

Appropriation Account 2021

Vote 45

**Further and Higher Education,
Research, Innovation and Science**

Introduction

As Accounting Officer for Vote 45, 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 2021 for the salaries and expenses of the Office of the Minister for Further and Higher Education, Research, Innovation and Science for certain services administered by that Office, and for the payment of certain grants.

The expenditure outturn is compared with the sums

- (a) granted by Dáil Éireann under the Appropriation Act 2021, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2021 out of unspent 2020 appropriations under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €12.138 million is liable for surrender to the Exchequer.

Transfer of Functions

The Department of Further and Higher Education, Research, Innovation and Science was established following the transfer of further and higher education functions from the Department of Education with an effective date of 21 October 2020. Additional functions, in relation to research, innovation and science, transferred from the Department of Enterprise, Trade and Employment with effect from 1 January 2021.

The responsibility for functions is subject to continued examination in conjunction with both the Department of Education and the Department of Enterprise, Trade and Employment. This may result in further transfer recommendations to Government if this is found to be appropriate. No further transfer recommendations were proposed in 2021 or to date in 2022.

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

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure and Reform in circulars 1 and 9 of 2022, have been applied in the preparation of the account.

Allocation of Costs

The Department of Education provides a shared service to this Department for a number of corporate-type functions for which a charge has been applied to the accounts on the basis of headcount. Accordingly, to reflect pay-related staff costs, a notional charge has been applied under net allied services (Note 1.1) and for relevant non-pay administrative costs, a separate charge has been applied to the accounts.

This Department does not hold any fixed assets. Assets comprising office equipment and furniture and fittings used by this Department are owned and controlled by the Department of Education and recorded under Vote 26. A notional depreciation charge has been applied under Note 1.1 net allied services to reflect the use of these assets by the Department.

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

As a newly established Department without pre-existing core corporate functions, this Department avails of a shared services arrangement with the Department of Education in respect of a number of business and corporate areas including HR, finance, accommodation and services, ICT and capital planning. The detailed arrangements governing these shared services are subject to a process of joint development and documentation and agreements are in place in relation to a number of areas including, ICT provision and shared services delivery to the tertiary sector; capital planning; and finance. Agreements covering outstanding shared service functions are being progressed.

Shared services are also being provided to this Department for payroll and human resource functions by the National Shared Services Office (NSSO).

In the receipt of shared services, I relied on the appropriate controls being exercised by both the Department of Education and the NSSO. I take assurance from the system of controls as reported to me by each of the Accounting Officers as outlined in letters of assurance provided by both organisations.

Aegis bodies

State bodies under the aegis of this Department are overseen by relevant policy divisions within the Department who are supported by other relevant divisions across the Department and on a shared services basis by the Department of Education's Sectoral Governance Unit.

Responsibility for delivery on the mandate and functions of aegis bodies rests in the first instance with their boards and with the chairperson of the respective boards.

The relationship between this Department and the bodies under its aegis is typically informed by

- the legislative underpinning of the body
- the Department of Public Expenditure and Reform's *Code of Practice for the Governance of State Bodies* (2016) and associated annexes to that code.

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

In line with the code requirements, corporate plans are required to be adopted by the respective bodies to cover the delivery of strategy on a multi-annual basis. These plans allow for the development of corporate strategy and annual priorities to be developed and agreed with the Department.

During 2021, a formal review process involving the completion of a compliance assurance return' (CAR) was undertaken to aid assurance as to the extent to which the Department's non-commercial aegis bodies adhere to the core components of the code of practice. The governance material gathered from this CAR process is also utilised to enable the Department to consider approaches to future governance work programmes.

Within the wider higher education sector, sectoral codes of practice aligned to the specific legislative and regulatory frameworks of universities and institutes of technology are in place. The reform of institutional governance arrangements within the higher education sector is set out in the Higher Education Authority Bill 2022.

This Department avails 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.

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.
- The Department of Education's Audit Committee provision of ongoing systematic review of the control environment and governance procedures also covered the Department of Further and Higher Education, Research, Innovation and Science during the period 2021.
- 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, and in particular, that

- 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 and during 2021 this was based on risk being owned by individual business units that had transferred from the Department of Education.
- 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 (ESF) audit and Audit Committee

During 2021, this Department engaged an external auditing firm, procured through the Office of Government Procurement (OGP) auditing framework, to work alongside our newly appointed Head of Internal Audit. An Audit Committee was also established and an internal audit plan 2022 – 2024 was put in place. In addition, the Department of Education Internal Audit Unit completed an audit of the Higher Education Funding Section which had been agreed prior to the establishment of this Department.

The work of the Internal Audit Unit is informed by analysis of the financial risks to which the Department is exposed and its internal audit plan, approved by me, is based on this analysis. The internal audit plan aims 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 the reports of the internal audit function are followed up.

This Department is responsible for the policy and management of the European Social Fund (ESF) in Ireland. Payment claims are processed through this Department and allocated to various intermediate bodies, some of which are external to this Department (e.g. Department of Justice; Department of Social Protection).

The ESF Audit Authority (ESFAA), a section within the Department of Education's Internal and EU Audit Unit, is responsible for auditing this fund and is functionally independent of this Department's ESF and EGF Policy and Operations Unit, and the ESF Managing and Certifying Authorities.

The ESFAA operates with the direct authority of the Minister for Public Expenditure and Reform in line with the terms of SI No. 188/2017 and in accordance with its own written charter. The ESFAA reports to this Department's 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. This Department's Audit Committee has responsibility for considering significant findings, recommendations and issues arising from the audit of the ESF, given the particular emphasis on the responsibilities within this Department of the National Certifying and Managing Authorities.

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 one contract (in excess of €25,000), totalling €47,800 (ex. VAT). The contract was awarded due to the specific skillset required and to mitigate the risk of delay to project implementation timelines.

The Department ensures procedures are in place in respect of compliance with procurement circulars and guidelines. Measures are being taken to manage procurement risk including implementation of a contracts register, updates to the procurement plan and the utilisation of 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 evaluated and graded according to their significance. The risk register is formally reviewed and updated bi-annually but can be updated as required. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed at an acceptable level.

In 2021, the Department implemented a risk management policy. The policy provides for the identification and scoring of risks to determine likelihood of occurrence and impact. It also provides for several levels of oversight, including that risks identified by business units are signed off by heads of business units and by each head of division in addition to being reviewed by the Management Board.

A Risk Committee was established in 2021 and provides support to the Management Board to oversee the risk management system for the Department to ensure its effectiveness. It considers the risks identified on the Department's risk register and assesses the mitigation measures in place.

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 manner. 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.

ICT security

ICT is part of the shared service arrangement in place with the Department of Education and in 2021 an agreement setting out the framework for the delivery of ICT services was signed by both Departments.

The Department of Education confirms its strong commitment to the security of ICT systems and implements multiple cybersecurity protocols and measures. Cyber security protocols are supported by the work of the National Cyber Security Centre and the National Computer Security Incident Response Team, which provides early warnings, alerts, announcements and dissemination of information in respect of risk and incidents. In addition, the Department of Education is supported by security expertise from multiple third party security organisations and relevant ICT staff members have security qualifications.

Internal financial control issues

No weaknesses in internal financial control were identified in the Department in relation to 2021 that resulted in losses that require disclosure in the appropriation account.

Covid-19 control issues

In 2021, the Department of Education's Internal Audit Unit reported an assessment of the impact of Covid-19 on internal financial controls and mobile security and has provided me with adequate assurance that the financial controls and mobile security are being adequately managed. Furthermore, the move to remote working has accelerated the use of electronic documentation for audit trail and work efficiency purposes.

Jim Breslin

Accounting Officer

Department of Further and Higher Education, Research, Innovation and Science

22 September 2022

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 45 Further and Higher Education, Research, Innovation and Science

Opinion on the appropriation account

I have audited the appropriation account for Vote 45 Further and Higher Education, Research, Innovation and Science for the year ended 31 December 2021 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 45 Further and Higher Education, Research, Innovation and Science for the year ended 31 December 2021, 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 appendix to this report. I am independent of the Department of Further and Higher Education, Research, Innovation and Science and have fulfilled my other ethical responsibilities in accordance with the standards.

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

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

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

I have nothing to report in that regard.

Seamus McCarthy

Comptroller and Auditor General

27 September 2022

Appendix to the report

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with Section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure and Reform
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to the Houses of the Oireachtas stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure and Reform's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the certificates of opinion on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 45 Further and Higher Education, Research, Innovation and Science

Appropriation Account 2021

		2021		2020
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure				
A	Skills development			
	<i>Original</i>	625,809		
	<i>Supplementary</i>	25,000		
			650,809	605,226
				599,538
B	Higher education			
	<i>Original</i>	1,920,051		
	<i>Deferred surrender</i>	16,700		
	<i>Supplementary</i>	227,000		
			2,163,751	2,139,954
				1,927,002
C	Research, innovation and science		240,008	262,656
				—
Gross expenditure				
	<i>Original</i>	2,785,868		
	<i>Deferred surrender</i>	16,700		
	<i>Supplementary</i>	252,000		
			3,054,568	3,007,836
				2,526,540
	<i>Deduct</i>			
D	Appropriations-in-aid			
	<i>Original</i>	104,368		
	<i>Supplementary</i>	22,000		
			126,368	128,974
				105,710
Net expenditure				
	<i>Original</i>	2,681,500		
	<i>Deferred surrender</i>	16,700		
	<i>Supplementary</i>	230,000		
			2,928,200	2,878,862
				2,420,830

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under Section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year. €37.2 million of unspent allocations in respect of capital elements was carried forward to 2022.

	2021	2020
	€	€
Surplus	49,337,501	24,883,838
Deferred surrender	(37,200,000)	(16,700,000)
Surplus to be surrendered	<u>12,137,501</u>	<u>8,183,838</u>

Jim Breslin

Accounting Officer

Department of Further and Higher Education, Research, Innovation and Science

22 September 2022

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2021

	2021		2020
	€000	€000	€000
Programme cost	2,996,082		2,518,205
Pay	10,509		6,943
Non pay	1,245		1,392
Gross expenditure	3,007,836		2,526,540
<i>Deduct</i>			
Appropriations-in-aid	128,974		105,710
Net expenditure	2,878,862		2,420,830
Changes in net current assets			
Decrease in closing accruals	2,415		
Increase in stock	—	2,415	(8,348)
Direct expenditure	2,881,277		2,412,482
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)	4,606		5,426
Notional rents	470		446
Net programme cost	2,886,353		2,418,354

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 45 borne elsewhere.

	2021	2020
	€000	€000
Vote 9 Office of the Revenue Commissioners	17	19
Vote 12 Superannuation and Retired Allowances	2,979	3,397
Vote 13 Office of Public Works	118	70
Vote 18 National Shared Services Office	19	20
Vote 26 Education	1,410	1,883
Vote 43 Office of the Government Chief Information Officer	31	—
Central Fund – ministerial pensions	32	37
	4,606	5,426

Note 2 Statement of Financial Position as at 31 December 2021

	Note	2021 €000	2020 €000
Capital assets		—	—
Current assets			
Bank and cash	2.1	49,726	17,779
Stocks	2.2	6	6
Prepayments	2.3	7,191	8,128
Amounts due from the EU		—	2
Other debit balances	2.4	502	3,736
Accrued income		759	938
Total current assets		58,184	30,589
Less current liabilities			
Accrued expenses	2.5	2,023	703
Salary recoupment to other departments and agencies		—	21
EU moneys for distribution		11,290	520
Other credit balances	2.6	999	254
Net Exchequer funding	2.7	37,939	20,743
Total current liabilities		52,251	22,241
Net current assets		5,933	8,348
Net assets		5,933	8,348
Represented by:			
State funding account	2.8	5,933	8,348

2.1 Bank and cash

at 31 December	2021	2020
	€000	€000
PMG balances	49,726	17,779
	49,726	17,779

The Department holds no commercial bank accounts.

2.2 Stocks

at 31 December	2021	2020
	€000	€000
Stationery	4	5
IT consumables	2	1
	6	6

2.3 Prepayments

at 31 December	2021	2020
	€000	€000
Advance to Waterford Institute of Technology	6,923	7,826
University scholarships	186	—
ESF eCohesion	35	57
Other	47	245
	7,191	8,128

2.4 Other debit balances

at 31 December	2021	2020
	€000	€000
Transfer of functions	195	3,684
Payroll suspense	254	33
Cycle to work scheme	2	6
Travel pass scheme	6	8
Salary recoupment to other departments and agencies	45	—
Shared offices' costs recoupment	—	5
	502	3,736

2.5 Accrued expenses

at 31 December	2021	2020
	€000	€000
Capital programmes	1,765	505
Shared services	249	134
Other	9	64
	2,023	703

2.6 Other credit balances

at 31 December	2021	2020
	€000	€000
Amounts due to the State		
Income tax	172	120
Pay related social insurance	106	69
Universal social charge	34	24
Local property tax	1	1
Professional services withholding tax	84	25
Value added tax	537	4
Pension contributions	65	11
	999	254

2.7 Net Exchequer funding

at 31 December	2021	2020
	€000	€000
Surplus to be surrendered	12,138	8,184
Deferred surrender	37,200	16,700
Exchequer grant undrawn	(11,399)	(4,141)
Net Exchequer funding	37,939	20,743
Represented by:		
Debtors		
Bank and cash	49,726	17,779
Other debit balances	502	3,736
Amounts due from the EU	—	2
	50,228	21,517
Creditors		
EU moneys for distribution	(11,290)	(520)
Other credit balances	(999)	(254)
	(12,289)	(774)
	37,939	20,743

2.8 State funding account

	Note		2021	2020
		€000	€000	€000
Balance at 1 January			8,348	—
Disbursements from the Vote				
Estimate provision	Account	2,928,200		
Surplus to be surrendered	Account	(12,138)		
Deferred surrender		(37,200)		
Net vote			2,878,862	2,420,830
Expenditure (cash) borne elsewhere	1		4,606	5,426
Non cash expenditure – notional rent	1		470	446
Net programme cost	1		(2,886,353)	(2,418,354)
Balance at 31 December			5,933	8,348

2.9 Commitments

a) Global commitments	2021	2020
at 31 December	€000	€000
Procurement of goods and services	167	832
Non-capital grant programmes	2,443,963	2,303,076
Capital grant programmes	889,635	430,329
Capital projects	—	—
Public private partnership projects	672,976	733,966
Total of legally enforceable commitments	4,006,741	3,468,203
b) Non-capital grant programmes ^a	2021	2020
	€000	€000
Opening balance	2,303,076	2,341,224
Grants paid in the year	(2,513,932)	(2,343,413)
New grant commitments	2,443,963	2,303,076
Net grant (under)/overspend	210,856	2,189
Closing balance	2,443,963	2,303,076
c) Capital grant programmes ^b	2021	2020
	€000	€000
Opening balance	416,954	142,931
Grants paid in the year	(478,785)	(141,135)
New grant commitments	889,635	416,954
Net grant (under)/overspend	61,831	(1,796)
Closing balance	889,635	416,954

Note ^a Non-capital grant programmes include grants that will be made to aegis bodies and other organisations including universities, technological universities, institutes of technology and education and training boards to fund current expenditure including pay.

^b Capital grant programmes relate to grants that will be made to aegis bodies for capital projects overseen by those bodies.

d) Major capital grant programmes

Capital grant programmes involving total expenditure of €10 million or more

	Cumulative expenditure to 31 December 2020	Expenditure in 2021	Project commitments in subsequent years	Expected total spend lifetime of project 2021	Expected total spend lifetime of project 2020
	€000	€000	€000	€000	€000
Other					
Department:					
capital - buildings					
B.16 – Department of Health, National Children's Hospital	10,000	3,500	3,500	17,000	17,000
Agency					
commitments:					
capital - buildings					
B.16 HEA	1,958	882	21,160	24,000	24,000
Dublin City University, Future Tech Building					
B.16 – HEA	18,625	6,375	—	25,000	25,000
Maynooth University, Technology Society and Innovation Building					
B.16 - HEA	3,910	5,000	6,090	15,000	15,000
Trinity College Dublin, E3 Building					
Agency					
commitments:					
capital - research					
C.5.7 - ESO	3,234	5,800	6,356	15,390	15,227
European Southern Observatory					
C.3.1 - SFI	317,272	80,854	358,016	756,142	813,874
Science Foundation Ireland					
C.4.2 - SFI	19,586	10,924	73,074	103,584	103,584
Science Foundation Ireland, PhD Programme					
Total	374,585	113,335	468,196	956,116	1,013,685

Significant variations

An explanation is provided below in relation to any major project where the expected total spend has changed by more than €500,000 compared to 2020.

Science Foundation Ireland

Decrease in expected total spend: €57.7 million

The overall decrease primarily relates to the completion of one of the projects funded under this programme in 2020.

Unitary payments of public private partnership projects

The Department has obligations under three 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.

The Department makes monthly unitary charge payments to the relevant PPP investor 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.

Name of PPP project ^a	Cumulative expenditure to 31 December 2020	Expenditure in 2021	Legally enforceable commitments to be met in subsequent years	Project total 2021	Project total 2020
	€000	€000	€000	€000	€000
Cork School of Music	118,520	8,312	92,308	219,140	219,195
Grangegorman quads ^b	—	45,037	540,499	585,536	586,509
National Maritime College of Ireland	140,633	6,892	40,169	187,694	187,415
Total ^c	259,153	60,241	672,976	992,370	993,119

Note ^a The expenditure reflected at the end of 2021 relates specifically to capital payments i.e. unitary charges. The 2021 expenditure in the table above is included in the overall outturn of subhead B.17 (Public Private Partnership costs) of €69 million.

- ^b The Grangegorman PPP project, which comprises the central and east quads, is delivering 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.
- ^c The project totals reflect an overall decrease of €750,000 due to the finalisation of a settlement agreement with respect to the Grangegorman quads in 2021.

While the Department is cognisant significant inflationary pressures have arisen during 2022 which may impact future unitary charge commitments, the Department is not in a position to quantify the impact on future commitments at present.

2.10 Matured liabilities

at 31 December	2021	2020
	€000	€000
Estimate of matured liabilities not discharged at year end	1	197

2.11 Contingent liabilities

The Department has contingent liabilities estimated at less than €50,000 (2020: €Nil).

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2021	2020
		Estimate provision	Outturn
		€000	€000
i	Salaries, wages and allowances	12,383	6,943
ii	Travel and subsistence	256	65
iii	Training and development and incidental expenses	231	220
iv	Postal and telecommunications services	294	59
v	Office equipment and external IT services	1,245	840
vi	Office premises expenses	214	208
vii	Consultancy and other services	17	—
		14,640	8,335

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

ii Travel and subsistence

Estimate provision €256,000; outturn €83,000

The decrease of €173,000 relative to the estimate provision was mainly due to Covid-19 travel restrictions during the period.

iv Postal and telecommunications services

Estimate provision €294,000; outturn €67,000

The decrease of €227,000 relative to the estimate provision was due to Covid-19 restrictions which reduced the demand for services.

v Office equipment and external IT services

Estimate provision €1.245 million; outturn €532,000

The decrease of €713,000 relative to the estimate provision is mainly due to IT capital advanced planning in 2020 which reduced expenditure in 2021 along with revised shared service apportionment costs between the Department of Education and this Department.

vii Consultancy and other services

Estimate provision €17,000; outturn €122,000

The increase spend of €105,000 relative to the estimate provision is due to a requirement which arose for a consultancy engagement in relation to the Department's organisation design review.

Programme A Skills Development

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	5,805	4,917	3,535
A.2	Administration – non pay	1,058	582	709
A.3	Grants to SOLAS in respect of administration and general expenses	24,816	24,533	21,029
A.4	European Social Fund (ESF) and European Globalisation Fund (EGF) supports	525	189	294
A.5	Grants to SOLAS in respect of further education and training activities			
		<i>Original</i> 556,067		
		<i>Supplementary</i> 25,000		
		581,067	538,625	537,687
A.6	Grant to Quality and Qualifications Ireland (QQI)	5,538	5,038	4,919
A.7	Superannuation etc. payable to former members of FÁS, SOLAS and An Comhairle Oiliúna (ANCO)	32,000	31,342	31,365
		650,809	605,226	599,538

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 €20.6 million lower than originally provided.

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

Estimate provision €525,000; outturn €189,000

The decrease of €336,000 relative to the estimate provision was primarily due to no requirements for funding from the EGF programme in 2021. Savings on the implementation of the eCohesion system arose due to the deferral by the European Union of the eCohesion 2021-2027 system.

A.6 Grant to Quality and Qualifications Ireland (QQI)

Estimate provision €5.538 million; outturn €5.038 million

The decrease of €500,000 relative to the estimate provision was as a result of delays in recruiting staff.

Programme B Higher Education

				2021	2020
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
B.1	Administration – pay		5,603	4,732	3,408
B.2	Administration – non pay		1,021	560	683
B.3	Grant for general expenses of Higher Education Authority		9,014	9,031	8,896
B.4	General current grants to universities, institutes of technology and other designated institutions of higher education				
		<i>Original</i>	1,034,482		
		<i>Supplementary</i>	66,000		
			1,100,482	1,132,163	1,137,064
B.5	Training colleges for primary teachers – excluding those funded through the Higher Education Authority		—	—	—
B.6	Dublin Dental Hospital (grant)				
		<i>Original</i>	12,230		
		<i>Supplementary</i>	850		
			13,080	13,109	12,831
B.7	Dublin Institute for Advanced Studies (grant)				
		<i>Original</i>	7,185		
		<i>Supplementary</i>	400		
			7,585	7,605	7,552
B.8	Royal Irish Academy of Music (grant)				
		<i>Original</i>	3,341		
		<i>Supplementary</i>	300		
			3,641	3,746	3,394
B.9	Grants to certain third level institutions				
		<i>Original</i>	8,444		
		<i>Supplementary</i>	450		
			8,894	8,939	9,055
B.10	Superannuation etc. payable to former staff of universities and institutes of technology				
		<i>Original</i>	166,809		
		<i>Supplementary</i>	147,000		
			313,809	318,633	162,753

26 Vote 45 Further and Higher Education, Research, Innovation and Science

		2021		2020
		Estimate provision		Outturn
		€000	€000	€000
B.11	Student support and related expenses			
	<i>Original</i>	401,306		
	<i>Supplementary</i>	10,000		
			411,306	400,165
B.12	Research activities		50,322	50,322
B.13	EU, international and north south activities			42,021
	<i>Original</i>	6,849		
	<i>Supplementary</i>	2,000		
			8,849	6,327
B.14	Grangegorman Development Agency		3,212	3,212
B.15	Miscellaneous grants and services		600	164
B.16	Third level infrastructure			
	<i>Estimate provision</i>	98,400		
	<i>Deferred surrender</i>	8,000		
			106,400	81,851
B.17	Public private partnership costs			
	<i>Estimate provision</i>	76,300		
	<i>Deferred surrender</i>	8,700		
			85,000	69,023
B.18	Shared services		34,933	30,372
			2,163,751	2,139,954
				1,927,002

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 €203.2 million higher than originally provided.

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

Estimate provision: €1,034 million, outturn: €1,132 million

The increase of €97.7 million relative to the estimate provision was primarily due to additional free fees funding, public sector pay agreement and increased costs for reopening the tertiary sector following Covid-19.

A supplementary estimate of €66 million was approved for this subhead to provide for the increase in expenditure arising from Covid-19 when reopening the tertiary sector.

B.6 Dublin Dental Hospital (grant)

Estimate provision: €12.23 million, outturn: €13.109 million

The increase of €879,000 relative to the estimate provision was primarily due to the increased costs of reopening the hospital arising from Covid-19.

A supplementary estimate of €850,000 was approved for this subhead to provide for the increase in expenditure arising from Covid-19 reopening.

B.7 Dublin Institute for Advanced Studies (grant)

Estimate provision: €7.185 million, outturn: €7.605 million

The increase of €420,000 relative to the estimate provision was primarily due to the increased costs of reopening the institute due to Covid-19.

A supplementary estimate of €400,000 was approved for this subhead to provide for the increase in expenditure arising from Covid-19 reopening.

B.8 Royal Irish Academy of Music (grant)

Estimate provision: €3.341 million, outturn: €3.746 million

The increase of €405,000 relative to the estimate provision was primarily due to:

- additional costs of 2021 Building Momentum pay agreement, and
- increased costs of reopening the tertiary level sector following Covid-19.

A supplementary estimate of €300,000 was approved for this subhead to provide for the increase in expenditure arising from Covid-19 reopening.

B.9 Grants to certain third level institutions

Estimate provision: €8.444 million, outturn: €8.939 million

The increase of €495,000 relative to the estimate provision was primarily due to:

- increased costs of reopening the tertiary level sector following Covid-19, and
- antigen testing kits for students.

A supplementary estimate of €450,000 was approved for this subhead to provide for the increase in expenditure arising from Covid-19 reopening.

B.10 Superannuation etc. payable to former staff of universities and institutes of technology

Estimate provision: €166.809 million, outturn: €318.633 million

The increase of €151.8 million in the 2021 outturn versus the estimated provision can be primarily attributed to a shortfall in the pension control accounts of universities identified by the HEA.

A supplementary estimate of €147 million was approved for this subhead to provide for the shortfall identified as at 30 September 2020.

B.13 EU, international and north-south activities

Estimate provision: €6.849 million, outturn: €6.327 million

The decrease of €522,000 relative to the estimate provision was due to the limitations caused by Covid-19 resulting in a number of schemes being postponed, including Academic Mobility Scheme and Beijing Foreign Studies University (BFSU) scholarships.

In addition €2 million of the estimate provision was reallocated to another subhead (C.3 – science and technology development programme), where the equivalent over spend is evident.

A supplementary estimate of €2 million was approved for this subhead to provide for the increase in expenditure arising from Covid-19 after reopening the tertiary sector.

B.15 Miscellaneous grants and services

Estimate provision: €600,000, outturn: €164,000

The decrease of €436,000 relative to the estimate provision was primarily due to Dormant Account Funding for Travellers in Higher Education (€300,000) being spent from subhead B.11 Student support and related services.

B.16 Third level infrastructure

Estimate provision: €106.4 million, outturn: €81.851 million

The decrease in capital expenditure of €16.5 million relative to the estimate provision was due to level 5 Covid-19 restrictions closing the construction industry from January 2021 to May 2021 impacting on third level sector capital projects.

B.17 Public private partnerships costs

Estimate provision: €85 million, outturn: €69.023 million

The decrease of €7.3 million relative to the estimate provision was primarily due to

- unitary charges relating to the Grangegorman PPP Project not arising as early as expected (due to Covid-19 and other delays in 2021)
- invoices expected to fall due on the higher education PPP programme not flowing as planned, and
- contingency in respect of a dispute resolution process on the Grangegorman PPP not being required.

B.18 Shared services

Estimate provision €34.933 million, outturn €30.372 million

The decrease of €4.561 million relative to the estimate provision was primarily due to significantly reduced capital expenditure as the Educampus programme, to merge the new technological universities, did not progress at the pace originally forecast.

Programme C Research, Innovation and Science

		2021		2020 ^a
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay	975	860	—
C.2	Administration – non pay	178	102	—
C.3	Science and technology development programme	209,964	229,435	205,196
C.4	Programme for research in third Level institutions	24,626	24,606	24,497
C.5	Subscriptions to international organisations	4,215	7,648	4,095
C.6	Legal costs and other services (including Global Science Forum)	50	5	4
		240,008	262,656	233,792

Note ^a The 2020 figures reflect outturn incurred by Vote 32, Enterprise, Trade and Employment, relating to functions transferred to this Department effective 1 January 2021 and are included for comparative purposes only.

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 €22.7 million higher than provided.

C.3 Science and technology development programme

Estimate provision €209.964 million, outturn €229.435 million

The increase of €19.471 million relative to the estimate provision was primarily due to increased research infrastructure awards in 2021 to a number of institutions.

C.5 Subscriptions to international organisations

Estimate provision: €4.215 million, Outturn: €7.648 million

The increase of €3.433 million relative to the estimate provision arose due to accelerated accession contribution payments to the European Space Observatory (ESO) to mitigate interest costs and reduce the ten-year timeframe for those payments.

Note 4 Receipts

4.1 Appropriations-in-aid

		2021		2020
		Estimated	Realised	Realised
		€000	€000	€000
1	Superannuation contributions ^a		889	726
2	Receipts from EU funding ^b			
	Original	34,700		
	Supplementary	8,700		
		43,400	43,432	34,895
3	Receipts from additional superannuation contributions on public service remuneration			
	Original	66,479		
	Supplementary	4,000		
		70,479	72,512	69,210
4	Secondments/overpayments		—	—
5	Miscellaneous			
	Original	2,300		
	Supplementary	9,300		
		11,600	12,192	879
Total		126,368	128,974	105,710

Note ^a Excluded from the 2020 superannuation contribution outturn figure is €151,000 paid by the Department of Enterprise, Trade and Employment in 2020 on behalf of business units which transferred to this Department with effect from 1 January 2021.

^b A breakdown of these EU receipts is provided in the table under Note 6.4 EU funding.

Significant variations

The following outlines the reasons for significant variations in receipts (+/- 5% and €100,000). Overall, appropriations-in-aid were €2.6 million higher than the estimate forecast.

2 Receipts from EU funding

Estimate €34.7 million; realised €43.4 million

The increase of €8.7 million relative to the estimate arose due to accelerated drawdown of ESF funds which was permitted in response to the Covid-19 pandemic.

A supplementary of €8.7 million was approved for this subhead to provide for the increase in appropriations received in response to the Covid-19 pandemic.

3 Additional superannuation contributions*Estimate €66.479 million; realised: €72.512 million*

The increase of €6.033 million relative to the estimate arose because the overall additional superannuation contributions (ASCs) received from universities, institutes of technologies and other colleges were higher than originally anticipated. This increase arose due to increased staff numbers and the additional costs of 2021 Building Momentum pay agreement.

A supplementary of €4 million was approved for this subhead to provide for the increase in appropriations received.

5 Miscellaneous*Estimate provision: €2.3 million, realised: €12.192 million*

The increase of €9.892 million relative to the estimate primarily arose from the receipt of additional monies from TU Dublin in respect of their contribution towards the Grangegorman PPP.

A supplementary of €9.3 million was approved for this subhead to provide for the increase in appropriations outlined above.

4.2 Extra receipts payable to the Exchequer

	2021	2020
	€000	€000
Balance at 1 January	—	155
Recoupment of unspent funding ^a	2,002	527
Transferred to the Exchequer	(2,002)	(682)
Balance at 31 December	—	—

Note ^a Received from Science Foundation Ireland (SFI) in respect of grants refunded by the Irish Research Council (IRC).

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2021	2020
Department ^a	191	134
Tertiary level ^{b, c}	25,016	22,186
Other agencies ^a	575	455
Number of staff at year end	25,782	22,775

- Note ^a The 2021 figures reflects the transfer of staff and agencies from the Department of Enterprise Trade and Employment to this Department effective 1 January 2021.
- ^b The 2021 figures reflects the transfer of additional further education functions to the Department.
- ^c Reflects core-funded posts only. Other posts e.g. contract research staff are not included in the overall count of public sector numbers.

5.2 Pay

Remuneration of Department staff	2021	2020
	€000	€000
Pay	9,749	6,388
Higher, special or additional duties allowances	68	48
Other allowances	9	1
Overtime	30	4
Employer's PRSI	653	502
Total pay ^{a, b}	10,509	6,943

- Note ^a The financial details in this table relate solely to salaries and allowances paid to employees of the Department.
- ^b The total pay figure is reflected under A.1.

Tertiary level	2021	2020 ^a
	€000	€000
Pay	1,881,038	1,784,485
Higher, special or additional duties allowances	4,558	4,625
Other allowances	3,457	3,744
Overtime	5,521	4,521
Employer's PRSI	172,989	162,062
Total pay ^b	2,067,563	1,959,437

Note ^a The 2020 figures have been restated to reflect updated guidance from the Department of Public Expenditure and Reform with respect to the period for which this information should be provided.

^b The financial details in this table reflect the full salary costs of universities, colleges and institutes of technology in receipt of pay grant funding and include the costs of tertiary level posts under Note 5.1.

Other agencies ^a	2021	2020 ^b
	€000	€000
Pay	47,300	44,566
Higher, special or additional duties allowances	230	249
Other allowances	—	—
Overtime	7	5
Employer's PRSI	4,411	4,087
Total pay	51,948	48,907

Note ^a The financial details in this table reflect the full salary costs of agencies including non-core funded salaries.

^b The 2020 figures include agencies transferred to the Department in 2021.

5.3 Allowances and overtime payments

Department staff	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2021	2020
			€	€
Higher, special or additional duties allowances	8	2	23,602	25,074
Other allowances	1	—	1,154	952
Overtime	3	1	28,132	1,185
Extra remuneration in more than one category	—	—	—	—

The details of allowances and overtime payments in this table relate solely to Departmental staff.

Tertiary level	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2021	2020
			€	€
Higher, special or additional duties allowances	1,356	111	37,610	38,390
Other allowances	1,162	79	28,415	27,377
Overtime	1,804	104	62,344	42,345
Extra remuneration in more than one category	868	115	83,699	84,896

The details of allowances and overtime payments in this table relate to tertiary level staff in universities, colleges and institutes of technology in receipt of pay grant funding and includes staff whose salary is not funded by the Department.

Other agencies	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2021	2020
			€	€
Higher, special or additional duties allowances	45	8	19,628	23,224
Other allowances	—	—	—	—
Overtime	4	—	5,372	2,268
Extra remuneration in more than one category	—	—	—	—

The details of allowances and overtime payments in this table relate to staff employed in agencies funded by the Department and includes staff whose salary is not funded by the Department.

5.4 Other remuneration arrangements

Three retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €13,727 which included travel and subsistence costs of €132. The payments made were consistent with the principles of the Public Service Pensions (Single Scheme and the other provisions) Act 2012.

This account includes expenditure of €44,869 in respect of one officer who was serving outside the Department for all or part of 2021 and whose salary was paid and recoupable by the Department.

This account does not include expenditure in respect of one officer who was serving outside the Department for all or part of 2021 and whose salary was paid by the relevant body.

5.5 Payroll overpayments

at 31 December	Number of recipients	2021 €	2020 €
Administration staff salary overpayments			
Overpayments	4	2,271	—
Recovery plans in place	—	—	—

No staff with whom overpayment recovery plans were in place transferred to or from this Department during 2021.

5.6 Severance/redundancy

During 2021, one individual was paid redundancy via the Department's administrative payrolls. The total amount paid was €115,139 and included payment for redundancy and severance sums as appropriate.

There was no early payment of pension, addition of added years of notional service or other enhancements to the accrued pension terms granted to any individuals in 2021.

5.7 Salary of Accounting Officer

As at 31 December 2021, the Accounting Officer's salary is at the grade of Secretary General Level II, with an annual gross salary of €203,167 (as at 31 December 2020, €201,155).

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Department

Total legal costs incurred by the Department in 2021 was €479,954.

Compensation and legal costs paid during 2021 in respect of cases in which the Department is or was involved did not exceed €50,000 and is included in the total figure above.

Cumulative costs completed cases – costs paid by the Department.

Cumulative costs of completed legal cases paid by the Department in 2021 did not exceed €50,000.

Payments made by the Chief State Solicitor's Office

During the period, the Chief State Solicitor's Office (CSSO) paid no legal costs/fees with respect to legal cases involving the Department.

6.2 Fraud and suspected fraud

	Number of cases	2021 €000	2020 €000
Fraud	—	—	10
Suspected fraud/irregularities	1	117	—
		117	10

The Department was made aware of one new case of suspected fraud where grant funding allocated, from 2010 to 2018, by an Education and Training Board to a local development company was not utilised as intended.

6.3 Arbitration and conciliation costs

Expenditure in 2021 includes one case where a payment of €10.5 million inclusive of VAT was made to contractors to settle claims arising from additional costs incurred due to Covid-19 and additional variations to the contract.

No arbitration or conciliation costs arose in 2020.

6.4 EU funding

Receipts in relation to EU funding received during 2021 and lodged to appropriations-in-aid is detailed in the table below.

EU funding category	2021	2020
	€000	€000
D2.1 ESF pay	35,013	23,379
D2.1 ESF non pay	8,387	11,320
PIAAC International	32	196
	43,432	34,895

2021 European Structural Fund (ESF) receipts

The amount of €43.4 million (€35 million pay and €8.4 million non-pay) received in 2021 (2020: €34.7 million) and shown as appropriations-in-aid was related to expenditure from the B.5 and C.11 subheads of the Office of the Minister for Education (Vote 26) for the years 2014-2019.

Receipts came from the Programme for Employability, Inclusion and Learning (PEIL) 2014-2021, which is a European Social Fund (ESF) co-funded programme.

ESF Programme for Employability, Inclusion and Learning 2014-2021: position at year end 2021

	European Social Fund (ESF) €000	Youth Employment Initiative (YEI) €000	React EU €000	Total €000
Allocation 2014-2021^a	484,516	68,145	88,335	640,996
Receipts up to end 2020	293,537	52,652	—	346,189
2021 receipts				
annual pre-financing receipts	2,281	99	9,717	12,097
interim payment applications ^b	162,830	11,113	—	173,943
balance in respect of 2018-2020	18,412	3,065	—	21,477
Total receipts in 2021	183,523	14,277	9,717	207,517
Receipts up to end 2021	477,060	66,929	9,717	553,706
As % of 2014-2020 allocation	98%	98%	11%	86%

Distribution of ESF programme receipts	2021 €000	2020 €000
Department of Further and Higher Education, Research, Innovation and Science	44,029	35,389
Department of Education	171	144
Department of Justice	21,000	6,417
Department of Defence	40	79
National Training Fund	82,000	1,500
Department of Social Protection	5,000	—
Department of Rural and Community Development	36,000	—
	188,240	43,529

Note ^a The React-EU amendment to the 2014-2020 allocation was approved in December 2021.

^b 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 year's balancing amount.

6.5 Direct EU funding to bodies under the Department's aegis

In addition to the funding of grants from the Vote, direct EU aid to bodies under the aegis of the Department during 2021 was as shown below.

	2021 €000	2020 €000
Aegis body		
Higher Education Authority	354	309
Irish Research Council	245	327
Léargas ^a	19,282	19,240
Quality and Qualifications Ireland	131	273
Science Foundation Ireland ^b	81	—
SOLAS	47	—
	20,140	20,149

Note ^a Funding for Léargas relates to education-only related programmes.

^b Science Foundation Ireland was not an aegis body of this Department in 2020.

Aegis body	Purpose of funding
Higher Education Authority	Promotion and administration of the Erasmus+ programme
Irish Research Council	Humanities in the European Research Area (HERA), CHIST-ERA programme (European coordinated research on future and emerging information and communication technologies) and Marie Skłodowska-Curie Actions COFUND Collaborate Research Fellowships Programme.
Léargas	Erasmus+, Eurodesk, ECVET, E twinning Epale and Euroguidance
Quality and Qualifications Ireland	Secretariat to EQUAVET (the European Quality Assurance in Vocational Education and Training) in addition to being the national centre for both EUROPASS and NARIC
Science Foundation Ireland	ESA activated promotion by SFI, Era Net - Bluebio, Era Net - M.ERANET, EraNet – QuantERA, and Horizon 2020 project ACT
SOLAS	CEDEFOP EU Agency

6.6 Late payment interest

	2021	2020
	€000	€000
Total net interest paid	1	1

6.7 Deferred surrender

Deferred surrender comprises savings in 2021 of €37.2 million in capital expenditures in the following subheads that were carried over to 2022.

	€000
Description of subhead:	
B.12 Research activities	6,000
B.16 Third level infrastructure	22,200
B.17 Public private partnership costs	3,000
B.18 Shared services	6,000
	37,200

Appendix A Accounts of bodies and funds under the aegis of the Department of Further and Higher Education, Research, Innovation and Science

The following table lists the bodies and departmental funds under the aegis of the Department where the Department has an obligation to present financial statements. It indicates 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				
Dublin City University	2019/2020	16 Dec 2021	21 Dec 2021	21 Feb 2022
Mary Immaculate College, Limerick	2020/2021	30 Jun 2022	6 Jul 2022	24 Aug 2022
National College of Art and Design	2020/2021	31 May 2022	15 Jun 2022	11 Aug 2022
National University of Ireland	2020/2021	8 Jun 2022	9 Jun 2022	14 Jul 2022
National University of Ireland Galway	2019/2020	30 Jun 2021	6 Jul 2021	6 Sep 2021
National University of Ireland Maynooth	2020/2021	25 Mar 2022	28 Mar 2022	25 May 2022
St Angela's College of Education, Sligo	2019/2020	18 Oct 2021	4 Nov 2021	4 Jan 2022
Technological University Dublin	2019/2020	27 Aug 2021	31 Aug 2021	22 Oct 2021
Trinity College Dublin	2020/2021	28 Mar 2022	31 Mar 2022	30 May 2022
University College Cork	2019/2020	30 Sep 2021	6 Oct 2021	3 Dec 2021
University College Dublin	2019/2020	30 Sep 2021	4 Oct 2021	3 Dec 2021
University of Limerick	2020/2021	30 Jun 2022	22 Jul 2022	24 Aug 2022
Institutes of technology ^b				
Athlone	2020/2021	29 Jun 2022	30 Jun 2022	24 Aug 2022
Carlow	2020/2021	30 Jun 2022	14 Jul 2022	24 Aug 2022
Cork	2019/2020	22 Mar 2022	5 Apr 2022	7 Jun 2022
Dundalk	2020/2021	10 May 2022	5 Jul 2022	4 Aug 2022
Dun Laoghaire Institute of Art, Design and Technology	2020/2021	8 Apr 2022	11 Apr 2022	7 Jun 2022
Galway-Mayo	2020/2021	31 Mar 2022	25 Apr 2022	24 Jun 2022
Letterkenny	2019/2020	10 Dec 2021	20 Dec 2021	17 Feb 2022
Limerick	2020/2021	23 Jun 2022	30 Jun 2022	24 Aug 2022
Sligo	2019/2020	29 Jun 2021	9 Jul 2021	8 Sep 2021
Tralee	2019/2020	16 Feb 2022	18 Feb 2022	24 Mar 2022
Waterford	2019/2020	12 May 2022	26 May 2022	13 Jul 2022

Body/departmental fund	Last accounting period audited	Date of audit report	Date received by Minister/ Department	Date presented to the Oireachtas
Other Higher Education Institutions (included in HEIs)				
Dublin Institute for Advanced Studies	2021	29 Jun 2022	30 Jun 2022	15 Aug 2022
Royal Irish Academy	2020	22 Dec 2021	9 Mar 2022	21 Mar 2022
Royal Irish Academy of Music	2021	7 Jul 2022	14 Jul 2022	24 Aug 2022
St. Patrick's College, Drumcondra	2019/2020	9 Aug 2021	20 Jul 2022	19 Sep 2022
Aegis bodies				
Grangegorman Development Agency	2020	22 Nov 2021	3 Feb 2022	22 Feb 2022
Higher Education Authority ^c	2021	29 Jun 2022	5 Jul 2022	24 Aug 2022
Léargas ^d	2020	15 Jun 2021	28 Jul 2021	n/a
Quality and Qualifications Ireland	2020	30 Sep 2021	8 Oct 2021	7 Dec 2021
Science Foundation Ireland	2020	7 Sep 2021	15 Oct 2021	9 Nov 2021
Skillnet Ireland ^d	2020	27 May 2021	30 Jun 2021	n/a
SOLAS	2020	21 May 2021	27 May 2021	14 Jul 2021
Funds				
National Training Fund	2020	30 Nov 2021	2 Dec 2021	22 Dec 2021

- Note
- ^a Period of account 1 October to 30 September with the exception of TU Dublin (1 September to 31 August).
 - ^b Period of account 1 September to 31 August.
 - ^c The Higher Education Authority incorporates the accounts of the Irish Research Council which is an aegis body of the Department.
 - ^d Company limited by guarantee with accounts publicly available via the Companies Registration Office and not laid before the Oireachtas.