

Appropriation Account 2022

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 2022 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

- granted by Dáil Éireann under the Appropriation Act 2022, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2022 out of unspent 2021 appropriations under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €18.942 million is liable for surrender to the Exchequer.

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

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 22 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 functions for which an agreed allocation of costs has been applied for accounting purposes. This Department does not hold fixed assets and assets used by this Department are owned and controlled by the Department of Education and recorded in the appropriation account for Vote 26. A notional depreciation charge has been applied in the net allied services expenditure (Note 1.1) of the Department of Education to reflect the use of assets by this 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

Since its establishment in 2020, this Department has availed of a shared services arrangement with the Department of Education in respect of a number of business and corporate areas. These include HR, finance, accommodation and services, ICT, capital planning, oversight of corporate governance relationships with aegis bodies, administrative support to educational providers and the operation of international policy functions. 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; finance; and agency governance. Internal audit and legal advisory, previously provided on a shared services basis, are now being delivered internally. Agreements covering outstanding shared service functions are nearing finalisation.

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, National Development Plan Delivery 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 2022, the Department continued to implement a formal review process involving the completion of a 'compliance assurance return' (CAR). This review 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 while also providing assurances in regard to the extent to which the bodies are complying with evolving governance and statutory obligations. The governance material gathered from CAR 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 Act 2022.

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.
- An Audit Committee to advise me in discharging my responsibilities with regards to the internal financial control system.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard 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 along with 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
- 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 relevant guidelines.

Internal audit and Audit Committee

I confirm that the Department has an internal audit function with appropriately trained personnel supported by an external service provider, which operates in accordance with a written charter. Its work is informed by analysis of the risks to which the Department is exposed and its annual audit plan, approved by me, is based on this analysis.

The internal audit plan, overseen by the Internal Audit Committee and approved by me, aims to cover the Department's key controls on a rolling basis over a reasonable period. Five audits were scheduled for 2022, four of which were completed in 2022 with the remaining audit completed in early 2023. Arising from the audits conducted, a number of audit recommendations were implemented to strengthen controls and provide greater assurance on the governance framework and the system of internal control in operation within this Department.

The role of the Audit Committee is to provide an ongoing systematic review of the control environment and governance procedures across all areas of activity for which the Department has responsibility. This Department supports the Audit Committee in discharging its responsibilities, respects its independence and undertakes to provide adequate resources to enable the Audit Committee to properly discharge its functions.

European Social Fund

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 bodies, some of which are external to this Department.

The ESF Audit Authority (AA), 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 European Globalisation Fund (EGF) Policy and Operations Unit, and the ESF Managing and Certifying Authorities.

The AA operates with the direct authority of the Minister for Public Expenditure, National Development Plan Delivery and Reform in line with the terms of SI No. 188/2017 and in accordance with its own written charter.

The AA reports to this Department's Audit Committee and to the European Commission on the conduct of its audit programme.

Procurement

I confirm that the Department ensures that there is an appropriate focus on good procurement practice and that procedures are in place to ensure compliance with all relevant guidelines.

The Department has provided details of six 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, National Development Plan Delivery and Reform.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of five contracts in excess of €25,000 (exclusive of VAT), totalling €582,025 during 2022, as set out below:

- five contracts for IT and project support, ranging in value from €52,500 to €155,400, were awarded under a single supplier framework agreement, which subsequently was found to be non-compliant. No further contracts will be awarded under this framework agreement.

The above contracts have been included in the 40/2002 annual return referenced above.

Risk and control framework

The Department has a risk management system which identifies and reports key risks and the management actions being taken to address and mitigate those risks. A Risk Committee is in place which assists the Secretary General and the Management Board to fulfil the Department's risk management responsibilities.

A centralised eRisk register was launched in 2022. Key risks facing the Department are recorded on the risk register, evaluated and graded according to their significance. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed at an acceptable level. The risk register was formally reviewed by the Management Board on two occasions in 2022.

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 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 organisations.

Internal financial control issues

No weaknesses in internal financial control were identified in the Department in relation to 2022 that resulted in losses that require disclosure in the appropriation account.

Colm O'Reardon

Accounting Officer

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

22 September 2023

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 2022 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 2022, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery 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.

The National Training Fund

Chapter 19 of my report on the accounts of the public services for 2022 examines the accumulated balances and use of the National Training Fund.

Non-compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with procurement rules occurred in respect of contracts that operated in 2022.

Write-off of public funding

Note 6.3 to the appropriation account discloses that, in August 2022, the Department obtained sanction from the Department of Public Expenditure, National Development Plan Delivery and Reform to write-off €116,715 relating to misappropriated public funds. The funds were provided to the Waterford Area Partnership CLG by Kilkenny and Carlow Education and Training Board and Waterford and Wexford Education and Training Board arising from the over-claiming of rental costs between 2010 and 2018, but were applied by the Partnership for other administrative purposes.

Seamus McCarthy

Comptroller and Auditor General

22 September 2023

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, National Development Plan Delivery and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, National Development Plan Delivery 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 appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

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

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

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, National Development Plan Delivery 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 audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

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

Appropriation Account 2022

		2022		2021
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure				
A	Skills development			
	<i>Original</i>	669,822		
	<i>Supplementary</i>	32,142		
			701,964	695,003
				605,226
B	Higher education			
	<i>Original</i>	2,087,421		
	<i>Deferred surrender</i>	37,200		
	<i>Supplementary</i>	262,945		
			2,387,566	2,334,060
				2,139,954
C	Research, innovation and science			
	<i>Original</i>	254,940		
	<i>Supplementary</i>	1,713		
			256,653	254,566
				262,656
Gross expenditure				
	<i>Original</i>	3,012,183		
	<i>Deferred surrender</i>	37,200		
	<i>Supplementary</i>	296,800		
			3,346,183	3,283,629
				3,007,836
	<i>Deduct</i>			
D	Appropriations-in-aid			
	<i>Original</i>	76,304		
	<i>Supplementary</i>	4,500		
			80,804	92,361
				128,974
Net expenditure				
	<i>Original</i>	2,935,879		
	<i>Deferred surrender</i>	37,200		
	<i>Supplementary</i>	292,300		
			3,265,379	3,191,268
				2,878,862

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. €55.169 million of unspent allocations in respect of capital elements was carried forward to 2023.

	2022	2021
	€	€
Surplus	74,111,054	49,337,501
Deferred surrender	(55,169,000)	(37,200,000)
Surplus to be surrendered	<u>18,942,054</u>	<u>12,137,501</u>

Colm O'Reardon

Accounting Officer

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

22 September 2023

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2022

	2022		2021
	€000	€000	€000
Programme cost	3,268,506		2,996,082
Pay	13,935		10,509
Non pay	1,188		1,245
Gross expenditure	3,283,629		3,007,836
<i>Deduct</i>			
Appropriations-in-aid	92,361		128,974
Net expenditure	3,191,268		2,878,862
Changes in net current assets			
Increase in closing accruals	2,629		
Decrease in inventories	6	2,635	2,415
Direct expenditure	3,193,903		2,881,277
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)	7,625		4,606
Notional rents	449		470
Net programme cost	3,201,977		2,886,353

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.

	2022	2021
	€000	€000
Vote 9 Office of the Revenue Commissioners	29	17
Vote 12 Superannuation and Retired Allowances	4,179	2,979
Vote 13 Office of Public Works	199	118
Vote 18 National Shared Services Office	23	19
Vote 20 Garda Síochána	47	—
Vote 26 Education	3,066	1,410
Vote 43 Office of the Government Chief Information Officer	37	31
Central Fund – ministerial pensions	45	32
	7,625	4,606

Note 2 Statement of Financial Position as at 31 December 2022

	Note	2022 €000	2021 €000
Capital assets		—	—
Current assets			
Bank and cash	2.1	90,400	49,726
Inventories ^a		—	6
Prepayments	2.2	6,103	7,191
Accrued income	2.3	771	759
Other debit balances	2.4	294	502
Total current assets		97,568	58,184
Less current liabilities			
Accrued expenses	2.5	3,576	2,023
EU moneys for distribution	2.6	32,143	11,290
Other credit balances	2.7	1,170	999
Net Exchequer funding	2.8	57,381	37,939
Total current liabilities		94,270	52,251
Net current assets		3,298	5,933
Net assets		3,298	5,933
Represented by:			
State funding account	2.9	3,298	5,933

Note ^a Commencing in 2022, high-volume, low-value items are fully expensed in the year and are no longer classified as inventory.

2.1 Bank and cash

at 31 December	2022 €000	2021 €000
PMG balances	90,400	49,726
	90,400	49,726

2.2 Prepayments

at 31 December	2022	2021
	€000	€000
South East Technological University (Waterford Campus)	6,020	6,923
University scholarships	—	186
ESF eCohesion	25	35
Other	58	47
	6,103	7,191

2.3 Accrued income

at 31 December	2022	2021
	€000	€000
Additional superannuation contributions from HEIs	771	682
Other	—	77
	771	759

2.4 Other debit balances

at 31 December	2022	2021
	€000	€000
Agency payments	19	—
Cycle to work scheme	6	2
Payroll suspense	—	254
Transfer of functions	258	195
Travel pass scheme	—	6
Salary recoupment from other departments and agencies	11	45
	294	502

2.5 Accrued expenses

at 31 December	2022	2021
	€000	€000
Capital programmes	3,386	1,765
Shared services	108	249
Other	82	9
	3,576	2,023

2.6 EU money for distribution

at 31 December	2022	2021
	€000	€000
ESF PEIL 2014 – 2020	24,517	11,290
ESF EIST 2021 – 2027	7,626	—
	32,143	11,290

2.7 Other credit balances

at 31 December	2022	2021
	€000	€000
Amounts due to the State		
Income tax	205	172
Pay related social insurance	140	106
Universal social charge	43	34
Local property tax	1	1
Professional services withholding tax	66	84
Value added tax	378	537
Pension contributions	28	65
Extra Exchequer receipt	309	—
	1,170	999

2.8 Net Exchequer funding

at 31 December	2022	2021
	€000	€000
Surplus to be surrendered	18,942	12,138
Deferred surrender	55,169	37,200
Exchequer grant undrawn	(16,730)	(11,399)
Net Exchequer funding	57,381	37,939
Represented by:		
Debtors		
Bank and cash	90,400	49,726
Other debit balances	294	502
	90,694	50,228
Creditors		
EU moneys for distribution	(32,143)	(11,290)
Other credit balances	(1,170)	(999)
	(33,313)	(12,289)
	57,381	37,939

2.9 State funding account

	Note	2022	2021
		€000	€000
Balance at 1 January		5,933	8,348
Disbursements from the Vote			
Estimate provision	Account	3,265,379	
Surplus to be surrendered	Account	(18,942)	
Deferred surrender		(55,169)	
Net vote		3,191,268	2,878,862
Expenditure (cash) borne elsewhere	1	7,625	4,606
Non cash expenditure – notional rent	1	449	470
Net programme cost	1	(3,201,977)	(2,886,353)
Balance at 31 December		3,298	5,933

2.10 Commitments

a) Global commitments	2022	2021
at 31 December	€000	€000
Procurement of goods and services	896	167
Non-capital grant programmes ^a	2,574,435	2,443,963
Capital grant programmes ^b	835,030	889,635
Public private partnership projects	1,376,259	672,976
Total of legally enforceable commitments	4,786,620	4,006,741

Notes ^a Non-capital grant programme commitments 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 programme commitments relate to grants that the Department has committed to make to aegis bodies for capital projects overseen by those bodies.

b) Major capital grant programmes

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

	Cumulative expenditure to 31 December 2021	Expenditure in 2022	Project commitments in subsequent years	Expected total spend lifetime of project 2022	Expected total spend lifetime of project 2021
	€000	€000	€000	€000	€000
Other					
Department:					
capital - buildings					
B.16 – Department of Health, National Children's Hospital	13,500	3,500	—	17,000	17,000
Agency					
commitments:					
capital - buildings					
B.16 HEA	2,840	8,448	12,712	24,000	24,000
Dublin City University, Future Tech Building					
B.16 HEA	—	12,000	2,000	14,000	—
Technological University Dublin, Grangegorman Academic Hub					
B.16 - HEA	8,910	6,090	—	15,000	15,000
Trinity College Dublin, E3 Building					
B.16 - HEA	379	14,123	10,498	25,000	—
University College Dublin, Future Tech Building					
Agency					
commitments:					
capital - research					
C.5.7 - ESO	14,130	4,272	12,267	30,669	27,523
European Southern Observatory					
C.3.1 - SFI	302,888	84,771	271,831	659,490	660,904
Science Foundation Ireland					
C.4.2 - SFI	30,510	12,136	60,938	103,584	103,584
Science Foundation Ireland, PhD Programme					
Total	373,157	145,340	370,246	888,743	848,011

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 2021.

Science Foundation Ireland

Decrease in expected total spend: €1.414 million

The overall decrease primarily relates to savings arising under the ENABLE research programme (€1.081 million) following a review of applications by the Research Body, Trinity College, and SFI. Other savings (€322,000) were declared on the financial statements of the iCrag research programme following the expiry of this award in August 2022. This programme commenced in January 2015.

European Southern Observatory

Increase in expected total spend: €3.146 million

This increase reflects the annual membership fee to the European Southern Observatory which is recognised as a commitment on an annual basis upon publication of the annual Revised Estimates.

Unitary payments of public private partnership projects

The Department has obligations under four separate contracts to design, build, finance, maintain and operate educational infrastructure 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 2021	Expenditure in 2022	Legally enforceable commitments to be met in subsequent years	Project total 2022	Project total 2021
	€000	€000	€000	€000	€000
Grangegorman quads ^b	49,599	22,320	533,917	605,836	590,098
HEIPPP Bundle I	4,951	1,312	711,404	717,667	—
MTU - Cork School of Music	126,832	8,445	88,946	224,223	219,140
MTU - National Maritime College of Ireland	147,525	6,758	41,992	196,275	187,694
Total	328,907	38,835	1,376,259	1,744,001	996,932

- Notes ^a The expenditure reflected at the end of 2022 primarily relates to capital payments i.e. unitary charges while the balance relates to expenditure on the Higher Education Infrastructure PPP (HEIPPP Bundle I) programme which included other related services costs. The 2022 expenditure is included in the overall outturn of subhead B.17 (Public Private Partnership costs) of €41.2 million.
- ^b The prior year expenditure figure and project total has been restated upwards (€4.562 million) to include settlement costs primarily associated with variation requests and Covid-19 cost overruns.

Significant variations

An explanation is provided below in relation to any unitary payments where the expected total spend has changed by more than €500,000 compared to 2021.

The increased unitary payments under MTU Cork School of Music (€5.083 million) and the National Maritime College of Ireland (€8.581 million) reflect the increased inflationary costs linked to the indexation rates agreed under these PPP contracts.

The increased unitary payments under Grangegorman quads (€15.738 million) is linked to both increased indexation rates and the fulfilment of key contract milestones as agreed under the terms of the PPP agreement, thereby increasing the unitary charge rates.

2.11 Matured liabilities

at 31 December	2022	2021
	€000	€000
Estimate of matured liabilities not discharged at year end	90	1

2.12 Contingent liabilities

The Department has contingent liabilities estimated at less than €60,000 (2021: €50,000).

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2022		2021
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	14,392		
	<i>Supplementary</i>	532		
		14,924	13,935	10,509
ii	Travel and subsistence	257	226	83
iii	Training and development and incidental expenses	295	421	276
iv	Postal and telecommunications services	75	46	67
v	Office equipment and external IT services	1,750	352	532
vi	Office premises expenses	214	143	165
vii	Consultancy and other services	17	—	122
		17,532	15,123	11,754

Significant variations

The following outlines the reasons for significant variations (+/- 25% and €100,000).

iii Training and development and incidental expenses

Estimate provision €295,000; outturn €421,000

The increase of €126,000 relative to the estimate provision was primarily due to additional training demands to meet the needs of the new and growing Department and the backlog in such training arising from the pandemic.

v Office equipment and external IT services

Estimate provision €1.75 million; outturn €352,400

The decrease of €1.398 million relative to the estimate provision was mainly due to the estimate allocation provided to the Department of Education as part of its shared service to this Department being sufficient to meet the cost of delivering the required IT services.

Programme A Skills Development

		2022		2021
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	4,575		
	<i>Supplementary</i>	170		
			4,745	4,430
A.2	Administration – non pay		829	378
A.3	Grants to SOLAS in respect of administration and general expenses			582
	<i>Original</i>	26,825		
	<i>Supplementary</i>	512		
			27,337	24,506
A.4	European Social Fund (ESF) and European Globalisation Adjustment Fund for Displaced Workers (EGF) supports		525	264
A.5	Grants to SOLAS in respect of further education and training activities			24,533
	<i>Original</i>	598,975		
	<i>Supplementary</i>	30,474		
			629,449	626,517
A.6	Grant to Quality and Qualifications Ireland			538,625
	<i>Original</i>	5,618		
	<i>Supplementary</i>	119		
			5,737	5,118
A.7	Superannuation etc. payable to former members of FÁS, SOLAS and An Comhairle Oiliúna (AnCO)			5,038
	<i>Original</i>	32,475		
	<i>Supplementary</i>	867		
			33,342	33,790
		701,964	695,003	605,226

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 €25.181 million higher than originally provided.

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

Estimate provision €26.825 million; outturn €24.506 million

The decrease of €2.3 million relative to the estimate provision was primarily due to

- reduced pay costs as lower numbers of staff were recruited than planned
- lower spend on the Technology Enhanced Learning (TEL) and e-College programmes due to anticipated expenditure on infrastructure upgrades being deferred to 2023.

A supplementary estimate of €512,000 was provided for the Building Momentum Pay Agreement.

A.4 European Social Fund (ESF) and European Globalisation Adjustment Fund for Displaced Workers (EGF) supports

Estimate provision €525,000; outturn €264,000

The decrease of €261,000 relative to the estimate provision was primarily due to the tendering process for the development of the new 2021-2027 ESF IT system (replacing eCohesion) taking longer than anticipated. As a result, some expected costs in 2022 have been deferred to 2023.

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

Estimate provision €5.618 million; outturn €5.118 million

QQI is funded by both the Exchequer and from fee income generated by QQI services. The decrease of €500,000 relative to the estimate provision was as a result of higher than projected fee income generated by reviews of education and training boards alongside increased private higher education certification income which resulted in a lower grant drawdown by QQI in 2022.

A supplementary estimate of €119,000 was provided for the Building Momentum Pay Agreement.

Programme B Higher Education

		2022		2021
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay			
	<i>Original</i>	7,622		
	<i>Supplementary</i>	282		
			7,904	4,732
B.2	Administration – non pay		629	560
B.3	Grant for general expenses of Higher Education Authority			
	<i>Original</i>	13,666		
	<i>Supplementary</i>	336		
			14,002	9,031
B.4	General current grants to universities, institutes of technology and other designated institutions of higher education			
	<i>Original</i>	1,112,903		
	<i>Supplementary</i>	191,364		
			1,304,267	1,132,163
B.5	Training colleges for primary teachers – excluding those funded through the Higher Education Authority		—	—
B.6	Dublin Dental Hospital (grant)			
	<i>Original</i>	12,519		
	<i>Supplementary</i>	494		
			13,013	13,109
B.7	Dublin Institute for Advanced Studies (grant)			
	<i>Original</i>	7,503		
	<i>Supplementary</i>	268		
			7,771	7,605
B.8	Royal Irish Academy of Music (grant)			
	<i>Original</i>	3,426		
	<i>Supplementary</i>	144		
			3,570	3,746
B.9	Grants to certain third level institutions			
	<i>Original</i>	8,444		
	<i>Supplementary</i>	1,841		
			10,285	8,939

		2022		2021
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.10	Superannuation etc. payable to former staff of universities and institutes of technology	<i>Original</i> 197,284 <i>Supplementary</i> 144,270		
			341,554	341,220
				318,633
B.11	Student support and related expenses	<i>Original</i> 423,127 <i>Supplementary</i> (78,340)		
			344,787	317,932
				400,165
B.12	Research activities	<i>Estimate provision</i> 57,450 <i>Deferred surrender</i> 6,000		
			63,450	63,450
				50,322
B.13	EU, international and north south activities	<i>Original</i> 8,349 <i>Supplementary</i> 2,177		
			10,526	10,022
				6,327
B.14	Grangegorman Development Agency	<i>Original</i> 3,510 <i>Supplementary</i> 77		
			3,587	3,510
				3,212
B.15	Miscellaneous grants and services		904	137
				164
B.16	Third level infrastructure	<i>Estimate provision</i> 151,000 <i>Deferred surrender</i> 22,200		
			173,200	132,364
				81,851
B.17	Public private partnership costs	<i>Estimate provision</i> 43,000 <i>Deferred surrender</i> 3,000		
			46,000	41,221
				69,023
B.18	Shared services	<i>Original</i> 35,333 <i>Deferred surrender</i> 6,000 <i>Supplementary</i> 32		
			41,365	37,832
			2,387,566	2,334,060
				2,139,954

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 €209.44 million higher than originally provided.

B.3 Grant for general expenses of Higher Education Authority

Estimate provision €13.666 million; outturn €9.2 million

The decrease of €4.466 million relative to the estimate provision was primarily due to

- €1 million allocated towards capital remained unspent pending review of capital requirements of the HEA being undertaken.
- Savings on HEA and National Forum for Teaching and Learning administration costs due to lower than anticipated staff recruitment.

A supplementary estimate of €336,000 was provided for the Building Momentum pay agreement.

€2 million was reallocated towards B.4 programme expenditure.

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

Estimate provision €1,112.9 million; outturn €1,332.3 million

The increase of €219.413 million relative to the estimate provision was primarily due to Government policy decisions to provide additional funding in respect of cost of living measures, including

- €147.7 million for a once-off reduction to the student contribution fee for undergraduates eligible for free fees
- €31.8 million provided for additional pay costs including the Building Momentum pay agreement
- €28.9 million towards free fees and mental health initiatives
- €7 million to address operational inflationary pressures
- €2.1 million in funding to provide higher education supports to individuals displaced by the war in Ukraine.

A supplementary estimate of €191.364 million was approved to provide for the increase in expenditure, outlined above.

Additional spending was funded through the reallocation of resources from B.3 and B.11.

B.6 Dublin Dental Hospital (grant)

Estimate provision €12.519 million; outturn €14.343 million

The increase of €1.8 million, relative to the estimate provision was primarily due to retirement related costs; additional funding requirements due to inflationary pressures and increased pay awards under the Building Momentum pay agreement.

A supplementary estimate of €494,000 was approved to provide for the increase in public sector pay agreements.

B.8 Royal Irish Academy of Music (grant)

Estimate provision €3.426 million; outturn €3.645 million

The increase of €219,000 relative to the estimate provision was primarily due to inflationary pressures on operational costs and increased pay awards under the Building Momentum pay agreement.

A supplementary estimate of €144,000 was approved to provide for the increase in expenditure.

B.9 Grants to certain third level institutions

Estimate provision €8.444 million; outturn €11.029 million

The increase of €2.585 million relative to the estimate provision was primarily due to

- €1.8 million for a once-off reduction to the student contribution fee
- €800,000 towards increased tuition fee costs of the grant in lieu of tuition fees under the free fees initiative.

A supplementary estimate of €1.8 million was approved to provide for the increase in expenditure.

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

Estimate provision €197.284 million; outturn €341.22 million

The increase of €143.9 million relative to the estimate provision is due to additional funding secured to address accumulated liabilities relating to university pension schemes; and increased pay awards under the Building Momentum pay agreement.

A supplementary estimate of €144.3 million was approved to address the increase in expenditure.

B.11 Student support and related expenses

Estimate provision €423.127 million; outturn €317.932 million

The decrease of €105.195 million relative to the estimate provision was primarily due to savings of €135 million including reduced payments through SUSI following the once-off reduction of €1000 to the student contribution fee and fewer SUSI grant applications than anticipated for the academic year 2022/23. Also, a provision to address increases in grant eligibility associated with the economic impact of the pandemic was not required. Enhanced expenditure €30 million included the provision of cost of living additional supports to students.

Savings of €73.34 million were reallocated within the vote as part of the supplementary estimate.

Additional savings were reallocated towards B.4 programme expenditure.

B.13 EU, international and north-south activities

Estimate provision €8.349 million; outturn €10.022 million

The increase of €1.673 million relative to the estimate provision was primarily due to the provision of additional education supports to individuals displaced by the war in Ukraine.

A supplementary estimate of €2.177 million was approved to provide for the increase in expenditure.

B.15 Miscellaneous grants and services

Estimate provision €904,000; outturn €137,000

The decrease of €767,000 relative to the estimate provision arose as funding demands across the STEPS programme and Transparency International Ireland Integrity at Work Programme were not as high as anticipated. The level of demand for such expenditure can be difficult to determine in the estimates process.

B.16 Third level infrastructure

Estimate provision €173.2 million; outturn €132.364 million

The decrease of €40.836 million relative to the estimate provision was primarily due to capital works across various projects being delayed due to the current volatility in the construction market in terms of labour shortages, supply chain issues and material price inflation.

B.17 Public private partnership costs

Estimate provision €46 million; outturn €41.221 million

The decrease of €4.779 million relative to the estimate provision was primarily due to delays on the Higher Education Infrastructure Public Private Partnership (HEIPPP) Bundle I arising from the current volatility in the construction market in terms of labour shortages, supply chain issues and material price inflation.

B.18 Shared services

Estimate provision €41.333 million; outturn €37.832 million

The decrease of €3.5 million relative to the estimate provision was primarily due to a combination of savings and pressures arising on this subhead. Savings of €6 million materialised on a number of shared services projects including; mySUSI which is delayed pending the outcome of a procurement re-assessment, TU-Merge-of-Applications Project where milestones have not been met as planned and progress in the acceleration of the Learners' Payroll Project to live operations. Spending pressures of €2.8 million arose mainly due to additional software licencing costs managed through EduCampus on behalf of the further and higher education sector.

A supplementary estimate of €32,000 was approved to provide for increased pay awards under the Building Momentum pay agreement.

Programme C Research, Innovation and Science

		2022		2021
		Estimate provision		Outturn
		€000	€000	€000
C.1	Administration – pay			
	<i>Original</i>	2,195		
	<i>Supplementary</i>	80		
			2,275	860
C.2	Administration – non pay		398	181
C.3	Science and technology development programme			
	<i>Original</i>	221,938		
	<i>Supplementary</i>	1,633		
			223,571	229,435
C.4	Programme for research in third Level institutions		24,192	24,182
C.5	Subscriptions to international organisations		6,167	7,648
C.6	Legal costs and other services (including Global Science Forum)		50	29
				5
			256,653	254,566
				262,656

Note 4 Receipts

4.1 Appropriations-in-aid

		2022		2021
		Estimated	Realised	Realised
		€000	€000	€000
1	Superannuation contributions	690	690	838
2	Receipts from EU funding	4,619	—	43,432
3	Receipts from additional superannuation contributions on public service remuneration			
	Original	67,045		
	Supplementary	4,500		
		71,545	78,813	72,512
4	Secondments/overpayments	—	—	—
5	Miscellaneous	3,950	12,858	12,192
	Total	80,804	92,361	128,974

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €16.057 million higher than the estimate forecast.

2 Receipts from EU funding

Estimate €4.619 million; realised €nil million

The decrease of €4.619 million relative to the estimate provision was primarily due to receipts from the European Social Fund (ESF) being paused temporarily pending the outcome of a European Court of Auditors' report.

3 Receipts from additional superannuation contributions on public service remuneration

Estimate €67.045 million; realised €78.813 million

The increase of €11.768 million relative to the estimate provision arose because additional superannuation contributions (ASCs) received were higher than anticipated. This increase arose due to increased staff numbers and the impact of pay awards arising from the Building Momentum Pay Agreement.

A supplementary of €4.5 million was approved for this subhead to provide for the increase in appropriations received.

5 Miscellaneous

Estimate €3.95 million; realised €12.858 million

The increase of €8.908 million relative to the estimate provision primarily arose from the receipt of additional monies from TU Dublin in respect of their contribution towards the Grangegorman PPP.

4.2 Extra receipts payable to the Exchequer

	2022	2021
	€000	€000
Balance at 1 January	—	—
Recoupment of unspent funding ^a	3,349	2,002
Transferred to the Exchequer	(3,040)	(2,002)
Balance at 31 December	309	—

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	2022	2021
Department ^a	229	191
Tertiary level	26,043	25,016
Other agencies ^b	597	575
Number of staff at year end	26,869	25,782

Notes ^a Reflects core-funded posts only.

^b Includes staffing numbers of bodies listed under Appendix A and B.

5.2 Pay

Remuneration of Department staff	2022	2021
	€000	€000
Pay	12,707	9,749
Higher, special or additional duties allowances	84	68
Other allowances	1	9
Overtime	12	30
Employer's PRSI	1,131	653
Total pay ^{a, b}	13,935	10,509

Notes ^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 Note 3 and is distributed across subheads A.1, B.1 and C.1.

Other agencies ^a	2022	2021 ^b
	€000	€000
Pay	50,869	46,377
Higher, special or additional duties allowances	255	228
Other allowances	53	53
Overtime	14	9
Employer's PRSI	4,934	4,437
Total pay	56,125	51,104

Notes ^a The payroll information in this table reflect the full salary costs of agencies including non-core funded salaries.

^b The prior year payroll figures have been revised down €844,000 following audit certification of those organisations accounts.

5.3 Allowances and overtime payments

Department staff	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2022	2021
			€	€
Higher, special or additional duties allowances	10	4	21,619	23,602
Other allowances	1	—	—	—
Overtime	9	—	—	28,132
Extra remuneration in more than one category	—	—	—	—

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

Other agencies	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2022	2021
			€	€
Higher, special or additional duties allowances	58	7	25,796	19,628
Other allowances	71	—	—	—
Overtime	45	—	—	—
Extra remuneration in more than one category	10	1	26,159	—

The details of allowances and overtime payments in this table relate to staff employed by agencies in receipt of funding from this Department. This table reflects all allowances and overtime payments including non-core funded posts.

5.4 Department staffing by pay band

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2022	2021
20,000	59,999	146	111
60,000	69,999	14	13
70,000	79,999	24	19
80,000	89,999	10	7
90,000	99,999	17	10
100,000	109,999	11	2
110,000	119,999	2	3
120,000	129,999	—	—
130,000	139,999	—	—
140,000	149,999	—	1
150,000	159,999	—	2
160,000	169,999	2	—
170,000	179,999	—	—
180,000	189,999	—	—
190,000	199,999	—	—
200,000	209,999	—	1
210,000	219,999	1	—

5.5 Other remuneration arrangements

Two retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €13,900, which included travel and subsistence costs of €nil. 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 in respect of one officer who was serving outside the Department for all or part of 2022 and whose salary was paid and recoupable by the Department.

This account does not include expenditure in respect of two officer who were serving outside the Department for all or part of 2022 and whose salary was paid by the relevant body.

5.6 Payroll overpayments

at 31 December	Number of recipients	2022 €	2021 €
Administration staff salary overpayments			
Overpayments	14	16,852	2,271
Recovery plans in place	4		

No staff with whom overpayment recovery plans were in place transferred to or from this Department during 2022.

5.7 Remuneration and benefits of Accounting Officer

The Accounting Officer's remuneration and taxable benefits for the financial year was as follows:

	2022 €000	2021 €000
Basic pay	<u>213</u>	<u>201</u>

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the pre 1995 superannuation scheme for established civil servants and his entitlements to retirement benefits do not extend beyond the terms of that pension scheme.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Department

Total legal costs incurred by the Department in 2022 was €253,716.

Compensation and legal costs paid during 2022 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 2022 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

There were no instances of Departmental fraud, suspected fraud or suspected irregularity identified in 2022 or 2021.

6.3 Write-offs

	2022	2021
	€000	€000
Sanctioned write-off of misappropriated public funding	117	—
	117	—

Grant funding indirectly allocated by this Department to Waterford Area Partnership CLG towards a specified overhead cost was utilised for other programme costs. Sanction was obtained from the Department of Public Expenditure, National Development Plan Delivery and Reform to write off the misappropriated balance in order to avoid service interruption and the potential liquidation of the organisation.

6.4 Arbitration and conciliation costs

No arbitration and conciliation costs arose in 2022.

Costs of €10.5 million arose in 2021 to settle claims arising from additional construction costs incurred due to Covid-19 and contract variations.

6.5 EU funding

Receipts in relation to EU funding received by this Department during 2022 and lodged to appropriations-in-aid is detailed in the table below.

EU funding category	2022	2021
	€000	€000
D2.1 ESF pay	—	35,013
D2.1 ESF non pay	—	8,387
PIAAC International	—	32
	—	43,432

2022 European Social Fund (ESF) receipts

There were no receipts arising from the Programme for Employability, Inclusion and Learning (PEIL) 2014-2020, which is a European Social Fund (ESF) co-funded programme, due to the fact that 97% of the amended original allocation has been receipted previously. The remaining balance will be distributed when formal closure of the programme is completed.

The European Social Fund Plus (ESF+) co-funded programme for the 2021-2027 period, Employment Inclusion Skills and Training (EIST) was approved by the European Commission and the Cabinet during Q4 2022.

Overview of ESF Programme for Employability, Inclusion and Learning 2014-2020: position at year end 2022

	European Social Fund (ESF) €000	Youth Employment Initiative (YEI) €000	React EU €000	Total €000
Allocation 2014-2022 ^a	484,516	68,145	141,604	694,265
Receipts up to end 2021	477,060	66,929	9,717	553,706
2022 receipts				
annual pre-financing receipts	7,456	1,216	1,766	10,438
interim payment applications	—	—	—	—
balance in respect of 2018-2021	—	—	3,533	3,533
Total receipts in 2022	7,456	1,216	5,299	13,971
Receipts up to end 2022	484,516	68,145	15,016	567,677
As % of 2014-2022 allocation	100%	100%	11%	82%

Distribution of ESF programme receipts	2022 €000	2021 €000
Department of Further and Higher Education, Research, Innovation and Science	—	44,029
Department of Education	—	171
Department of Justice	—	21,000
Department of Defence	—	40
National Training Fund	—	82,000
Department of Social Protection	—	5,000
Department of Rural and Community Development	—	36,000
	—	188,240

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

6.6 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 2022 was as shown below.

	2022 €000	2021 €000
Aegis body		
Higher Education Authority	17,623	354
Irish Research Council	361	245
Léargas	33,381	19,282
Quality and Qualifications Ireland ^a	270	14
Science Foundation Ireland	—	81
SOLAS	18	47
	51,653	20,023

Note ^a 2021 figure was subject to revision.

Aegis body	Purpose of funding
Higher Education Authority	Promotion and administration of the Erasmus+ programme.
Irish Research Council	HERA and the Dorothy Programme.
Léargas	Erasmus+, ESC, NCGE, Management Fees and Project Funding.
Quality and Qualifications Ireland	Secretariat to EQUAVET, in addition to being the national centre for both EUROPASS and NARIC.
SOLAS	CEDEFOP EU Agency.

6.7 Late payment interest

	2022	2021
	€000	€000
Total net interest paid	<u>1</u>	<u>1</u>

6.8 Deferred surrender

Deferred surrender comprises savings in 2022 of €55.169 million in capital expenditures in the following subheads that were carried over to 2023.

	€000
Description of subhead:	
A.3 SOLAS general expenses	288
A.5 SOLAS grants	3,416
B.3 HEA general expenses	1,000
B.16 Third level infrastructure	40,835
B.17 Public private partnership costs	4,779
B.18 Shared services	4,851
	<u>55,169</u>

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. 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
Aegis bodies				
Grangegorman Development Agency	2021	29 Sep 2022	28 Oct 2022	21 Dec 2022
Higher Education Authority ^a	2022	28 Jun 2023	10 Jul 2023	28 Aug 2023
Léargas ^b	2020	15 Jun 2021	28 Jul 2021	n/a
Quality and Qualifications Ireland	2021	29 Sep 2022	30 Sep 2022	22 Nov 2022
Science Foundation Ireland	2021	21 Jun 2022	21 Jun 2022	15 Sep 2022
Skillnet Ireland ^b	2021	26 May 2022	30 Jun 2022	n/a
SOLAS	2021	31 May 2022	03 Jun 2022	09 Sep 2022

Notes ^a The Higher Education Authority incorporates the accounts of the Irish Research Council.

^b Company limited by guarantee with accounts publicly available via the Companies Registration Office and not laid before the Oireachtas. Not audited by the Comptroller and Auditor General.

Appendix B Accounts of other bodies and funds

The following table lists the bodies and funds where the Department has an obligation to present their 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				
Dublin City University	2020/21	25 Oct 2022	3 Nov 2022	28 Dec 2022
Mary Immaculate College, Limerick	2021/22	31 May 2023	20 Jun 2023	18 Aug 2023
Technological University Munster	2021/22	17 May 2023	14 Jun 2023	14 Aug 2023
National College of Art and Design	2021/22	13 Apr 2023	18 Apr 2023	16 Jun 2023
National University of Ireland	2021/22	23 May 2023	29 May 2023	18 Jul 2023
National University of Ireland Galway	2021/22	31 Mar 2023	6 Apr 2023	6 Jun 2023
National University of Ireland Maynooth	2021/22	27 Mar 2023	29 Mar 2023	26 May 2023
St Angela's College of Education, Sligo	2020/21	22 Sep 2022	13 Oct 2022	12 Dec 2022
Technological University Dublin	2020/21	25 Nov 2022	27 Jul 2023	31 Aug 2023
Technological University of the Shannon: Midlands Midwest	2021/22	01 Jun 2023	14 Jun 2023	14 Aug 2023
Trinity College Dublin	2021/22	31 Mar 2023	4 Apr 2023	2 Jun 2023
University College Cork	2020/21	20 Dec 2022	11 Jan 2023	10 Mar 2023
University College Dublin	2020/21	28 Oct 2022	2 Nov 2022	28 Dec 2022
University of Limerick	2021/22	12 May 2023	29 May 2023	18 Jul 2023
Institutes of technology				
Carlow	2020/21	30 Jun 2022	14 Jul 2022	24 Aug 2022
Dundalk	2021/22	30 Jun 2023	13 Jul 2023	31 Aug 2023
Dun Laoghaire Institute of Art, Design and Technology	2021/22	12 May 2023	15 May 2023	13 Jul 2023
Galway-Mayo	2021/22	31 May 2023	15 Jun 2023	15 Aug 2023
Letterkenny	2019/20	10 Dec 2021	20 Dec 2021	17 Feb 2022
Sligo	2019/20	29 Jun 2021	9 Jul 2021	8 Sep 2021
Waterford	2020/21	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	2021/22	24 Jul 2023	8 Aug 2023	31 Aug 2023
Royal Irish Academy	2020/21	23 Dec 2022	3 Jan 2023	1 Mar 2023
Royal Irish Academy of Music	2021/22	16 Jun 2023	20 Jun 2023	21 Aug 2023
St. Patrick's College, Drumcondra	2021/22	28 Jun 2023	2 Aug 2023	31 Aug 2023
Funds				
National Training Fund	2021	29 Sep 2022	29 Sep 2022	21 Nov 2022