

Appropriation Account 2023

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 2023 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 2023, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2023 out of unspent 2022 appropriations under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €10.079 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 2023, 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 to reflect the use of these assets.

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. The detailed arrangements governing these shared services are subject to a process of joint development and documentation with memorandums of understanding in place in relation to a number of areas. These include: ICT and shared services delivery to the tertiary sector; capital planning; finance and agency governance; procurement; mobile phones; child protection; FOI and data protection; records management; health and safety; human resources; payroll and pension administration.

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

I rely on letters of assurance provided by the Accounting Officer of the Department of Education and the Accounting Officer for the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

Aegis bodies

Oversight of aegis bodies is undertaken by designated units within the Department led by Principal Officers with support from other relevant divisions across the Department and on a shared services basis by the Sectoral Governance Unit of the Department of Education.

Responsibility for delivery on the mandate and functions of aegis bodies rests in the first instance with each board, and the Chair of each board.

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

- the legislative underpinning of the body
- the requirements set out in the *Code of Practice for the Governance of State Bodies* as published by the Department of Public Expenditure, National Development Plan Delivery and Reform.

The Department works with its aegis bodies to ensure that the oversight conditions laid out in the Code of Practice are satisfied and that robust performance delivery agreements, or equivalent, are in place with each body.

As appropriate, the Department ensures that time-limited or full derogations from aspects of the code of practice have been agreed and documented in order to satisfy its 'comply or explain' requirements. The code of practice provides for a multi-annual corporate plan and an annual business plan. These plans allow, respectively, for overall corporate strategy and annual priorities to be developed and agreed with the Department.

During 2023, 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 with 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

A control environment comprising the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- 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 and there are systems in place to safeguard assets.

Administrative controls and management reporting

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

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 the Secretary General aims to cover the Department's key controls on a rolling basis over a reasonable period. Three audits were completed in 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 the 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

The European Social Fund and European Globalisation Fund Support Unit within this Department is responsible for the policy and management of the European Social Fund (ESF) in Ireland including processing of claims.

Responsibility for auditing the fund rests with the ESF Auditing Authority of the Department of Education which operates with the direct authority of the Minister for Public Expenditure, National Development Plan Delivery and Reform in line with the terms of SI 188/2017 and in accordance with its own written charter. The auditing authority reports to this Department's Audit Committee and to the European Commission.

Procurement

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 seven 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 six contracts in excess of €25,000 (exclusive of VAT), totalling €497,409 during 2023, as set out below.

- Four contracts for the provision of IT project management and support services that were awarded under a single supplier framework agreement that was subsequently deemed to be non-compliant. The contracts awarded were ranging in value between €37,700 and €230,701. No further contracts have been awarded under this framework agreement. Further requirements for ICT technical support were procured through a mini competition under an OGP framework - Multi Supplier Framework Agreement for the Provision of External ICT Technical Support Services (provided by Teams of Resources). This contract was signed on 1 January 2024 with the initial term expiring on 31 December 2025.
- One contract, €30,800, was awarded for the provision of customer relationship management (CRM) software on a pilot basis pending procurement of a longer term solution for services delivered by Education Shared Business Services (ESBS). A CRM platform is currently being developed within the Department with a minimum viable product recently presented to ESBS business units currently using the arrangement with the current service provider. ESBS are expected to move to a new platform in 2025.
- One contract, €37,558, was awarded for the provision of photography and video services to communicate the outcomes of Department policies to the public. As the value of the contract exceeded the allowable threshold limit, it was deemed non-compliant.

The above contracts have been included in the Department's 40/2002 annual return for 2023.

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, to the extent possible, mitigate those risks. The Department also has a Risk Policy in effect, including a Risk Appetite Statement. The Risk Committee assists the Secretary General and the Management Board in fulfilling the Department's risk management responsibilities.

A risk register is in place which identifies key risks facing the Department and these have been identified, evaluated and graded according to their significance. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level. The risk register was formally reviewed by the Management Board during 2023.

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

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 a shared service arrangement with the Department of Education and an agreement setting out the framework for the delivery of ICT services, signed by both Departments, is in place. The Department of Education confirms its strong commitment to the security of ICT systems and implements multiple cybersecurity protocols to protect the security of its IT systems and infrastructure. These measures are reviewed and updated on a regular basis.

The cyber-security protocols and measures are supported by the work of the National Cyber Security Centre (NCSC) and the National Computer Security Incident Response Team (NCSIR), 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. As part of the National Cyber Security Strategy 2019-2024, the NCSC, in conjunction with the Office of the Government Chief Information Officer, has developed a cyber-security baseline standard for Government ICT. The Department is implementing this standard and developing a cyber-security strategy based on advice and guidance from the NCSC and other cyber security advisors.

Internal financial control issues

No weaknesses in internal financial control were identified in the Department in relation to 2023 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

28 March 2024

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 2023 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 2023, 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.

I have nothing to report in that regard.

Seamus McCarthy

Comptroller and Auditor General

23 September 2024

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 2023

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Skills development			
	<i>Original</i>	591,686		
	<i>Supplementary</i>	(8,174)		
			583,512	575,110
				695,003
B	Higher education			
	<i>Original</i>	2,328,199		
	<i>Deferred surrender</i>	55,169		
	<i>Supplementary</i>	128,461		
			2,511,829	2,484,176
				2,334,060
C	Research, innovation and science			
	<i>Original</i>	271,790		
	<i>Supplementary</i>	181		
			271,971	263,054
				254,566
Gross expenditure				
	<i>Original</i>	3,191,675		
	<i>Deferred surrender</i>	55,169		
	<i>Supplementary</i>	120,468		
			3,367,312	3,322,340
				3,283,629
	<i>Deduct</i>			
D	Appropriations-in-aid			
	<i>Original</i>	77,746		
	<i>Supplementary</i>	13,000		
			90,746	95,944
				92,361
Net expenditure				
	<i>Original</i>	3,113,929		
	<i>Deferred surrender</i>	55,169		
	<i>Supplementary</i>	107,468		
			3,276,566	3,226,396
				3,191,268

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. €40.091 million of unspent allocations in respect of capital elements was carried forward to 2024.

	2023	2022
	€	€
Surplus	50,170,038	74,111,054
Deferred surrender	<u>(40,091,000)</u>	<u>(55,169,000)</u>
Surplus to be surrendered	<u>10,079,038</u>	<u>18,942,054</u>

Colm O'Reardon

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

28 March 2024

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2023

	2023	2022
	€000	€000
Programme cost	3,303,627	3,268,506
Pay	16,855	13,935
Non pay	1,858	1,188
Gross expenditure	3,322,340	3,283,629
<i>Deduct</i>		
Appropriations-in-aid	95,944	92,361
Net expenditure	3,226,396	3,191,268
Changes in net assets		
(Increase)/decrease in closing accruals	(1,722)	2,635
Direct expenditure	3,224,674	3,193,903
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	7,422	7,625
Notional rents	614	449
Net programme cost	3,232,710	3,201,977

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.

	2023	2022
	€000	€000
Vote 9 Office of the Revenue Commissioners	24	29
Vote 12 Superannuation and Retired Allowances	4,012	4,179
Vote 13 Office of Public Works	233	199
Vote 18 National Shared Services Office	26	23
Vote 20 Garda Síochána	244	47
Vote 26 Education	2,814	3,066
Vote 43 Office of the Government Chief Information Officer	33	37
Central Fund – ministerial pensions	36	45
	7,422	7,625

Note 2 Statement of Financial Position as at 31 December 2023

	Note	2023 €000	2022 €000
Current assets			
Bank and cash	2.1	77,888	90,400
Prepayments	2.2	5,178	6,103
Accrued income	2.3	1,916	771
Other debit balances	2.4	400	294
Total current assets		85,382	97,568
Less current liabilities			
Accrued expenses	2.5	2,074	3,576
EU moneys for distribution	2.6	37,523	32,143
Other credit balances	2.7	732	1,170
Net Exchequer funding	2.8	40,033	57,381
Total current liabilities		80,362	94,270
Net assets		5,020	3,298
Represented by:			
State funding account	2.9	5,020	3,298

2.1 Bank and cash

at 31 December	2023 €000	2022 €000
PMG balances	77,888	90,400
	77,888	90,400

2.2 Prepayments

at 31 December	2023 €000	2022 €000
South East Technological University (Waterford Campus)	5,117	6,020
ESF eCohesion	28	25
Shared services	24	—
Other	9	58
	5,178	6,103

2.3 Accrued income

at 31 December	2023	2022
	€000	€000
Additional superannuation contributions from HEIs	1,111	771
Shared services	320	—
Other	485	—
	1,916	771

2.4 Other debit balances

at 31 December	2023	2022
	€000	€000
Agency payments	5	19
Cycle to work scheme	2	6
Payroll suspense	383	—
Transfer of functions	—	258
Travel pass scheme	6	—
Salary recoupment from other departments and agencies	4	11
	400	294

2.5 Accrued expenses

at 31 December	2023	2022
	€000	€000
Capital programmes	1,945	3,386
Shared services	86	108
Other	43	82
	2,074	3,576

2.6 EU money for distribution

at 31 December	2023	2022
	€000	€000
ESF PEIL 2014 – 2020	25,583	24,517
ESF EIST 2021 – 2027	11,940	7,626
	37,523	32,143

2.7 Other credit balances

at 31 December	2023	2022
	€000	€000
Amounts due to the State		
Income tax	237	205
Pay related social insurance	168	140
Universal social charge	50	43
Local property tax	1	1
Professional services withholding tax	39	66
Value added tax	40	378
Transfer of functions	38	—
Pension contributions	64	28
Relevant contracts tax	20	—
Extra Exchequer receipts	75	309
	732	1,170

2.8 Net Exchequer funding

at 31 December	2023	2022
	€000	€000
Surplus to be surrendered	10,079	18,942
Deferred surrender	40,091	55,169
Exchequer grant undrawn	(10,137)	(16,730)
Net Exchequer funding	40,033	57,381
Represented by:		
Debtors		
Bank and cash	77,888	90,400
Other debit balances	400	294
	78,288	90,694
Creditors		
EU moneys for distribution	(37,523)	(32,143)
Other credit balances	(732)	(1,170)
	(38,255)	(33,313)
	40,033	57,381

2.9 State funding account

	Note	2023	2022
		€000	€000
Balance at 1 January		3,298	5,933
Disbursements from the Vote			
Estimate provision	Account	3,276,566	
Surplus to be surrendered	Account	(10,079)	
Deferred surrender		(40,091)	
Net vote		3,226,396	3,191,268
Expenditure (cash) borne elsewhere	1	7,422	7,625
Non cash expenditure – notional rent	1	614	449
Net programme cost	1	(3,232,710)	(3,201,977)
Balance at 31 December		5,020	3,298

2.10 Commitments

a) Global commitments	2023	2022
at 31 December	€000	€000
Procurement of goods and services	637	896
Non-capital grant programmes ^a	3,137,816	2,574,435
Capital grant programmes ^b	910,946	835,030
Public private partnership projects	1,313,893	1,376,259
Total of legally enforceable commitments	5,363,292	4,786,620

Note ^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 2022	Expenditure in 2023	Project commitments in subsequent years	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
	€000	€000	€000	€000	€000
Agency commitments: capital - buildings					
B.16 HEA Dublin City University, Polaris Building	11,288	12,712	—	24,000	24,000
B.16 HEA Technological University Dublin, Grangegorman Academic Hub	12,000	2,000	—	14,000	14,000
B.16 HEA Trinity College Dublin, E3 Building	15,000	—	—	15,000	15,000
B.16 HEA University College Dublin, Future Tech Building	14,502	10,498	—	25,000	25,000
B.16. HEA ATU (Coonagh Fitout Phase 1 ^a)	5,653	11,915	6,976	24,544	24,544
A.5 Advanced Manufacturing Training Centre of Excellence (AMTCE) (LMETB) ^a	9,664	5,478	2,559	17,701	11,446
B.16 UCD O'Brien Centre for Science Phase III) ^b	—	17,302	7,698	25,000	—

	Cumulative expenditure to 31 December 2022	Expenditure in 2023	Project commitments in subsequent years	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
	€000	€000	€000	€000	€000
Agency commitments: capital - research					
C.5.7	18,402	3,184	12,485	34,071	30,669
European Southern Observatory (ESO)					
C.3.1 SFI	356,574	78,323	305,371	740,268	628,404
Science Foundation Ireland					
C.4.2 SFI	42,646	13,896	47,042	103,584	103,584
Science Foundation Ireland, PhD Programme					
Total	485,729	155,308	382,131	1,023,168	876,647

- Note ^a Following a review of all major capital grant programmes carried out by the Department in 2023, it identified this project as having been omitted from the 2022 appropriation account due to an oversight.
- ^b Project expenditure commenced in 2023

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 2022.

A.5 Advanced Manufacturing Training Centre of Excellence (AMTCE) (LMETB)

Increase in expected total spend: €6.255 million

The increase in expected total spend compared to 2022 is due to funding being provided for additional electrical apprentice workshops to address an emergency response to addressing the apprenticeship backlog.

C.5.7 European Southern Observatory

Increase in expected total spend: €3.402 million

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

C.3.1 Science Foundation Ireland

Increase in expected total spend: €111.864 million

The increase in expected total spend from 2022 to 2023 was primarily due to the awarding of three additional Phase 2 renewals to research centres (€78 million) and additional co-centre commitments (€34 million).

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	Cumulative expenditure to 31 December 2022	Expenditure in 2023	Legally enforceable commitments to be met in subsequent years	Project total 2023	Project total 2022
	€000	€000	€000	€000	€000
Grangegorman quads	71,919	20,730	496,085	588,734	605,836
HEIPPP Bundle I	6,263	1,700	710,394	718,357	717,667
MTU - Cork School of Music	135,277	8,647	78,224	222,148	224,223
MTU - National Maritime College of Ireland	154,283	6,704	29,190	190,177	196,275
Total	367,742	37,781	1,313,893	1,719,416	1,744,001

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 2022.

- The decrease in unitary payments under *Grangegorman Quads* (€17.102 million) is linked to both a decrease in forecast inflation rates and a correction to the 'legally enforceable commitments to be met in subsequent years' figure.
- The increase in unitary payments under *HEIPPP Bundle* (€690,000) is due to the indexation review resulting in a revision to the calculation projections.
- The decrease in unitary payments under *MTU Cork School of Music* (€2.075 million) is due to changes in forecasted rates of inflation compared to the prior year along with a correction to the 'legally enforceable commitments to be met in subsequent years' figure.
- The decrease in unitary payment under the *National Maritime College of Ireland* (€6.098 million) is due to changes in forecasted rates of inflation compared to the prior year along with a correction to the 'legally enforceable commitments to be met in subsequent years' figure.

2.11 Matured liabilities

at 31 December	2023 €000	2022 €000
Estimate of matured liabilities not discharged at year end	18	90

2.12 Contingent liabilities

The Department has contingent liabilities estimated at less than €80,000 (2022: €60,000).

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	19,452		
	<i>Supplementary</i>	(1,001)		
			18,451	16,855
ii	Travel and subsistence			13,935
	<i>Original</i>	380		
	<i>Supplementary</i>	150		
			530	352
iii	Training and development and incidental expenses			226
	<i>Original</i>	515		
	<i>Supplementary</i>	851		
			1,366	943
iv	Postal and telecommunications services			421
			75	38
v	Office equipment and external IT services			46
	<i>Original</i>	1,471		
	<i>Supplementary</i>	(147)		
			1,324	334
vi	Office premises expenses			352
			214	173
vii	Consultancy and other services			143
			367	18
				—
		22,327	18,713	15,123

Significant variations

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

iii Training and development and incidental expenses

Estimate provision €515,000; outturn €943,000

The increase of €428,000 is mainly due to expenditure on national promotional campaigns including Rent-a-Room and Year of Skills.

A supplementary estimate of €851,000 was approved to provide for the increase in expenditure. Savings at the end of the year were reallocated to other subheads through virement.

v Office equipment and external IT services

Estimate provision €1.471 million; outturn €334,000

The saving of €1.137 million relative to the estimate provision was primarily due to underspends on IT services which are provided through a shared service arrangement by the Department of Education. An allocation in the Revised Estimates is provided to meet the costs of this service and a further allocation is provided should additional demands arise. This additional allocation was not required.

Savings of €147,000 were reallocated within the Vote as part of a supplementary estimate with remaining savings at year end reallocated through virement.

vii Consultancy and other services

Estimate provision €367,000; outturn €18,000

The decrease of €349,000 relative to the estimate provision is mainly due to a lower than anticipated requirement for consultancy and other services in the year.

Programme A Skills Development

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	7,927		
	<i>Supplementary</i>	(408)		
			7,519	6,868
				4,430
A.2	Administration – non pay			
	<i>Original</i>	1,232		
	<i>Supplementary</i>	349		
			1,581	757
				378
A.3	Grants to SOLAS in respect of administration and general expenses			
	<i>Original</i>	29,714		
	<i>Supplementary</i>	(4,474)		
			25,240	24,988
				24,506
A.4	European Social Fund (ESF) and European Globalisation Adjustment Fund for Displaced Workers (EGF) supports			
	<i>Original</i>	804		
	<i>Supplementary</i>	147		
			951	932
				264
A.5	Grants to SOLAS in respect of further education and training activities			
	<i>Original</i>	510,618		
	<i>Supplementary</i>	(2,667)		
			507,951	501,295
				626,517
A.6	Grant to Quality and Qualifications Ireland			
			5,935	5,935
				5,118
A.7	Superannuation etc. payable to former members of FÁS, SOLAS and An Comhairle Oiliúna (AnCO)			
	<i>Original</i>	35,456		
	<i>Supplementary</i>	(1,121)		
			34,335	34,335
				33,790
			583,512	575,110
				695,003

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditure (+/-5% and €100,000).

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

Estimate provision €29.714 million; outturn €24.988 million

The decrease of €4.726 million relative to the estimate provision was primarily due to

- reduced pay costs as lower numbers of staff were recruited than planned
- deferral of expenditure to 2024 on eCollege programme due to a change in approach in scaling up to multiple vendors
- anticipated expenditure on communications and ICT that did not materialise as planned.

Savings of €4.474 million were offset against other pressures on the Vote as part of a supplementary estimate.

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

Estimate provision €804,000; outturn €932,000

The increase of €128,000 between the original estimate and the outturn is mainly related to additional costs incurred in the development of a new ESF (2021-27) IT system IEFAS which is managed by the ESF Managing Authority. The 2022 provision vs outturn reported a corresponding underspend related to this system.

A supplementary estimate of €147,000 was approved to provide for the increases in expenditure on this subhead.

Programme B Higher Education

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay			
	<i>Original</i>	9,138		
	<i>Supplementary</i>	(470)		
			8,668	7,919
B.2	Administration – non pay			7,380
	<i>Original</i>	1,420		
	<i>Supplementary</i>	400		
			1,820	873
B.3	Grant for general expenses of Higher Education Authority			629
	<i>Original</i>	15,176		
	<i>Supplementary</i>	(3,200)		
			11,976	10,500
B.4	General current grants to universities, institutes of technology and other designated institutions of higher education			9,200
	<i>Original</i>	1,285,961		
	<i>Supplementary</i>	146,497		
			1,432,458	1,442,132
B.6	Dublin Dental Hospital (grant)			1,332,316
	<i>Original</i>	13,753		
	<i>Supplementary</i>	99		
			13,852	13,852
B.7	Dublin Institute for Advanced Studies (grant)			14,343
	<i>Original</i>	8,186		
	<i>Supplementary</i>	59		
			8,245	8,245
B.8	Royal Irish Academy of Music (grant)			7,831
	<i>Original</i>	3,985		
	<i>Supplementary</i>	29		
			4,014	4,014
B.9	Grants to certain third level institutions			3,645
	<i>Original</i>	9,444		
	<i>Supplementary</i>	1,774		
			11,218	10,710
				11,029

		2023		2022
		Estimate provision		Outturn
		€000	€000	€000
			Outturn	€000
B.10	Superannuation etc. payable to former staff of universities and institutes of technology	<i>Original</i> 228,890 <i>Supplementary</i> 61,330		
			290,220	291,558
B.11	Student support and related expenses	<i>Original</i> 430,363 <i>Supplementary</i> (80,632)		341,220
			349,731	341,217
B.12	Research activities		65,550	65,550
B.13	EU, international and north south activities	<i>Original</i> 11,049 <i>Supplementary</i> 2,575		63,450
			13,624	13,170
B.14	Grangegorman Development Agency		4,013	4,013
B.15	Miscellaneous grants and services		657	137
B.16	Third level infrastructure	<i>Original</i> 158,400 <i>Deferred surrender</i> 49,169		
			207,569	192,935
B.17	Public private partnership costs		40,000	39,758
B.18	Shared services	<i>Original</i> 42,214 <i>Deferred surrender</i> 6,000		
			48,214	37,593
			2,511,829	2,484,176
				2,334,061

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditure (+/-5% and €100,000).

B.3 Grant for general expenses of Higher Education Authority

Estimate provision €15.176 million; outturn €10.500 million

The decrease of €4.676 million between the original estimate and the outturn is due to reduced pay costs as lower numbers of staff were recruited than planned. Delays encountered with office fit-out costs resulted in capital savings. Unspent capital was carried forward to 2024.

Savings were reallocated within the Vote as part of a supplementary estimate and through virement at year end.

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

Estimate provision €1.286 billion; outturn €1.442 billion

The increase of €156.171 million relative to the estimate provision was primarily due to costs associated with the following.

- Cost of living measures which included a once-off reduction to the student contribution fee for undergraduate students eligible for free fees (€142 million) and funding to address operational inflationary pressures in the higher education sector (€9.2 million).
- €35 million for pay costs arising from the Building Momentum pay agreement.
- €3.2 million to provide higher education supports to individuals displaced by the war in Ukraine.
- A range of other costs and savings resulting in some net offsets against the above expenditure pressures.
- €9 million towards free fees first instalment 2023/24.

A supplementary estimate of €146.497 million in addition to virement of €9 million from current expenditure savings was provided for increases in expenditure on this subhead.

B.9 Grants to certain third level institutions

Estimate provision €9.444 million; outturn €10.71 million

The increase of €1.266 million relative to the estimate provision was primarily due to costs associated with cost of living measures for a once-off reduction to the student contribution fee for undergraduate students eligible for free fees (€1.774 million).

A supplementary estimate of €1.774 million was approved to provide for increases in expenditure on this subhead. Savings arising at year end were reallocated within the Vote through virement.

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

Estimate provision €228.89 million; outturn €291.558 million

The increase of €62.668 million relative to the estimate provision is due to additional funding requirements to address accumulated liabilities relating to university pension schemes. Pension costs of former staff of Institutes of Technology also increased due to greater number of retirements than anticipated and increases to the average cost of pension and lump sum payments.

A supplementary estimate of €61.33 million along with a virement of €1.3 million from current expenditure savings provided for increases in expenditure on this subhead.

B.11 Student support and related expenses

Estimate provision €430.363 million; outturn €341.217 million

The net decrease of €89.146 million relative to the estimate provision was due to

- Increased funding allocated to the student assistance fund and the post graduate fee contribution grant as part of the Government's response to the cost of living crisis (€9.89 million).
- Increased funding to provide supports to individuals, displaced by the war in Ukraine in third level education in Ireland (€2.96 million).
- Savings due to reduced payments to SUSI following the once-off €1,000 reduction to the student contribution fee for undergraduate students eligible for free fees. This saving was offset against the increased expenditure on subhead B.4 for the same measure (€52 million).
- Additional savings arose due to fewer applications to the student grant, demand led, scheme than expected in the academic year 2023/24.

Net savings, €80.632 million, were reallocated within the Vote as part of a supplementary estimate, with a virement of €8.514 million at year end.

B.13 EU, international and north-south activities

Estimate provision €11.049 million; outturn €13.17 million

The increase of €2.121 million relative to the estimate provision was mainly due to additional expenditure arising for the provision of supports by way of a monthly stipend to displaced Ukrainian students in the tertiary education system.

A supplementary estimate of €2.575 million was approved to address the increase in expenditure.

B.15 Miscellaneous grants and services

Estimate provision €657,000; outturn €137,000

The decrease of €520,000 relative to the estimate provision is mainly due to a lower than anticipated requirement for miscellaneous expenditure in the year.

B.16 Third level infrastructure

Estimate provision €207.569 million; outturn €192.935 million

The decrease of €14.634 million relative to the estimate provision is mainly due to challenges in the delivery of capital projects caused by volatility in the construction market in terms of labour shortages, material supply chain disruption and more particularly material price inflation following the war in Ukraine. The underspend on this subhead was carried in full to 2024.

B.18 Shared services

Estimate provision €48.214 million; outturn €37.593 million

The decrease of €10.621 million relative to the estimate provision is mainly due to capital expenditure that was expected in 2023 to cover the programme of work to merge software applications of the new technological universities not progressing as planned. Savings also materialised on consultancy and capital costs on the higher education payroll shared services project. Underspent capital of €8.912 million was carried forward to 2024.

Programme C Research, Innovation and Science

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay			
	<i>Original</i>	2,387		
	<i>Supplementary</i>	(123)		
			2,264	2,068
C.2	Administration – non pay			2,125
	<i>Original</i>	370		
	<i>Supplementary</i>	104		
			474	228
C.3	Science and technology development programme			181
	<i>Original</i>	240,586		
	<i>Supplementary</i>	200		
		240,786	235,286	221,774
C.4	Programme for research in third level institutions		21,928	19,932
C.5	Subscriptions to international organisations		6,469	5,531
C.6	Legal costs and other services (including Global Science Forum)		50	9
		271,971	263,054	254,566

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditure (+/-5% and €100,000).

C.4 Programme for research in third level institutions

Estimate provision €21.928 million; outturn €19.932 million

The overall decrease of €1.996 million between the original estimate and the outturn is due to savings which were carried over to meet capital expenditure demands in 2024 (€3.596 million). This saving was offset by an increase in expenditure to provide an interim ICT high end computing service pending the outcome of a national review to determine requirements and inform future capital decisions (€1.6 million).

C.5 Subscriptions to international organisations

Estimate provision €6.469 million; outturn €5.531 million

The decrease of €938,000 between the original estimate and the outturn is due to savings which were carried over to meet capital expenditure demands in 2024 (€1.4 million). This was offset by additional costs arising from increased membership fees to the European Southern Observatory and the European Molecular Biology Laboratory (€0.465 million).

Note 4 Receipts

4.1 Appropriations-in-aid

		2023		2022
		Estimated	Realised	Realised
		€000	€000	€000
D.1	Superannuation contributions	570	798	690
D.2	Receipts from EU funding	1,637	—	—
D.3	Receipts from additional superannuation contributions on public service remuneration			
	Original	70,589		
	Supplementary	8,000		
		78,589	84,797	78,813
D.4	Miscellaneous			
	Original	4,950		
	Supplementary	5,000		
		9,950	10,349	12,858
Total		90,746	95,944	92,361

Significant variations

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

D.1 Superannuation contributions

Estimate €570,000; realised €798,000

The increase of €228,000 relative to the estimate provision arose because additional superannuation contributions (ASCs) received were higher than anticipated due to an increase in staff numbers and pay awards in 2023.

D.2 Receipts from EU funding

Estimate €1.637 million; realised €Nil

The decrease of €1.637 million relative to the estimate provision was primarily due to a technical delay resulting in the submission being formally submitted later than anticipated.

D.3 Receipts from additional superannuation contributions on public service remuneration

Estimate €70.589 million; realised €84.797 million

The increase of €14.208 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 €8 million was approved for this subhead to provide for the increase in appropriations received.

D.4 Miscellaneous

Estimate €4.950 million; realised €10.349 million

The increase of €5.399 million relative to the estimate provision primarily arose from the receipt of additional moneys from TU Dublin in respect of their contribution towards the Grangegorman PPP.

A supplementary of €5 million was approved for this subhead to provide for the increase in appropriations received.

4.2 Extra receipts payable to the Exchequer

	2023	2022
	€000	€000
Balance at 1 January	309	—
Recoupment of unspent funding	521	3,349
Transferred to the Exchequer	(755)	(3,040)
Balance at 31 December	75	309

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2023	2022
Department	260	229
Tertiary level ^a	26,302	26,043
Other agencies	698	605
Number of staff at year end	27,260	26,877

Note ^a Reflects core-funded posts only.

5.2 Pay

Remuneration of Department staff	2023 €000	2022 €000
Pay	15,339	12,707
Higher, special or additional duties allowances	90	84
Other allowances	1	1
Overtime	35	12
Employer's PRSI	1,390	1,131
Total pay ^{a, b}	16,855	13,935

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 note 3 and is distributed across subheads A.1, B.1 and C.1.

Other agencies	2023 €000	2022 €000
Pay	53,287	50,869
Higher, special or additional duties allowances	415	255
Other allowances	68	53
Overtime	4	14
Employer's PRSI	5,194	4,934
Total pay	58,968	56,125

5.3 Allowances and overtime payments

Department staff	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2023	2022
			€	€
Higher, special or additional duties allowances	11	4	22,309	21,619
Other allowances	4	—	—	—
Overtime	12	1	14,971	—

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	
			2023	2022
			€	€
Higher, special or additional duties allowances	47	13	46,699	25,796
Other allowances	88	—	—	—
Overtime	5	—	—	—
Extra remuneration in more than one category	19	6	47,762	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.

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	2023	2022
20,000	59,999	149	146
60,000	69,999	23	14
70,000	79,999	25	24
80,000	89,999	18	10
90,000	99,999	12	17
100,000	109,999	15	11
110,000	119,999	4	2
120,000	129,999	2	—
130,000	149,999	—	—
150,000	159,999	1	—
160,000	169,999	1	2
170,000	179,999	2	—
180,000	209,999	—	—
210,000	219,999	—	1
270,000	279,999	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 €4,600. The payments made were consistent with the principles of the Public Service Pensions (Single Scheme and the other provisions) Act 2012.

The account includes expenditure in respect of one officer who was serving outside the Department for all or part of 2023 and whose salary was paid and recoupable by the Department.

The account does not include expenditure in respect of four officers who were serving outside the Department for all or part of 2023 and whose salary was paid by the relevant body.

5.6 Payroll overpayments

at 31 December	Number of recipients	2023	2022
		€	€
Administration staff salary overpayments			
Overpayments	14	43,261	16,852
Recovery plans in place	3	2,055	—

5.7 Severance/redundancy

During 2023, two staff members received redundancy payments (total €19,434) and three staff members received severance payments (total €56,267).

The former Secretary General of the Department also received severance benefits on his retirement in 2023 (see note 5.8).

5.8 Remuneration and benefits of Accounting Officer

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

	2023	2022
	€000	€000
Jim Breslin (to 8 September 2023)		
Basic pay	161	213
Severance payment	114	—
Colm O'Reardon (from 9 September 2023)	55	—
	330	213

The former Secretary General, Jim Breslin, received severance benefits in line with the severance scheme in place for Secretaries General appointed prior to November 2011. In addition to a severance payment equivalent to six months salary (see table above), he was awarded an additional 9.65 years of notional service, and received early payment of pension without actuarial reduction. He is a member of the pre-1995 superannuation scheme.

Colm O'Reardon is a member of the Single Public Service Pension Scheme for public servants appointed after 1 January 2013. His entitlement to pension benefits do not extend beyond the terms of that scheme.

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by the Department

Total legal costs incurred by the Department in 2023 were €265,840.

Compensation and legal costs paid during 2023 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 2023 did not exceed €50,000.

Payments made by the Chief State Solicitor's Office

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

6.2 Fraud and suspected fraud

There were no instances of Departmental fraud, suspected fraud or suspected irregularity identified in 2023 or 2022.

6.3 Write-offs

	2023	2022
	€000	€000
Sanctioned write-off of misappropriated public funding	—	117
	—	117

6.4 Arbitration and conciliation costs

No arbitration and conciliation costs arose in 2023 or 2022.

6.5 EU funding

2023 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 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. The initial pre-financing receipts are expected during 2024, after the Monitoring Committee approves the Implementation Plans.

Overview of ESF Programme for Employability, Inclusion and Learning 2014-2020: position at year end 2023

	European Social Fund (ESF) €000	Youth Employment Initiative (YEI) €000	React ^a EU €000	Total €000
Allocation 2014-2020	484,516	68,145	141,604	694,265
Receipts up to end 2022	484,516	68,145	15,016	567,677
2023 receipts	—	—	1,065	1,065
Receipts up to end 2023	484,516	68,145	16,081	568,742
As % of 2014-2020 allocation	100%	100%	11%	82%

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

**Overview of ESF+ Employment, Inclusion, Skills and Training
Programme 2021-2027: position at year end 2023**

	European Social Fund Plus (ESF+)
	Total €000
Allocation 2021-2027	508,380
Receipts up to end 2022	7,626
2023 receipts	5,084
Receipts up to end 2023	12,710
As % of 2021-2027 allocation	2.5%

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 2023 was as shown below.

	2023 €000	2022 €000
Aegis body		
Higher Education Authority	19,450	17,623
Irish Research Council	4,110	361
Léargas	22,895	33,381
Quality and Qualifications Ireland	18	270
SOLAS	32	18
	46,505	51,653

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	QQI is the National contact point for NARIC and EUROPASS and as such receives funding for its contribution to its initiatives.
SOLAS	CEDEFOP EU Agency.

6.7 Late payment interest

	2023	2022
	€000	€000
Total net interest paid	5	1

6.8 Deferred surrender

Deferred surrender comprises savings in 2023 of €40.091 million in capital expenditures in the following subheads that were carried over to 2024.

	€000
Description of subhead:	
A.3 SOLAS general expenses	252
A.5 SOLAS grants	6,655
B.3 HEA general expenses	1,000
B.16 Third level infrastructure	14,634
B.17 Public private partnership costs	242
B.18 Shared services	8,912
C.3 Science and Technology Development Programme	3,400
C.4 Programme for Research in Third Level Institutions	3,596
C.5 Subscriptions to international organisation	1,400
	40,091