

Detailed Paper No. 6 - Education & Science

Table 6.1 Education & Science expenditure allocations

| | <i>2008 provisional outturn</i> | <i>2009 Revised Estimates</i> | <i>year-on-year % change</i> | <i>proposed full year savings</i> | <i>% savings</i> |
|--------------------|---------------------------------|-------------------------------|------------------------------|-----------------------------------|------------------|
| Gross Current | €8,411.7m | €8,641.8m | 2.7% | €735.7m | -8.5% |
| Gross Capital | €29.6m | €49.9m | 2.4% | €10.2m | -1.2% |
| Gross Total | €8,441.3m | €8,691.7m | 2.7% | €745.9m | -7.9% |
| Staff numbers | 92,483 | 95,415 | 3.2% | 6,930 | -7.3% |

Introduction

The mission of the Department of Education & Science (D/E&S) is “to provide high-quality education which will (a) enable individuals to achieve their full potential and to participate fully as members of society; and (b) contribute to Ireland’s social, cultural and economic development. The D/E&S’s priorities also include the promotion of equity and inclusion, quality outcomes and lifelong learning; planning for education that is relevant to personal, social, cultural and economic needs; and enhancement of the capacity of the Department for service delivery, policy formulation, research and evaluation”.

D/E&S accounts for €9.5bn of voted expenditure in 2009. This consists of €49.9m capital investment (9%) and €8,641.8m current spending (91%). Pay and pension costs account for 77% of total current expenditure.

Table 6.2 Education & Science resource allocation by Programme

| | <i>2009 Capital^a</i> | <i>2009 Current^a</i> | <i>of which: Pay^a</i> | <i>Staff numbers^b</i> |
|---------------------------|---------------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. Administration | €3.5m | €104.3m | €87.8m | 1,691 |
| B First Level Education. | €431.8m | €3,145.3m | €2,858.1m | 39,991 |
| C. Second Level Education | €201.1m | €3,032.9m | €2,633.0m | 32,545 |
| D. Third level Education | €201.5m | €1,813.1m | €1,061.2m | 20,873 |
| E. Other Services | €12.1m | €546.0m | €29.8m | 315 |
| TOTAL | €849.9m | €8,641.8m | €6,669.9m | 95,415 |

a Revised Estimates Volume 2009

b Includes Departmental and Office Civil Servants and Agency Public Servants – end December 2008

At present, there are 12 State agencies operating under the aegis of D/E&S. The total Exchequer funding available to these bodies in 2009 is €86.6m, and they employ 554 staff. Further details are contained in the Appendix to this paper.

Outcome of Group's Deliberations

In deciding the expenditure recommendations for the D/E&S vote group, the Special Group has taken into consideration the detailed evaluation papers prepared by D/E&S and by the Department of Finance and the cross cutting papers prepared by the Central Expenditure Evaluation Unit (CEEU), also in the Department of Finance.

In outline, the Group has identified proposals to save €746m (7.9%) of total expenditure in this area. The Group has identified scope for a structural reduction of at least 6,930 staff across the Department and its agencies.

Table 6.3 D/E&S - Total measures by Programme

| | Annualised savings identified | Recommended staffing reductions |
|---------------------------------|--------------------------------------|--|
| A Administration | €9.9m | 170 |
| B First Level Education | €311.0m | 3,400 |
| C Second Level Education | €114.2m | 1,240 |
| D Third level Education | €261.0m €10.2m (capital) | 2,000 |
| E. Other Services | €39.6m | 120 |
| Total Current Savings | €735.7m | |
| Total Capital Savings | €10.2m | |
| Total Identified Savings | €745.9m | 6,930 |

Programme A – Administration

The 2009 allocation for this Programme is €107.8m and there are 1,691 staff involved in its delivery. The Group proposes the following savings for this Programme.

Table 6.4 D/E&S - Measures identified for Programme A

| | Annual savings |
|---|-----------------------|
| A.1 Outsourcing payroll function | €2.3m |
| A.2 Suspend additional recruitment to the <i>National Education Psychological Service</i> | €1.4m |
| A.3 Reduction in allocation for Inspectorate | €1.2m |
| A.4 Reduction in administrative staff | €5.0m |
| Total Current Savings | €9.9m |
| Associated staff reductions | 170 |

A.1 Outsourcing payroll function

There are 132 staff employed in the teacher payroll unit in Athlone. Given that this activity involves routine transactions which are often carried out by shared services operations in the private

sector, the Group considers that there is scope to achieve efficiencies by outsourcing payroll processing activities to an external service provider. The Group believes that minimum savings of 30% are to be expected from outsourcing of this nature and that €2.3m could be saved annually in payroll costs. The outsourcing of these activities should also be considered in the wider context of similar proposals for other Government Departments and agencies.

A.2 Suspend additional recruitment to the *National Education Psychological Service (NEPS)*

The *National Education Psychological Service (NEPS)* is an office of D/E&S which offers the services of psychologists to schools. The NEPS psychologists work with primary and post-primary schools in the areas of learning, behaviour, social and emotional development. They help identify educational needs and offer services to meet these needs. The Group considers that the planned recruitment of additional psychologists to provide a D/E&S psychological service to all schools should be slowed down considerably in light of the budget circumstances that currently pertain.

A.3 Reduction in allocation to inspectorate

The Inspectorate has statutory responsibility for the evaluation of primary and post-primary schools and centres. The Group recommends a reduction in the allocation to the Inspectorate of €1.2m in view of higher budgetary priorities elsewhere in the education system. The consequent decrease in inspectors should be addressed by re-focussing inspection outputs, using risk assessment frameworks and aligning the frequency of inspections according to the performance risks associated with discrete groupings of schools. The thematic outputs could also be re-prioritised in line with reduced resources.

A.4 Reduction in administrative staff

The number of staff in the main body of the Department has not changed to any significant extent in the last five years (9% increase) and the work of the Department is largely driven by the needs of the school system which is the main ‘customer’ in this instance.

The Group considers that there is scope to reduce total staffing numbers at the D/E&S by at least 100 in line with the reductions being proposed elsewhere. For example, full implementation of the *Education Special for People with Special Educational Needs (EPSEN)* and Disability Acts has been deferred due to the economic circumstances and this may free up some resources in line divisions. Also tribunals such as the *Residential Institutions Redress Unit* and the *Commission to Inquire into Child Abuse* are winding up this year, which again should free up staff for redeployment. It will be a matter for the Department to prioritise work accordingly in order to minimise the impact on front line service delivery as far as possible.

Programme A - Associated Staffing reductions

The Group estimates that overall staff numbers associated with this Programme could be reduced by up to 170 posts.

Programme B – First Level Education

This Programme has a 2009 current allocation of €3,145.3m and there are approximately 40,000 staff involved in implementing the Programme.

Table 6.5 D/E&S - Measures identified for Programme B

| | Annual savings |
|---|-----------------------|
| B.1 Increase the staffing schedule at primary level | €30.0m |
| B.2 Amalgamation of smaller primary schools | €25.0m |
| B.3 Staffing efficiencies in the primary/post-primary sectors | €150.0m |
| B.4 Reduction in the number of Special Needs Assistants | €60.0m |
| B.5 Progressive further reductions in the number of English language support teachers | €21.0m |
| B.6 Decrease in the main capitation grant | €25.0m |
| Total Current Savings | €311.0m |
| Associated staffing reductions | 3,400 |

B.1 Increase the staffing schedule at primary level

There are currently 31,134 teachers for 500,000 pupils at primary level. This gives a Pupil Teacher Ratio (PTR) of 16:1. However, while the PTR is 16.1:1, average class size (the ratio of pupils to classroom teachers) is higher at 24:1. This is because about one-third of all teachers (over 10,500) are not assigned as classroom teachers, but support the work in the classroom through their role in areas such as special needs, resource, disadvantage, language support, etc. These 10,500 teachers, including some 1,100 non-teaching principals in larger schools, are therefore excluded when the average class size statistic is calculated, resulting in a ratio that differs significantly from the PTR (which includes all teachers).

Table 6.6 D/E&S Primary Education Ratios

| | | Ratio | Comment |
|--|---------------|---------------|----------------------------|
| Primary Pupils | 500,000 | | |
| Classroom Teachers | 20,634 | 24:1 | Average class size |
| Other Teachers | 10,500 | | |
| Total Teachers | 31,134 | 16:1 | Pupil/teacher ratio |
| Special Needs Assistants, etc. | 8,500 | | |
| Total Teacher/other classroom staff | 39,634 | 12.6:1 | |

Teacher allocations, however, are not made on the basis of the pupil teacher ratio or average class size, but on the basis of a Staffing Schedule (the number of pupils required to qualify for an additional teacher). This staffing schedule is currently 27 to 1, i.e. one teacher for every 27 students. This is set to increase to 28 to 1 from September 2009, arising from decisions taken in the context of the 2009 Estimates, (which will have the effect of increasing the PTR from 16.1:1 to 16.5:1). However, the Group considers that the staffing schedule should be further increased by one point to 29, which was the level that applied prior to September 2006, yielding a saving of up to €10m in the year the change is introduced and an annual saving of up to €30m. It is estimated that

the impact of this change on the PTR would be to increase it to 16.8:1, which is still lower than it was in 2006.

B.2 Amalgamation of smaller primary schools

There are 3,200 primary schools in the State. Many of these schools (47%) are small with five teachers or fewer often located in rural areas. Given the size of the country and the total number of primary school pupils (500,000 at end 2008) the Group believes that there is scope to reduce the overall number of schools.

At present, there are 659 schools with fewer than 50 pupils, an average of 2.4 teachers per school and an average pupil teacher ratio (PTR) of 13.1:1. If these schools were amalgamated with other schools so that the average PTR increased to that applicable in the next category of school size (50-100 pupils), i.e. 16.2:1, this would save about 300 teachers, or about €8m per annum in salary costs. Further mergers of the existing 851 schools in the 50-100 pupil category, to achieve the average PTR applicable to schools with 100-200 pupils (i.e. 17.1:1) would facilitate a reduction of a further 200 teachers, saving another €9m annually. Such a consolidation of schools would also give rise to savings in other support staff such as caretakers, secretarial etc., while running costs such as maintenance, insurance and heating should also be reduced.

The Group notes that the necessary flexibility must be delivered to ensure that teachers can be re-assigned to amalgamated schools as appropriate. The Group also acknowledges that savings would be achieved over the medium term given the implementation issues involved and the need to develop proposals on an area by area basis, and that there would be offsetting costs involved in terms of implications for additional accommodation, school transport, etc. Nevertheless, the Group envisages that current savings of €25m should be targeted to be delivered from the amalgamation process over a period of three to four years.

B.3 Staffing Efficiencies in the Primary/Post Primary Sector

The Group is of the view that a high level of inefficiencies exists in the primary and post primary sector resulting in a significant under-utilisation of resources. The Group considers that these inefficiencies arise in large part from a set of working terms, conditions and practices for teachers which are very restrictive by reference to norms elsewhere within both the public and private sectors, and by reference to common sense requirements that should apply in the school context. This all has to be viewed in the context of the very short working day, and working year, of teachers. Examples of these restrictive practices are set out below:-

- *Supervision and substitution* cover amounts to over €300m a year. This is made up of two elements:
 - (i) the cost of replacing teachers absent on sick leave and other approved absences, such as in-career development, in primary and all second level schools, which is estimated to cost €89m in 2009; and
 - (ii) the cost of the “supervision and substitution scheme” whereby teachers are paid additional amounts to be available to provide supervision cover for break times and also to provide some substitution cover for absent colleagues. This is estimated to cost €15m in 2009. The agreement concluded in relation to payments to teachers for supervision and substitution duties provides additional and pensionable

remuneration to those teachers contracting for those duties. At primary level this means that teachers are now paid an additional amount for performing duties that they previously carried out without additional compensation. At second level, it means that teachers are now paid additional amounts for supervision and substitution duties which they perform while they are not timetabled for tuition.

- *Sick leave arrangements:* Teachers' sick leave arrangements are more generous than the norm in the public sector, with an entitlement to 31 days uncertified sick leave each year at primary level, and no requirement for a medical certificate unless the absence exceeds 3 consecutive days. At post-primary level, the allowance is 30 days uncertified, with a certificate only being required for absences of more than 4 consecutive days.
- *In-service provision:* In 2008, over 100,000 teaching days were devoted instead to in-service teacher training, which had to be covered by substitution arrangements. In addition, over 3,300 instances of full school closure were recorded in primary schools due to "whole staff training" days during term time.
- *Teaching hours:* The teaching contract for teachers in Ireland focuses primarily (if not exclusively) on teaching time, rather than on total time spent on school premises engaged in education-related work, including school planning, parent-teacher meetings, in-service training and development, supervision of students and any appropriate middle management duties. The OECD average 'total statutory working time' of teachers is more than double the average 'teaching time' of teachers in Irish primary or second-level schools³.
- *'Management allowances':* Some 52% of all teachers are in receipt of what are termed 'management allowances'. That means that over 30,000 teachers are in receipt of allowances, costing €236m a year. €167m of this relates to allowances paid to principals, deputy principals and assistant principals (of which there are 15,000) to carry out administrative duties.

The remaining €69m relates to the payment of an allowance of almost €4,000 to 17,400 teachers to carry out further administrative duties. Some of the duties for which allowances are paid are Year Heads, Assistant Year Heads, Class Tutor, Responsibility for time-tabling arrangements, Responsibility for enrolment and monitoring of Absenteeism, Co-ordinator of school plan, Subject Co-ordinators, Curricular Programme Co-ordinators, Co-ordinator of Staff Development Programmes, Co-ordination and implementation of school policies, e.g. discipline, Co-ordinator of Work Experience Programmes, including placement duties, Organisation/promotion of cultural activities, Organisation/promotion of sporting activities, Budgetary/Financial Administration Assistant, Organiser/Co-ordinator of external school visits, Examinations Secretary, State Examinations co-ordinator, School Examinations co-ordinator, Administration of School Library, First Aid and Safety Officer (Fire Drills, etc.) Liaison with Parents' Associations, Liaison with Department of Education & Science, Liaison with local community/press, Supervising the maintenance of and availability of school equipment, Supervising the maintenance and availability of facilities such as laboratories, P.E. halls, etc., Stock Control, Co-ordination of school transport, Administration of special assistance schemes, e.g. free books (the above list is not exhaustive).

³ OECD Education at a Glance, 2008, 2005/2006 school year – ref table D4.1

Details in relation to the number of allowances paid for specific duties are not available, as each school is allocated a fixed number of allowance posts, based on its size, and it is then a matter for the management body of each individual school to decide what administrative duties require to be performed by the allowance-holders in order to meet the needs of the school.

- *Summer Courses:* Primary teachers can attend approved courses during the summer break and secure additional annual leave (extra personal vacation days). The amount of leave depends on the length of the course (e.g. 3 days annual leave for a 5 day course). The Exchequer funds the courses through the D/E&S. D/E&S resources are also used in approving and inspecting the courses. The courses generally run from 9.30am to 2pm with a break for lunch.

In summary, the current teacher contract appears to be unduly restrictive, and this means that activities such as teacher in-service development and school planning have tended to erode teaching time. Additional duties such as supervision and substitution have necessitated payment of additional remuneration.

A basic requirement of any revised contract for teachers would be that the total statutory working time be sufficiently increased to provide for activities such as school planning, parent teacher meetings, in-service training and development, supervision of students and middle-management duties where and when appropriate as defined by school management. This increased time would be subject to management scrutiny.

There is a need to revise the above outdated and restrictive arrangements, which do not serve the educational interests of children and are no longer affordable in light of the budgetary crisis facing the country. In particular, activities such as in-service training and school planning should be routinely scheduled so as not to erode school teaching time, and sick leave arrangements should be brought back to a sensible position. Official involvement in the Summer Courses for teachers should be discontinued as should the annual leave benefits.

The Group targets an initial saving of €100m a year in the cost of substitution/supervision arrangements. The Group also targets savings of €50m a year by reviewing the issue of payment of management allowances to teachers.

B.4 Reduction in the number of Special Needs Assistants

There are currently about 10,500 Special Needs Assistants (SNA's) working in primary and post primary schools around the country, compared with less than 6,000 in 2004/05. Expenditure in this area has grown from about €130m in 2004 to €350m in 2009. The main duties of the assistants are to provide necessary non-teaching services to pupils with assessed educational needs. Some SNA's are required for a specified period of time but in some cases schools have retained SNA's even after the requirement no longer exists due for example to progression of children. It should also be possible to achieve efficiencies through greater sharing of resources and more effective time management. The Group considers there is scope to reduce the number of SNA's by up to 2,000 (20%) which should generate savings of up to €60m a year and still leave about 8,500 SNA's in the system to provide support for students with special needs; this would still be higher than the numbers in place in 2006.

B.5 Progressive further reduction in the number of English language support teachers

There are currently almost 2,200 language support teachers providing services to non-English speaking children requiring additional tuition in the English language. This is due to reduce to about 1,500 from September 2009, arising from policy changes being introduced in the context of the 2009 Estimates decisions. The Group is of the view that the allocation for this service should still be reduced further in 2010 because of the decreasing levels of immigration, the increasing trend of immigrants leaving the country due to the current economic difficulties, and the length of time that most existing immigrants have now been in the country. The Group recommends a progressive reduction of 1,000 in the number of teachers to a reduced complement of 500 in this area from September 2010, saving an estimated €7m in 2010 rising to over €21m in a full year. This proposed reduction would return the number of language support teachers to long term trend requirements based on estimated immigration and labour market parameters.

B.6 Decrease in the main capitation grant

The capitation grants provided to primary schools fund the costs of running the schools. The capitation rate has been increased by 10% each year on average over the last four years (53% in total). This compares to annual increases in inflation over the last four years of 3.9% on average. Schools should also be incurring lower running costs due to recent price reductions in heating and lighting costs. For these reasons, the Group considers that the capitation should be reduced by 10% in 2010 followed by a similar reduction in 2011. These reductions would bring capitation back to 2007 levels, saving the Exchequer approximately €25m on an annual basis.

Programme B - Associated Staffing reductions

The Group estimates that overall staff numbers associated with this Programme could be reduced by up to 3,400 public servants.

Programme C – Second Level and Further Education

This Programme has a 2009 allocation of €3,032.9m and there are 32,545 staff involved in implementing the Programme.

Table 6.7 D/E&S - Measures identified for Programme C

| | Annual savings |
|---|-----------------------|
| C.1 Rationalisation of VEC's | €3.0m |
| C.2 Reduction in the capitation grants | €10.0m |
| C.3 Increase in the staffing schedule for non fee paying schools | €50.0m |
| C.4 Reduce support for fee paying schools | €25.0m |
| C.5 Integration of Senior Traveller Training | €25.0m |
| C.6 Discontinuation of <i>Comhairle um Oideachas Gaeltachta agus Gaelscolaíochta (COGG)</i> | €1.2m |
| Total Current Savings | €114.2m |
| Associated staff reductions | 1,240 |

C.1 Rationalisation of VEC's

There are 33 Vocational Educational Committee's (VEC's). In some counties there are both city and county VEC's (e.g. Cork and Galway). The Group considers that the number of VEC's should be reduced. This should involve the amalgamation of city and county VEC's as well as amalgamation of certain VEC's on a regional basis. Overall, the Group considers that the number of VEC's can be reduced from 33 to 22 and aligned with the functional areas of the Local Authorities (which the Group is recommending be reduced to 22 in number - see Detailed Paper No. 8). This should lead to savings in administration costs and efficiencies in service delivery. While there will be some offsetting costs, there will also be once-off revenue generated through disposal of property. Overall, the Group targets €3m in savings for this measure. This should also include reductions in administrative staff.

The possibility of amalgamating the VECs with the local authorities could also be considered.

C.2 Reduction in the capitation grants

Post-primary schools currently receive grants for general running costs such as heating and cleaning. Grants are also provided to fund the cost of support services such as caretakers and secretaries. Given the ongoing economy-wide reductions in salaries, decreases in the rate of inflation and the substantial increase in these grants above inflation in recent years, the Group considers that capitation grants should be reduced by €10m which is approximately 10% of the 2009 allocation.

C.3 Increase in the staffing schedule for non-fee-paying schools

Teachers' pay comprises the most significant element of the budget for second level education. The Group holds the view that efficiencies must be obtained under this expenditure heading to reduce the size of the Exchequer deficit. The staffing schedule should be increased from 19 to 20 in September 2010 to generate full year savings of €50m (achieved after two years). (The Staffing Schedule at Post Primary level varied between 19 and 20 from 1972 until 2000, when it was reduced to 18. It will increase to 19 with effect from September 2009). Given the scale of our second level schools, this proposal could have implications for some schools in relation to their ability to continue to provide the range of subject choices currently on offer. However, in order to overcome this difficulty in the longer term, consideration could be given to moving towards larger average school size at second level.

C.4 Reduce State support for fee-charging schools

The State currently pays €101m towards the salaries of teachers in private fee-charging schools. The income raised from fees is €19m, while the schools also have other sources of income from religious orders, investments, etc. These schools should, in principle, be required to meet a greater proportion of their own costs, with a 25% reduction in the State subvention proposed in the first instance. This could be achieved by increasing the staffing schedule for private schools from 18 (as at present – increasing to 20 from September 2009) to 28 in respect of Exchequer-funded staff. This would yield savings of about €25m when fully implemented, but would have to be phased in over a number of years. It is estimated that this would require an average increase of 21% in the level of fees charged by the schools over the period, if the reduction in Exchequer funding is to be met in full. While this may prove to be an issue for some of the smaller, less-viable private schools, which may seek to dispense with fees and transfer to the free education scheme, it is not

considered that the level of increase in fees required would result in a significant change in the sector overall.

C.5 Integration of Senior Traveller Training

Senior Traveller Training Centres (SSTC) are full-time, one or two year second chance education options for Travellers aged 18 or upwards who left school with little or no educational qualifications. The SSTC operates from a network of 33 VEC centres nationwide, with just under 1,000 places available and with a staff of 240 across the centres. Travellers in VEC areas where there is no STTC are already accessing other integrated community programmes run by the Department of Education & Science such as adult literacy, *Back to Education Initiative*, Youthreach and others.

The Minister for Education & Science published the 'Report and Recommendations for a Traveller Education Strategy' in November, 2006 and this recommended that Travellers should have equality of access, equality of participation and equality of outcome in a fully inclusive further education system. It also recommended that the STTC programme should be reviewed and its future clarified. A Value-for-Money Report published in April, 2008, evaluated the STTC programme and found that progression rates (either to employment or further education and training) are low at 37% compared to other programmes. It recommended that this separate Traveller provision should be phased out over 10-15 years and that Travellers should be mainstreamed into the other Adult and Further Education programmes. This process is commencing in September 2009, with the number of STTC places being reduced by 100.

It is recommended that the provision for the *Senior Traveller Training Centres* (€25m) be wound down over the next 2 to 3 years with participants being integrated into mainstream adult and further education programmes run by the Department of Education & Science.

C.6 Discontinuation of *Comhairle um Oideachas Gaeltachta agus Gaelscolaíochta* (COGG)

This body was established in 2002 to provide functions relating to policy advice, research, provision of support services and provision of text/resources to support the teaching and learning of Irish in schools. The existence of a separate agency to carry out these functions is unwarranted. The Group recommends that this body be absorbed into existing D/E&S units. This would save €0.3m in terms of the administration costs of COGG, and up to a further €0.9m in terms of the funding for provision of texts/resources for Irish medium schools.

Programme C - Associated Staffing reductions

The Group estimates that overall staff numbers associated with this Programme could be reduced by 1,240. This does not include the impact of VEC rationalisation.

Programme D – Third Level Education

This Programme has a 2009 allocation of €1,813m and there are 20,873 staff involved in implementing the Programme.

Table 6.8 D/E&S - Measures identified for Programme D

| | Annual savings |
|--|----------------------------|
| D.1 Staffing efficiencies across third level sector | €140.0m |
| D.2 Rationalisation of third level institutions | €9.2m |
| D.3 Merge the Higher Education Authority and D/E&S | €1.0m |
| D.4 Reduction in the allocation for teacher training colleges | €5.0m |
| D.5 Reduction in the allocation for research and development | €17.3m €10.2m (capital) |
| D.6 Reduction in the allocation to the Strategic Innovation Fund | €10.0m |
| D.7 Rationalisation research administration structures at third level institutions | €4.0m |
| D.8 Reduction in the allocation to Student Support Grant | €70.0m |
| D.9 Discontinue funding for Grangegorman | €1.5m |
| D.10 Discontinue the National University of Ireland | €3.0m |
| Total Current Savings | €261.0m |
| Total Capital Savings | €10.2m |
| Total Identified Savings | €271.2m |
| Associated staff reductions | 2,000 |

D.1 Staffing efficiencies across the third level sector

The Group considers that there is scope for greater productivity at third level institutions in the case of both the universities and the institutes of technology (IoT's). The problems arise in the case of both academic and administrative staff. Some of the drivers of problems are set out below.

Institutes of Technology

Academic staff

(i) Contracted time

The academic contract provides for an annual commitment of 560 hours, a weekly norm of 16 hours for lecturers (630 hours and a weekly norm of 18 hours for assistant lecturers). The contract also provides for an academic year that runs from 1 September to 20 June only, during which all work including exam boards and appeals must be done. The changing nature of academic institutions through semesterisation, modularisation, work placement and remote delivery has meant that the annual commitment is never delivered because of the weekly restriction. Some lecturers end up delivering less than half of their annual contractual commitment with the majority delivering in or around two-thirds. For example, in some cases a lecturer may have no further work from March until September because of student work placements. An annualised contract would address this problem.

(ii) Other contractual issues

There is no contractual requirement to be on campus other than for delivering lectures and there is no system of accountability for the performance of non-lecturing duties. These issues are even

more problematic when dealing with part-time staff in the context of part-time legislation. Other difficulties arise because of contractual provisions such as:

- extra payments for work forming part of normal duties (i.e. correcting exams);
- weighting allowance for hours worked after 6pm of 1.5 (which is greater than any premium payment elsewhere in the public sector);
- rates of pay in music schools for one-to-one tuition.

Non-academic staff

(i) Terms and conditions

Non-academic staff in the IoT sector generally have more favourable conditions than their civil service counterparts as follows:

- shorter working weeks (as low as 32.5 hours);
- longer annual leave (up to 34 for Assistant Principal equivalent grades);
- with IoT's closing for longer periods at Christmas and Easter, there are greater numbers of privilege/concession days (as well as entitlements to religious holidays in the case of some staff).

Absorption of concession days into annual leave and harmonisation of annual leave/working week with other areas of the public sector would provide greater productivity within the sector and generate savings. Entitlements to religious holidays are also considered an out-dated concession and should be abolished.

(ii) Other inefficiencies

Redeployment of non-academic staff within the IoTs is difficult due to a variety of factors, including specific job titles (FOI Officer, Assistant Buildings Officer, Health and Safety Officer) rather than generic ones, as well as rigid job descriptions and union demarcation. This should be addressed.

University sector

The position in the university sector is also problematic. The Group understands that the current academic contract at the universities makes no specific provision in relation to teaching hours. This must be addressed in the interests of improving efficiencies in the universities and improving the service to students. Other issues which require to be addressed in the university sector are as follows:

- (a) the introduction of a formal academic workload management system across the sector;
- (b) agreement on increased teaching hours for non-research active staff and minimum undergraduate teaching commitments for senior academic staff;
- (c) implementation of performance management across the system;
- (d) more flexible staff transfer arrangements to enable redeployment of staff to areas of priority;

- (e) under-utilisation of resources, both human and infrastructure, over the extended holiday period.

Recommendation

These issues need to be addressed urgently in order to increase the number of teaching hours delivered as required in the interests of promoting productivity and competitiveness in our critical third level infrastructure. Initiatives in this area should significantly reduce overall staffing requirements. The Group recommends that third level institutions take concrete steps to increase service delivery using existing resources and that routine monitoring of improvements in service delivery be carried out. In this context, outsourcing of appropriate activities such as facilities maintenance, receptions and libraries should be actively explored.

In light of the analysis outlined above, the Group estimates that overall staff numbers, including non-academic staff, across the third level sector could be reduced by up to 10% or 2,000 over the medium term. This would lead to savings of €140m a year.

D.2 Rationalisation of third level institutions

At present, Ireland has 7 universities, 14 institutes of technology and over 20 other third level educational institutions feeding into the CAO, many of which are comparatively small by international standards. Given the size and population of the country, there is scope to reduce the number of third level institutions. The Group proposes the following rationalisation measures:

1. Abolition of the *Tipperary Rural and Business Development Institute* (TRBDI)

The case for the continued existence of TRBDI is weak. The institute is located near two other IoT's and has a high complement of staff (100) compared to the number of full-time students (338). The Group recommends that the institution be closed with existing students re-assigned to nearby IoT's. The campus should be disposed of for the benefit of the Exchequer.

2. Amalgamation of the *Dublin Institute of Advanced Studies* (DIAS) with UCD or TCD

The Group notes that DIAS operates under legislation dating from the 1940's. The Group concludes that it should be amalgamated with either University College Dublin (UCD) or Trinity College Dublin (TCD) to achieve efficiency savings.

3. Amalgamation of DIT and two Dublin-based IoT's

The Group is of the view that two IoTs based in Dublin (*Tallaght* and *Blanchardstown*) should be amalgamated with the existing *Dublin Institute of Technology* to achieve economies of scale. A single large IoT in Dublin would reduce the risk of duplicate investments in research infrastructure and teaching staff. The amalgamation would also offer the opportunity of restructuring the delivery of teaching Programmes and promote specialisation of high-quality teaching.

The cost of central administration and services for a sample number of IoT's amounts to between 10% and 11% of overall costs. The Group targets a 50% saving in the

administration costs of the two smaller institutes involved, which would yield savings of €2m annually.

The more efficient use of infrastructure as a result of the amalgamation of the institutions e.g. using the surplus lands at Tallaght (which is well-served with transport links) would lead to additional savings.

4. Amalgamation of *National College of Art & Design (NCAD)* and the *Dún Laoghaire Institute of Art, Design & Technology*

The Group notes that the number of students attending the NCAD is quite low and concludes that a single third level institution for art and design could deliver savings in back office and programme delivery costs. There should also be capital savings arising from the likely cancellation of the planned capital re-development of NCAD. Savings on the same basis as 3 and 4 above are estimated at €700,000.

5. More generally, there should be a rationalisation of the remaining smaller institutions, including institutes of technology outside Dublin in favour of having fewer institutions, which would benefit from operating on a larger scale (ideally with a minimum of 1,000 students). The Group proposes that such rationalisation could be pursued to produce a regional rather than a county approach. Amalgamation offers administrative efficiency and also provides increased scale for delivery of services to students e.g. improved choice in terms of subjects and courses and improved quality through the development of “centres of excellence” in particular areas of specialisation.

The Group envisages that the rationalisation of institutions as outlined above should lead to the following benefits:

- Decrease in management and administration/support costs, such as IT, Finance and HR;
- Increased scale for delivery of services to students should lead to improved choice in terms of subjects and courses and improved quality through the development of “centres of excellence”;
- Reduced risk of duplicate investments in research infrastructure and teaching staff;
- Synergies in delivery of teaching programmes; and
- Greater scope for consistency in conditions of employment such as required teaching hours per week.

Overall, the Group targets €9.2m savings for this measure (not including TRBDI or DIAS savings).

D. 3 Merge HEA with D/E&S

There is duplication in the number of staff carrying out administrative supervision work for the third level education institutions across D/E&S and the *Higher Education Authority (HEA)*. There are 44 staff in the D/E&S supervising the third level institutions⁴. The Special Group is of the view that this staffing level is too high considering that the HEA (staff of 59) already carries out similar activities. The Group considers that the HEA should be merged with the D/E&S to generate

⁴ Some of these staff also work on the student support costs programme

efficiencies in staffing and administrative expenditure. The Group envisages savings of €1m and associated staffing reductions of 15.

D. 4 Reduce allocation for the teacher training colleges

There are currently 5 teacher training colleges, two State institutions (St Patrick's and Mary Immaculate) which receive combined funding of €35m and three private colleges (Froebel College, Colaiste Mhuire and Church of Ireland College of Education) which together receive over €1m in Exchequer funding annually. Almost 1,900 primary school teachers graduate annually, whether on the basis of Bachelor of Education courses or post-graduate courses. 500 of those teachers graduate from Hibernia College, a private institution, at no cost to the Exchequer. Given the fact that the Government has decided to impose a ceiling on teacher numbers and the fact that the staffing schedule is now moving in an upward direction the Group considers that the graduation of 1,900 teachers every year is too high a figure and that the State subvention of teacher training colleges should be reduced accordingly.

Pupil numbers in primary schools are projected to increase by 8,600 in 2010, 11,500 in 2011 and 12,000 in 2012. If the Government allows the ceiling on teacher numbers to increase to accommodate the increase in pupil numbers this will require about 300 additional teachers in September 2010, 400 in 2011 and another 400 in 2012. The estimated rate of teacher retirements is about 800 each year (the *Incentivised Scheme for Early Retirement* does not apply to teachers), so the requirement for additional teachers over the coming years is likely to be about 1,100 to 1,200 each year.

As an initial step in re-evaluating the supply of teachers, the Group recommends that the allocation to D/E&S for the training of teachers should be reduced by €5m in 2010. It can then decide on how best to manage the supply of teachers, whether each of the 5 existing teacher training colleges should continue to be funded to a lesser extent or whether it would be more efficient to concentrate resources on a smaller number of colleges.

D. 5 More efficient allocations for research and development

Research and development (R&D) funding for the third level sector is provided through the Programme for Research in Third-Level Institutions (PRTLTI) and the research councils. An allocation is made to *HEAnet*. In general, the Group is strongly of the view that substantial reductions in funding are warranted given the significant amounts invested to date, the lack of verifiable economic benefits resulting from these investments and the inflationary impact of funding on research and administration salaries.

The two research councils, *Irish Research Council for the Humanities and Social Science* (IRCHSS) and *Irish Research Council for Science, Engineering and Technology* (IRCSET) provide funding for researchers in the form of post graduate scholarships, post doctoral fellowships, research fellowships and project based research. The Group supports the CEEU recommendation that the industry co-funding ratio should be increased for IRCSET's enterprise partnership awards. Further, the Group is of the view that the allocation to the research councils to increase Ph.D. outputs should be reduced because of the uncertainty about the absorptive capacity of industry to employ fourth level graduates and the propensity of Ph.D. graduates to emigrate.

The fifth cycle of the PRTLTI scheme is due to run over the period 2010 to 2014. This scheme has been in operation since 1998 and there is insufficient evidence of the positive economic impact of

the programme to date. Subject to any contractual commitments, this cycle should be cancelled. This will lead to savings in future years as spending on earlier cycles of PRTLTI winds down without any new funding requirements arising in their place. The cancellation should also have implications for SFI funding given that SFI researchers are housed in PRTLTI funded infrastructure.

HEAnet is Ireland's National Education and Research Network, providing high quality internet services to Irish universities, IoT's and the research and educational community, including all Irish primary and secondary schools. Due to the likely reduction in allocations for R&D activities, the Group considers that further savings should also be possible in *HEAnet's* allocation.

In a separate, wider recommendation on science, technology and innovation, the Group has recommended that all STI funding be brought into a single funding stream, managed by a single funding agency. In this context, the Group has also recommended that the overall level of State funding for STI should be reduced by €100m across all sectors. The amount of this overall reduction that should apply in the Education area is €27.5m - €10.2m capital and €17.3m current. In addition to this, the cancellation of Cycle 5 of PRTLTI as proposed above should give rise to further savings in future years. The Group also recommends that future R&D allocations are targeted at projects with commercial potential.

D. 6 Reduction in the allocation to the *Strategic Innovation Fund*

The Group is of the view that the activities funded by the *Strategic Innovation Fund* are no longer an affordable priority in the current economic climate. The fact that drawdown of available funds has been slow further strengthens the argument for the scheme to be wound down. Accordingly, the Group recommends that there should be no further funding rounds and that the fund be abolished. However there are legal contractual commitments in place which must be met before abolition can take place. As spending under the SIF was €16m of the €40m allocated in 2008 and the 2009 allocation is €26m, the Group proposes a reduction in the annual allocation of €10m.

D. 7 Rationalise research administration at the third level institutions

The Group notes that many third level institutions have built up substantial research administration staffing in recent years as R&D funding increased significantly. Over 200 staff are involved in the administration of research and research budgets in the 7 universities at a cost of over €16m per annum. A total of 67 of those staff are employed in UCD at an annual cost of €5.3m while 40 are employed by Trinity College costing €3.2m per annum. There is scope for staff savings in this area given the likely future reductions in R&D allocations and the excess staffing employed which have not led to any sizeable increases in private funding for R&D at the institutions. Overall, savings of €4m are targeted.

D. 8 Reduction in the allocation to the *Student Support Scheme*

At present, €297m is spent on supports for students attending third level institutions. The support is means tested and is available in respect of all third level courses. In order to reduce the cost of this scheme while continuing to target those most in need of support, the Group recommends that an asset test be introduced as one of the criteria to be used in the means testing under the scheme. In addition, the Group considers that the current situation whereby unemployed students who return to full-time education under the Department of Social & Family Affairs funded *Back to Education Allowance* (BTEA) are also eligible to apply for a D/E&S student maintenance grant under this scheme should be changed. The Group considers that students should be entitled to apply for either

a BTEA allowance or a student maintenance grant, but not both. It is therefore recommended that BTEA recipients should not be eligible for further support under the D/E&S *Student Maintenance Grant Scheme*. Finally, consideration could be given to targeting this scheme in support of priority educational areas (e.g. science & technology). It is estimated that the combination of these two changes would yield annual savings of up to €70m. More generally, the Group considers that grant schemes of this nature should be cash limited each year so that the allocation is fixed and determinate in line with overall funding priorities.

D. 9 Discontinue funding for Grangegorman Development Agency

The *Grangegorman Development Agency* is a statutory agency established in 2006 by the Government to redevelop the former St. Brendan's Hospital grounds in Dublin city centre as a new campus for the *Dublin Institute of Technology* (DIT) and to provide community health facilities on behalf of the *Health Services Executive*. Given the current uncertainty in relation to this project, the Group proposes to discontinue all current funding (€1.5m) for the agency. This measure could also avoid further capital expenditure on the planned €1.5bn capital development Programme associated with Grangegorman. The Group further recommends that the State dispose of land associated with this project to generate revenue for the Exchequer and that the option be explored of consolidating DIT on alternative lands, e.g. at *Tallaght Institute of Technology* as suggested at D.2.3 above.

D. 10 Abolition of National University of Ireland

Progress is being made towards the amalgamation of *Higher Education & Training Awards Council* (HETAC), *Further Education & Training Awards Council* (FETAC) and the *National Qualifications Authority of Ireland* (NQAI) into one body. It is likely that the qualifications functions of the NUI in relation to its constituent universities and recognised colleges will also be amalgamated into the new qualifications body. Once these functions are removed from the NUI, its remaining functions would consist of the following:

- Printing parchment for the making of awards itself and for the making of NUI awards by the constituent universities;
- Bestowing prizes and bursaries across the constituent universities of the recognised colleges;
- Maintaining a register of NUI graduates and undertaking the elections for the NUI seats on Seanad Éireann; and
- Supporting Convocation of the NUI.

It is not considered that the remaining functions of the NUI would sustain the existence of the body. It is recommended accordingly that the NUI be abolished and its remaining functions transferred to another existing body as necessary. This should result in savings of the order of €3m a year.

Other measures

Re-Introduction of Third Level Fees

In addition to the efficiency actions outlined above, the Group is of the view that third level fees should be re-introduced to provide a sustainable funding stream for third level education which would relieve the existing burden on the Exchequer. The existing free fees scheme subsidises the education of students from high earning socio-economic groups e.g. it is estimated that 28% of free fees covers students from households with income in excess of €80,000. The continued rationale

for this subsidy to be payable to those households which have the ability to pay for third level education is open to question. Furthermore, the scale of the budgetary crisis facing the Exchequer points to the need for tuition fees to help fund third level institutions.

Programme E – Other services

This Programme has a 2009 allocation of €336.5m and there are 315 staff involved in implementing the Programme.

Table 6.9 D/E&S - Measures identified for Programme E

| | Annual savings |
|--|-----------------------|
| E.1 Reduce allocation to school transport | €25.0m |
| E.2 Reduce allocation for teacher training & funding for Education Centres | €12.0m |
| E.3 Absorb <i>National Education Welfare Board (NEWB)</i> into D/E&S | €0.5m |
| E.4 Absorb <i>National Council for Special Education (NCSE)</i> into D/E&S | €0.3m |
| E.5 Reduce allocation to certain Local Drugs Task Force (LDTF) Projects | €1.0m |
| E.6 Reduction in allocation for <i>National Council for Curriculum and Assessment (NCCA)</i> | €0.8m |
| Total Current Savings | €39.6m |
| Associated staff reductions | 120 |

E.1 Reduce allocation to school transport

The *School Transport Scheme* is a major transport operation which runs every school day over a large number routes carrying 135,000 pupils to primary and post primary schools. The scheme is administered by *Bus Éireann*. The allocation for the scheme has more than trebled in the last 10 years, increasing from €60m in 1999 to €192m in 2009, while the number of pupils carried has fallen from 145,000 to 135,000 over the same period. The scheme originated in a period when car ownership was much lower and when the provision of transport was seen as a necessity in order to encourage parents to send their children to school. Car ownership rates in rural Ireland exceeded 90% in most counties at the 2006 Census.

The average unit cost per pupil transported in 2008 was €1,438. If Special Needs pupils are excluded, the average cost per pupil carried is estimated to be closer to €1,000 per annum. The charge for post-primary pupils transported will be €300 per annum from September 2009, while primary pupils will continue to be carried free of charge. The Group considers that there should be a much greater contribution paid towards the cost of providing the school transport service. Also, charges should be introduced in respect of the primary school transport system. The Group recommends that a charge should be levied, at both primary and post-primary level, at a rate of 50% of the full economic cost of providing the service. This would be likely to be of the order of €500 per annum per child. (An exemption for social welfare recipients would continue to apply). This charge could be increased over time to improve the rate of cost recovery for the service.

There is also scope to charge some limited fee for special needs school transport. About 8,000 such pupils avail of free school transport services, at an average cost of €6,000 per annum per pupil, which reflects the widespread use of taxi services. This represents a total cost of about €48m per

annum on the basis of a 42-week school year. In addition to this transport cost, many special needs students may need help embarking on and disembarking from the bus and may need help during the journey. The Department currently pays for escorts to accompany children in such circumstances, which costs a further €15m per annum. The Group does not propose that such special needs students should be charged 50% of the full economic cost of providing the service, but the same charge in money terms as that recommended for other pupils could be applied, which could yield up to €4m a year. Also, a change in policy in relation to the provision of escorts would significantly reduce the overall cost of the service for special needs pupils. For example, if the duties of an SNA were to be expanded to include escort duty, this would have a significant beneficial impact on the cost of transporting special needs students.

Overall, the Group estimates that the levying of school transport charges as outlined above could reduce the Exchequer subsidy by up to €29m annually. However, if a new maximum family charge were to apply, this level could reduce to about €25m.

There is also scope to change the eligibility conditions for the general scheme by providing transport only to the nearest schools instead of the nearest school of choice. The Group also concludes that consideration be given to an eligibility means test to determine those customers who can/should pay the full economic cost, rather than only 50% of that cost.

E.2 Reduce allocation for teacher training & funding for Education Centres

This programme covers in-career development for teachers and the running costs of Education Centres, of which there are 21 full time and 9 part time. The allocation for 2009 is €30m. This still represents an increase of 175% over the 1997 level of €1m at a time when inflation increased by 50%. The main reason for the increase in that period was that a new primary curriculum was introduced in 1999 which had to be delivered to all teachers in 3,200 schools. That curriculum has long since been rolled out but D/E&S have retained the high level of training. Training is now focussed on general support for the primary and post primary sectors and specific targeting of areas such as special needs support and whole school evaluation.

The Group is of the view that the Exchequer cannot sustain this level of expenditure at this time and recommends that expenditure on this Programme should be significantly reduced. It notes that the number of teachers requiring in career development should decrease as a result of budgetary cutbacks and that there have not been significant changes in curricula in recent years. There should also be scope to rationalise the network of education centres in line with the reduced allocation to in-career development training. This could involve closure of part time centres and/or amalgamation of centres. Overall, the Group recommends an estimated reduction of €12m.

E.3 Absorb *National Education Welfare Board* (NEWB) into D/E&S

The *National Education Welfare Board* (NEWB) is the national body responsible for school attendance. It employs up to 90 service delivery staff around the country to support school attendance and to discharge the NEWB's functions locally. The Group considers that the work of the NEWB is central to the mission of the D/E&S and should be more closely aligned with the Department. There is scope for the NEWB to work more closely with other units within D/E&S such as the NEPS, the Social Inclusion Unit and other staff working on educational disadvantage Programmes, particularly on a regional basis. Therefore, the Group recommends that the NEWB be absorbed into the D/E&S. This measure should also lead to efficiencies in board membership fees, professional fees and support costs which are estimated to save €0.5m a year.

E.4 Absorb *National Council for Special Education* into D/E&S

The *National Council for Special Education* (NCSE) aims to improve the delivery of education services to persons with special education needs arising from disabilities with particular emphasis on children. The Group considers that the NCSE should be subsumed into D/E&S to achieve efficiencies in back office costs of approximately €0.3m a year and to allow for the closer co-ordination of its work with the NEPS.

E.5 Reduce allocation to certain Local Drugs Task Force (LDTF) Projects

D/E&S retains responsibility for funding education projects delivered through LDTF's. The Group concludes that the allocation for these projects should be curtailed in line with the likely reduction in the overall number of LDTF projects funded by the Department of Community, Rural & Gaeltacht Affairs. The Group also notes that there is a general lack of evidence regarding the effectiveness of projects funded through local delivery mechanisms such as the LDTF's. A reduction of at least €1m is recommended for this Programme.

E.6 Reduction in allocation for *National Council for Curriculum and Assessment* (NCCA)

The NCCA advises the Minister in matters relating to the curriculum for early childhood education, primary and post-primary schools, and the assessment procedures employed in schools and examinations on subjects that are part of the curriculum. There is scope to achieve efficiencies in the non-pay budget of the NCCA by reducing expenditure on research, publications and staff development costs. The Group targets €0.8m savings overall.

Appendix to Detailed Paper No. 6

Table 1 Resource allocation for non-commercial State agencies

| <i>2009 (unless where otherwise specified)</i> | Capital | Current | of which – Pay | Staff Nos. |
|--|---------|---------|----------------|------------|
| 1. Dublin Institute for Advanced Studies | | | | |
| Gross Expenditure | - | €12.6m | €6.7m | 79 |
| of which: Exchequer | - | €8.0m | €6.7m | |
| 2. Further Education and Training Awards Council | | | | |
| Gross Expenditure | €1.5m | €8.0m | €3.5m | 46 |
| of which: Exchequer | - | €7.0m | €3.5m | |
| 3. Higher Education and Training Awards | | | | |
| Gross Expenditure | - | €4.0m | €2.6m | 30 |
| of which: Exchequer | - | €2.8m | €2.6m | |
| 4. National Qualifications Authority of Ireland | | | | |
| Gross Expenditure | - | €2.9m | €1.6m | 24 |
| of which: Exchequer | - | €2.7m | €1.6m | |
| 5. Higher Education Authority | | | | |
| Gross Expenditure | - | €6.2m | €4.2m | 59 |
| of which: Exchequer | - | €6.2m | €4.2m | |
| 6. Irish Research Council for Science, Technology and Engineering | | | | |
| Gross Expenditure | - | €26.1m | | 5 |
| of which: Exchequer | - | €26.1m | | |
| 7. Irish Research Council for the Humanities and Social Sciences | | | | |
| Gross Expenditure | - | €14.4m | | 6 |
| of which: Exchequer | - | €14.4m | | |
| 8. Grangegorman Development Agency | | | | |
| Gross Expenditure | - | €1.5m | €0.8m | 6 |
| of which: Exchequer | - | €1.5m | €0.8m | |
| 9. National Education Welfare Board | | | | |
| Gross Expenditure | - | €9.9m | €6.6m | 100 |
| of which: Exchequer | - | €9.9m | €6.6m | |
| 10. Royal Irish Academy | | | | |
| Gross Expenditure | - | | | 90 |
| of which: Exchequer | - | €3.9m | | |
| 11. Royal Irish Academy of Music | | | | |
| Gross Expenditure | | €7.3m | €5.7m | 69 |
| of which: Exchequer | | €4.1m | | |
| 12. The Teaching Council | | | | |
| Gross Expenditure | | €6.6m | | 40 |
| of which: Exchequer | | - | | |

Table 2 Civil service offices

| <i>2009 (unless where otherwise specified)</i> | Capital | Current | of which – Pay | Staff Nos. |
|--|---------|---------|----------------|------------|
| 1. Commission of Inquiry into Child Abuse | | | | |
| Gross Expenditure | | €19.0m | €1.0m | 14 |
| of which: Exchequer | | €19.0m | €1.0m | |
| 2. Education Finance Board | | | | |
| Gross Expenditure | | €1.8 | €0.2m | 0 |
| of which: Exchequer | | - | - | |
| 3. Commission on School Accommodation | | | | |
| Gross Expenditure | | €0.1m | €0.1m | 0 |
| of which: Exchequer | | €0.1m | €0.1m | |
| 4. National Council for Curriculum and Assessment | | | | |
| Gross Expenditure | | €4.6m | €1.7m | 36 |
| of which: Exchequer | | €4.6m | | |
| 5. National Educational Psychological Service | | | | |
| Gross Expenditure | | €21.7m | €18.6m | 174 |
| of which: Exchequer | | €21.7m | | |
| 6. National Council for Special Education | | | | |
| Gross Expenditure | | €11.0m | €8.0m | 109 |
| of which: Exchequer | | €11.0m | €8.0m | |
| 7. Residential Institution Redress Board | | | | |
| Gross Expenditure | | €150.7m | €1.6m | 29 |
| of which: Exchequer | | €150.7m | | |
| 8. State Exam Commission | | | | |
| Gross Expenditure | | €69.3m | €35.1m | 170 |
| of which: Exchequer | | €59.5m | €35.1m | |