

Appropriation Account 2024

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 2024 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 payments of certain grants.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2024 out of unspent 2023 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €16.252 million, including €10.123 million from additional appropriations-in-aid receipts, 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, Infrastructure, Public Service Reform and Digitalisation in circular 20 of 2024, and financial reporting reforms introduced in Circular 23 of 2023 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

As part of the transition to wider accrual reporting based on International standards, notes to the account have been amended to implement Central Government Accounting Standards. Accounting policies and principles have been updated to provide detail in relation to these changes, and where available, comparatives have been restated to reflect this.

Allocation of costs

The Department of Education and Youth provides a shared service to this Department for a number of corporate functions for which an agreed allocation of costs has been applied. This Department does not hold fixed assets and assets used by this Department are owned and controlled by the Department of Education and Youth 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

This Department avails of a shared services arrangement with the Department of Education and Youth in respect of a number of business and corporate areas. The specific details for each area are outlined in separate memoranda of understanding.

Payroll and human resource services are provided through a shared service arrangement with the National Shared Services Office.

I rely on letters of assurance from the Accounting Officer of the Department of Education and Youth and the Accounting Officer of the National Shared Services Office confirming 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 and Youth. This service is in the process of being transferred from the Department of Education and Youth to this department and expected to be complete in 2025.

The relationship with the aegis bodies is determined 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, Infrastructure, Public Service Reform and Digitalisation.

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 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 2024, the Department maintained its formal review process which included 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.

- 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. Four audits and an advisory review were completed in 2024. Arising from the reviews conducted, several 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) 2014-2020 and the European Social Fund Plus (ESF+) 2021-2027 in Ireland including processing of claims.

The ESF/ESF+ Audit Authority (AA), a section within the Department of Education and Youth's Internal and EU Audit Unit, is responsible for auditing these funds and is functionally independent of this Department's ESF and EGF Policy and Operations Unit, and the ESF/ESF+ Managing Authority and Certifying Authority/Accounting Function.

The auditors operate with the direct authority of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in line with the terms of SI No. 681/2023 and 694/2023 and in accordance with the AA's 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

The Department has provided details of two non-competitive contracts in the annual return in accordance with circular 40/02. One of these contracts pertains to the Department itself.

Non-compliance with procurement rules

In 2024, the Department complied with the guidelines on procurement with the exception of three contracts in excess of €25,000 (exclusive of VAT), totalling €729,483, as set out below.

- A contract secured through an OGP multi-supplier framework agreement for business, management, and ICT support exceeded its contract value by €505,869 because the rate of expenditure and usage under the contract was higher than initially anticipated due to increased resources being required across a number of projects. The contract, now expired, was initially awarded in June 2022 for a two-year term with an extension option. When the contract reached its maximum value, it necessitated a new tender process and award of contract. The additional costs covered the transition period between suppliers across several projects.

- A five-year contract was put in place for a shared service payroll solution for the ETB sector, with two permitted two-year extensions. Although the contract remains compliant with its original timeline, its low estimated financial value has exceeded its contract value by €216,302. This occurred due to limited scope for change control in the contract and the subsequent expansion of services to include additional payee cohorts within the ETB sector. A procurement process is underway to secure a replacement contract in advance of the current contract's expiry in May 2027.
- A contract for advisory services, obtained through a three-quote process, exceeded its maximum tendered value of €50,000 by €7,312. This was because demand on the contracted service was higher than anticipated when the contract was being prepared. The contract has now expired, and a new contract has been established.

Risk and control framework

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

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 register is updated by risk owners and reviewed by the Risk Committee on a regular basis. 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 during 2024.

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 Youth and an agreement setting out the framework for the delivery of ICT services, signed by both Departments, is in place. The Department of Education and Youth 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 and Youth 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 relation to 2024 that require disclosure in the Appropriation Account.

Colm O'Reardon

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

23 September 2025

Comptroller and Auditor General

Report for presentation to Dáil Éireann

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 2024 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 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

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.

Non-compliant procurement

The Accounting Officer has disclosed in the statement on internal financial control that a material level of non-compliance with national procurement rules occurred in respect of contracts that operated in 2024.

Seamus McCarthy
Comptroller and Auditor General

23 September 2025

Appendix to the report of the Comptroller and Auditor General

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, Infrastructure, Public Service Reform and Digitalisation's Public Financial Procedures, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- 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 Dáil Éireann 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, Infrastructure, Public Service Reform and Digitalisation'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.

Appendix to the report of the Comptroller and Auditor General (continued)**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 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Skills development			
	<i>Original</i>	607,462		
	<i>Supplementary</i>	10,692		
			618,154	617,176
				575,110
B	Higher education			
	<i>Original</i>	2,453,232		
	<i>Deferred surrender</i>	31,695		
	<i>Supplementary</i>	213,842		
			2,698,769	2,693,377
				2,484,176
C	Research, innovation and science			
	<i>Original</i>	283,112		
	<i>Deferred surrender</i>	8,396		
	<i>Supplementary</i>	(10,045)		
			281,463	281,704
				263,054
Gross expenditure				
	<i>Original</i>	3,343,806		
	<i>Deferred surrender</i>	40,091		
	<i>Supplementary</i>	214,489		
			3,598,386	3,592,257
				3,322,340
<i>Deduct</i>				
D	Appropriations-in-aid			
	<i>Original</i>	77,746		
	<i>Supplementary</i>	20,000		
			97,746	107,869
				95,944
Net expenditure				
	<i>Original</i>	3,266,060		
	<i>Deferred surrender</i>	40,091		
	<i>Supplementary</i>	194,489		
			3,500,640	3,484,388
				3,226,396

Surplus

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

	2024	2023
	€	€
Surplus	16,252,055	50,170,038
Deferred surrender	—	(40,091,000)
Surplus to be surrendered	16,252,055	10,079,038

Colm O'Reardon

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

31 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	3,570,438	3,303,627
Pay	19,381	16,855
Non pay	2,438	1,858
Gross expenditure	3,592,257	3,322,340
<i>Deduct</i>		
Appropriations-in-aid	107,869	95,944
Net expenditure	3,484,388	3,226,396
Changes in net current assets		
Decrease in prepayments	875	
Decrease in accrued income	1,030	
Increase in accrued expenses	894	
	2,799	(1,722)
Direct expenditure	3,487,187	3,224,674
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	7,102	7,422
Notional rents	614	614
Net programme cost	3,494,903	3,232,710

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.

	2024	2023
	€000	€000
Vote 9 Office of the Revenue Commissioners	19	24
Vote 12 Superannuation and Retired Allowances	3,979	4,012
Vote 13 Office of Public Works	250	233
Vote 18 National Shared Services Office	27	26
Vote 20 Garda Síochána	265	244
Vote 26 Education	2,498	2,814
Vote 43 Office of the Government Chief Information Officer	29	33
Central Fund – ministerial pensions	35	36
	7,102	7,422

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024	2023
		€000	€000
Current assets			
Bank and cash	2.1	38,872	77,888
Prepayments	2.2	4,303	5,178
Accrued income	2.3	886	1,916
Other debit balances	2.4	487	400
		44,548	85,382
<i>Less</i>			
Current liabilities			
Accrued expenses	2.5	2,968	2,074
EU moneys for distribution	2.6	34,986	37,523
Other credit balances	2.7	983	732
Net Exchequer funding	2.8	3,390	40,033
		42,327	80,362
Net current assets		2,221	5,020
Net assets		2,221	5,020
Represented by:			
State funding account	2.9	2,221	5,020

2.1 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances	38,872	77,888
	38,872	77,888

2.2 Prepayments

at 31 December	2024	2023
	€000	€000
South East Technological University (Waterford campus)	4,214	5,117
Shared services	31	24
ESF eCohesion	29	28
Other	29	9
	4,303	5,178

2.3 Accrued income

at 31 December	2024	2023
	€000	€000
Additional superannuation contributions from HEIs	872	1,111
Shared services	14	320
Other	—	485
	886	1,916

2.4 Other debit balances

at 31 December	2024	2023
	€000	€000
Agency payments	4	5
Cycle to work scheme	7	2
Staff salary suspense	446	383
Travel pass scheme	14	6
Salary recoupment from other departments and agencies	—	4
Travel and subsistence	4	—
Transfer of functions	12	—
	487	400

2.5 Accrued expenses

at 31 December	2024	2023
	€000	€000
Capital programmes	1,768	1,945
Payroll accrual	630	—
Holiday pay accrual	353	—
Shared services	153	86
Other	64	43
	2,968	2,074

2.6 EU moneys for distribution

at 31 December	2024	2023
	€000	€000
ESF PEIL 2014 – 2020	31,258	25,583
ESF EIST 2021 – 2027	3,728	11,940
	34,986	37,523

2.7 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	267	237
Pay related social insurance	200	168
Universal social charge	54	50
Local property tax	1	1
Professional services withholding tax	114	39
Value added tax	68	40
Transfer of functions	—	38
Pension contributions	—	64
Relevant contracts tax	278	20
Extra Exchequer receipts	—	75
Salary recoupment to other departments and agencies	1	—
	983	732

2.8 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	16,252	10,079
Deferred surrender	—	40,091
Exchequer grant undrawn	(12,862)	(10,137)
Net Exchequer funding	3,390	40,033
Represented by:		
Debtors		
Bank and cash	38,872	77,888
Debit balances: suspense	487	400
	39,359	78,288
Creditors		
EU moneys for distribution	(34,986)	(37,523)
Other credit balances	(983)	(732)
	(35,969)	(38,255)
	3,390	40,033

2.9 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		5,020	3,298
Disbursements from the Vote			
Estimate provision	Account	3,500,640	
Surplus to be surrendered	Account	(16,252)	
Net vote		3,484,388	3,226,396
Expenditure borne elsewhere	1.1	7,102	7,422
Non-cash items - notional rent	1	614	614
Net programme cost	1	(3,494,903)	(3,232,710)
Balance at 31 December		2,221	5,020

2.10 Commitments

	2024	2023
	€000	€000
a) Global commitments		
at 31 December		
Procurement of goods and services	333	637
Non-capital grant programmes ^{a, b}	2,838,653	2,665,800
Capital grant programmes ^c	638,300	910,946
Major capital grant programmes	259,372	312,350
Public private partnership projects	1,257,622	1,313,893
Total of legally enforceable commitments	4,994,280	5,203,626

- Note ^a Non-capital grant programme commitments include grants 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 Following a review of the 2023 non-capital grant programmes this figure has been revised.
- ^c Capital grant programme commitments relate to grants awarded to aegis bodies for capital projects managed by those organisations.

b) Major capital grant programmes

Capital grant programmes involving total expenditure of €20 million or more

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent year	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Agency commitments: capital - buildings					
B.16. TUS (Coonagh Fitout Phase 1)	17,568	3,925	3,051	24,544	24,544
B.16 UCD O'Brien Centre for Science (Phase III)	17,302	7,698	—	25,000	25,000
C.5.7 European Southern Observatory (ESO)	21,586	6,463	10,161	38,210	34,071
C.3.1 Science Foundation Ireland (SFI) ^a	354,190	80,311	246,160	680,661	617,969
	410,646	98,397	259,372	768,415	701,584

Note ^a This figure was revised as the threshold has increased from €10m to €20m.

Significant variations

An explanation is provided below in relation to any major capital project where the expected lifetime project costs changed in 2024 by more than €1 million compared to 2023.

C.5.7 European Southern Observatory (ESO)

Increase in expected total spend: €4.139 million

This increase reflects the annual membership fee to the ESO which is recognised as a commitment each year when the revised estimates are published. The increase is also due to indexation which adjusts the fee based on inflation.

C.3.1 Science Foundation Ireland (SFI)

Increase in expected total spend: €62.692 million

This increase reflects two awards made under the SFI ARC Hubs programme, funded through ERDF, and commenced in Q4 2024.

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 delivering infrastructure projects that would otherwise be managed through traditional procurement mechanisms with all construction expenditure paid up front. The costs are paid by the Department through monthly unitary charges over 25 years, starting when construction is completed.

The Department makes monthly unitary charge payments to the 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 2023	Expenditure in 2024	Legally enforceable commitments to be met in subsequent years	Project total in 2024	Project total in 2023
	€000	€000	€000	€000	€000
Grangegorman quads	92,649	20,584	472,136	585,369	588,734
HEIPPP Bundle I ^a	—	34,919	693,362	728,281	741,694
MTU - Cork School of Music	143,924	8,763	69,639	222,326	222,148
MTU - National Maritime College of Ireland	160,987	6,689	22,485	190,161	190,177
	397,560	70,955	1,257,622	1,726,137	1,742,753

Note ^a In the 2023 appropriation account, HEIPPP Bundle 1 project total was recorded as €718.357 million. The 2023 project total contained €7.963 million which was not a legally enforceable contract commitment and should not have been included. The €7.963 million consisted of costs for a team of architects, engineers, legal and survey costs to bring the HEI PPP Bundle 1 projects through initial design and planning process.

In 2024 this figure has been restated to €741.694 million. The difference of €31.3 million (€741.694 million less €710.394 million) was omitted from the 2023 figure. €31.3 million is the VAT and relevant indexation that is applied to the unitary charges monthly invoices over the 25 year HEIPPP contract period.

Significant variations

An explanation is provided below in relation to any unitary payments where the expected total spend has changed by more than €1 million compared to 2023.

- The decrease in unitary payments under *Grangegorman Quads* (€3.365 million) is due to unitary charges being less than originally expected in 2024 due to unavailability and service performance deductions, and as a result of the yearly indexation review.
- The decrease in PPP programme/unitary payments under *HEIPPP Bundle* (€13.413m) arises on foot of the actual 2024 Harmonised Index of Consumer Prices (HICP) rate being lower than previously estimated.

2.11 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	113	18

2.12 Contingent liabilities

The Department has contingent liabilities estimated at less than €162,000 (2023: €80,000).

2.13 Impact of accounting policy changes in 2024

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024. The implementation had the following impact on the State funding balance.

	2024
	€000
Payroll accrual ^a	(630)
Holiday pay accrual ^a	(353)
Total	<u>(983)</u>

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	20,737	19,381	16,855
ii	Travel and subsistence	601	388	352
iii	Training and development	300	184	194 ^a
iv	Operational services, supplies and sundry equipment	1,290	840	787 ^a
v	Digital capital investment and IT expenses	1,750	540	334
vi	Premises expenses	214	136	173
vii	Policy reviews, consultancy service and research	667	350	18
		25,559	21,819	18,713

Note ^a The reporting and analysis of administration expenditure subheads changed in 2024 with a reorganisation of the subheads. 2023 figures have been revised to reflect these changes.

Significant variations

This note outlines the reasons for significant variations (+/- 25% and €100,000) in administration expenditure

ii Travel and subsistence

Estimate provision €601,000; outturn €388,000

Expenditure was €213,000 below the estimate provision due to lower levels of foreign and home travel than expected. The estimate provision was increased in 2024 due to increased travel and subsistence claims in 2023 resulting in a supplementary estimate.

iii Training and development

Estimate provision €300,000; outturn €184,000

The decrease in expenditure of €116,000 relative to the estimate provision is mainly due to less demand for training than expected. The estimate provision was increased in 2024 due to increased demand for training and development in 2023 resulting in a supplementary estimate.

iv Operational services, supplies and sundry equipment

Estimate provision €1.29 million; outturn €840,000

The underspend of €450,000 is due to less expenditure than anticipated on a number of expenditure items including entertainment, postal services, office supplies, contractors and external providers. This subhead was introduced in 2024 to replace a number of previous administration subheads.

v Digital capital investment and IT expenses

Estimate provision €1.75 million; outturn €540,000

The decrease of €1.210 million compared to the estimated provision was mainly due to IT capital investment being less than provided for. These services are provided by the Department of Education through a shared service arrangement. 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.

vii Policy reviews, consultancy service and research

Estimate provision €667,000; outturn €350,000

The underspend of €317,000 is due to less demand for consultancy services in 2024 than anticipated with a number of projects delayed until 2025.

Programme A Skills Development

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay		8,450	7,952
A.2	Administration – non pay		1,965	1,001
A.3	SOLAS admin, capital and general expenses			
	Original	29,009		
	Supplementary	(3,778)		
			25,231	25,082
A.4	European Social Fund (ESF) and European Globalisation Adjustment Fund (EGF) enterprise supports			24,988
	Original	600		
	Supplementary	180		
			780	740
A.5	Grants to SOLAS in respect of further education and training activities			932
	Original	524,095		
	Supplementary	13,379		
			537,474	538,147
A.6	Grant to Quality and Qualifications Ireland (QQI)			501,295
	Original	6,257		
	Supplementary	1,822		
			8,079	8,079
A.7	Superannuation etc. payable to former members of FÁS, SOLAS and An Comhairle Oiliúna (AnCO)			5,935
	Original	37,086		
	Supplementary	(911)		
			36,175	36,175
			618,154	617,176
				34,335
				575,110

Significant variations

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

A.3 SOLAS admin, capital and general expenses

Estimate provision €29.009 million; outturn €25.082 million

The decrease of €3.927 million, relative to the estimate provision, was primarily due to SOLAS savings in 2023. These savings included a surplus on construction income (€2.845 million) and underspends on SOLAS internal programmes and overheads (€928,000). Savings on Pay (€178,000) in 2023, as a result of the recruitment of fewer staff than initially planned, were used in the 2024 Supplementary Estimates to offset against payroll pressures in 2024 (€173,000), resulting in a net saving of €5,000. In relation to capital, SOLAS' drawdown of €351,000 was less than the estimate provision of €500,000 (€149,000).

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

Estimate provision €600,000; outturn €740,000

The increase of €140,000 between the original estimate and the outturn is mainly due to additional costs incurred to support, enhance and update the Employment, Inclusion, Skills and Training (EIST) programme IT system (Ireland's European Funds Administration System, IEFAS) which was implemented by the ESF Managing Authority.

A supplementary estimate of €180,000 was approved to cover the increase in expenditure on this subhead.

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

Estimate provision €6.257 million; outturn €8.079 million

The €1.822 million increase between the original estimate and the actual expenditure is primarily due to higher pay and pension costs from the Building Momentum pay agreement, funding to address increased tax liabilities and other non-pay expenses.

A supplementary estimate of €1.822 million was approved to cover the increase in expenditure on this subhead.

Programme B Higher Education

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	9,742	9,090	7,919
B.2	Administration – non pay	2,265	1,143	873
B.3	Grant for general expenses of Higher Education Authority			
	<i>Original</i>	15,475		
	<i>Supplementary</i>	<u>17</u>		
		15,492	13,400	10,500
B.4	General current grants to universities, institutes of technology and other designated institutions of higher education			
	<i>Original</i>	1,380,683		
	<i>Supplementary</i>	<u>234,781</u>		
		1,615,464	1,621,131	1,442,132
B.5	Shared services			
	<i>Original</i>	42,237		
	<i>Deferred surrender</i>	7,763		
	<i>Supplementary</i>	<u>(12,000)</u>		
		38,000	35,990	37,593
B.6	Dublin Dental Hospital (grant)			
	<i>Original</i>	14,502		
	<i>Supplementary</i>	<u>879</u>		
		15,381	15,381	13,852
B.7	Dublin Institute for Advanced Studies (grant)			
	<i>Original</i>	8,544		
	<i>Supplementary</i>	<u>317</u>		
		8,861	8,861	8,245
B.8	Royal Irish Academy of Music (grant)			
	<i>Original</i>	4,468		
	<i>Supplementary</i>	<u>45</u>		
		4,513	4,513	4,014
B.9	Grants to certain third level institutions	9,444	10,184	10,710
B.10	Superannuation etc. payable to former staff of universities and institutes of technology			
	<i>Original</i>	242,415		
	<i>Supplementary</i>	<u>10,760</u>		
		253,175	255,021	291,558

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
B.11	Student support and related expenses			
	<i>Original</i>	403,119		
	<i>Supplementary</i>	<u>(34,670)</u>		
			368,449	363,885
B.12	Research activities			341,217
	<i>Original</i>	69,850		
	<i>Deferred surrender</i>	3,000		
	<i>Supplementary</i>	<u>(7,014)</u>		
			65,836	64,721
B.13	EU, international, north/south activities			65,550
	<i>Original</i>	7,149		
	<i>Supplementary</i>	<u>5,554</u>		
			12,703	12,854
B.14	Grangegorman Development Agency			13,170
	<i>Original</i>	4,582		
	<i>Supplementary</i>	<u>371</u>		
			4,953	4,953
B.15	Miscellaneous grants and services			4,013
	<i>Original</i>	2,757		
	<i>Supplementary</i>	<u>2,802</u>		
			5,559	3,020
B.16	Third level infrastructure			137
	<i>Original</i>	197,000		
	<i>Deferred surrender</i>	20,932		
	<i>Supplementary</i>	<u>12,000</u>		
			229,932	194,517
B.17	Public private partnership costs		39,000	74,713
				192,935
			2,698,769	2,693,377
				2,484,176

Significant variations

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

B.3 Grant for general expenses of Higher Education Authority

Estimate provision €15.475 million; outturn €13.4 million

The €2.075 million decrease compared to the estimate provision was due to hiring fewer staff than initially planned resulting in lower payroll expenses. Additionally, delays to the tender process for refurbishment works led to lower than expected capital expenditure.

Savings of €2.075 million were reallocated within the Vote through virement at year end.

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

Estimate provision €1.381 billion; outturn €1.621 billion

The increase of €240.448 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 (€146 million).
- €96.3 million for pay costs arising from the Building Momentum pay agreement.
- €4.6 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 expenditure pressures arising.
- €5.7 million towards free fees first instalment 2024/25.

A supplementary estimate of €234.781 million in addition to virement of €5.7 million from current expenditure savings provided for increases in expenditure on this subhead.

B.5 Shared services

Estimate provision €50 million; outturn €35.99 million

The €14.010 million decrease between the original estimate and the actual outturn is mainly due to underspending on capital expenditure, as projects delivered through EduCampus and HEAnet did not progress as initially forecast. Additionally, delays on in-house shared services projects led to underspends on current expenditure.

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

B.6 Dublin Dental Hospital (grant)

Estimate provision €14.502 million; outturn €15.381 million

The increase of €879,000 between the original estimate and the outturn is primarily due to higher pay and pension costs from the Building Momentum pay agreement and public only consultant contracts.

A supplementary estimate of €879,000 provided for increases in expenditure on this subhead.

B.9 Grants to certain third level institutions

Estimate provision €9.444 million; outturn €10.184 million

The increase of €740,000 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 (€1.602 million) and costs relating to tuition fees for students eligible for the Temporary Tuition Fee Support Scheme. These costs were offset by savings arising on the subhead from reduced student free fees costs.

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

Estimate provision €242.415 million; outturn €255.021 million

The increase of €12.606 million relative to the estimate provision is due to

- higher pay and pension costs from the Building Momentum pay agreement; and
- increase to pension costs for former staff of Institutes of Technology due to a higher number of retirements than forecast along with increases in the average cost of pension and lump sum payments.

A supplementary estimate of €10.76 million along with a virement of €1.8 million from savings at year end provided for increases in expenditure on this subhead.

B.11 Student support and related expenses

Estimate provision €403.119 million; outturn €363.885 million

The net decrease of €39.234 million relative to the estimate provision was due to

- savings on student supports following a once-off €1,000 reduction in the student contribution fee for undergraduate students eligible for free fees. These savings were netted off against the cost of the reduction which was issued from subhead B.4. (€47 million).
- Increased funding allocated to the Student Assistance Fund (SAF) and the post graduate fee contribution grant as part of the Government's response to the cost of living crisis (€11.1 million).
- Increased funding to provide supports to individuals, displaced by the war in Ukraine in third level education in Ireland (€1.14 million).
- Additional savings arose due to slightly fewer applications to SUSI than expected in the academic year 2024/25.

Net savings, €34.67 million, were reallocated within the Vote as part of a supplementary estimate and virement of €4.563 million at year end.

B.12 Research activities

Estimate provision €72.85 million; outturn €64.721 million

The decrease of €8.129 million relative to the estimate provision is due to delays in commencement of phase 2 of the Shared Island North/South Research programme.

Savings of €7.014 million were reallocated within the Vote as part of a supplementary estimate with the balance surrendered at year end.

B.13 EU, international, north/south activities

Estimate provision €7.149 million; outturn €12.854 million

The increase of €5.705 million relative to the estimate provision was primarily due to the cost of monthly stipends for displaced Ukrainian students in the tertiary education system.

A supplementary estimate of €5.554 million along with a virement of €150,908 from current expenditure savings at year end provided for increases in expenditure on this subhead.

B.14 Grangegorman Development Agency

Estimate provision €4.582 million; outturn €4.953 million

€371,000 increase compared to the estimated provision was due to additional non pay legal and reporting costs and costs from the Building Momentum pay agreement.

A supplementary estimate of €371,000 provided for increases in expenditure on this subhead.

B.15 Miscellaneous grants and services

Estimate provision €2.757 million; outturn €3.02 million

The net increase of €263,000 relative to the estimated provision was primarily due to increased expenditure (€1.02m) across 2 items; including additional medicine places in universities in Northern Ireland and a new build-digital project managed by the Grangegorman Development Agency. These were offset by savings of €761,706 across a number of other miscellaneous items on this subhead.

Additional expenditure for which a supplementary estimate of €2.8m was provided did not materialise and savings at year end were reallocated within the Vote through virement at year end.

B.16 Third level infrastructure

Estimate provision €217.932 million; outturn €194.517 million

The €23.415 million decrease relative to the estimated provision was largely due to the reallocation and reprofiling of planned 2024 expenditure on the Higher Education Strategic Infrastructure Fund and Technological Sector Strategic Projects Fund programmes to future years due to budget constraints at a Departmental level. In particular, there was a specific need to transfer these capital savings to subhead B17 (public private partnership) in order to respond to funding pressures on that subhead including the payment of VAT liabilities €35.713 million on the HE Bundle 1 PPP Contract while staying within the Department's overall capital envelope. €12 million, received through a supplementary estimate technical adjustment, was allocated to the higher education sector to provide for research and equipment demands.

B.17 Public private partnership costs

Estimate provision €39 million; outturn €74.713 million

The €35.713 million increase compared to the estimated provision was largely due to the reallocation of capital funding from subhead B16 (third level infrastructure) to respond to funding pressures on this subhead including the payment of VAT liabilities €35.713 million on the HE Bundle 1 PPP Contract. The VAT liabilities were paid in December 2024 but the Department had anticipated this liability would fall due in 2025.

Programme C Research, Innovation and Science

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay		2,339	2,068
C.2	Administration – non pay	2,545	294	228
C.3	Science and technology development programme			
	<i>Original</i>	254,121		
	<i>Deferred surrender</i>	6,000		
	<i>Supplementary</i>	(10,045)		
		250,076	250,076	235,286
C.4	Programme for research in third level institutions			
	<i>Original</i>	18,300		
	<i>Deferred surrender</i>	1,600		
		19,900	19,932	19,932
C.5	Subscriptions to international organisations			
	<i>Original</i>	7,504		
	<i>Deferred surrender</i>	796		
		8,300	9,057	5,531
C.6	Legal costs and other services (including Global Science Forum)			
		50	6	9
		281,463	281,704	263,054

Significant variations

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

C.5 Subscriptions to international organisations

Estimate provision €8.3 million; outturn €9.057 million

This subhead provides for Ireland's membership of the European Southern Observatory and the increase of €757,000 relative to the estimate provision was due to increase of membership fees. A virement of €767,730 in capital expenditure savings from other subheads on the Vote were transferred to this subhead to facilitate this increase.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
D.1	Superannuation contributions	570	822	798
D.2	ESF, EGF and other EU receipts	1,637	1,637	—
D.3	Receipts from additional superannuation contributions on public service remuneration			
	Original	70,589		
	Supplementary	15,000		
		85,589	93,327	84,797
D.4	Miscellaneous			
	Original	4,950		
	Supplementary	5,000		
		9,950	12,083	10,349
		97,746	107,869	95,944

Significant variations

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

D.1 Superannuation contributions

Estimate provision €570,000; realised €822,000

The increase of €252,000 relative to the estimate provision arose due to an increase in staff numbers and the impact of pay awards in 2024.

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

Estimate provision €70.589 million; realised €93.327 million

The increase of €22.738 million relative to the estimate provision arose due to increased staff numbers and the impact of pay awards arising from the Building Momentum pay agreement. A supplementary estimate of €15 million was approved for this subhead to provide for the increase in appropriations received.

D.4 Miscellaneous

Estimate provision €4.95 million; realised €12.083 million

The increase of €7.133 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.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	75	309
Recoupment of unspent funding	1,855	521
Transferred to the Exchequer	(1,930)	(755)
Balance at 31 December	—	75

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Department	285	260
Tertiary level ^a	29,285	26,302
Other agencies	742	698
Number of staff at year end	30,312	27,260

Note ^a Reflects core-funded posts only.

5.2 Pay

Remuneration of Department staff		
	2024	2023
	€000	€000
Pay	17,499	15,339
Higher, special or additional duties allowances	184	90
Other allowances	2	1
Overtime	27	35
Employer's PRSI	1,669	1,390
Total pay ^a	19,381	16,855

Note ^a The total pay figure is reflected under Note 3 and is distributed across subheads A1, B1 and C1.

Remuneration of agency staff

	2024	2023
	€000	€000
Pay	60,923	53,287
Higher, special or additional duties allowances	368	415
Other allowances	77	68
Overtime	10	4
Employer's PRSI	5,985	5,194
Total pay	67,363	58,968

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff ^a				
Higher, special or additional duties allowances	15	7	29,596	22,309
Other allowances	1	—	2,384	916
Overtime	10	—	7,507	14,971
Extra remuneration in more than one category	3	2	12,597	—

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

Agency staff ^b

Higher, special or additional duties allowances	44	19	25,334	46,699
Other allowances	96	—	1,216	1,167
Overtime	6	—	3,464	2,038
Extra remuneration in more than one category	17	5	26,068	47,762

Note ^b 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 employee pay bands

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	2024	2023
20,000	59,999	150	149
60,000	69,999	45	23
70,000	79,999	22	25
80,000	89,999	21	18
90,000	99,999	14	12
100,000	109,999	11	15
110,000	119,999	9	4
120,000	129,999	2	2
130,000	139,999	2	—
140,000	149,999	1	—
150,000	159,999	—	1
160,000	169,999	1	1
170,000	179,999	1	2
180,000	189,999	2	—
190,000	229,999	—	—
230,000	239,999	1	—
240,000	249,999	—	—
250,000	259,999	—	—
260,000	269,999	—	—
270,000	279,999	—	1

5.5 Other remuneration arrangements

Two retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €4,000. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €17,809 in respect of one officer who served outside the Department for part of 2024 and whose salary was paid by the Department.

This account does not include expenditure in respect of the salaries of four officers who were serving outside the Department for all or part of 2024 in other Government departments.

5.6 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	20	45,498	44,474
Recovery plans in place	3	7,451	2,055

Note ^a The 2023 published overpayments figure was revised upwards by €1,213 following a review of the payroll overpayments in 2024.

Three overpayment recovery plans in respect of three individuals to the value of €2,068 were transferred to the Department in 2024.

5.7 Severance/redundancy

There were no severance/redundancy payments in 2024.

5.8 Remuneration and benefits of Accounting Officer

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

	2024 €000	2023 €000
Colm O'Reardon (from 9 September 2023)	237	55
Jim Breslin (to 8 September 2023)		
Basic pay	—	161
Severance payment	—	114
	237	330

The value of retirement benefits is not included above. 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 standard 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 2024 were €154,986.
Compensation and legal costs paid during 2024 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 2024 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 2024 or 2023.

6.3 Write-offs

No write offs arose in 2024 or 2023.

6.4 Arbitration and conciliation costs

No arbitration and conciliation costs arose in 2024 or 2023.

6.5 EU funding

2024 European Social Fund (ESF) receipts

EU funding received during 2024 to appropriations-in-aid are detailed in the table below.

	2024	2023
	€000	€000
EU funding category		
D2.1 ESF pay	1,423	—
D2.1 ESF non pay	214	—
	<u>1,637</u>	<u>—</u>

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

ESF+ co-funded programme for the 2021-2027, Employment, Inclusion, Skills and Training (EIST) was approved by the European Commission and Government in Q4 2022. During 2024, the EIST Monitoring Committee approved the implementation plans for the first tranche of actions which enabled the commencement of the distribution of pre-financing receipts including €1.637m for this Department.

Overview of ESF Programme for Employability, Inclusion and Learning 2014-2020: position at year end 2024

	ESF €000	Youth Employment Initiative (YEI) €000	React EU €000	Total €000
Allocation 2014-2020	484,516	68,145	141,604	694,265
Receipts up to end 2023	484,516	68,145	16,081	568,742
2024 receipts				
Annual pre-financing receipts				
Interim payment	—	—	127,444	127,444
application receipts				
Balance in respect of 2018-2023	—	—	(2,832)	(2,832)
Total receipts in 2024	—	—	124,612	124,612
Receipts up to end 2024	484,516	68,145	140,693	693,354
As % of 2014-2020 allocation	100%	100%	99.36%	99.87%

Overview of ESF+ Employment, Inclusion, Skills and Training Programme 2021-2027: position at year end 2024

	ESF+ €000
Allocation 2021-2027	508,380
Receipts up to end 2023	12,710
2024 receipts	
Pre-financing receipts	—
Payment applications	15,197
Balance in respect of 2021-2023	(2,542)
Total receipts in 2024	12,655
Receipts up to end 2024	25,365
As % of 2021/2027 allocation	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 are shown below.

	2024	2023
	€000	€000
Aegis body		
Higher Education Authority	16,230	19,450
Irish Research Council	240	4,110
Léargas	33,617	22,895
Quality and Qualifications Ireland	390	18
SOLAS	30	32
	50,507	46,505

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

	2024	2023
	€000	€000
Total net interest paid	1	5