the 3,217 primary schools in operation on 31 December 2025, 246 schools are operating from sites or buildings owned by the Minister, and the school is controlled/managed by a Board of Management.

In relation to the department's pipeline of projects, 74 of these relate to projects for primary schools on Minister-owned sites.

The majority of non-Minister-owned primary schools are denominational schools and are owned by the relevant diocesan authority.

3 Post-primary level

Of the 721 post-primary schools in operation on 31 December 2025, 144 are operating from sites or buildings owned by the Minister, and the school is controlled/managed by a Board of Management.

Ownership of post-primary schools is as follows.

	Minister owned	Non- Minister owned	Total
Community colleges ^a	26	220	246
Community and comprehensive schools	93	4	97
Voluntary secondary school sector	25	353	378
Total	144	577	721

Note ^a These schools are under the patronage of the local Education and Training Boards.

In relation to the Department's pipeline of projects, 41 of these relate to projects for post-primary schools on Minister-owned sites.

4 Other

The planned educational usage for eight other sites recorded on the Department's land register will be confirmed 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 2025	6,180	6,496	12,676
Adjustments ^{a, b}	143	(419)	(276)
Additions	—	5,633	5,633
At 31 December 2025	6,323	11,710	18,033
Accumulated amortisation			
At 1 January 2025	4,544	—	4,544
Adjustments ^a	28	—	28
Amortisation for the year	564	—	564
At 31 December 2025	5,136	—	5,136
Net assets			
At 31 December 2025	1,187	11,710	12,897
At 31 December 2024	1,636	6,496	8,132

Note ^a A review of intangible assets identified

- Three completed projects with a combined cost of €180,000 which should have transferred to acquired and developed software prior to 2025. Cumulative amortisation of €71,000 should have been charged on these assets prior to 2025.
- One asset with a cost of €27,000 and cumulative amortisation of €21,000 at 31/12/24 which had been incorrectly reported as an asset under Note 2.1 Property, plant and equipment was added to the register.
- Five fully amortised assets with a cost of €64,000 were removed from the register. Three of these assets were decommissioned prior to 2025 and the cost of the remaining two assets was below the €10,000 reporting threshold.

^b A review of intangible assets under development identified three completed projects which should have transferred to acquired and developed software prior to 2025 (€180,000). The review also identified pre-2025 expenditure on six projects, including the three completed projects, which should not have been capitalised as intangible assets under development as it did not meet the criteria for recognition under CGAS 31 (€239,000).

2.3 Bank and cash

at 31 December	2025 €000	2024 €000
PMG balances	17,827	42,796
Commercial bank balances	(18,578)	12,154
Petty cash	3	3
	(748)	54,953

2.4 Prepayments

at 31 December	2025	2024
	€000	€000
Advance to Bus Éireann – school transport	12,687	62,664
Advance to State Examinations Commission	—	12,000
ICT support and licensing contracts	3,610	2,784
Minor works grant	29,256	—
Pre-funding of school building projects	9,966	18,265
Summer works scheme	6,804	—
Rental of temporary school accommodation	4,027	5,276
Shared services implementation	1,019	1,313
School broadband contracts	284	695
Advance to NCCA	—	1,850
Other administration	67	86
Other programme	2,742	2,866
	70,462	107,799

2.5 Accrued income

at 31 December	2025	2024
	€000	€000
Additional superannuation contributions	30	19
School salary grant	237	262
Planning and building recoupments	3,400	4,019
Grant recoupments	1,515	1,180
NEPS bursaries	343	—
Miscellaneous	284	98
	5,809	5,578

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Payroll suspense	171,384	145,703
PV panels	786	970
Agency payments OPW	1,521	130
Cycle to work scheme	50	56
Travel pass scheme	242	221
Travel and subsistence suspense	105	167
Recoupable salaries	—	66
Shared offices' costs recoupment	91	53
Superannuation-related pay overs	3	3
Miscellaneous	1	1
	174,183	147,370

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
Schools capital programme	35,671	20,434
Schools PPP unitary charges	4,728	4,621
Bus Éireann	12,795	12,040
Other programme	6,758	3,926
Other administration	1,708	1,441
Admin Staff Payroll accrual	4,147	3,000
Admin Staff Holiday pay accrual	2,961	2,699
School payrolls: teaching and, non-teaching staff ^a	272,303	223,736
Pension payrolls ^b	66,067	49,387
Pension lump sums ^c	3,896	—
	411,034	321,284

- Note ^a School payrolls accrual of €273.123 million per the 2024 appropriation account has been recategorised between School payrolls (€223.736 million) and pension payrolls (€49.387 million).
- ^b The 2025 accrual includes €8.377 million in respect of ETB teaching and non-teaching staff whose pensions have been processed by the Department since 2025.
- ^c These accruals represent lump sum amounts paid in early January 2026 in respect of teaching and non-teaching staff, including those in ETBs, who retired prior to the end of 2025. This accrual is in accordance with *Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation* Circular 25/2025: Requirements for Appropriation Accounts 2025 which requires accrual accounting in respect of specified short term pension liabilities including lump sum payments.

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	90,174	84,470
Pay related social insurance	69,030	62,968
Universal social charge	15,095	15,932
Local property tax	368	350
Professional services withholding tax	1,890	1,681
Value added tax	8,096	12,980
Relevant contracts tax	166	—
Pension contributions	73	54
	<u>184,892</u>	<u>178,435</u>
Agency payments to OPW	—	14
Energy Building Programme	22,714	17,584
Payroll suspense	—	11,652
Miscellaneous	57	302
Exchequer extra receipts	46	24
	<u>207,709</u>	<u>208,011</u>

2.9 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	82,661	25,358
Exchequer grant undrawn	<u>(116,947)</u>	<u>(31,036)</u>
Net Exchequer funding	<u>(34,286)</u>	<u>(5,678)</u>
Represented by:		
Debtors		
Bank and cash	(748)	54,953
Other debit balances	174,183	147,370
Amounts due from the EU	20	11
	<u>173,455</u>	<u>202,334</u>
Creditors		
Due to the State	(184,892)	(178,435)
EU moneys for distribution	(32)	(1)
Other credit balances	<u>(22,817)</u>	<u>(29,576)</u>
	<u>(207,741)</u>	<u>(208,012)</u>
	<u>(34,286)</u>	<u>(5,678)</u>

2.10 State funding account

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			333,097	294,937
Disbursements from the Vote				
Estimate provision	Account	12,365,706		
Surplus to be surrendered	Account	(82,661)		
Net vote			12,283,045	11,401,315
Expenditure borne elsewhere	1.1		30,935	31,224
Non-cash items				
Property, plant and equipment adjustment	2.1	29,879		
Intangible assets adjustment	2.2	(304)		
			29,575	11,758
Notional rent	1		3,217	3,217
Net programme cost	1		(12,137,864)	(11,409,354)
Balance at 31 December			542,005	333,097

2.11 Commitments

	2025	2024
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	11,397	11,258
Capital projects ^a	930,950	924,685
Public private partnership projects	820,571	885,331
Total of legally enforceable commitments	1,762,918	1,821,274

Note ^a 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 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of projects 2025	Expected total spend lifetime of projects 2024
	€000	€000	€000	€000	€000
Primary and post primary schools (subhead A.15) ^{a,b,c}	979,518	411,925	536,157	1,927,600	1,538,982

- Note
- ^a A breakdown of the above table is presented in Appendix A.
 - ^b Ten new schools' projects were contractually committed to in 2025.
 - ^c The cumulative expenditure to 31 December 2024 and the expected total spend 2024 lifetime spend have been restated primarily due to the following
 - ten new projects contractually committed in 2025 and pre-2025 expenditure has now been included
 - four projects reached the €20 million threshold in 2025 and have now been included
 - three projects were removed in 2025 as the total outstanding commitment is less than €50,000.

Unitary payments of public private partnership projects

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

Name of PPP project	Cumulative expenditure to 31 December 2024	Expenditure in 2025 ^a	Legally enforceable commitments to be met in subsequent years	Project total 2025	Project total 2024
	€000	€000	€000	€000	€000
Five pilot schools	249,379	11,538	23,325	284,242	284,247
1st bundle	138,306	9,706	101,586	249,598	249,352
2nd bundle	175,377	13,414	152,331	341,122	340,161
3rd bundle	176,500	15,977	223,457	415,934	414,765
4th bundle	74,817	7,945	130,284	213,046	212,387
5th bundle	64,845	10,087	189,588	264,520	263,643
	879,224	68,667	820,571	1,768,462	1,764,555

Note ^a The expenditure for 2025 relates to unitary charge payments of €68.667 million made from the A.16 subhead including the unitary charge of €1.648 million attributable to PPP Bundle 5 which was subsequently recouped from Vote 45. The A.16 subhead also includes non-unitary charge expenditure totalling €152,000 made to PPP provided schools.

Significant variations

An explanation is provided below in relation to any major commitment where the expected total lifetime project cost has changed by more than €1 million compared 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 increase in costs from 2024 to 2025 of €1.169 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 2025, expenditure under subhead A.15 included amounts totalling €44.983 million in respect of the rental of temporary school premises (2024: €42.885 million).

2.12 Matured liabilities

at 31 December	2025	2024
	€000	€000
Estimate of matured liabilities not discharged at year end	1,030	302
	1,030	302

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 and Youth, 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 schools built by Western Building Systems. Forty 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. These proceedings include claims relating to personal injury or third-party property damage which are being dealt with by the State Claims Agency on behalf of the Department. Any actual amount or the timing of the potential liabilities is uncertain. See also note 6.2 Compensation and legal costs.

2.14 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. To allow for transition to the CGAS, certain derogations have been granted as outlined in the statement of accounting policies section of the Accounting Officer's introduction. The implementation had the following impact on the State funding balance in the year of account.

	Note	2025 €000	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 and non-teaching staff ^{c,d}	2.7	—	(223,736)
Pension payrolls ^{c,d}	2.7	—	(49,387)
Pension lump sums ^e	2.7	(3,896)	—
Foreign exchange loss ^f		(97)	—
		(3,993)	(160,362)

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.

^d School payrolls accrual of €273.123 million per the 2024 appropriation account has been recategorised between School payrolls (€223.736 million) and pension payrolls (€49.387 million).

^e This accrual is in accordance with Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation *Circular 25/2025: Requirements for Appropriation Accounts 2025* which requires accrual accounting in respect of specified short term pension liabilities including lump sum payments.

^f CGAS 4 The Effects of Foreign Exchange Transactions

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	151,476	146,256	130,725
ii	Travel and subsistence	2,182	2,070	1,869
iii	Training and development and incidental expenses	735	720	747
iv	Operational services, supplies and sundry equipment	5,414	6,593	5,600
v	Digital capital investment and IT expenses	20,955	20,896	15,975
vi	Premises expenses	3,217	2,335	2,356
vii	Policy reviews, consultancy services and research	1,196	438	291
viii	National Educational Psychological Service	11,026	7,177	5,691
		196,201	186,485	163,254

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure

vi Premises expenses

Estimate provision €3.217 million; outturn €2.335 million

The decrease in expenditure of €882,000 relative to the estimate provision was primarily due to planned premises-related works including maintenance and refurbishment not proceeding as anticipated during 2025 due to factors such as scheduling delays and revised project sequencing.

vii Policy reviews, consultancy services and research

Estimate provision €1.196 million; outturn €438,000

The decrease in expenditure of €758,000 relative to the estimate provision was primarily due to the requirement to draw from this subhead being lower than anticipated. This allocation is intended to cover the cost of consultancy for business units that do not have their own budget for this type of expenditure.

viii National Educational Psychological Service

Estimate provision €11.026 million; outturn €7.177 million

The reduction in expenditure of €3.849 million relative to the estimate provision was primarily due to projects planned for 2025 not progressing as anticipated and slower than planned recruitment of counsellors on a contract basis under the Counselling in Primary Schools Pilot programme.

Programme A First, Second and Early Years Education

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	151,476	146,256	130,725
A.2	Administration – non pay	44,725	40,229	32,529
A.3	Salaries, wages and allowances (including incidental payments) of primary school teachers			
	<i>Original</i>	3,429,484		
	<i>Supplementary</i>	<u>180,000</u>		
		3,609,484	3,586,505	3,376,460
A.4	Salaries, wages and allowances (including incidental payments) of secondary, comprehensive and community school teachers			
	<i>Original</i>	1,822,198		
	<i>Supplementary</i>	<u>77,000</u>		
		1,899,198	1,887,167	1,780,378
A.5	Grants to education and training boards in respect of ETB teachers' salaries			
	<i>Original</i>	886,182		
	<i>Supplementary</i>	<u>55,000</u>		
		941,182	941,945	869,598
A.6	Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools			
	<i>Original</i>	914,661		
	<i>Supplementary</i>	<u>135,000</u>		
		1,049,661	1,051,072	935,399
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>	205,105		
	<i>Supplementary</i>	<u>8,000</u>		
		213,105	211,814	191,374

		2025		2024
		Estimate provision		Outturn
		€000	€000	€000
A.8	Superannuation etc. in respect of teaching and non-teaching staff			
	<i>Original</i>	1,612,522		
	<i>Supplementary</i>	<u>29,000</u>		
		1,641,522	1,642,213	1,561,398
A.9	School transport services			
	<i>Original</i>	382,669		
	<i>Supplementary</i>	<u>96,000</u>		
		478,669	478,720	512,153
A.10	Grants (including capitation) payable to primary and post primary schools, education and training boards and other educational organisations and institutions		812,813	809,664
				708,633
A.11	Grants to education bodies working in the primary and post primary sectors		231,832	224,130
				241,857
A.12	Teacher education		53,437	50,133
				45,409
A.13	Payments in respect of residential institutions redress and costs associated with the Child Abuse Commission		7,910	1,830
				2,060
A.14	Miscellaneous grants and services		101,292	92,031
				78,750
A.15	Primary and post primary infrastructure		1,505,500	1,503,657
				1,374,247
A.16	Public private partnership costs		70,000	67,172
				66,818
		<u>12,811,806</u>	<u>12,734,538</u>	<u>11,907,788</u>

Significant variations

The following notes outline the reasons for significant variations in non-administration programme expenditures (at least +/- 5% and €100,000).

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

Estimate provision €886.182 million; outturn €941.945 million

The increase in expenditure of €55.763 million relative to the estimate provision was primarily related to underfunding due to the amounts allocated for school payroll costs being lower than what the Department more accurately forecast was required in order to implement existing Government policy, taking account of the number of pupils enrolled and staff employed in schools.

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

Estimate provision €914.661 million; outturn €1,051.072 million

The increase in expenditure of €136.411 million relative to the estimate provision was primarily due to:

- Underfunding due to the amounts allocated for school payroll costs being lower than what the Department forecast was required in order to implement existing Government policy, taking account of the number of pupils enrolled and staff employed in schools in addition to the cost associated with the increasing demands for SNA posts (€90.411 million).
- Funding for additional SNA posts being originally allocated to teacher payroll subheads instead of SNA payroll subhead, which was subsequently reallocated as part of the 2025 supplementary estimates (€46 million).

A.9 School transport services

Estimate provision €382.669 million; outturn €478.720 million

The increase in expenditure of €96.051 million relative to the estimate provision was primarily related to underfunding due to amounts allocated for school transport costs being lower than what the Department more accurately forecast was required in order to implement existing Government policy which is primarily demand-led once certain eligibility criteria for the school transport scheme are met.

A.12 Teacher education

Estimate provision €53.437 million; outturn €50.133 million

The decrease in expenditure of €3.304 million relative to the estimate provision was primarily due to less than anticipated spending on teacher training areas, including teacher professional learning, child protection, school leadership and Gaeltacht placements.

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

Estimate provision €7.910 million; outturn €1.830 million

The savings of €6.080 million relative to the estimate provision was primarily due to the following.

- Costs provided for a range of health, educational and other support services for survivors of institutional abuse that did not materialise in 2025 (€5.262 million).
- Capital expenditure allocated for works to benefit 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 (€320,000).

A.14 Miscellaneous other grants and services

Estimate provision €101.292 million; outturn €92.031 million

The decrease in expenditure of €9.261 million relative to the estimate was primarily due to the following.

- Delays and changes in the roll-out of certain projects in education shared programmes (€6.292 million).
- Lower than anticipated costs under the Shared Island Initiative (€7.719 million).
- Lower than anticipated level of activity on Dormant Account funded projects and other strategic Department projects (€854,000).
- Funding to primary and post-primary school management bodies was lower than anticipated and was mainly attributable to slower than planned recruitment in the Financial Services Support Unit (FSSU) and a delay in the expansion of their audit function (€578,000).
- These decreases in expenditure were partly offset by school attendance grants paid to schools (€4.981 million) and higher than anticipated costs arising in the PEACE PLUS programme (€3.073 million).

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024 ^a
		Estimate provision	Realised	Realised
		€000	€000	€000
B.1	Education disadvantage – dormant accounts funding	4,824	4,056	2,900
B.2	Superannuation contributions payroll section			
	<i>Original</i>	176,141		
	<i>Supplementary</i>	3,000		
		179,141	181,665	177,932
B.3	Repeat leaving cert fees	5	5	4
B.4	Additional superannuation contributions			
	<i>Original</i>	242,175		
	<i>Supplementary</i>	9,000		
		251,175	250,760	232,592
B.5	EU education project receipts (note 6.5)	1,000	1,266	80,874
B.6	Secondments/overpayments	2,201	2,802	2,476
B.7	Miscellaneous			
	<i>Original</i>	6,754		
	<i>Supplementary</i>	1,000		
		7,754	10,939	9,695
		446,100	451,493	506,473

Note ^a The 2024 comparatives for subheads B.1 to B.7 have been restated to reflect the change in the number of appropriations-in-aid subheads in 2025. Eleven subheads were reported in the 2024 account.

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

B.1 Education disadvantage – dormant accounts funding

Estimate provision €4.824 million; outturn €4.056 million

The reduction of €768,000 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.5 EU education project receipts

Estimate provision €1 million; outturn €1.266 million

The increase of €266,000 relative to the estimate provision was primarily due to higher than anticipated receipted provision under Peace IV (€65,000) and Peace Plus (€168,000).

B.6 Secondments/overpayments

Estimate provision €2.201 million; outturn €2.802 million

The increase of €601,000 relative to the estimate provision was primarily due to overpayment recoupments (€590,000) and secondment recoupments (€11,000) being higher than anticipated. Receipts from overpayment recoupments are difficult to estimate from year to year.

B.7 Miscellaneous

Estimate €6.754 million; realised €10.939 million

The increase of €4.185 million relative to the estimate provision was primarily due to

- recoupment of overpayments (€1.2 million)
- the return to the Department of unused advance funding (€3.0 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.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	12,283,045
Other grants	1,501
Superannuation contributions	181,665
Additional superannuation contributions	250,771
Education disadvantage - dormant accounts funding	4,056
 Exchange transaction revenue	
Handling fees	724
Interest income	108
 Other revenue	
Secondments/overpayments	2,851
Recovery of capital costs	5,362
Recovery of unspent grant	279
Miscellaneous	4,192
Recoupment of school salary grant	143
Insurance premium refunds	121
Total revenue	<u>12,734,818</u>
 Represented by	
Total appropriations-in-aid (note 4.1)	451,493
Central Fund grant	12,283,045
Increase in accrued income	280
	<u>12,734,818</u>

4.3 Extra receipts payable to the Exchequer

	2025	2024
	€000	€000
Balance at 1 January ^a	24	—
Surrender of lease ^b	46	24
Transferred to the Exchequer	(24)	—
Balance at 31 December ^a	46	24

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

^b The balance at the end of 2025 relates to a recoupment from a patron following the release of the Minister's interest in respect of a school which closed, the proceeds of which were transferred to the Exchequer during Q1 2026.

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Department	2,098	1,998
First and second level	107,734	105,161
Agencies	1,029	914
	110,861	108,073

5.2 Pay

Remuneration of Departmental staff ^a

	2025	2024
	€000	€000
Pay	132,118	118,143
Higher, special or additional duties allowances	539	556
Other allowances	30	45
Overtime	1,082	1,069
Employer's PRSI	12,487	10,912
	146,256^b	130,725

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 (€146.256 million).

Remuneration of first and second level education staff

	2025	2024 ^a
	€000	€000
Pay	6,905,539	6,453,108
Allowances	5,476	5,738
Overtime	856	886
Employer's PRSI	700,375	643,287
	7,612,246	7,103,019

Note ^a The 2024 pay figures have been restated in respect of one ETB that submitted an amended return.

Remuneration of agencies' staff ^a

	2025	2024
	€000	€000
Pay	57,064	48,704
Higher, special or additional duties allowances	272	226
Other allowances	83	61
Overtime	2,264	2,079
Employer's PRSI	5,977	4,868
	65,660	55,938

Note ^a Includes pay costs for agencies under the remit of this Vote, based primarily on returns from the agencies.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025	2024
			€	€
Department staff				
Higher, special or additional duties allowances	87	21	25,364	40,802
Other allowances	10	—	6,424	23,633
Overtime and extra attendance	379	10	18,172	17,703
Extra remuneration in more than one category	20	6	17,643	17,264
First and second level staff				
Allowances	2,766	11	36,671	18,347
Overtime	254	24	37,014	31,555
Extra remuneration in more than one category	2	—	2,273	4,613
Agencies' staff				
Higher, special or additional duties allowances	58	6	19,428	15,170
Other allowances	30	—	7,098	6,948
Overtime	270	85	41,943	44,632
Extra remuneration in more than one category	54	38	49,042	50,912

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	2025	2024
20,000	59,999	1,184	1,187
60,000	69,999	229	188
70,000	79,999	140	131
80,000	89,999	167	138
90,000	99,999	121	109
100,000	109,999	121	131
110,000	119,999	91	51
120,000	129,999	44	22
130,000	139,999	14	4
140,000	149,999	2	2
150,000	159,999	—	1
160,000	169,999	1	—
170,000	179,999	2	2
180,000	189,999	7	5
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	—	1
240,000	249,999	1	—

5.5 Remuneration and benefits of Accounting Officer

	2025	2024
	€000	€000
Basic pay	<u>245</u>	<u>238</u>

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 51 retired civil servants in receipt of civil service pensions on a fee basis at a total cost of €207,000 (2024: €237,000) which included travel and subsistence costs of €18,000 (2024: €26,000). The payments made were consistent with the principles of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

This account does not include expenditure in respect of the salaries of 24 officers who were serving outside the Department for all or part of 2025 in other government departments/offices.

5.7 Severance/redundancy

During 2025, one member of staff whose employment was terminated was paid a total of €89,620 which included a severance payment of €75,172 and a redundancy payment of €14,448. There were no early payments of pensions without an actuarial reduction and no added years of notional service awarded.

In addition, during 2025 five special needs assistants whose employment was terminated were paid redundancy payments totalling €130,881. There were no early payment of pensions without an actuarial reduction and no added years of notional service awarded.

5.8 Payroll and pension overpayments

at 31 December	Number of recipients	2025 €000	2024 €000
Administration staff			
Salary overpayments	521	804	340
Recovery plans in place	30	86	113
Teacher/non-teacher and retired personnel			
Salary/pension overpayments	3,367	7,153	6,800
Recovery plans in place	595	2,292	2,216
Supplementary pensions			
Overpayments	61	593	634
Recovery plans in place	47	440	503
Public service pensioners			
Pension overpayments	75	527	591
Recovery plans in place	25	150	196
Coding error			
Pension overpayments	—	—	1
Recovery plans in place	—	—	1

at 31 December	Number of recipients	2025 €000	2024 €000
ETB pensioners			
Pension overpayments	41	449	—
Recovery plans in place	13	96	—
Total overpayments			
Overpayments	4,065	9,526	8,366
Recovery plans in place	710	3,064	3,029

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 four years, and as the Exchequer has benefited from the revenue already collected, the net value of the overpayments for recoupment amounted to €672,072 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 €145,199 has been recouped resulting in an outstanding balance of €293,542.92 for active retirees at 31 December 2025. A further fourteen retirees have repaid in full, twenty-five have agreed recovery plans in place and nineteen retirees have yet to agree a repayment method.

The remaining thirty-one individuals are deceased. The Department is engaging with the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation 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 2022, some 140 retirees were identified where an overpayment of lump sum took place to the value of €106,037. The error occurred due to the incorrect coding of a pensionable allowance.

The Department of Education and Youth contacted each retiree and all 140 retirees have now repaid in full. The final repayment of €906 was received in 2025.

ETB pensioner overpayments

The migration of pensioner payroll for all ETB pensioners to ESBS from the National Shared Service Office (NSSO) took place in June 2025. As part of the migration project the data relating to the pensioners for each ETB had to be cleansed before transfer to ESBS. On reviewing the pensioner data, it was noted by the NSSO that there were a number of overpayments in this cohort. The error arose due to incorrect instructions received by NSSO on a previous migration from the local authorities to NSSO and/or individual ETBs.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to 31 December 2025 €000	Expenditure in 2025 €000	Expenditure in 2024 €000
Commission to Inquire into Child Abuse	1999	86,060	281	289
Residential Institutions Redress Scheme ^{a, b}	2002	1,247,936	608	644
		1,333,996	889	933

Note ^a In addition to the overall expenditure of €1.248 billion on the Residential Institutions Redress Scheme at the end of 2025 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 2025, the cumulative administration costs for the Residential Institutions Redress Board were €66.86 million and €10.21 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 2025, 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	Total
	Employees	Members of the public	2025	2024
Number of cases ^a	3	92	95	132
	€000	€000	€000	€000
Department's own legal costs	4	698	702	1,041
Payments by/on behalf of Department				
Compensation	10	590	600	1,764
Legal costs	—	686	686	1,047
Other costs	—	85	85	192
2025 Total	14	2,059	2,073	4,044
2024 Total	—	4,044	4,044	

Note ^a At 31 December 2025, there were 323 claims outstanding.

Cumulative costs of cases completed in 2025

	Claims by		Total
	Employees	Members of the public	
Number of cases ^a	3	144	147
	€000	€000	€000
Department's own legal costs	—	376	376
Payments by/on behalf of Department			
Compensation	10	1,930	1,940
Legal costs	—	380	380
Other costs	—	155	155
Total ^{b, c}	10	2,841	2,851

Note ^a At 31 December 2025, there were 323 claims outstanding.

^b In addition to the costs reported above (€2.851 million), €960,000 was due in respect of finalised claims as at 31 December 2025. These costs are included under accrued expenses.

^c Total costs reported above do not include seven claims completed prior to 2025 with cumulative costs of €87,000 that were reported as ongoing in the published 2024 appropriation accounts.

6.3 Fraud and suspected fraud

During 2025, 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 2025, conciliation costs totalling € 8,760,405 were incurred in respect of nineteen cases which included payments to contractors and others to cover costs as a result of conciliation and arbitration proceedings. There were fourteen cases in 2024 with total expenditure of €7,060,275.

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

	2025	2024
	€000	€000
B.5 React EU	—	79,501
B.5 EC education projects	543	327
B.5 PEACE IV Programme	254	1,046
B.5 PEACEPLUS Programme	469	—
	1,266	80,874

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 2025 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.
The Eurydice Network provides those responsible for education systems and policies in Europe with European-level analyses and information which will assist them in their decision making. The grant received is to cover activities under Ireland's participation in the European Commission's Eurydice information network.

PEACE IV Programme

The PEACE IV Programme is a European Union initiative designed to support peace and reconciliation in Northern Ireland and the border counties of Ireland. Funding is provided both by Ireland and the Northern Ireland Executive. A portion of Ireland's contribution is recoupable from the European Regional Development Fund (ERDF). Receipts received in 2025 related to expenditure incurred as part of the PEACE IV programme.

PEACEPLUS Programme

PEACEPLUS is the successor programme to PEACE IV. Ireland contributes 25.6% of the overall programme costs, while the Northern Ireland Executive contributes the balance. Programme Receipts received in 2025 related to expenditure incurred as part of the PEACE PLUS programme with an 80% recoupment of the contributions received from the ERDF.

6.6 Write-offs

	2025	2024
	€000	€000
Payroll overpayments	148	495
	148	495

6.7 Late payment interest

	2025	2024 ^a
	€000	€000
Total net interest paid	23	16
	23	16

6.8 Educational trusts

Educational trusts totalling €2.579 million were invested on behalf of the Department in a common investment fund under the stewardship of the Charities Regulator at the close of 2025 (2024: €2.386 million). The Minister for Education and Youth remains the trustee of these educational trusts. The comparative for 2024 has been restated.

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

		Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
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 °	20,196	122	160	20,478	20,350
4	Maynooth Post Primary School and Maynooth Community College, Co. Kildare	52,999	207	449	53,655	53,505
5	Gaelcholáiste Charrraig Uí Leighin ,Gaelscoil Charraig Uí Leighin and Sonas Special Junior School, Co. Cork	39,207	—	837	40,044	40,044
6	Naas Community College, Naas, Co. Kildare	25,720	438	96	26,254	26,245
7	Colaiste Chiaran Croom, Co. Limerick	21,961	259	64	22,284	22,054
8	Presentation College Athenry, Co. Galway	20,674	83	140	20,897	20,842
9	St Pauls' Secondary School, Monasterevin, Co. Kildare	24,821	198	334	25,353	25,332
10	Mercy Convent Primary School, Naas, Co. Kildare °	13,433	8,773	255	22,461	22,016
11	Edmund Rice College Carpenterstown/Castleknock, Dublin 15	31,079	—	82	31,161	31,161
12	St Davids Holy Faith Secondary, Kimberly Road, Greystones, Co. Wicklow	20,187	7	202	20,396	20,395
13	Gaelcholáiste Chiarraí, Tralee, Co. Kerry	22,042	23	161	22,226	22,223
14	Ennistymon Community School and Ennistymon National School, Co. Clare °	30,890	5,878	317	37,085	34,227
15	Douglas/Rochestown Educate Together, Carr's Hill, Co. Cork	22,481	—	538	23,019	23,019

		Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
		€000	€000	€000	€000	€000
Subhead A.15						
16	Gaelcholáiste Luimnigh, Meal Sior Anraí, Luimneach	26,228	3,591	428	30,247	26,967
17	Scoil Mhuire Naofa, Carrigtwohill, Co. Cork	29,615	206	483	30,304	30,227
18	Scoil Chliodhna Community National School, Carrigtwohill, Co. Cork	25,853	76	358	26,287	26,211
19	Limerick Educate Together Secondary School, Co. Limerick	38,872	17	625	39,514	39,497
20	Belmayne Educate Together Secondary School, Co. Dublin	37,811	4,732	925	43,468	39,808
21	Coláiste na Mí and St Mary's Special School, Co. Meath ^c	37,673	5,845	4,802	48,320	43,674
22	Carrigtwohill Community College. Co. Cork	52,135	92	646	52,873	52,781
23	St Joseph's College, Lucan, Co. Dublin ^c	21,271	798	163	22,232	22,001
24	Rosmini Community School, Drumcondra, Dublin 9	22,546	1,960	372	24,878	22,784
25	O Carolan College, Nobber, Co. Meath	22,401	6,746	2,654	31,801	30,921
26	St Mark's Special School, Newbridge, Co.Kildare	14,796	5,747	267	20,810	20,809
27	St. Canice's National School, Co. Kilkenny	17,966	11,116	1,452	30,534	30,311
28	Kilkenny CBS, Co. Kilkenny ^c	39,498	17,406	913	57,817	57,814
29	Presentation Secondary School, Co. Kilkenny	29,752	13,009	1,468	44,229	44,462
30	St. Finian's, Mullingar, Co. Westmeath	29,302	20,600	29,321	79,223	79,643
31	Setanta Special School and Ballyowen Meadows, Co. Dublin	15,893	7,090	460	23,443	24,420
32	St. Patrick's Junior National School and St. Patrick's Senior School, Dublin 15	4,488	15,380	2,828	22,696	21,230
33	Kilcoole Primary School, Co. Wicklow	1,119	7,096	14,886	23,101	22,061

		Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
		€000	€000	€000	€000	€000
Subhead A.15						
34	Sandymount Park Educate Together Secondary School and Shellybanks Educate Together National School, Co. Dublin	8,925	19,181	79,034	107,140	105,891
35	Malahide and Portmarnock Educate Together Secondary School (Phase 2), Co. Dublin	9,040	14,643	483	24,166	22,459
36	Harold's Cross Educate Together Secondary School and Harold's Cross Educate Together National School, Dublin 6W	15,369	42,323	15,954	73,646	72,632
37	Greystones Community College, Co. Wicklow	10,715	43,388	1,640	55,743	55,144
38	Coláiste Pobail Fóla and Gaelscoil Lir, Co. Dublin ^c	11,429	38,606	41,417	91,452	90,007
39	Holy Family Community School, Rathcoole Co. Dublin ^c	4,108	15,980	17,831	37,919	37,914
40	Coláiste Chillíain, Gaelscoil Chluíain Dolcáin and Gaelscoil na Camóige, Co. Dublin	1,682	9,445	14,109	25,236	22,891
41	Waterpark College, Co. Waterford ^b	19,021	1,110	227	20,358	19,647
42	Moville Community College, Co. Donegal ^b	9,668	9,343	1,173	20,184	19,900
43	Rosedale School, Co. Galway ^b	3,241	7,937	9,054	20,232	19,951
44	Harcourt Terrace Educate Together National School, Dublin 2 ^b	19,667	1,048	954	21,669	20,341
45	Coláiste Ríoga and Dunshaughlin Community National School, Co. Meath ^{a, b}	1,670	348	58,072	60,090	1,670
46	Griffen Community College, Co. Dublin ^{a, b}	419	27,495	17,348	45,262	419
47	Enfield Community College, Co. Meath ^{a, b}	502	30,346	13,872	44,720	502
48	St. Thomas Junior National School, Dublin 24 ^{a, b}	1,274	919	22,849	25,042	1,274
49	Scoil Iosagáin, Co. Donegal ^{a, b}	653	2,942	16,909	20,504	653

		Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent years	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
		€000	€000	€000	€000	€000
Subhead A.15						
50	Mount Temple Comprehensive School, Co. Dublin ^{a, b}	1,953	8,876	30,978	41,807	1,953
51	Monaleen National School, Co. Limerick ^{a, b}	845	344	24,068	25,257	845
52	St. Catherine's Special School, Co. Wicklow ^{a, b}	1,167	154	29,850	31,171	1,167
53	Gaelcholáiste na Mara and Gaelscoil an Inbhir Mhóir, Co. Wicklow ^{a, b}	1,402	2	49,115	50,519	1,402
54	Gaelcholáiste Mhuire, Co Cork ^{a, b}	1,023	—	23,107	24,130	1,023
		979,518	411,925	536,157	1,927,600	1,538,982

Note ^a Ten new schools' projects were contractually committed to in 2025.

^b The cumulative expenditure to 31 December 2024 and the expected total spend 2024 lifetime spend have been restated primarily due to the following:

- ten new projects contractually committed in 2025 and pre-2025 expenditure has now been included
- four projects which reached the €20 million threshold in 2025 and have now been included
- three projects which were removed in 2025 as the total outstanding commitment is less than €50,000

^c The cumulative expenditure to 31 December 2024 has been restated for five projects due to adjustments made to pre-2025 expenditure previously published. The net effect of these adjustments was a fall of €116,000 in the cumulative expenditure to 31 December 2024. In addition, project costs to 31st December 2024 have been restated for four projects. The net effect of these adjustments was an increase of €292,000 in the project costs to 31st December 2024.

Significant variations subhead A.15

An explanation is provided below where projected total expenditure increased/decreased by more than €1,000,000 from 2024 to 2025

14 Ennistymon Community School and Ennistymon National School, Co. Clare

The increase in commitments of €2.858 million was mainly in respect of change orders relating to ground conditions, revised utility and services works and a conciliation settlement agreement.

16 Gaelcholáiste Luimnigh, Meal Sior Anraí, Luimneach

The increase in commitments of €3.28 million was primarily in respect of a payment to the contractor in the amount of €2.74 million, arising from dispute resolution. It includes costs relating to an extension of time, compensation and adjustment to the contract sum for events which impacted the works and caused changes to the original scope of works with additional works, delays and prolongation of the contract programme, and legal costs.

20 Belmayne Educate Together Secondary School, Co. Dublin

The increase in commitments of €3.66 million was mainly in respect of change orders for the alterations to external works and building layout changes to accommodate a new start up special school on site.

21 Coláiste na Mí and St Mary's Special School, Co. Meath

The increase in commitments of €4.646 million was mainly in respect of change orders relating to unforeseen ground conditions, the design and provision of additional specialist accommodation, provision of a temporary roofing cover and additional costs associated with the handling and disposal of contaminated and hazardous material off site.

24 Rosmini Community School, Drumcondra, Dublin 9

The increase in commitments of €2.094 million was mainly in respect of a conciliation settlement agreement relating to a soil contamination issue and the subsequent additional works required to address the issue.

32 St. Patrick's Junior National School and St. Patrick's Senior School, Dublin 15

The increase in commitments of €1.466 million was mainly in respect of change orders relating to supply and installation of new electronic sliding gates and CCTV upgrades, and disposal costs associated with contaminated materials on site.

33 Kilcoole Primary School, Co. Wicklow

The increase in commitments of €1.040 million was mainly in relation to ESB diversion/rerouting works, connection fees for utility and services works and change orders relating to the design and inclusion of decarbonisation.

34 Sandymount Park Educate Together Secondary School and Shellybanks Educate Together National School, Co. Dublin

The increase in commitments of €1.249 million was mainly in respect of change orders associated with asbestos removal and additional SEN provision and utility connections.

35 Malahide and Portmarnock Educate Together Secondary School (Phase 2), Co. Dublin

The increase in commitments of €1.707 million was mainly in respect of change orders for the relocation of interim accommodation and additional public footpaths and ball courts.

36 Harold's Cross Educate Together Secondary School and Harold's Cross Educate Together National School, Dublin 6W

The increase in commitments of €1.014 million was mainly in respect of utility connections.

38 Coláiste Pobail Fóla and Gaelscoil Lir, Co. Dublin

The increase in commitments of €1.445 million was mainly in respect of change orders relating to utility connections and fire safety certification conditions including fire alarm upgrade and internal redesign upgrade.

40 Coláiste Chilllain, Gaelscoil Chluain Dolcáin and Gaelscoil na Camóige, Co. Dublin

The increase in commitments of €2.345 million was mainly in respect of a €1.7 million conciliation agreement settlement relating to additional excavation and ground works and the revision of drainage works and water main drawings. The balance relates to change orders in respect of additional works both internally and externally.

44 Harcourt Terrace Educate Together National School, Dublin 2

The increase in commitments of €1.328 million was mainly in respect of an inflation/supply chain delay co-operation framework agreement costs as determined by OGP guidance and change orders relating to the handling and disposal of hazardous materials off site and additional works required by Dublin City Council.

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

As at the end 2025, 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 Fermoy (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 Burken, 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 2025 by subhead with comparative figures for 2024.

	2025	2024
	€000	€000
Programme A - First, second and early years education		
A.3 Salaries, wages and allowances (including incidental payments) of primary teachers	3,149	2,553
A.4 Secondary/C&C teachers' salaries	4	4
A.5 Grants to education and training boards in respect of ETB teachers' salaries	941,945	869,835
A.6 Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools	78,486	70,146
A.7 Salaries, wages and allowances (including incidental payments) of non-teaching staff in primary and post primary schools (excluding special needs assistants)	97,957	88,929
A.9 School transport services	4,352	3,470
A.10 Grants (including capitation) payable to education and training boards	161,450	129,178
A.12 Teacher education	3,105	2,384
A.14 Miscellaneous grants and services	5,261	5,061
A.15 Primary and post primary infrastructure	263,838	241,823
A.16 Public private partnerships costs (PPP)	—	4
Total paid to ETBs	1,559,547	1,413,387