

Appropriation Account 2019

Vote 26

Education and Skills

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 2019 for the salaries and expenses of the Office of the Minister for Education and Skills, for certain services administered by that Office, and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2019, including the amount that could be used as appropriations-in-aid of expenditure for the year.

Restructuring of programmes

In previous years, the Department reported under four programmes with capital services included as a separate programme. From 2019, these costs are included in the related programme. The 2019 account has been prepared in accordance with the revised estimate for the Department of Education and Skills and records gross expenditure of €10.4 billion on three programme areas. The 2018 outturn figures have been reallocated across the three programmes to reflect the revised reporting arrangements.

Surplus for the year

A surplus of €6.263 million is liable for surrender to the Exchequer.

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

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set by the Department of Public Expenditure and Reform (DPER) in Circular 27 of 2019, have been applied in the preparation of the account.

Depreciation

The Department's policy is to depreciate capital assets on a straight line basis over their estimated useful life. Depreciation is calculated on an annual basis. A full year's depreciation is charged in the year of acquisition with no depreciation charged in the year of disposal. The standard depreciation rates of 10% in respect of furniture and fittings and 20% in respect of office equipment are applied. Land and buildings and assets under development are 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

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Service Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer for the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

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

Financial control environment

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

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

Administrative controls and management reporting

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability. 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, European Social Fund audit and Audit Committee

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

The ESF Audit Authority is a section within the Internal and EU Audit Unit and is functionally independent and operates in accordance with its own written charter which I have approved. It reports to the Audit Committee and to the European Commission on the conduct of its audit programme in respect of compliance with the regulatory requirements of the European Union in relation to the management, control and audit of ESF funds in Ireland.

Non-compliance with procurement rules

The Department ensures that there is an appropriate focus on good practice in procurement and that procedures are in place to ensure compliance with relevant procurement guidelines. The Department complied with the guidelines with the exception of four contracts (in excess of €25,000), totalling €447,868 (ex. VAT) as set out below.

- Two contracts in the value range of €25,000 to €100,000 totalling €109,416 were rolled over for business continuity reasons pending completion of a tendering process.
- Two contracts cumulatively worth €338,452 in the value range of €100,000 to €200,000 where the contract was extended for urgency/business continuity reasons.

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

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

Risk and control framework

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

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

During 2019, the terms of reference of the Risk Committee were revised and cleared by the Secretary General. The purpose of the revision was to revise the scope and membership of the Committee.

The Department's Governance Framework was reviewed and updated during 2019 in order to reflect corporate governance developments since it was first published in May 2016. It is kept under ongoing review.

Ongoing monitoring and review

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

Review of effectiveness

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

Internal financial control issues

No weaknesses in internal financial control were identified in the Department in relation to 2019 that resulted in losses that require disclosure in the appropriation account.

Payroll Shared Services

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

The Accounting Officer for Shared Services has put in place an audit process to provide independent assurance on the operation of controls within the shared services. This assurance is a combination of

- internal audit work performed by the National Shared Services Office's Internal Audit Unit, and
- audits conducted by firms of accountants in accordance with the International Standard on Assurance Engagements (ISAE 3402), designed to report to user departments and their auditors on controls within shared services. These audits encompass (i) a readiness assessment to identify risks and related controls and provide a gap analysis, followed by (ii) a report on the design and existence of controls, and (iii) an annual report on whether controls operated effectively.

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

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

Education sector corporate governance

During 2019, the Department continued to progress work on strengthening its approach to oversight of governance and accountability arrangements across the education sector, led by a Management Board Committee on Sectoral Governance and Accountability, chaired by myself, as Secretary General. In this time, the Department

- finalised a review process to audit the effectiveness of the internal audit function in four of the Department's aegis bodies with reports issued in 2019. This review examined
 - resourcing of internal audit
 - how internal audit added value to the bodies
 - the level of conformance with best practice in internal audit and
 - assessed compliance by the bodies with the requirements of the *Code of Practice for the Governance of State Bodies 2016*.

Subject to quarterly monitoring by the Department, the findings of this review process continue to be addressed with the bodies to ensure, as appropriate, that remediation steps or appropriate follow-up action is taking place. Lessons of central application from the review process have also been communicated with the Department's 14 other aegis bodies;

- further considered an appropriate subject body to undertake a first Periodic Critical Review (PCR) on an aegis body (the first review will commence in 2020)
- developed a formal compliance assurance return, for completion by the Divisional oversight sections who have charge of the Department's aegis bodies – for roll out in quarter 2 2020.

The Department continues to work with its aegis bodies to ensure that the oversight conditions laid out in the revised Code of Practice for the Governance of State Bodies are satisfied and that robust performance delivery agreements or equivalent are in place in each body. As appropriate, the Department works with its aegis bodies to ensure that time-limited or full derogations from aspects of the Code have been agreed and documented in order to satisfy the code's 'comply or explain' requirements.

Within the wider education sector, sectoral codes of practice aligned to the specific regulatory frameworks of Universities, Institutes of Technology and Education and Training Boards (ETB) are in place. The Education and Training Board sector code was issued to the ETB sector in January 2019 and the Institute of Technology Code of Governance was published in January 2018 and subsequently updated during September 2019. The University Code of Governance was published in September 2019.

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.

Public sector reform

In 2019, the Department continued the roll out of its Shared Services Plan for 2017-2020, investigating the opportunities for shared service initiatives across the entire education and training sector and actively participating in the roll out of traditional shared services across the Civil Service. The key projects which have been progressed during 2019 are as follows.

- Payroll shared services for the ETB sector. Three ETBs are now receiving payroll and travel and subsistence services from the Shared Service Centre. It is expected that the roll out of services will continue through 2020 and 2021 with the final ETBs coming on to the service in early 2022.
- Financial shared services for the ETB sector. Following extensive evaluation and negotiation during 2019, procurement is expected to conclude in Q2 2020. The dates for the design, implementation and roll-out of shared services are under review at present.
- HR/Payroll shared services for the higher education sector. In 2019, a revised business case recommending the optimal approach for the sector was completed. The Steering Group and Board have approved the business case subject to the implementation of a 'proof of concept' with one University, one Institute of Technology and one College of Further Education. It is expected to advance the proof of concept through design to implementation in 2020.
- Schools employee data records and payroll shared services project. In 2019 a market engagement and supplier briefing day was undertaken on the possible software solutions available. A 'voice of the customer' review was also conducted to understand the needs of the schools and other users so they can also be reflected in the requirements. It is expected to fully develop the functional and technical specifications in 2020 with a view to going to the market in quarter 4 2020.

- Other significant projects progressed in this area in 2019 included
 - reconfiguration of the ETBs: a review and upgrade of the Shared Services Centre of Excellence providing legal services to the ETB sector and progress on drafting a new Code of Practice for the Governance of ETBs (published on 30 January 2019)
 - Office of Government Procurement (OGP) model: corporate procurement planning (CPP) and the development of multi-annual procurement plans (MAPPS) in the higher education and ETB sectors were rolled out to support the OGP model in 2019. This work has captured useful forecast information which will drive the demand for frameworks and contracts at a central level helping to address the compliance challenges over time
 - apprentice and learner payroll: In 2019 it emerged that an urgent solution was required to allow the sector to process apprentice payroll in a tax compliant manner following a Revenue decision in late 2017 related to the move to PAYE modernisation. Extensive work was carried out on legal and procurement matters ensuring that processing could be completed under one of the Department's contracts in a compliant manner. A project team was mobilised and the apprentice solution went live in March 2020. It is expected to migrate other learners such as those on community based schemes, VTOS and Youthreach over to this solution in Q3 and Q4 of 2020, bringing all apprentices and learners onto the one system.

Seán Ó Foghlú
Accounting Officer
Department of Education and Skills

31 March 2020

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 26 Education and Skills

Opinion on the appropriation account

I have audited the appropriation account for Vote 26 Education and Skills for the year ended 31 December 2019 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 Skills for the year ended 31 December 2019, and
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the *Preface to the Appropriation Accounts*. I am independent of the Department of Education and Skills and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the *Preface to the Appropriation Accounts*.

Reporting on other matters arising from audit

Chapter 8 of my report on the accounts of the public services for 2019 examines the Department's management of the schools estate.

Seamus McCarthy
Comptroller and Auditor General

7 August 2020

Vote 26 Education and Skills

Appropriation Account 2019

	2019		2018
	Estimate provision		Outturn
	€000	€000	€000
Programme expenditure			
A First, second and early years education			
<i>Original</i>	8,106,258		
<i>Supplementary</i>	<u>90,099</u>		
		8,196,357	8,244,663
			7,784,469
B Skills development			
<i>Original</i>	440,962		
<i>Supplementary</i>	<u>400</u>		
		441,362	432,548
			361,359
C Higher education			
<i>Original</i>	1,734,327		
<i>Supplementary</i>	<u>9,000</u>		
		<u>1,743,327</u>	<u>1,696,203</u>
			<u>1,664,815</u>
Gross expenditure			
<i>Original</i>	10,281,547		
<i>Supplementary</i>	<u>99,499</u>		
		10,381,046	10,373,414
			9,810,643
<i>Deduct</i>			
D Appropriations-in-aid			
<i>Original</i>	480,891		
<i>Supplementary</i>	<u>31,499</u>		
		512,390	511,021
			586,860
Net expenditure			
<i>Original</i>	9,800,656		
<i>Supplementary</i>	<u>68,000</u>		
		9,868,656	9,862,393
			9,223,783

Surplus

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

	2019	2018
	€	€
Surplus to be surrendered	<u>6,263,475</u>	<u>114,463,727</u>

Seán Ó Foghlú

Accounting Officer
Department of Education and Skills

31 March 2020

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2019

	2019	2018
	€000	€000
Programme cost		
Pay	6,285,088	6,056,794
Non pay	4,088,326	3,753,849
Gross expenditure	10,373,414	9,810,643
<i>Deduct</i>		
Appropriations-in-aid	511,021	586,860
Net expenditure	9,862,393	9,223,783
Changes in capital assets		
Purchases cash	(161,744)	
Depreciation	1,385	(160,359)
Changes in net current assets		
Increase in closing accruals	13,845	
Decrease in stock	16	(5,331)
Direct expenditure	9,715,895	9,084,003
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	28,844	33,517
Notional rents	3,667	4,367
Net programme cost	9,748,406	9,121,887

1.1 Net allied services expenditure

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

	2019 ^a	2018
	€000	€000
Vote 9 Office of the Revenue Commissioners ^b	169	291
Vote 12 Superannuation and Retired Allowances ^c	24,123	27,127
Vote 13 Office of Public Works ^d	4,162	4,702
Vote 18 National Shared Services Office ^e	148	1,149
Central Fund – Ministerial pensions	242	248
	28,844	33,517

- Notes
- a The 2019 net allied services expenditure figures do not include figures related to aegis bodies or agencies of the Department.
 - b The 2018 net allied services expenditure figure includes €105,000 in respect of City of Dublin Education and Training Board, HEAnet, National Council for Special Education and the Teaching Council who are agencies funded under Vote 26.
 - c The 2018 net allied services expenditure figure includes €2.523 million in respect of pension related payments made to staff employed by aegis bodies of the Department.
 - d The 2018 net allied services expenditure figure includes €1.408 million in respect of properties that are occupied by aegis bodies who are funded under Vote 26.
 - e The 2018 net allied services expenditure figure includes €1.013 million in respect of NSSO costs attributable to the processing of VEC/IOT pensioner payments and payments to staff employed by aegis bodies of the Department.

Note 2 Statement of Financial Position as at 31 December 2019

	Note	2019 €000	2018 €000
Capital assets	2.1	279,536	229,172
Current assets			
Bank and cash	2.2	87,014	6,715
Stocks		84	100
Prepayments	2.3	18,888	18,592
Overpayments for recoupment	5.5	6,956	6,604
Secondment costs for recoupment		415	466
Amounts due from the EU		17	72
Other debit balances	2.4	33,454	2,590
Accrued income		5,517	850
Total current assets		<u>152,345</u>	<u>35,989</u>
Less current liabilities			
Accrued expenses		41,854	18,172
Salary recoupment to other departments and agencies		78	43
EU moneys for distribution		196	—
Other credit balances	2.5	119,113	4,051
Net Exchequer funding	2.6	1,176	5,326
Total current liabilities		<u>162,417</u>	<u>27,592</u>
Net current assets		<u>(10,072)</u>	<u>8,397</u>
Net assets		<u>269,464</u>	<u>237,569</u>
Represented by:			
State funding account	2.7	<u>269,464</u>	<u>237,569</u>

2.1 Capital assets

	Land and buildings	Furniture and fittings	Office equipment	Assets under development	Total
	€000	€000	€000	€000	€000
Gross assets					
Cost or valuation at 1 January 2019	137,571	6,987	21,894	86,956	253,408
Adjustment ^a	468	—	—	9,578	10,046
Additions	41,371	110	1,522	125,268	168,271
Assets brought into use	109,085	—	—	(109,085)	—
Disposals	(126,567)	—	(25)	—	(126,592)
Cost or valuation at 31 December 2019	161,928	7,097	23,391	112,717	305,133
Accumulated depreciation					
Opening balance at 1 January 2019	—	6,690	17,546	—	24,236
Depreciation for the year	—	43	1,343	—	1,386
Depreciation on disposals	—	—	(25)	—	(25)
Cumulative depreciation at 31 December 2019	—	6,733	18,864	—	25,597
Net assets at 31 December 2019	161,928	364	4,527	112,717	279,536
Net assets at 31 December 2018	137,571	297	4,348	86,956	229,172

Note ^a In 2019, the Department conducted a review of assets. The review identified expenditure of €9.578 million in previous years that should have been recognised as capital assets under development. Expenditure of €468,000 in previous years relating to the purchase of two sites should also have been included under land and buildings. This has been corrected by way of an adjustment in 2019.

General information note

There are no State-owned lands or buildings controlled by the Department of Education and Skills without a valuation, with the exception of three properties that transferred to the State under the 2009 Voluntary offers made by religious congregations. Land and buildings owned by the Department are controlled and managed as follows.

1 Transfer of school properties 2019

The Department treats the transfer of the control of an asset to a school authority as a disposal for accounting purposes in this account. Ownership is not transferred. The school properties, or parts thereof, which transferred during 2019 are included in the table below.

Name of school	Valuation ^a
	€000
Kingswood Community College, Tallaght, Dublin 24	20,003
St. Francis of Assisi National School and Belmayne Educate Together National School, Balgriffin, Dublin 13	16,447
St. Brigid's Convent National School and Scoil Mhuire, Haddington Road, Dublin 4	13,551
Galway North Educate Together National School, Claregalway, Co. Galway	8,795
Creagh College, Gorey, Co. Wexford	8,005
Boyne Community School, Trim, Co. Meath	40
Edmund Rice College, Carrigaline, Co. Cork	14,967
Gaelscoil Choilín and Saplings, Mullingar, Co. Westmeath	12,596
Scoil Niamh and Citywest Educate Together National School	17,493
Eureka Secondary School, Kells, Co. Meath	825
Stepaside Educate Together, Stepside, Dublin 18	13,845
Total	126,567

Note ^a The total figure included for technical disposals comprises the cost of the site on which the school is built and the actual costs incurred in bringing the school to its present condition including an accrual for works completed in 2019 not yet paid and for retention monies.

2 Primary Level

There were 3,240 national schools in operation on 31 December 2019. The majority of these schools are denominational and are owned by the relevant diocesan authority. The exceptions are as follows.

- Sites for 39 first-level schools are owned and controlled/managed by the Minister for Education and Skills.
- In the case of 148 schools, the schools are operating on sites or buildings owned or leased by the Department but the school is controlled/managed by the Board of Management. Seven are operating in temporary or permanent accommodation on sites not owned by the Department.

3 Post-primary Level

There are a total of 718 post primary schools. 362 schools are privately owned. The remainder are operating as follows.

- 14 comprehensive schools, 78 community schools and 18 secondary schools owned by the Minister for Education and Skills are controlled/managed by Boards of Management.
- There are 246 post primary schools which are primarily vested in Education and Training Boards under the Education and Training Board Act 2013. 25 of these schools are in the ownership of the Minister for Education and Skills.
- Sites for 18 second-level schools are owned and controlled/managed by the Minister for Education and Skills.

4 Other

Following the enactment of the Children Act 2001, the only outstanding matter relating to one children detention centre is the notification to the Property Registration Authority by the CSSO of the change of ownership of the school property from the Minister for Education to Tusla (The Child and Family Agency). The CSSO have been instructed by the Department to notify the Property Registration Authority of the change of ownership. This property is not included as an asset in Note 2.1 above as the property is not in the control of the Minister, rather it is in the control of the institution's own authority.

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

2.2 Bank and cash

at 31 December	2019	2018
	€000	€000
PMG balances	86,914	6,373
Commercial bank account balances	97	339
Petty cash	3	3
	87,014	6,715

2.3 Prepayments

at 31 December	2019	2018
	€000	€000
Advance to Waterford Institute of Technology ^a	8,729	9,031
Advance to Bus Éireann – school transport	422	4,211
Rental of temporary school accommodation	3,322	2,182
Other	6,415	3,168
	18,888	18,592

Note ^a Agreement was reached between the Department and Waterford Institute of Technology to defer two of the three repayments of the amount of the advance that was due for repayment in 2019

2.4 Other debit balances

at 31 December	2019	2018
	€000	€000
Agency payments OPW	16	515
Amounts due from the Redress Special Account	288	—
Payroll suspense (paypath)	30,237	—
Cycle to work scheme	49	56
Energy Building Programme	—	101
Travel pass scheme	342	206
Payroll suspense	900	—
Recoupable salaries	88	172
Schools Broadband Programme	1,440	1,440
Shared offices' costs recoupment	64	93
Superannuation related payovers	3	—
Travel and subsistence advances	4	7
Miscellaneous	23	—
	33,454	2,590

2.5 Other credit balances

at 31 December	2019	2018
	€000	€000
Amounts due to the State		
Income tax	65,203	1,187
Pay related social insurance	35,121	691
Universal social charge	10,835	253
Local property tax	283	9
Professional services withholding tax	1,452	634
Relevant contracts tax	—	289
Value added tax	5,078	1
Pension contributions	56	56
	118,028	3,120
Agency payments to OPW	385	8
Amounts due to the Redress Special Account	—	60
Cycle to work scheme	2	1
Education trusts for distribution	39	—
Energy Building Programme	504	—
Exchequer extra receipts	155	848
Payroll suspense	—	—
Superannuation related payovers	—	8
Travel and subsistence advances	—	5
Travel pass scheme	—	1
	119,113	4,051

2.6 Net Exchequer funding

at 31 December	2019	2018
	€000	€000
Surplus to be surrendered	6,264	114,464
Exchequer grant undrawn	(5,088)	(109,138)
Net Exchequer funding	1,176	5,326
Represented by:		
Debtors		
Bank and cash	87,014	6,715
Other debit balances	33,454	2,590
Amounts due from the EU	17	72
	120,485	9,377
Creditors		
Due to State	(118,028)	(3,120)
EU moneys for distribution	(196)	—
Other credit balances	(1,085)	(931)
	(119,309)	(4,051)
	1,176	5,326

2.7 State funding account

	Note	2019	2018
		€000	€000
Balance at 1 January		237,569	161,538
Disbursements from the Vote			
Estimate provision	Account	9,868,656	
Surplus to be surrendered	Account	(6,263)	
Net vote		9,862,393	9,223,783
Expenditure (cash) borne elsewhere	1	28,844	33,517
Non cash item – capital assets ^a		(114,603)	(63,749)
Non cash expenditure – notional rent	1	3,667	4,367
Net programme cost	1	(9,748,406)	(9,121,887)
Balance at 31 December		269,464	237,569

Note ^a The non-cash items include the accounting treatment for the disposal by the Department of construction assets valued at €126.567 million, the net increase in capital accruals €4.607 million, the restatement of the capital assets under development total to incorporate pre 2019 expenditure (€9.578 million), the cost of assets included as additions to the 2019 asset register but not paid for until 2020 (€5.825 million) the transfer of a redress property to the Department (€700,000) under the redress indemnity agreement and the inclusion of sites not previously included in the asset register (€468,000).

2.8 Commitments

at 31 December	2019 €000	2018 €000
Global commitments		
Procurement of goods and services	7,787	11,398
Non-capital grant programmes ^a	3,968,087	3,878,593
Capital grant programmes ^b	110,100	111,100
Capital projects ^c	335,588	332,281
Public private partnership projects	1,941,499	2,025,360
Total of legally enforceable commitments	6,363,061	6,358,732
Non-capital grant programmes	2019 €000	2018 €000
Opening balance	3,878,593	3,742,515
Grants paid in year	(3,900,481)	(3,746,943)
New grant commitments per 2020 estimates volume	3,968,087	3,878,593
Net grant (under)/overspend	21,888	4,428
Closing balance	3,968,087	3,878,593
Capital grant programmes	2019 €000	2018 €000
Opening balance	111,100	77,200
Grants paid in year	(110,626)	(76,433)
New grant commitments per 2020 estimates volume	110,100	111,100
Net grant (under)/overspend	(474)	(767)
Closing balance	110,100	111,100

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

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

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

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

	Cumulative expenditure to 31 December 2018	Expenditure in 2019	Project commitments in subsequent years	Expected total spend lifetime of project 2019	Expected total spend lifetime of project 2018
	€000	€000	€000	€000	€000
Primary and post primary schools (subhead A.15)	552,772	199,637	181,695	934,104	758,653
Universities, institutes of technology and other designated institutions of higher education (subhead C.16)	20,755	20,545	7,000	48,300	48,300
Total	573,527	220,182	188,695	982,404	806,953

Significant variations

A schedule of all major capital commitments projects of €10 million or more is provided at Appendix B with an explanation where the projected total expenditure increased/decreased by more than €500,000 from 2018 to 2019.

Unitary payments of Public Private Partnership projects

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

Name of PPP project	Cumulative expenditure to 31 December 2018	Expenditure in 2019 ^a	Legally enforceable commitments to be met in subsequent years	Project total 2019	Project total 2018
	€000	€000	€000	€000	€000
National Maritime College of Ireland PPP	126,948	6,836	53,856	187,640	187,848
Five Pilot Schools Bundle	182,898	10,877	89,273	283,048	287,318
Cork School of Music	101,933	8,295	109,761	219,989	220,270
1st Bundle PPP Schools	81,884	9,140	152,467	243,491	243,852
2nd Bundle PPP Schools	100,341	12,135	223,787	336,263	337,375
3rd Bundle PPP Schools	85,312	14,731	308,569	408,612	410,752
4th Bundle PPP Schools	29,119	7,495	172,345	208,959	209,636
5th Bundle PPP Schools	5,107	10,781	242,692	258,580	253,177
Grangegorman Quads	—	—	588,749	588,749	588,674
	713,542	80,290	1,941,499	2,735,331	2,738,902

Note ^a The expenditure reflected at the end of 2019 relates specifically to capital payments e.g. unitary charges. The expenditure in the table above is included in the overall outturn of subheads A.16 and C.17 of €94.855 million. These subheads also include certain grant payments to PPP classified schools.

Significant variations

An explanation is provided below where projected total expenditure increased/decreased by more than €500,000 from 2018 to 2019.

Indexation

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

Refinancing

PPP project funding may be refinanced, with the consent of the State partner, during or after the construction phase. The refinancing gain is shared between the PPP Company and the State partner under terms outlined in the PPP Project Agreement. Refinancing was successfully achieved for Schools Bundle 4 in December 2018 and Schools Bundle 3 in January 2019.

Five Pilot Schools Bundles

The decrease in costs from 2018 to 2019 of €4.270 million relates to the yearly indexation review and a correction to the percentage of the unitary charge on which indexation is applied to the projections.

Schools Bundle 2

The decrease in costs from 2018 to 2019 of €1.112 million arises primarily due to indexation.

Schools Bundle 3

The decrease in costs from 2018 to 2019 of €2.140 million relates to the yearly indexation review as well as refinancing of Schools Bundle 3 in January 2019.

Schools Bundle 4

The decrease in costs from 2018 to 2019 of €677,000 arises primarily due to indexation.

Schools Bundle 5

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 (1 school and 1 Further Education College); 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. Inspired Spaces appointed Carillion Construction Ltd as the main construction contractor, which further sub-contracted the work to Sammon Contracting Ireland Ltd. Carillion AMBS Ltd was appointed as the facilities management contractor.

The schools were expected to be completed and ready for handover between Quarter 4, 2017 and Quarter 1, 2018. However, the liquidation of both Carillion Construction Ltd and Carillion AMBS Ltd resulted in the termination of the works and facilities management contracts, and delayed service commencement. In June 2018, arrangements were put in place for the appointment of a replacement construction contractor.

Under the PPP contract for Schools Bundle 5, the period of 25 years during which monthly unitary charge payments were to have been made began on the date each school was scheduled to reach service commencement under the contract. However, because of the delay in the delivery of the schools, the actual payment of unitary charges did not commence until significantly later than envisaged, when the schools reached service commencement. As part of a contract restructuring agreed in October 2018, the contract period was extended by four months, i.e. from 318 months to 322 months, with the additional four months added on to the end of the original contract period in 2043. The delay in the delivery of the schools resulted in the unitary charge payments during 2018 being significantly lower than expected. Construction VAT was also lower than the original estimate. The actual delay in delivery of the schools has ranged between 9 months and 18 months.

The increase in costs from 2018 to 2019 of €5.403 million relates to a number of factors, including a contract restructuring following the collapse of Carillion which resulted in the bringing forward of market testing due to the requirement to procure a new services company. Decreases in costs were also achieved through the non-payment of unitary charges due to the delay in delivery of the remaining schools, while the yearly indexation review also reduced projected commitments.

Grangegorman Quads

The Grangegorman PPP Project, which comprises the Central and East Quads, will deliver significant academic infrastructure for Technological University Dublin at Grangegorman. The contract for the design, build, financing and maintenance of the buildings was signed in March 2018. Construction is scheduled to be completed in 2020.

Liquidations and examinerships 2019

The liquidation and/or examinership of Carillion and three other contractors continued to impact on the delivery of projects overseen by the Department during 2019. As regards PPPs, service commencement was achieved on all projects in PPP Schools Bundle 5 by September 2019; this followed the liquidation of Carillion in January 2018. This bundle comprised five school building projects and one further education building project. In respect of non-PPP projects, eight other schools were affected by liquidations/examinerships. The current position of those schools is as follows: five projects are on site and three projects have achieved substantial completion. Seven of these projects are currently expected to be completed this year.

Expenditure on temporary school accommodation

During 2019, capital and current expenditure under subhead A.15.3 (formerly D.3.3) included amounts totalling €29.5 million in respect of rental of temporary premises (2018: €26.2 million).

2.9 Matured liabilities

at 31 December	2019	2018
	€000	€000
Estimate of matured liabilities not discharged at year end	3,806	603
	3,806	603

2.10 Contingent liabilities

Child abuse inquiry and redress schemes

There will be further payments associated with the Residential Institutions Redress Scheme. A further €1 million may arise in respect of the redress scheme which includes a provision for any potential awards pending the dissolution of the Residential Institutions Redress Board. (See note 6.1 for costs to date)

Middletown Centre for Autism

A pension liability in the region of €335,000 as at the end of 2019 may arise in relation to an agreement between the Department of Education for Northern Ireland Local Government Pension Scheme and the Department of Education and Skills. In the agreement, dated 16 November 2007, the Departments guaranteed payment in full of any pension liabilities of Middletown Centre for Autism Ltd in the event that the Centre ceases to exist or is otherwise unable to discharge its pension liabilities. The Centre continues to operate and this liability is not expected to arise in the immediate future.

Schools remediation programme

The Department plans to pursue legal proceedings in relation to structural deficiencies discovered in the schools built by Western Building Systems. The Department has provided funding for remediation of these schools.

In 2018, 40 schools were assessed as requiring remediation work due to the identification of structural deficiencies. Remediation work has taken place on 16 schools allowing for the removal of precautionary measures. The Department is continuing to complete the required remediation work in the remaining schools on a phased basis.

The costs of remediation were met from a contingency provision within the capital budget and through the use of funds in the multi annual capital budget that had originally been earmarked for capital development at Technological University Dublin. The funding required for this project was reduced due to the sale of Dublin Institute of Technology, Kevin Street, the disposal of which raised €140 million.

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure has been apportioned across the programmes, to present complete programme costings.

		2019		2018
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	66,973	65,570	62,971
ii	Travel and subsistence	1,850	2,056	1,698
iii	Training and development and incidental expenses	1,742	1,837	1,785
iv	Postal and telecommunication services	2,200	2,724	2,816
v	Office equipment and external IT services	7,829	7,100	6,968
vi	Office premises expenses	1,601	1,492	1,820
vii	Consultancy and other services	131	—	121
viii	National Educational Psychological Service	20,756	20,590	19,497
		103,082	101,369	97,676

Significant variations

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

vii Consultancy and other services

Estimate provision: €131,000, outturn: €nil

This allocation is intended to cover the cost of consultancy for business units that do not have their own budget for this type of expenditure. In 2019, there was no requirement to draw from this subhead.

Programme A First, Second and Early Years Education

		2019		2018	
		Estimate provision		Outturn	
		€000	€000	€000	
			Outturn	Outturn	
			€000	€000	
A.1	Administration – pay		76,799	72,778	70,341
A.2	Administration – non pay		15,306	15,761	15,774
A.3	Salaries, wages and allowances (including incidental payments) of primary school teachers				
	<i>Original</i>	2,497,802			
	<i>Supplementary</i>	17,500			
			2,515,302	2,511,757	2,433,442
A.4	Salaries, wages and allowances (including incidental payments) of secondary, comprehensive and community school teachers				
	<i>Original</i>	1,320,762			
	<i>Supplementary</i>	10,000			
			1,330,762	1,331,603	1,286,534
A.5	Grants to Education and Training Boards in respect of ETB teachers' salaries				
	<i>Original</i>	709,604			
	<i>Supplementary</i>	19,765			
			729,369	727,743	692,008
A.6	Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools				
	<i>Original</i>	559,229			
	<i>Supplementary</i>	5,000			
			564,229	564,665	520,290
A.7	Salaries, wages and allowances (including incidental payments) of non-teaching staff in primary and post primary schools (excluding special needs assistants)		111,338	108,810	105,573
A.8	Superannuation etc. in respect of teaching and non-teaching staff		1,201,435	1,233,319	1,189,109
A.9	School transport services				
	<i>Original</i>	198,669			
	<i>Supplementary</i>	19,972			
			218,641	219,200	200,275

A.10	Grants (including capitation) payable to primary and post primary schools, Education and Training Boards and other educational organisations and institutions	460,551	463,139	444,567
A.11	Grants to education bodies working in the primary and post primary sectors			
	<i>Original</i>	96,524		
	<i>Supplementary</i>	9,862		
		106,386	97,988	87,175
A.12	Teacher education	33,238	29,052	30,898
A.13	Payments in respect of residential institutions redress and costs associated with the Child Abuse Commission	1,721	2,476	1,688
A.14	Miscellaneous grants and services	98,225	95,213	67,297
A.15	Primary and post primary infrastructure			
	<i>Original</i>	641,000		
	<i>Supplementary</i>	8,000		
		649,000	694,683	573,299
A.16	Public private partnership costs	84,055	76,476	66,199
		8,196,357	8,244,663	7,784,469

Significant variations

The following presents an analysis of the programme expenditure of the Vote and outlines the reasons for significant variations (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €138.405 million higher than originally provided. The variance was mainly due to the following:

A.3 Salaries, wages and allowances (including incidental payments) of primary school teachers

Estimate provision: €2,497.802 million, outturn: €2,511.757 million

The increase in expenditure of €13.955 million relative to the original estimate provision was primarily due to

- increases in the level of substitution leave, including maternity, illness and continuous professional development leave, taken by teachers in 2019 (€7.6 million)
- additional costs to fund a teacher supply initiative resulting in the application of the personal rate to teachers who worked as substitutes during a career break backdated to the 2018/2019 school year (€3.2 million)
- a range of other factors including demographic demands for mainstream teacher posts being greater than provided and actual costs due to teachers under public sector pay restoration agreements being greater than provided along with savings on costs associated with home tuition and the July Provision schemes.

A supplementary of €17.5 million was approved for this subhead with some unexpected under spends arising at the year-end, including savings relating to home tuition costs.

A.4 Salaries, wages and allowances (including incidental payments) of secondary, comprehensive and community school teachers

Estimate provision: €1,320.762 million, outturn: €1,331.603 million

The increase in expenditure of €10.841 million relative to the original estimate provision was primarily due to

- salary costs higher than had been allocated in the original estimate mainly due to increases in the level of substitution costs arising from increases in both paid absences, including maternity, illness and continuous professional development leave, and unpaid absences including parental and maternity leave and demographic demands for mainstream teacher posts being greater than provided (€8.8 million)
- a range of other factors, including actual costs due to teachers under public sector pay restoration agreements being greater than provided.

A supplementary of €10 million was approved for this subhead to provide for these increases in expenditure.

A.5 Grants to Education and Training Boards in respect of ETB teachers' salaries

Estimate provision: €709.604 million, outturn: €727.743 million

The increase in expenditure of €18.139 million relative to the original estimate provision was primarily due to

- the continued rollout of the 2013 single pension scheme which requires pension contributions to be paid directly to the superannuation Vote rather than being retained by ETBs, has resulted in reduced income for ETBs which was previously offset against their payroll costs. In 2019, this resulted in an increased funding requirement for ETBs to compensate for the reduction in income (€8.7 million)
- demographic demands for mainstream teacher posts being greater than provided (€7.7 million)
- re-alignment of six ETB payrolls in 2019 to facilitate migration to the ETB shared services payroll system that is currently being developed. This resulted in an extra pay roll run for 4 of those ETBs (€4 million).

A supplementary of €19.765 million was approved for this subhead to provide for these increases in expenditure.

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

Estimate provision: €559.229 million, outturn: €564.665 million

The increase in expenditure of €5.436 million relative to the original estimate provision was primarily due to

- higher than anticipated salary costs for special needs assistants including additional substitution costs (€4.7 million)
- a range of other factors, including, actual costs due to special needs assistants under public sector pay restoration agreements being greater than provided.

A supplementary of €5 million was approved for this subhead to provide for these increases in expenditure.

A.9 School transport services

Estimate provision: €198.669 million, outturn: €219.200 million

The increase in expenditure of €20.531 million relative to the original estimate provision was primarily due to

- increased number of children with special educational needs seeking school transport from 13,000 in 2018 to over 14,400 in 2019 (€15 million)
- increased costs of transport services to mainstream schools including increases arising from annual procurement of routes, demographic increases resulting in new routes and extensions to existing routes (€7 million)
- this increase was offset somewhat by an increase in pupil contributions in the region of €1.8 million and other savings in the region of €1 million.

A supplementary of €19.972 million was approved for this subhead to provide for these increases in expenditure along with savings in other expenditure areas.

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

Estimate provision: €96.524 million, outturn: €97.988 million

A supplementary of €9.862 million was approved for this subhead to provide for increases in the State Examinations Commission (SEC) due to

- reforms of the leaving certificate appeals systems, arising from a High Court case ruling (€3 million)
- accelerated implementation of the new online marking system to assist reforms to the appeals system (€3.5 million)
- extension of leaving certificate timetable by two days to alleviate time pressures of students sitting exams (€300,000)
- demographic factors resulting in an additional number of students taking state exams with associated costs arising (€700,000)
- PSSA-related pay increases to contract exam staff (€1 million)
- various other costs including additional SEC staffing costs (€1.4 million).

These increases in SEC expenditure were mainly offset by savings in grants across a range of other education bodies funded under this subhead including the National Council for Special Education (NCSE), An Chomharile un Oideachas Gaeltachta agus Gaelscolaíochta (COGG) and Educational Research Centre (ERC). This resulted in an overall net increase in expenditure of €1.464 million relative to the original estimate.

A.12 Teacher education

Estimate provision: €33.238 million, outturn: €29.052 million

The decrease in expenditure of €4.186 million relative to the estimate provision was primarily due to

- delayed recruiting to the Junior Cycle for Teachers team and a lower than anticipated uptake for some continuing professional development courses (€1.4 million)
- a phased rollout of support at Senior Cycle was introduced for a number of subjects rather than a full national rollout (€750,000)
- savings arose in respect of the reimbursement of the ICT grant from the Technology and Education subhead, a reduction due to 2019 audit fees recouped from Education Centres and tighter controls on grant allocations to the centres (€700,000)
- savings due to lower than anticipated take up on a number of Centre for School Leadership (CSL) programmes and the split of a CSL evaluation over two years (€630,000)
- Teacher Professional Networks: not all approved network activities progressed as anticipated in 2019 resulting in savings of (€200,000).

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

Estimate provision: €1.721 million, outturn: €2.476 million

The increase in expenditure of €755,000 relative to the estimate provision was primarily due to the outcome of a Supreme Court judgement in December 2018 and the completion of all remaining applications and ancillary issues arising from this judgement.

A.15 Primary and post primary infrastructure

Estimate provision: €641 million, outturn: €694.683 million

The increase in expenditure of €53.683 million relative to the original estimate provision was primarily due to costs to cater for additional capacity to meet demographic needs, the School Remediation Programme and additional temporary school accommodation costs.

Funding of the School Remediation Programme is being met from contingency provision within the capital budget, savings from other capital allocations within the Vote and from the Department's reduced funding requirement for the multi-annual capital development in Technological University Dublin, Grangegorman following the sale of Dublin Institute of Technology, Kevin Street.

A supplementary of €8 million current expenditure was approved for this subhead to provide for additional temporary school accommodation costs.

A.16 Public private partnership costs

Estimate provision: €84.055 million, outturn: €76.476 million

The decrease in expenditure of €7.579 million relative to the estimate provision was primarily due to

- a delay in service delivery of the remaining three schools in Schools Bundle 5 resulting in the unitary charges for this bundle being lower than originally anticipated (€1.9 million)
- inflation levels in 2019 were lower than originally envisaged resulting in lower indexation costs on unitary charges payments across the Pilot Bundle, Schools Bundle 1, 2, 3 and 4 (€900,000)
- lower than anticipated VAT bullet payment in respect of the three remaining schools in Schools Bundle 5 (€600,000)
- lower than anticipated costs with the delivery programme for the extension at Ard Scoil na Mara, Tramore (€600,000)
- reduced unitary charges in respect of agreed service and availability failures across all school bundles (€400,000)
- lower than anticipated costs relating to the refinancing of Schools Bundle 3 (€300,000)
- lower than anticipated costs in respect of minor works and operational costs across the schools bundles (€900,000)
- lower than anticipated drawdown of the ICT and % for Art grants (€240,000)
- delay in the completion of the Pilots Mid Term Review resulted in lower fees than originally anticipated to be paid in 2019 (€100,000)
- remaining savings related to a programme level contingency sum of €1.630 million for unanticipated costs. This was not drawn down.

Programme B Skills Development

		2019		2018
		Estimate provision		Outturn
		€000	€000	€000
B.1	Administration – pay	4,548	5,293	4,380
B.2	Administration – non pay	1,042	1,229	1,059
B.3	Grants to SOLAS in respect of administration and general expenses	24,318	22,373	21,340
B.4	European Social Fund (ESF) and European Globalisation Fund (EGF) supports	525	300	540
B.5	Grants to SOLAS in respect of further education and training activities			
		<i>Original</i>	372,950	
		<i>Supplementary</i>	400	
			373,350	367,566
B.6	Grant to Quality and Qualifications Ireland (QQI)	4,579	4,516	5,381
B.7	Superannuation etc. payable to former members of FÁS, SOLAS and An Comhairle Oiliúna (ANCO)	33,000	31,271	32,170
B.8	Miscellaneous grants and services	—	—	25
		441,362	432,548	361,359

Significant variations

The following presents an analysis of the programme expenditure of the Vote and outlines the reasons for significant variations (+/- 5% and €100,000). Overall, the expenditure in relation to Programme B was €8.414 million lower than originally provided. The variance was mainly due to the following:

B.3 Grants to SOLAS in respect of administration and general expenses

Estimate provision: €24.318 million, outturn: €22.373 million

The decrease in expenditure of €1.945 million relative to the estimate provision was due to funding retained by the body at the end of 2018 which was offset in the 2019 grant payments in compliance with Circular 13/2014.

B.4 European Social Fund (ESF) and European Globalisation Fund (EGF) supports

Estimate provision: €525,000, outturn: €300,000

The decrease in expenditure of €225,000 relative to the estimate provision was primarily due to there being no EGF programme in operation in Ireland in 2019 and to some planned ESF related expenditure not commencing until late 2019 with the balance of the costs carrying over into 2020.

B.5 Grants to SOLAS in respect of further education and training activities

Estimate provision: €372.950 million, outturn: €367.566 million

The decrease in expenditure of €5.384 million relative to the original estimate provision was primarily due to savings arising from the payment of Vocational Training Opportunities Scheme (VTOS) costs from the National Training Fund (NTF) that were originally profiled for payment from this subhead.

A supplementary of €400,000 was provided following an announcement as part of Budget 2020 to award a 2019 Christmas Bonus payment to Social Welfare recipients which impacted participants on SOLAS funded further education and training programmes in receipt of a training allowance in lieu of benefits. This was paid in early December costing approximately €900,000, of which €400,000 arose in this subhead with the remaining €500,000 paid from the National Training Fund.

B.7 Superannuation etc. payable to former members of FÁS, SOLAS and An Comhairle Oiliúna (ANCO)

Estimate provision: €33 million, outturn: €31.271 million

The decrease in expenditure of €1.729 million relative to the estimate provision was primarily due to savings arising from year on year reductions in pension and lump sum payments.

Programme C Higher Education

	Estimate provision		2019	2018
			Outturn	Outturn
	€000	€000	€000	€000
C.1	Administration – pay	4,382	5,122	4,922
C.2	Administration – non pay	1,005	1,186	1,200
C.3	Grant for general expenses of Higher Education Authority	7,021	7,782	6,488
C.4	General current grants to universities, institutes of technology and other designated institutions of higher education			
	<i>Original</i>	991,926		
	<i>Supplementary</i>	9,000		
		1,000,926	1,004,955	1,007,368
C.5	Training colleges for primary teachers - excluding those funded through the Higher Education Authority	5,857	5,748	5,773
C.6	Dublin Dental Hospital (grant)	11,580	12,226	11,608
C.7	Dublin Institute for Advanced Studies (grant)	6,828	6,882	6,731
C.8	Royal Irish Academy of Music (grant)	3,216	3,216	3,163
C.9	Grants to certain third level institutions	7,844	7,723	7,603
C.10	Superannuation etc. payable to former staff of universities and institutes of technology	115,927	116,606	114,990
C.11	Student support and related expenses	404,450	383,294	394,191
C.12	Research activities	47,600	47,600	40,600
C.13	EU, international and north south activities	7,489	6,992	6,138
C.14	Grangegorman Development Agency	3,157	3,117	2,985
C.15	Miscellaneous grants and services	100	375	94
C.16	Third level infrastructure	90,000	65,000	33,850
C.17	Public private partnership costs	25,945	18,379	17,111
		1,743,327	1,696,203	1,664,815

Significant variations

The following presents an analysis of the programme expenditure of the Vote and outlines the reasons for significant variations (+/- 5% and €100,000). Overall, the expenditure in relation to Programme C was €38.124 million lower than originally provided. The variance was mainly due to the following:

C.3 Grant for general expenses of Higher Education Authority

Estimate provision: €7.021 million, outturn: €7.782 million

The increase in expenditure of €761,000 relative to the estimate provision was due to HEA administration and programme costs paid in 2019 from this subhead which were originally profiled for payment from the C.4 subhead.

C.4 General current grants to universities, institutes of technology and other designated institutions of higher education

Estimate provision: €991.926 million, outturn: €1,004.955 million

The increase in expenditure of €13.029 million relative to the estimate provision was primarily due to

- additional cost associated with a High Court pay deal settlement, including arrears, in the health sector related to academic medical consultants not originally allocated for in 2019 (€9 million)
- additional grants paid in 2019 to address the ongoing impacts of the reduction and timing of free fee instalments (€5 million).

A supplementary of €9 million expenditure was approved for this subhead to provide for a High Court pay deal settlement and other increases in expenditure which were offset by HEA administration and programme costs paid in 2019 from C.3 that were originally profiled for payment from this subhead (€761,000).

C.6 Dublin Dental Hospital (grant)

Estimate provision: €11.580 million, outturn: €12.226 million

The increase in expenditure of €646,000 relative to the estimate provision was due to increased pay and pension costs in 2019 not originally allocated mainly:

- additional lump sums superannuation costs (€525,000) and
- new entrant academic consultants pay awards costs (€120,000).

C.11 Student support and related expenses

Estimate provision: €404.450 million, outturn: €383.294 million

The decrease in expenditure of €21.156 million relative to the estimate provision was primarily due to savings arising from

- lower number of grant holders in the academic year 2018/2019 compared with the previous academic year reduced by 2,923 from 77,480 to 74,557
- lower numbers applying for the grant for the 2019/2020 academic year, 95,800 applications as at 31 December 2019 versus 98,700 as at 31 December 2018, a reduction of 2,900
- total student awards arising from a result of assessment and appeals as at 31 December 2019 were 76,108 compared with 78,994 awards as at 31 December 2018, a reduction of 2,886.

The number of grant holders are decreasing as employment rates and income levels have been rising in recent years while qualifying income thresholds for grant support have remained constant.

C.13 EU, international and north south activities

Estimate provision: €7.489 million, outturn: €6.992 million

The decrease in expenditure of €497,000 relative to the estimate provision was primarily due to

- lower than anticipated applications to the competitive call for the EU Pilot for the European Universities Initiative (€323,000)
- lower than anticipated expenditure on OECD related projects (€240,000).

These decreases in expenditure were offset by additional costs relating to the delay during 2018 in establishing partnerships between schools under PEACE IV Programme resulting in an unexpected payment arising in 2019 (€137,000).

C.15 Miscellaneous grants and services

Estimate provision: €100,000, outturn: €375,000

The increase in expenditure of €275,000 relative to the estimate provision was primarily due to additional grant funding provided to:

- The National Council for the Blind Ireland, to support third level students with visual impairments and print disabilities (€150,000).
- National Women's Council of Ireland to support the consent framework and Ending Sexual Harassment and Violence in Third-Level Education (ESHTE) (€82,000).
- Transparency International Ireland for a pilot programme to introduce the Integrity at Work (€45,000).

C.16 Third level infrastructure

Estimate provision: €90 million, outturn: €65 million

The decrease in expenditure of €25 million relative to the estimate provision was primarily due to the re-profiling of funds allocated to the Higher Education capital provision for 2019 to address a portion of the costs associated with the schools structural remediation programme.

This enabled the Department to meet the costs of the remediation programme from within its overall capital allocation for 2019.

The €25 million re-profiling of Higher Education capital provision was partly facilitated by a €15 million contribution due from the Department of Education and Skills to the Grangegorm project no longer being required in 2019. This was no longer required due to the higher than expected proceeds from the sale by Technological University Dublin of the former Dublin Institute of Technology Kevin Street property.

C.17 Public private partnership costs

Estimate provision: €25.945 million, outturn: €18.379 million

The decrease in expenditure of €7.566 million relative to the estimate provision was primarily due to

- delays in profiled spend on the Higher Education PPP programme resulted in payments being lower than anticipated (€4.2 million)
- lower than anticipated inflation levels in 2019 resulting in lower than projected indexation costs being applied to unitary charges payments across two higher education projects (€800,000) and
- lower than anticipated operational and contingency costs arising across a number of areas.

Note 4 Receipts

4.1 Appropriations-in-aid

	Estimated		2019	2018
	€000	€000	Realised €000	Realised €000
D.1 Superannuation contributions				
	<i>Original</i>	180,027		
	<i>Supplementary</i>	(7,648)		
			172,379	170,623
D.2 Receipts in respect of the European Social Fund (ESF), European Globalisation Fund (EGF) and other miscellaneous EU receipts ^a				
	<i>Original</i>	35,025		
	<i>Supplementary</i>	39,147		
			74,172	74,185
D.3 Receipts from additional superannuation contributions on public service remuneration ^b			258,617	254,294
D.4 Secondments/overpayments			3,824	5,598
D.5 Miscellaneous ^a			3,398	6,321
Total			512,390	511,021
				586,860

Notes ^a A breakdown of EU receipts of €74.185 million under D2 and €370,000 under D5 is provided in the table under Note 6.5 EU funding.

^b The 2018 figure refers to Pension Related Deductions. These were replaced by Additional Superannuation Contributions from 1 January 2019.

Significant variations

Overall, appropriations-in-aid were €30.130 million higher than the estimate forecast. Explanations for variances are set out below

D.1 Superannuation contributions

Estimate: €180.027 million, realised: €170.623 million

The decrease of €9.404 million relative to the estimate provision was primarily due to:

- The Single Pension Scheme introduced in 2013, which is now remitted directly to the Department of Public Expenditure and Reform, through the Department of Finance, resulting in a reduced amount of receipts paid into this subhead. As teaching staff come under the 2013 scheme replacing contributions from older schemes a shortfall of approximately €9 million has arisen.
- Fewer than anticipated one-off receipts which occur for a variety of reasons, which resulted in a shortfall in receipts of approximately €450,000.

The estimate of €180.027 million approved for this subhead was reduced by €7.648 million in the supplementary estimate to partly take account of anticipated shortfalls in superannuation contributions.

D.2 Receipts in respect of the European Social Fund (ESF), European Globalisation Fund (EGF) and other miscellaneous EU receipts*Estimate: €35.025 million, realised: €74.185 million*

The increase of €39.160 million relative to the estimate was primarily due to a conservative forecast of potential ESF receipts for drawdown during 2019 which subsequently yielded €73.826 million in ESF receipts by year-end.

The level of receipts in a given year is dependent on the value of the payment applications made to the Commission. Youthreach, Adult Literacy and the Back to Education Initiative are EU co-financed activities. They are pre-financed by the Education Vote and the EU receipts in respect of these activities are claimed from the Commission in arrears, in accordance with the EU regulatory provisions. Payment applications are prepared by the Education and Training Boards and are subject to management verifications by SOLAS and the ESF Managing and Certifying Authorities. The 2019 outturn consists mainly of receipts from two payment applications submitted to the European Commission in June and November 2019.

An increased supplementary of €39.147 million was approved for this subhead to partly take account of additional EU receipts arising from the November 2019 claim.

D.4 Secondments/overpayments*Estimate: €3.824 million, realised: €5.598 million*

The increase of €1.774 million relative to the estimate was primarily due to overpayment recovery receipts being higher than anticipated. It is difficult to accurately predict the level of these receipts as recoupment of overpayments may be on a once-off basis or on a phased basis.

D.5 Miscellaneous*Estimate: €3.398 million, realised: €6.321 million*

The increase of €2.923 million relative to the estimate primarily arose in respect of additional miscellaneous receipts of €2.273 million not originally estimated for, due to the varied nature of receipts in this category and €650,000 higher than anticipated capital receipts in local authority funding.

4.2 Extra receipts payable to the Exchequer

	2019	2018
	€000	€000
Balance at 1 January	848	—
Recoupment of unspent funding from HEA/IRC ^a	716	831
Disposals of assets	—	17
Receipts from conscience money	—	27
Transferred to the Exchequer ^b	(1,409)	(27)
Balance as at 31 December	155	848

Notes ^a During 2019, a total of €716,000 was received from the HEA in respect of unspent grants of the Irish Research Council in prior years which remained unspent. €561,000 was surrendered to the Exchequer in 2019 and the balance of €155,000 was surrendered in 2020.

^b In total, €1.409 million was remitted to the Exchequer in 2019: €561,000 was received from the HEA in 2019 and €848,000 was received in 2018.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2019	2018
Number of staff at year end ^a	<u>112,045</u>	<u>109,070</u>

Note ^a The 2018 employee numbers have been restated to include 70 WTE in the Teaching Council (44) and Caranua (26).

The third level posts reported below include only core-funded posts as only these posts are included in the overall count of public sector numbers.

5.2 Departmental staff ^a

	2019	2018
	€000	€000
Pay	76,572	73,652
Higher, special or additional duties allowance	336	293
Other allowances	45	48
Overtime	616	431
Employer's PRSI	<u>5,624</u>	<u>5,219</u>
Total pay	<u>83,193</u>	<u>79,643</u>

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.

5.2 Staffing numbers and associated pay related expenditure Vote 26

Category of staff remunerated	Subhead from which funds disbursed		Public sector numbers as at 31 December 2019	Pay related expenditure 2019 €000
First level	A.3	Primary teachers	38,037	2,511,757
	A.6.1	Special needs assistants	12,605	453,304
	A.7.1	Non-teaching staff	247	9,571
Second level	A.4	Secondary teachers	19,951	1,331,603
	A.5	ETB teachers	12,958	727,743
	A.6 (2-3)	Special needs assistants	3,289	111,362
	A.7 (2-4)	Non-teaching staff	2,239	99,239
First and second level subtotal			89,326	5,244,579
Third level	C.3	HEA	77	4,681
	C.4	University/IOT/RIA/ colleges of education	19,310	740,512
	C.6	Dublin Dental Hospital	122	10,112
	C.7	Dublin Institute for Advanced Studies (DIAS)	52	4,152
	C.11	Student grant administration	84	3,851
	C.14	Grangegorman Development Agency	22	1,723
Third level subtotal			19,667	765,031
Department staff	(i)	Administration	1,122	65,569
	(viii)	National Educational Psychological Services	226	17,624
Department subtotal			1,348	83,193
Other	A.11.1	National Council for Curriculum and Assessment (NCCA)	43	3,945
	A.11.4	State Exams Commission (SEC)	166	12,223
	A.11.5	National Council for Special Education(NCSE)	117	6,751
	A.11.7	Educational Research Centre (ERC)	34	1,328
	A.11.9	Creative Ireland	2	170
	A.13.1	Redress Board	5	384
	A.13.2	Commission on Child Abuse	1	268
	A.14	PDST Technology in Education (NCTE)	13	597
	A.14.3.4	Public Service Reform	30	1,274
	B.3.1	SOLAS administration	217	11,260
B.6	Quality and Qualifications Ireland (QQI)	68	1,979	

B.5	Further education – SOLAS (Education and Training Boards)	840	105,246
C.8	Royal Irish Academy of Music (RIAM)	63	3,089
Other subtotal		1,599	148,514
Total		111,940	6,241,317

Notes This table outlines pay related expenditure from the Vote for Departmental teaching and non-teaching staff, and staff of bodies funded from Vote 26 during 2019 along with their whole time equivalent (WTE) numbers as at 31 December 2019. While the table includes the WTE for Further Education and Training staff under subhead B.5, the expenditure figure does not include €13.617 million that was funded from the National Training Fund (NTF) during 2019.

The total pay amount of €6.285 million reported in Note 1 (compared to €6.241 million in Table 5.2 above) includes other pay grants paid from the Vote to cover salary costs of staff not included in the public sector returns of the Department.

A further 105 WTE staff in QQI (B.6), HEA (C.3), DIAS (C.7), RIAM (C.8), Teaching Council and Caranua are paid from private, research or other exchequer funding and not from DES core funding. These staff are not included in public sector numbers in the above table but are included in the overall employee numbers at note 5.1 above.

Circular 27/2019 requires that salary costs paid to agencies under the aegis of the Department are broken down between salary, allowances, overtime and employers PRSI. The Department has not been in a position to provide this information for 2019 but expects to be able to do so for the 2020 account.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2019	2018
			€	€
Higher, special or additional duties	101	7	24,770	24,765
Other allowances	20	—	5,029	5,704
Overtime	244	4	19,861	20,676
Extra remuneration in more than one category	11	9	20,614	18,803

The details of allowances and overtime payments in this table relate solely to Departmental administrative and National Educational Psychological Service staff.

Sixteen staff in receipt of special service payments under the AHCPs 1% Programme for Competiveness and Work (PCW) restructuring agreement received a total of €41,350 in 2019.

Circular 27/2019 requires that the details of allowances and overtime paid to agencies under the aegis of the Department be shown separately. The Department has not been in a position to provide this information for 2019 but expects to be able to do so for the 2020 account.

5.4 Other remuneration arrangements

31 retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €145,000 (2018: €162,000) which included travel and subsistence costs of €33,000 (2018: €26,000). The payments made were consistent with the principles of the Public Service Pensions (Single Scheme and the other provisions) Act 2012.

5.5 Payroll overpayments

at 31 December	Number of recipients	2019 €	2018 €
Administrative staff salary overpayments			
Overpayments	96	325,264	349,794
Recovery plans in place	38	203,770	127,016

Two overpayment recovery plans were transferred in 2019 to two separate departments. The total value transferred was €2,586.

Teacher/non-teacher and retired personnel overpayments

Overpayments	4,901	5,601,665	5,065,277
Recovery plans in place	742	1,570,701	1,469,000

During the course of 2019, a total of 2,728 overpayment cases were repaid in full with a repayment value of €1.638 million.

Supplementary pension overpayments

Overpayments	133	1,029,461	1,191,994
Recovery plans in place	120	924,980	1,089,821

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

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

5.6 Severance/redundancy

During 2019, a total of 84 individuals were paid redundancy via the Department's teacher payrolls, in the Department's capacity as paymaster for certain schools. The total amount paid was €1.725 million and included payment for both statutory and non-statutory redundancy sums as appropriate. 56 payments of redundancy exceeded €10,000. The highest value sum paid in 2019 was €78,000.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to 31 December 2019 €000	Expenditure in 2019 €000	Expenditure in 2018 €000
Commission to Inquire into Child Abuse	1999	83,669	1,433	689
Residential Institutions Redress Scheme a, b, c	2002	1,242,715	1,203	1,195
		1,326,384	2,636	1,884

- Notes
- ^a In addition to the overall expenditure of €1.243 billion on the Residential Institutions Redress Scheme at the end of 2019, a further €10 million expenditure was incurred in respect of court settlements pursuant to the 2002 Indemnity agreement, whereby religious congregations are not liable for any cases settled in court and outside of the redress scheme.
- ^b At the end of 2019, the cumulative administration costs for the Residential Institutions Redress Board was €63.1 million and €9.72 million for the Residential Institutions Review Committee.
- ^c The 2018 expenditure has been restated on the same basis as 2019.

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 2009 voluntary offers that provided for contributions of €352.61 million.

The additional offers made in the aftermath of the publication of the Ryan Report included cash and properties and 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	113.84*
	480.61	238.78

- * The transfer of 15 properties has been completed but valuations have yet to be obtained in a number of cases.

Total amount outstanding from religious congregations

All cash offered under the 2002 indemnity agreement, amounting to €65 million, has been received. Two properties have yet to fully transfer under the terms of the agreement.

By the end of 2019 voluntary cash contributions, offered in 2009 or subsequent years, amounting to €110.4 million has been received. It is understood that an additional cash contribution of €1 million will be contributed in the period 2020/2021 and if received will go towards the development of the National Children's Hospital as provided for in Section 43 of the Residential Institutions Statutory Fund (RISF) Act 2012. Other contributions may also be received but the amounts involved are not yet known. It is important to note these are voluntary cash contributions.

A total of 15 of the properties offered voluntarily in 2009 have fully transferred and significant progress has been made in relation to the 3 remaining properties. Further work is required to progress the offer by the Congregation of Christian Brothers. This offer included playing fields.

The full 2009 value of the voluntary offers are unlikely to be achieved due to the fact that certain offers were not accepted and the fact that the value of the properties transferred, or disposed of, was in most cases lower than the value placed on them by the congregations. This position may change as remaining property transfers are finalised.

Total future commitments

The Redress Board and the Commission to Inquire into Child Abuse are expected to close during 2021. It is expected that the additional expenditure will be in the order of €3 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.

Special account established under Section 43 of the RISF Act 2012

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

6.2 Compensation and legal costs

					2019	2018
	Number of cases	Legal costs paid by Department €000	Compensation awarded €000	Legal costs awarded €000	Total €000	Total €000
Claims by members of the public	83	455	1,091	516	2,062	1,692
Claims by employees	1	1	45	—	46	—
		456	1,136	516	2,108	1,692

In the course of the day-to-day running of the Department, the total legal costs incurred by the Department in 2019 was €2.508 million (2018: €2.265 million) which includes the legal costs and compensation awards listed above. The table above identifies legal costs and fees paid directly by the Department and does not reflect legal costs of other bodies supported by voted subheads.

6.3 Fraud and suspected fraud

	Number of cases	2019 €000	2018 €000
Fraud	3	110	—
Suspected fraud/irregularities	2	1	2
		111	2

In the period between the signature of the appropriation account and the final appropriation account, the Department was made aware of one new case of suspected fraud/irregularities. This case remains under investigation and no value has yet been identified.

6.4 Arbitration and conciliation

Expenditure in 2019 includes payments of €3,621,820 (2018: €6,705,918) ^a made to contractors and others to cover costs as a result of conciliation and arbitration proceedings. There were 16 cases in 2019 (2018: nine cases). Figures include VAT, legal and professional fees.

Note ^a The amount for 2018 is restated to include all costs relating to arbitration and conciliation, for example settlement and conciliation costs not previously included.

6.5 EU funding

Receipts in relation to EU funding received during 2019 and lodged to appropriations-in-aid is detailed in the table below:

EU funding category	2019	2018
	€000	€000
D2.1 ESF pay	50,464	76,376
D2.1 ESF non pay	23,362	33,033
D2.3 EC education projects	359	407
D5.5 Miscellaneous PEACE IV Programme refund ^a	370	31
	74,555	109,847

Note ^a Total EU funding for 2018 has been restated to include receipts of €31,000 received during 2018 under the Peace IV Programme.

2019 European Structural Fund (ESF) receipts:

The receipts in 2019 for the European Social Fund (ESF) Programme for Employability, Inclusion and Learning (PEIL) 2014-2020 arises in the main from two payment applications submitted to the European Commission in June and November 2019. The PEIL programme assists people seeking employment through investment in education, skills and employment supports.

EC education projects:

Receipts in 2019 under EC education projects included compensatory payments for administrative expenses incurred in providing for the Centre for European Schooling, Dunshaughlin, Co. Meath, activities under Ireland's participation in the European Commission's Eurydice information network and the Eurostudent VII project 2018-2021.

PEACE IV Programme refund:

Receipts received in 2019 related to expenditure incurred as part of the PEACE IV programme, which operates on the basis of recoupment of 80% from the Commission. Ireland contributes 21% of overall programme costs, while the Northern Ireland Executive contributes the remainder. The Department of Education and Skills is the Accounting Department for the Shared Education dimension of the programme, which is funded through the North South subhead (C.13) of the Vote, and is delivered in Ireland by Léargas.

**ESF Programme for Employability, Inclusion and Learning 2014-2020 –
position at year end 2019**

	European Social Fund (ESF) €000	Youth Employment Initiative (YEI) €000	Total €000
EU Allocation 2014-2020	544,516	68,145	612,661
Receipts at end 2018	114,623	37,936	152,559
2019 annual pre-financing receipts	645	85	730
2019 interim payment application receipts	139,525	9,522	149,047
Total receipts in 2019	140,170	9,607	149,777
Total receipts at end 2019	254,793	47,543	302,336
Receipts as % of 2014-2020 allocation at year end 2019	47%	70%	49%

Distribution of 2019 ESF Programme Receipts	€000
Department of Education and Skills	74,360
Department of Justice, Equality and Law Reform	12,730
Department of Defence	163
National Training Fund	61,811
Department of Employment and Social Protection	517
Closing balance in suspense account at end 2019	196
Total	149,777

Note: The receipts from interim payment applications account for 90% of the EU allocations due as the Commission retains 10% which is payable after acceptance of the annual accounts and is reflected in the subsequent years balancing amount.

6.6 2019 Direct EU funding to bodies under the Department's aegis

In addition to the grants from the Vote, direct EU aid to bodies under the aegis of the Department during 2019 was as shown below:

Aegis body	2019	2018
	€000	€000
National Council for Curriculum and Assessment (NCCA)	11	44
National Council for Guidance in Education (NCGE)	61	76
Higher Education Authority (HEA)	286	252
Quality and Qualifications Ireland (QQI)	754	694
Irish Research Council (IRC)	435	5,264
Léargas ^a	16,020	13,582
	17,567	19,912

Note ^a Funding for Léargas relates to education only related programmes. The 2018 amount has been restated to include non-youth funding received from the EU.

Aegis body	Purpose of funding	2019
		€000
National Council for Curriculum and Assessment (NCCA)	SUSKIDS, a project to enable professionals and families to transfer sustainable knowledge and skills to Down Syndrome individuals	11
National Council for Guidance in Education (NCGE)	Euroguidance Centre	61
Higher Education Authority (HEA)	Promotion and administration of the Erasmus+ programme	286
Quality and Qualifications Ireland (QQI)	Secretariat to EQUAVET (the European Quality Assurance in Vocational Education and Training) in addition to being the national centre for both EUROPASS and NARIC	754
Irish Research Council (IRC)	Humanities in the European Research Area (HERA), Christ-Era programme and Marie Skłodowska-Curie Actions (MSCA) COFUND Postdoctoral Fellowship Programme	435
Léargas	Erasmus+, Eurodesk, ECVET, E twinning Epale and Euroguidance	16,020

6.7 Write-offs

The following sums were written off in the year

	2019	2018
	€000	€000
Legacy travel and subsistence imprest payments	—	2
Payroll overpayments	39	77
	39	79

6.8 Late payment interest

	2019	2018
	€000	€000
Total net interest paid	7	5

6.9 Educational trusts

Educational trusts totalling €2.2 million were invested on behalf of the Department in a common investment fund under the stewardship of the Charities Regulator at the close of 2019 (2018: €1.91 million). The Minister for Education and Skills remains the trustee of these educational trusts.

6.10 Post balance sheet event Covid-19

Since the end of the reporting period, the economy and educational operations have been significantly impacted by the effects of the COVID-19 pandemic. However, there is no impact on the financial statements 2019. The Department is participating in the central co-ordination structures in relation to Covid-19 to ensure a joined-up approach across Government. The education and training system's response is aligned to our core national priority of saving lives, while being focused on ensuring continuity of education for learners, including a particular focus on more vulnerable students.

The Department has put in place a range of steering and engagement structures to support the education and training system in navigating these new challenges:

- The Department's Management Board has been meeting frequently to ensure there is a timely and senior level consideration and co-ordination of developments across and within the sector.
- In the school sector, stakeholder engagement groups have been set up to engage with school management bodies, school administration and continuity of teaching and learning. One outcome of these engagements was the decision to postpone the leaving certificate examination and to offer an option for students to apply for calculated grades.
- In the tertiary sector (higher and further education), a steering group on tertiary education was established to ensure a coherent approach to the challenges presented for Ireland and for the sector by the Covid-19 pandemic. A number of working groups have been established to focus on the different issues emerging from the steering group.

The response to the Covid-19 challenges will have financial implications for the Department in 2020 and beyond. However, these are not quantifiable at this point.

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

The following table lists the bodies under the aegis of the Department where the Department has an obligation to present financial statements. It indicates, as at the end of March 2020, the period to which the last audited financial statements relate and the period in which they were presented to the Oireachtas.

Body/departmental fund	Last accounting period audited	Date of audit report	Date received by Minister/ Department	Date presented to the Oireachtas
Universities/Colleges ^a				
University College Cork (UCC)	2017	2 Apr 19	24 Apr 19	24 Jun 19
University College Dublin (UCD)	2018	15 Oct 19	11 Nov 19	7 Jan 20
National University of Ireland Galway (NUIG)	2018	23 Jul 19	31 Jul 19	30 Sep 19
National University of Ireland (NUI)	2018	10 Dec 19	17 Dec 19	17 Feb 20
Trinity College Dublin (TCD)	2018	29 Mar 19	2 Apr 19	29 May 19
University of Limerick (UL)	2018	17 Dec 19	15 Jan 20	13 Mar 20
Dublin City University (DCU)	2018	19 Dec 19	13 Jan 20	12 Mar 20
National University of Ireland Maynooth (NUIM)	2018	15 Apr 19	17 Apr 19	17 Jun 19
Mary Immaculate College, Limerick	2018	8 Oct 19	29 Oct 19	19 Dec 19
St Angela's College of Education, Sligo	2018	30 Oct 19	15 Jan 20	13 Mar 20
National College of Art and Design (NCAD)	2018	7 Feb 20	17 Feb 20	13 Mar 20
Institutes of Technology ^b				
Athlone	2018	10 Jul 19	29 Jul 19	24 Sep 19
Cork	2018	9 Oct 19	8 Nov 19	3 Jan 20
Dublin	2018	20 Sep 19	30 Sep 19	28 Nov 19
Dundalk	2018	20 Dec 19	9 Jan 20	9 Mar 20
Dun Laoghaire Institute of Art, Design and Technology	2018	1 Nov 19	7 Nov 19	17 Dec 19
Galway-Mayo	2017	18 Dec 18	21 Dec 18	13 Feb 19
Blanchardstown	2018	14 Nov 19	22 Nov 19	16 Jan 20
Carlow	2018	27 Nov 19	5 Dec 19	3 Feb 20
Sligo	2018	10 Dec 19	20 Dec 19	19 Feb 20
Tallaght	2018	14 Nov 19	21 Nov 19	17 Jan 20
Tralee	2018	23 Dec 19	9 Jan 20	9 Mar 20
Letterkenny	2018	19 Nov 19	26 Nov 19	22 Jan 20
Limerick	2018	12 Nov 19	2 Dec 19	24 Jan 20
Waterford	2018	24 Dec 19	9 Jan 20	9 Mar 20

Body/departmental fund	Last accounting period audited	Date of audit report	Date received by Minister/ Department	Date presented to the Oireachtas
Education and Training Boards (ETBs)				
Cavan and Monaghan	2018	15 May 19	21 May 19	16 Sep 19
City of Dublin	2018	26 Nov 19	28 Nov 19	21 Feb 20
Cork	2018	28 Jun 19	16 Jul 19	16 Sep 19
Donegal	2018	27 Jun 19	4 Jul 19	16 Sep 19
Dublin and Dún Laoghaire	2018	18 Dec 19	19 Dec 19	21 Feb 20
Galway and Roscommon	2018	7 Aug 19	18 Oct 19	20 Nov 19
Kerry	2018	30 Oct 19	8 Nov 19	16 Dec 19
Kildare and Wicklow	2018	24 Dec 19	9 Jan 20	9 Mar 20
Kilkenny and Carlow	2018	7 Aug 19	12 Aug 19	4 Dec 19
Laois and Offaly	2018	30 Jun 19	16 Jul 19	16 Sep 19
Limerick and Clare	2018	23 Dec 19	8 Jan 20	28 Feb 20
Longford and Westmeath	2018	25 Jun 19	9 Jul 19	16 Sep 19
Louth and Meath	2018	26 Nov 19	29 Nov 19	18 Dec 19
Mayo, Sligo and Leitrim	2018	19 Dec 19	30 Dec 19	21 Feb 20
Tipperary	2018	29 Nov 19	4 Dec 19	3 Feb 20
Waterford and Wexford	2018	13 Dec 19	17 Dec 19	5 Feb 20
Aegis bodies				
SOLAS	2018	10 May 19	30 May 19	22 Jul 19
Grangegorman Development Agency	2018	29 Nov 19	17 Dec 19	3 Mar 20
Higher Education Authority (HEA)	2018	28 Jun 19	2 Jul 19	22 Aug 19
National Council for Curriculum and Assessment (NCCA)	2018	30 Sep 19	30 Oct 19	31 Oct 19
National Council for Special Education (NCSE)	2018	12 Sep 19	9 Oct 19	23 Sep 19
Quality and Qualifications Ireland (QQI)	2018	19 Dec 19	9 Jan 20	10 Feb 20
State Examinations Commission (SEC)	2018	3 Dec 19	6 Dec 19	16 Dec 19
The Teaching Council	2018	12 Mar 19	31 May 19	To be laid
Educational Research Centre	2019	3 Mar 20	3 Mar 20	To be laid
Caranua	2018	6 Dec 19	9 Dec 19	To be laid
Redress Special Account	2018	21 Nov 19	28 Nov 19	9 Dec 19
Dublin Institute for Advanced Studies (DIAS)	2018	3 Jul 19	9 Aug 19	8 Oct 19
Royal Irish Academy of Music (RIAM)	2018	18 Dec 19	9 Jan 20	9 Mar 20
Royal Irish Academy (RIA)	2017	19 Dec 18	15 Jan 19	13 Mar 19
Other				
National Training Fund (NTF)	2018	29 Nov 19	6 Dec 19	18 Dec 19

Notes ^a Period of account 1 October to 30 September

^b Period of account 1 September to 31 August

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

	Cumulative expenditure to 31 December 2018	Expenditure in 2019	Project commitments in subsequent years	Expected total spend lifetime of project 2019	Expected total spend lifetime of project 2018	
	€000	€000	€000	€000	€000	
Subhead A.15						
1	Hansfield Educate Together Secondary School, Dublin 15 ^{a, b}	17,329	40	187	17,556	17,350
2	Gaelscoil na nDeise, Carrickphierish Campus, Waterford	14,648	522	52	15,222	14,774
3	St Colmcille's, Dublin 16	16,275	—	342	16,617	16,617
4	Ardgillan Community College, Balbriggan, Co. Dublin	13,638	15	103	13,756	13,662
5	Temple Carrig Secondary School, Wicklow	12,804	—	391	13,195	12,925
6	St John's Primary School, Rathmullen ^{a, b}	12,810	—	1,545	14,355	14,241
7	Coláiste Ghlór na Mara, Balbriggan, Co. Dublin ^{a, b}	14,714	—	222	14,936	14,908
8	Bremore Educate Together Balbriggan, Co. Dublin ^{a, b}	22,602	62	1,393	24,057	23,810
9	Le Chéile Secondary School, Mulhuddart, Dublin 15 ^{a, b}	19,802	—	336	20,138	19,802
10	Portlaoise Parish School, County Laois ^{a, b}	16,270	—	723	16,993	17,027
11	Newpark Comprehensive Blackrock, County Dublin ^{a, b}	14,036	—	481	14,517	14,042
12	Carrigaline Post Primary School, County Cork ^{a, b}	14,500	—	213	14,713	14,580
13	Dún an Rí College, Kingscourt, Cavan	14,930	—	293	15,223	15,191
14	Limerick Educate Together, Mungret, Limerick ^{a, b}	12,484	19	205	12,708	12,689
15	St Aidan's Parish School, Enniscorthy, Co. Wexford	10,262	531	435	11,228	10,375
16	Michael Street National School, New Ross, Co. Wexford ^{a, b}	11,057	2	415	11,474	11,478
17	Sancta Maria College, Rathfarnham, Co. Dublin ^{a, b}	8,510	3,335	4,611	16,456	16,419
18	Clonkeen College, Blackrock, Co. Dublin ^{a, b}	12,816	—	76	12,892	12,893

		Cumulative expenditure to 31 December 2018	Expenditure in 2019	Project commitments in subsequent years	Expected total spend lifetime of project 2019	Expected total spend lifetime of project 2018
		€000	€000	€000	€000	€000
19	Kinsale Community College, Co. Cork ^{a, b}	11,148	706	64	11,918	11,298
20	Christian Brothers Secondary School, Thomas Street, Wexford ^{a, b, c}	15,253	190	393	15,836	16,067
21	Arklow Vocational School, Co. Wicklow	12,269	18	163	12,450	12,449
22	Senior College Dún Laoghaire, Main Street, Blackrock, Co. Dublin	10,474	—	664	11,138	11,138
23	Scoil Phobail, Clifden, Co. Galway ^{a, b}	10,137	161	152	10,450	10,303
24	St. Fintina's Longwood, Co. Meath	10,351	122	117	10,590	10,533
25	Scoil Naofa Oilbhear Pluincead, Malahide, Co. Dublin ^{a, b}	7,538	3,919	3,861	15,318	13,532
26	Stewarts School, Palmerstown, Dublin 20 ^{a, b}	9,150	5,697	1,345	16,192	15,694
27	Kingswood Community College, Tallaght, Dublin 24 ^{a, b}	12,318	8,244	17	20,579	18,806
28	Coláiste Mhuire, Knockbeg, Carlow ^{a, b}	10,772	5,257	451	16,480	15,892
29	Presentation College, Athenry, Co. Galway	18,159	2,082	381	20,622	20,321
30	Pobalcoláiste Chú Chulainn, Dundalk, Co. Louth ^{a, b}	16,324	15	1,145	17,484	17,469
31	Maynooth Post Primary Schools, Co. Kildare ^{a, b}	16,323	8,346	26,452	51,121	38,466
32	Gaelscoil Teach Giuise, Tallaght, Dublin 24 ^{a, b}	11,787	20	22	11,829	11,809
33	Mercy Convent Primary School, Naas, Co. Kildare ^{a, b}	5,289	987	4,479	10,755	10,453
34	St. Mochta's National School, Clonsilla, Dublin 15 ^{a, b}	9,573	2,758	170	12,501	12,025
35	Stepaside Educate Together National School, Co. Dublin ^{a, b}	10,063	149	161	10,373	10,355

	Cumulative expenditure to 31 December 2018	Expenditure in 2019	Project commitments in subsequent years	Expected total spend lifetime of project 2019	Expected total spend lifetime of project 2018
	€000	€000	€000	€000	€000
36 Tullamore College, Tullamore, Co. Offaly ^{a, b}	11,318	196	12	11,526	11,511
37 Holy Family Special School, Cootehill, Co. Cavan ^{a, b, c}	2,290	3,976	9,067	15,333	13,528
38 CBS Primary School, New Road, Ennis, Co. Clare ^{a, b}	1,539	9,730	323	11,592	11,314
39 St. Francis of Assisi National School, Belmayne, Balgriffin, Dublin 13 ^{a, b}	9,189	3,094	5	12,288	12,005
40 Saplings Mullingar, Lynn Road, Mullingar, Co. Westmeath ^{a, b}	769	11,406	508	12,683	12,339
41 Citywest Educate Together National School, Fortunestown Lane, City West, Dublin 24 ^{a, b}	457	13,530	457	14,444	13,624
42 Galway North Educate Together National School, Thomas Hynes Road, Newcastle, Co. Galway ^{a, b}	575	13,816	856	15,247	15,134
43 Gairmscoil Mhuire, Athenry, Co. Galway ^{a, b}	578	19,068	2,687	22,333	21,815
44 Lusk Community College, Lusk, Co. Dublin ^{a, b}	5,499	6,440	3,581	15,520	14,362
45 Davis College, Mallow, Co. Cork	2,010	4,788	3,700	10,498	10,045
46 Coláiste Chiaráin, Croom, Co. Limerick	1,153	10,343	7,269	18,765	17,974
47 Ardee Community School, Ardee, Co. Louth ^e	9,751	544	32	10,327	10,095
48 Scoil Bhríde National School, Knockmay, Portlaoise, Co. Laois ^e	9,863	68	127	10,058	10,039
49 SN Lusca, Lusk, Co. Dublin ^e	9,176	1,692	94	10,962	9,290

	Cumulative expenditure to 31 December 2018	Expenditure in 2019	Project commitments in subsequent years	Expected total spend lifetime of project 2019	Expected total spend lifetime of project 2018
	€000	€000	€000	€000	€000
50 St. Columba's Boys National School, Knocklyon, Dublin 16 ^e	7,359	4,306	546	12,211	10,051
51 Ballyhaunis Community School, Ballyhaunis, Co. Mayo ^e	9,636	1,393	99	11,128	10,138
52 St. Patrick's School, Bohreen Hill, Enniscorthy, Co. Wexford ^{a, d}	385	6,404	8,520	15,309	14,979
53 Clonakilty Community College, Clonakilty, Co. Cork ^f	159	3,892	7,326	11,377	—
54 Powerstown Educate Together National School, Tyrrelstown, Dublin 15 ^{a, d}	10,796	—	220	11,016	11,017
55 Swords Post Primary, Swords, Co. Dublin ^f	107	15,137	7,243	22,487	—
56 Naas Community College, Naas, Co. Kildare ^f	1,151	1,105	21,370	23,626	—
57 Coláiste Chiaráin, Summerhill, Athlone, Co. Roscommon ^f	223	12,653	11,318	24,194	—
58 Drumcondra/ Marino National School, Drumcondra, Dublin 9 ^f	46	4,479	5,901	10,426	—
59 Gaelcholaiste Charrig Ui Leighin, Carrig Ui Leighin, Co. Corcaí ^f	2,041	5,778	29,257	37,076	—
60 St. Paul's National School, Navan, Co. Meath ^f	287	2,602	9,117	12,006	—
	552,772	199,637	181,695	934,104	758,653

		Cumulative expenditure to 31 December 2018	Expenditure in 2019	Project commitments in subsequent years	Expected total spend lifetime of project 2019	Expected total spend lifetime of project 2018
		€000	€000	€000	€000	€000
Subhead C.16						
1	Dublin City University/St. Pat's F Block	6,155	8,845	—	15,000	15,000
2	University of Limerick Library	14,600	1,700	—	16,300	16,300
3	National Children's Hospital (Higher Education Facilities)	—	10,000	7,000	17,000	17,000
		20,755	20,545	7,000	48,300	48,300
Subtotal A.15		552,772	199,637	181,695	934,104	758,653
Subtotal C.16		20,755	20,545	7,000	48,300	48,300
Total		573,527	220,182	188,695	982,404	806,953

- Notes
- a Cumulative expenditure to 31 December 2018 has been restated to include fees other than design team fees that were not previously recorded as expenditure in the major capital commitments table. These fees have been introduced to ensure that project costs recorded under major capital commitments are aligned to project costs that are recorded in capital assets under development.
 - b Expected total spend lifetime of project has been restated to reflect the additional fees explained in footnote a.
 - c Cumulative expenditure to 31 December 2018 has been restated to include prior year expenditure that was not previously reported.
 - d Two school projects were introduced to the table in 2019 following a review of capital projects. These projects, each with an estimated total cost of over €10 million should have been included previously.
 - e Five new schools' projects were introduced to the table following a review to align expenditure with capital assets under development.
 - f Seven new schools' projects commenced during 2019.

Significant variations-Subhead A.15

An explanation is provided below where projected total expenditure increased/decreased by more than €500,000 from 2018 to 2019:

15 St Aidan's Parish School, Enniscorthy, Co. Wexford

Increase in expected total spend: €853,000

The increase in commitment of €853,000 was due primarily to change orders relating to additional works to sloped embankment, deep fill screed, additional structural bracing of existing building, attenuation tank and windows.

19 Kinsale Community School, Kinsale, Co. Cork

Increase in expected total spend: €620,000

The increase in commitments of €620,000 was due primarily to change orders relating to LED lighting, blockwork and modifications to heating.

25 Scoil Naofa Oilbhear Pluincead, Malahide, Co. Dublin

Increase in expected total spend: €1.786 million

The increase in commitments of €1.786 million was due primarily to change orders relating to revised roof finishes and soil contamination.

27 Kingswood Community College, Tallaght, Dublin 24

Increase in expected total spend: €1.773 million

The increase in commitments of €1.773 million was due primarily to change orders relating to additional works to PE Hall Access, window modifications, concrete finishes, internal and external signage, external ball court fencing, additional barriers to flat roof rooflights and parapet/electrical conduit painted decoration, LED lighting and additional temporary accommodation.

28 Coláiste Mhuire, Knockbeg, Co. Carlow

Increase in expected total spend: €588,000

The increase in commitments of €588,000 was due primarily to change orders including additional temporary accommodation, emergency heating, temporary toilet block, remediation of extensive dry rot, replacement of lime plaster and replacement of structural joists.

31 Maynooth Post Primary Schools, Co. Kildare

Increase in expected total spend: €12.655 million

The increase in commitments of €12.655 million was due primarily to costs associated with the need to retender the construction contract as a result of the liquidation of Sammon Contracting Ireland Ltd.

37 Holy Family Special School, Cootehill, Co. Cavan

Increase in expected total spend: €1.805 million

The increase in commitments of €1.805 million was due to a variety of change orders relating to LED lighting and water drainage.

41 Citywest Educate Together National School, Fortunestown Lane, City West, Dublin 24

Increase in expected total spend: €820,000

The increase in commitments of €820,000 was due primarily to change orders relating to removal of soil on site, water contamination, increase in CCTV and works necessary for the grant of a Disability Access Cert.

43 Gairmscoil Mhuire, Athenry, Co. Galway

Increase in expected total spend: €518,000

The increase in commitment of €518,000 was due primarily to change orders which included security on site, foul sewer additional requirements and conditions of planning to build footpaths.

44 Lusk Community College, Lusk, Co. Dublin

Increase in expected total spend: €1.158 million

The increase in commitment of €1.158 million was due to change orders necessary following the need for additional temporary accommodation and also changes in requirements in lighting, windows, metalwork room and SNU decant.

46 Coláiste Chiaráin, Croom, Co. Limerick

Increase in expected total spend: €791,000

The increase in commitment of €791,000 was due primarily to change orders relating to unforeseen ground conditions.

49 SN Lusca, Lusk, Co. Dublin

Increase in expected total spend: €1.672 million

The increase in commitment of €1.672 million was due primarily to a variety of change orders relating to temporary power supply, boiler replacement, adjustment to boundary and conciliation.

50 St. Columba's Boys National School, Knocklyon, Dublin 16

Increase in expected total spend: €2.16 million

The increase in commitment of €2.16 million was due primarily to a variety of change orders relating to temporary power supply, boiler replacement, adjustment to boundary and conciliation.

51 Ballyhaunis Community School, Ballyhaunis, Co. Mayo

Increase in expected total spend: €990,000

The increase in commitment of €990,000 was due primarily to a variety of change orders arising from a conciliation process.

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

National Maritime College

The National Maritime College of Ireland (NMCI) PPP project was completed in October 2004. NMCI was the first third level PPP to be completed and operating in Ireland. The college provides state of the art education and training facilities to service the needs of the Cork Institute of Technology and the non-military needs of the Irish Naval Service.

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.

Cork School of Music

A contract for the design, build, financing and operation of the Cork School of Music was signed with Hochtief in September 2005. The Cork School of Music was completed in July 2007.

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 Burkeen, Wicklow Town, Co. Wicklow; Athboy, Co. Meath; Kildare Town, Co. Kildare; Abbeyfeale, Co. Limerick and Bantry, Co. Cork (two schools) was signed with Maquarie Partnerships for Ireland in June 2010. These schools became operational between July 2011 and October 2011.

3rd Bundle PPP Schools

There are seven post primary schools and one primary school in the 3rd Bundle PPP Project. They are located in Ballinamore, Co. Leitrim; Letterkenny, Co. Donegal; Gorey, Co. Wexford; Doughiska, Co. Galway (2 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 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 (1 school and 1 IFE); Kells, Co. Meath; Bray, Co. Wicklow (2 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.

Grangegorman Quads PPP Project

The Grangegorman PPP Project, which comprises the Central and East Quads, will deliver significant academic infrastructure for Technological University Dublin at Grangegorman. The contract for the design, build, financing and maintenance of the buildings was signed in March 2018. Construction is now well advanced and is scheduled for completion by mid-2020.

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

The following table lists the direct funding to Education and Training Boards (ETBs) during 2019 by subhead with comparative figures for 2018.

		2019	2018
		ETB	ETB
		funding	funding
		amount	amount
		€000	€000
Programme A - First, Second and Early Years Education			
A.3	Salaries, wages and allowances (including incidental payments) of primary teachers	85	27
A.5	Grants to Education and Training Boards in respect of ETB teachers' salaries	727,743	692,008
A.6	Salaries, wages and allowances (including incidental payments) of special needs assistants in primary and post primary schools	40,594	36,691
A.7	Salaries, wages and allowances (including incidental payments) of non-teaching staff in primary and post primary schools (excluding special needs assistants)	78,928	75,514
A.8	ETB pensions	243	—
A.9	School transport services	738	632
A.10	Grants (including capitation) payable to primary and post primary schools, Education and Training Boards and other educational organisations and institutions	83,374	76,039
A.11	Grants to education bodies working in the primary and post primary sectors	382	95
A.12	Teacher education	1,948	1,944
A.14	Miscellaneous grants and services	9,045	6,194
A.15	Primary and post primary infrastructure ^b	92,250	84,328
A.16	Public private partnership costs (PPP) ^b	665	136
Programme A Total paid to ETBs		1,035,995	973,608
Programme C - Higher Education			
C.11	Student support and related expenses	356,701	371,588
Programme C Total paid to ETBs		356,701	371,588
Grand total paid to ETBs		1,392,696	1,345,196

Notes ^a This table comprises funding provided to ETBs directly from Vote subheads. It does not include funding provided via SOLAS from either Exchequer resources or the National Training Fund.

^b Subhead A.15 Primary and Post Primary Infrastructure formerly recorded under subhead D.3 Building, equipment and furnishing of primary and post primary schools and subhead A.16 Public private partnership schools formerly recorded under D.5 Public private partnership (PPP). These costs are now also reflected in the 2018 ETB funding amount column.