

Appropriation Account 2025

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 2025 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 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €15.733 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 preparation of Appropriation Accounts are set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025. These policies include the application of Central Government Accounting Standards (CGAS), which are being introduced on a phased basis, with certain standards already effective in the prior accounting period and further standards coming into effect in the current period.

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.

Recognition of property assets

The Department received a temporary derogation from the full application of CGAS 32 Service Concession Arrangements: Grantor for the 2025 appropriation account in respect of accounting for certain public private partnership (PPP) arrangements.

The Department is completing the control assessments required to determine the appropriate recognition of PPP assets and related liabilities under CGAS 32. Pending completion of these assessments, the relevant PPP assets and liabilities have not been recognised in the 2025 appropriation account. Commitments under these PPP arrangements continue to be disclosed in the notes to the account.

The Department intends to undertake the outstanding assessments during 2026. Where the Department concludes that it controls an asset for CGAS 32 purposes, the asset and related liability will be recognised in accordance with the applicable CGAS requirements. Where it is determined that the asset is controlled by another entity, the Department will take the necessary actions to support appropriate recognition by that entity.

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

Human resources and payroll shared 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 the Corporate and Sectoral Governance Unit.

The relationship with the aegis bodies is determined by

- the legislative underpinning of the body, and
- 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 2025, 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 and to strengthen practices within aegis bodies, where potential weaknesses are identified.

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 were completed in 2025 and one further audit commenced. 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 Policy and Operations Unit 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), 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 681/2023 and SI 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 ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €3.94 million in 2025.

The Department has provided details of four non-competitive contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Department complied with the guidelines with the exception of one contract in excess of €25,000 (exclusive of VAT). The 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, it has exceeded its contract value by €788,203. 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. Competitive tendering arrangements are in preparation to secure a replacement contract.

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 2025.

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, 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 2025 that require disclosure in the Appropriation Account.

Colm O'Reardon

Accounting Officer

Further and Higher Education, Research, Innovation and Science

18 September 2026

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 2025 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 2025, 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 material instances of non-compliance with national procurement rules occurred in respect of contracts that operated in 2025.

Delivery of effective further education and training

Chapter 28 of my *Report on the Accounts of the Public Services* for 2025 examines the system for allocating and managing further education and training funding to ensure its effectiveness.

Seamus McCarthy
Comptroller and Auditor General

18 September 2026

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 2025

		2025		2024
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure				
A	Skills development			
	<i>Original</i>	676,813		
	<i>Supplementary</i>	(12,864)		
			663,949	648,394
				617,176
B	Higher education			
	<i>Original</i>	2,505,777		
	<i>Supplementary</i>	115,192		
			2,620,969	2,631,469
				2,693,377
C	Research, innovation and science			
	<i>Original</i>	379,088		
	<i>Supplementary</i>	13,984		
			393,072	392,427
				281,704
Gross expenditure				
	<i>Original</i>	3,561,678		
	<i>Supplementary</i>	116,312		
			3,677,990	3,672,290
				3,592,257
<i>Deduct</i>				
D	Appropriations-in-aid			
	<i>Original</i>	77,746		
	<i>Supplementary</i>	25,000		
			102,746	112,779
				107,869
Net expenditure				
	<i>Original</i>	3,483,932		
	<i>Supplementary</i>	91,312		
			3,575,244	3,559,511
				3,484,388

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	15,732,577	16,252,055

Colm O'Reardon

Accounting Officer

Further and Higher Education, Research, Innovation and Science

18 September 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025	2024
€000	€000	€000
Programme cost	3,646,167	3,570,438
Pay	23,025	19,381
Non pay	3,098	2,438
Gross expenditure	3,672,290	3,592,257
<i>Deduct</i>		
Appropriations-in-aid	112,779	107,869
Net expenditure	3,559,511	3,484,388
Changes in net current assets		
Decrease in prepayments	788	
Increase in accrued income	(425)	
Increase in accrued expenses	2,697	
	3,060	2,799
Direct voted expenditure	3,562,571	3,487,187
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	7,956	7,102
Notional rent	614	614
Net programme cost	3,571,141	3,494,903

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.

	2025	2024
	€000	€000
Vote 9 Office of the Revenue Commissioners	20	19
Vote 12 Superannuation and Retired Allowances	4,426	3,979
Vote 13 Office of Public Works	82	250
Vote 18 National Shared Services Office	51	27
Vote 20 Garda Síochána	294	265
Vote 26 Education and Youth	3,013	2,498
Vote 43 Office of the Government Chief Information Officer	31	29
Central Fund – ministerial pensions	39	35
	7,956	7,102

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Current assets			
Bank and cash	2.1	39,506	38,872
Prepayments	2.2	3,515	4,303
Accrued income	2.3	1,311	886
Other debit balances	2.4	540	487
		44,872	44,548
<i>Less</i>			
Current liabilities			
Accrued expenses	2.5	5,665	2,968
EU moneys for distribution	2.6	31,258	34,986
Other credit balances	2.7	1,315	983
Net Exchequer funding	2.8	7,473	3,390
		45,711	42,327
Net current (liabilities)/assets		(839)	2,221
Net (liabilities)/assets		(839)	2,221
Represented by:			
State funding account	2.9	(839)	2,221

2.1 Bank and cash

at 31 December	2025 €000	2024 €000
PMG balances	39,506	38,872
	39,506	38,872

2.2 Prepayments

at 31 December	2025 €000	2024 €000
South East Technological University (Waterford campus)	3,311	4,214
Shared services	136	31
ESF eCohesion	28	29
Other	40	29
	3,515	4,303

2.3 Accrued income

at 31 December	2025	2024
	€000	€000
Additional superannuation contributions from higher education institutions	1,305	872
Shared services	6	14
	1,311	886

2.4 Other debit balances

at 31 December	2025	2024
	€000	€000
Staff salary suspense	516	446
Travel pass scheme	8	14
Transfer of functions	—	12
Cycle to work scheme	6	7
Travel and subsistence	5	4
Agency payments	5	4
	540	487

2.5 Accrued expenses

at 31 December	2025	2024
	€000	€000
Capital programmes	3,873	1,768
Payroll accrual	846	630
Holiday pay accrual	499	353
Shared services	125	153
Other	322	64
	5,665	2,968

2.6 EU moneys for distribution

at 31 December	2025	2024
	€000	€000
ESF PEIL 2014 – 2020	31,258	31,258
ESF EIST 2021 – 2027	—	3,728
	31,258	34,986

2.7 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax	317	267
Pay related social insurance	240	200
Value added tax	146	68
Universal social charge	58	54
Professional services withholding tax	42	114
Relevant contracts tax	11	278
Local property tax	1	1
Salary recoupment to other departments and agencies	—	1
	<u>815</u>	<u>983</u>
Suspense		
Modern Methods of Construction Demonstration Park	500	—
	<u>1,315</u>	<u>983</u>

2.8 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	15,733	16,252
Exchequer grant undrawn	<u>(8,260)</u>	<u>(12,862)</u>
Net Exchequer funding	<u>7,473</u>	<u>3,390</u>
Represented by:		
Debtors		
Bank and cash	39,506	38,872
Debit balances: suspense	<u>540</u>	<u>487</u>
	<u>40,046</u>	<u>39,359</u>
Creditors		
EU moneys for distribution	(31,258)	(34,986)
Other credit balances	<u>(1,315)</u>	<u>(983)</u>
	<u>(32,573)</u>	<u>(35,969)</u>
	<u>7,473</u>	<u>3,390</u>

2.9 State funding account

	Note	2025	2024
		€000	€000
Balance at 1 January		2,221	5,020
Disbursements from the Vote			
Estimate provision	Account	3,575,244	
Surplus to be surrendered	Account	(15,733)	
Net vote		3,559,511	3,484,388
Expenditure borne elsewhere	1.1	7,956	7,102
Non-cash items - notional rent	1	614	614
Net programme cost	1	(3,571,141)	(3,494,903)
Balance at 31 December		(839)	2,221

2.10 Commitments

	2025	2024
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	800	333
Major capital grant programmes ^a	244,743	259,372
Public private partnership projects	2,235,555	1,257,622
Total of legally enforceable commitments ^b	2,481,098	1,517,327

Note ^a Major capital projects are those managed and overseen by the Department.

^b The Department revised its methodology for the calculation of non-capital and capital grant programme commitments in 2025. In previous years, commitments were calculated based on the revised estimate provision. Following review, and on foot of guidance for the 2025 appropriation accounts, the Department concluded that payments expected to be made in the following calendar year do not constitute a contractual obligation to pay a specific organisation or body at the end of the current year. The comparative figures for 2024 of non-capital and capital grant programme commitments have been removed due to this revised methodology.

b) Major capital grant programmes

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

	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Project commitments in subsequent year	Expected total spend lifetime of project 2025	Expected total spend lifetime of project 2024
	€000	€000	€000	€000	€000
Agency commitments: capital - buildings					
B.16 TUS (Coonagh) fitout phase 1	21,493	2,779	—	24,272	24,544
C.5 European Southern Observatory	28,049	9,293	4,151	41,493	38,210
C.3 Taighde Éireann	343,536	81,515	196,592	621,643	587,363 ^a
C.5 University of Ulster, Derry ^b	—	—	44,000	44,000	—
	393,078	93,587	244,743	731,408	650,117

Note ^a Expected total spend lifetime of the project 2024 figure revised from prior year accounts to now exclude three projects which were completed in 2024.

^b A Shared Island Fund initiative. No expenditure in 2025 as project is at planning stage.

Significant variations

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

C.5 European Southern Observatory

Increase in expected total spend: €3.283 million

This increase reflects the annual membership fee to the European Southern Observatory 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 Taighde Éireann

Increase in expected total spend: €34.28 million

This increase reflects an award made under the Accelerating Research to Commercialisation Hubs programme, funded through the European Regional Development Fund, which commenced in May 2025.

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) or the Harmonised Index of Consumer Prices (HCPI) as appropriate.

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 2024	Expenditure in 2025	Legally enforceable commitments to be met in subsequent years	Project total in 2025	Project total in 2024
	€000	€000	€000	€000	€000
Grangegorman quads	113,233	18,752	452,625	584,610	585,369
HEIPPP Bundle I	34,919	24,804	672,023	731,746	728,281
HEIPPP Bundle II ^{a, b}	—	—	1,034,025	1,034,025	—
MTU Cork School of Music	152,687	8,831	60,860	222,378	222,326
MTU National Maritime College of Ireland	167,676	6,412	16,022	190,110	190,161
	468,515	58,799	2,235,555	2,762,869	1,726,137

Note ^a Contracts were signed in Q2 2025. Unitary payments become due mid-2027.

^b PPP for Carlow Institute of Further Education is included in Bundle 5 PPP for Vote 26 and the unitary charge of €1.648 million is sent to them from Vote 45.

Significant variations

An explanation is provided below in relation to any unitary payments where the expected total lifetime spend has changed by more than €1 million compared to 2024.

HEIPPP Bundle I

The increase in unitary payments under HEIPPP Bundle 1 (€3.465m) is due to the indexation review resulting in a revision to the calculation projections. Assumed inflation was 2% but actual inflation was 3.1% resulting in an increase in the cost of the project over time due to compounding.

2.11 Matured liabilities

at 31 December	2025	2024
	€000	€000
Estimate of matured liabilities not discharged at year end	198	113

2.12 Contingent liabilities

The Department has no contingent liabilities in 2025 (2024: €162,000).

2.13 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. To allow for transition to the CGAS, a derogation has been granted as outlined in the statement of accounting policies section of the Accounting Officer's introduction.

The implementation had the following impact on the State funding balance in the year of account.

	Note	2025	2024
		€000	€000
Payroll accrual ^a	2.5	—	(630)
Holiday accrual ^a	2.5	—	(353)
		—	(983)

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.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	24,728	23,025	19,381
ii	Travel and subsistence	602	586	388
iii	Training and development	231	292	184
iv	Operational services, supplies and sundry equipment	990	1,163	840
v	Digital capital investment and IT expenses	349	94	540
vi	Premises expenses	138	249	136
vii	Policy reviews, consultancy service and research	366	714	350
		27,404	26,123	21,819

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure.

v Digital capital investment and IT expenses

Estimate provision €349,000; outturn €94,000

The decrease of €255,000 compared to the estimated provision was mainly due to an over provision for IT current expenditure. ICT services are provided to this Department by the Department of Education and Youth through a shared service arrangement. An allocation is included in the revised estimates to meet the costs of these services, with a further allocation available should additional demands arise. This additional allocation was not required.

vi Premises expenses

Estimate provision €138,000; outturn €249,000

The increase of €111,000 is due to an increase in rent and ancillary costs for staff posted overseas.

Vii Policy reviews, consultancy service and research

Estimate provision €366,000; outturn €714,000

The increase of €348,000 is due to higher than anticipated demand for consultancy services across a number of programmes in 2025.

Programme A Skills Development

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	10,097	9,279	7,952
A.2	Administration – non pay	1,089	1,248	1,001
A.3	SOLAS admin, capital and general expenses			
	<i>Original</i>	30,164		
	<i>Supplementary</i>	(82)		
		30,082	29,839	25,082
A.4	European Social Fund (ESF) and European Globalisation Adjustment Fund (EGF) enterprise supports	600	254	740
A.5	Grants to SOLAS in respect of further education and training activities			
	<i>Original</i>	589,221		
	<i>Supplementary</i>	(12,422)		
		576,799	562,492	538,147
A.6	Grant to Quality and Qualifications Ireland (QQI)			
	<i>Original</i>	8,183		
	<i>Supplementary</i>	500		
		8,683	8,683	8,079
A.7	Superannuation for former ETB (further education), FÁS, SOLAS and AnCO staff			
	<i>Original</i>	37,459		
	<i>Supplementary</i>	(860)		
		36,599	36,599	36,175
		663,949	648,394	617,176

Significant variations

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

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

Estimate provision €600,000; outturn €254,000

The decrease of €346,000 between the original estimate and the outturn is mainly due to

- Lower expenditure on the evaluation of the EIST programme which has been rescheduled to 2026.
- Reduced costs associated with the eCohesion system, reflecting lower licensing and support charges as the system is being wound down.

- Lower expenditure on information and communication activities, as less branded promotional material was procured

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

Estimate provision €8.183 million; outturn €8.683 million

The €500,000 increase between the original estimate and the actual expenditure is primarily due to

- higher than anticipated retirements among senior staff resulting in additional costs €300,000.
- The International Education Mark (IEM) process commenced in September 2024. With 2025 being the first year of implementation with newly appointed reviewers, the associated costs were higher than planned, amounting to €200,000.

A supplementary estimate of €500,000 was approved to cover the increase in expenditure on this subhead.

Programme B Higher Education

		2025		2024 ^a
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	11,558	11,165	9,090
B.2	Administration – non pay	1,260	1,502	1,143
B.3	Grants for general expenses of the Higher Education Authority			
	<i>Original</i>	18,162		
	<i>Supplementary</i>	<u>(8)</u>		
		18,154	18,037	13,400
B.4	General current grants to universities, institutes of technology and other designated institutions of higher education			
	<i>Original</i>	1,468,309		
	<i>Supplementary</i>	<u>79,000</u>		
		1,547,309	1,556,309	1,621,131
B.5	Shared services			
	<i>Original</i>	44,260		
	<i>Supplementary</i>	<u>(1,509)</u>		
		42,751	39,135	35,990
B.6	Dublin Dental Hospital (grant)			
	<i>Original</i>	15,439		
	<i>Supplementary</i>	<u>1,000</u>		
		16,439	16,434	15,381
B.7	Dublin Institute for Advanced Studies (grant)			
	<i>Original</i>	9,244		
	<i>Supplementary</i>	<u>503</u>		
		9,747	9,747	8,861
B.8	Royal Irish Academy of Music (grant)	4,997	4,997	4,513
B.9	Grants to certain third level institutions	9,444	8,544	10,184
B.10	Superannuation for former staff of universities and institutes of technology			
	<i>Original</i>	261,450		
	<i>Supplementary</i>	<u>38,600</u>		
		300,050	299,194	255,021

		2025		2024 ^a
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.11	Student supports and related expenses			
	<i>Original</i>	409,721		
	<i>Supplementary</i>	<u>(8,470)</u>		
			401,251	404,052
B.12	Public private partnership costs			363,885
	<i>Original</i>	70,000		
	<i>Supplementary</i>	<u>(6,019)</u>		
			63,981	64,200
B.13	EU, international, north/south activities			74,713
	<i>Original</i>	8,599		
	<i>Supplementary</i>	<u>8,200</u>		
			16,799	15,941
B.14	Grangegorman Development Agency		5,226	4,555
B.15	Miscellaneous grants and services			4,953
	<i>Original</i>	7,807		
	<i>Supplementary</i>	<u>(500)</u>		
			7,307	6,051
B.16	Third level infrastructure			3,020
	<i>Original</i>	160,301		
	<i>Supplementary</i>	<u>4,395</u>		
			164,696	171,606
			2,620,969	2,631,469
				194,517
				2,628,656

Note ^a Former subhead B.12 Research activities (2024: €64.721 million) was transferred in 2025 to Programme C. The 2024 total expenditure has been restated here, excluding the B.12 expenditure.

Significant variations

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

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

Estimate provision €1.468 billion; outturn €1.556 billion

The increase of €88 million relative to the estimate provision was primarily due to costs associated with the following.

- €61.5 million for pay costs arising from the Building Momentum pay agreement.
- €11.6 million to provide additional higher education tuition fee supports.

- €9 million towards 2025/26 free fees first instalment.
- €3.1 million towards public only consultant contract costs.
- €2.8 million to fund additional health and social care places.

A supplementary estimate of €79 million in addition to virement of €9 million from current expenditure savings provided for increases in expenditure on this subhead.

B.5 Shared services

Estimate provision €44.260 million; outturn €39.135 million

The decrease of €5.125 million relative to the estimate provision was primarily due to ICT capital projects not progressing as originally forecast. In addition, a review of the approach to deliver SUSI's grant system upgrade resulted in reduced final expenditure in 2025.

A supplementary estimate of €1.509 million in addition to €3.616 million virement were reallocated within the Vote.

B.6 Dublin Dental Hospital

Estimate provision €15.439 million; outturn €16.434 million

The increase of €995,000 between the original estimate and the outturn is primarily due to superannuation costs relating to once off lump sums in 2025, and additional pay costs related to public only consultant contracts.

A supplementary estimate of €1 million provided for increases in expenditure on this subhead.

B.7 Dublin Institute for Advanced Studies (grant)

Estimate provision €9.244 million; outturn €9.747 million

The increase of €503,000 between the original estimate and the outturn is primarily due a higher than anticipated number of retirements during 2025.

A supplementary estimate of €503,000 provided for increases in expenditure on this subhead.

B.9 Grants to certain third level institutions

Estimate provision €9.444 million; outturn €8.544 million

The decrease of €900,000 between the original estimate and the outturn arose because only 82% of the approved allocation for 2025 was required to meet the cost of students eligible for free fees. This lower-than-expected uptake of grants resulted in a saving of €900,000 within the 2025 allocation.

B.10 Superannuation for former staff of universities and institutes of technology

Estimate provision €261.450 million; outturn €299.194 million

The increase of €37.744 million relative to the estimate provision is due to

- Additional funding required to meet in year university pension commitments, resulting in a supplementary allocation of €33.5 million; and
- €4.2 million increase in pension costs for the technological universities due to higher number of retirements than forecast along with increases in the average cost of pension and lump sum payments.

A supplementary estimate of €38.6 million provided for increases in expected expenditure on this subhead.

B.12 Public private partnerships costs

Estimate provision €70 million; outturn €64.2 million

The decrease of €5.8 million relative to the estimate provision was mainly due to unitary charge deductions being higher than expected. These deductions arise when space is unavailable for use or when service performance falls below contracted standards, both of which reduce the amount payable under the unitary charge. In addition, there was an underspend of €2.65 million on the estimated cost of the HEIPPP Bundle 2 as development and Uisce Éireann charges did not materialise as anticipated.

B.13 EU, international, north/south activities

Estimate provision €8.599 million; outturn €15.941 million

The increase of €7.342 million relative to the estimate provision was mainly due to additional funding required for supports provided to Beneficiaries of Temporary Protection in Irish higher education institutions.

A supplementary estimate of €8.2 million provided for increases in expenditure on this subhead.

B.14 Grangegorman Development Agency

Estimate provision €5.226 million; outturn €4.555 million

The decrease of €671,000 relative to the estimate provision is mainly due to recruitment taking longer than anticipated, as well as the impact of staff departures. The full non-pay allocation was expended.

B.15 Miscellaneous grants and services

Estimate provision €7.807 million; outturn €6.051 million

The decrease of €1.756 million relative to the estimated provision reflects €2.2 million in savings due to contingency funding not being required, offset by increased expenditure of €444,000 across two items: additional medicine places in universities in Northern Ireland and the build-digital project which is managed by the Grangegorman Development Agency.

B.16 Third level infrastructure

Estimate provision €160.301 million; outturn €171.606 million

The €11.305 million increase relative to the estimated provision was due to a reallocation and re-profiling of planned capital expenditure from other capital subheads to meet the demands under the Healthcare Education Activation Programme and the Student Accommodation Programme under Subhead B.16 Third level infrastructure, when it became apparent that capital projects under other subheads were not progressing quickly enough to disburse funding in 2025.

Programme C Research, Innovation and Science

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay		3,073	2,581
C.2	Administration – non pay		327	347
C.3	Science and technology development programme			2,339
	<i>Original</i>	324,199		294
	<i>Supplementary</i>	6,129		
			330,328	299,426 ^a
C.4	Programme for research in third level institutions		44,142	46,541
C.5	Subscriptions to international organisations			35,303 ^a
	<i>Original</i>	7,297		
	<i>Supplementary</i>	7,855		
			15,152	12,625
C.6	Legal costs and other services (including Global Science Forum)		50	6
				9,057
			393,072	392,427
				346,425

Note ^a The previous subhead B.12 Research activities expenditure has been transferred to subheads C.3 Science and technology development programme and C.4 Programme for research in third level institutions for 2025. For comparative purposes, the 2024 B.12 expenditure of €64.721 million was split to allocate €49.35 million (76%) to C.3 and €15.371 million (24%) to C.4.

Significant variations

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

C.4 Programme for research in third level institutions

Estimate provision €44.142 million; outturn €46.541 million

The increase of €2.399 million relative to the estimate provision is due to the need to fund an interim service to maintain computing and data resources following the expiry of the high-performance computer's warranty. This temporary arrangement requires Irish innovators to access Luxembourg's supercomputer. A virement of €2.399 million from savings provided for increases in expenditure on this subhead.

C.5 Subscriptions to international organisations

Estimate provision €7.297 million; outturn €12.625 million

The increase of €5.328 million relative to the estimate provision is mainly due to additional costs related to Ireland's membership of the European Southern Observatory (ESO), including advance payments of the special contribution committed to on joining. A supplementary estimate of €7.855 million provided for the increased expenditure on this subhead. There was an underspend of €2.5 million which related to ringfenced funding on a Shared Island Fund project for the University of Ulster, Derry that remained at the planning stage with no expenditure in 2025.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
D.1	Superannuation contributions		570	830
D.2	ESF, EGF and other EU receipts		1,637	1,637
D.3	Additional superannuation contributions			
	<i>Original</i>	70,589		
	<i>Supplementary</i>	21,000		
			91,589	98,586
D.4	Miscellaneous			
	<i>Original</i>	4,950		
	<i>Supplementary</i>	4,000		
			8,950	11,726
			102,746	112,779
				12,083
				107,869

Significant variations

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

D.1 Superannuation contributions

Estimate provision €570,000; realised €830,000

The increase of €260,000 relative to the estimate provision arose due to increase in staff numbers and the impact of pay awards in 2025.

D.3 Additional superannuation contributions

Estimate provision €70.589 million; realised €98.586 million

The increase of €27.997 million relative to the estimate provision arose due to increases in staff numbers and the impact of building momentum pay agreements on pay. The estimate provision has been adjusted in 2026.

A supplementary estimate of €21 million was provided to this subhead to provide for an increase in appropriations received.

D.4 Miscellaneous

Estimate provision €4.950 million; realised €11.726 million

The increase of €6.776 million relative to the estimate provision primarily arose from a higher than profiled contribution of €4.1 million from TU Dublin towards Grangegorman PPP unitary charges. In addition, there was a refund from the HEA and an increase in dormant account receipts.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	3,559,511
EU funding	1,637
Dormant accounts funding	1,421
Superannuation contributions	99,849
Exchange transaction revenue	
Interest income	6
Other revenue	
TU Dublin contribution to PPP costs	7,701
HEA grant refund	1,197
Miscellaneous	1,407
Total revenue	3,672,729
Represented by	
Total appropriations-in-aid (note 4.1)	112,779
Central Fund grant	3,559,511
Increase in accrued income	425
Bank interest received	14
	3,672,729

4.3 Extra receipts payable to the Exchequer

	2025	2024
	€000	€000
Balance at 1 January	—	75
Recoupment of unspent funding	523	1,855
Transferred to the Exchequer	(523)	(1,930)
Balance at 31 December	—	—

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Department	316	285
Tertiary level ^a	30,340	29,285
Other agencies	761	742
Number of staff at year end	31,417	30,312

Note ^a Reflects core-funded posts only.

5.2 Pay ^a

Remuneration of Department staff

	2025	2024
	€000	€000
Pay	20,685	17,499
Higher, special or additional duties allowances	233	184
Other allowances	2	2
Overtime	36	27
Employer's PRSI	2,069	1,669
	23,025	19,381

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

Remuneration of agency staff

	2025	2024
	€000	€000
Pay	65,156	60,923
Higher, special or additional duties allowances	359	368
Other allowances	82	77
Overtime	8	10
Employer's PRSI	6,553	5,985
	72,158	67,363

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Department staff				
Higher, special or additional duties allowances	25	8	21,494	29,596
Other allowances	1	—	2,154	2,384
Overtime	9	—	9,265	7,507
Extra remuneration in more than one category	2	1	10,627	12,597
Agency staff ^a				
Higher, special or additional duties allowances	41	12	27,299	25,334
Other allowances	101	—	1,260	1,216
Overtime	5	—	3,159	3,464
Extra remuneration in more than one category	20	8	28,047	26,068

Note ^a 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 Other remuneration arrangements

Three retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €6,000. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €89,864 in respect of one officer who served outside the Department for all of 2025 and whose salary was paid by the Department.

This account does not include expenditure in respect of five officers who were serving outside the Department for all or part of 2025 and whose salary was paid by the relevant body. This account does not include expenditure in respect of one officer who was serving within the Department for part of 2025 and whose salary was paid by the organisation they were seconded from.

5.5 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	20	41,855	45,498
Recovery plans in place	3	7,444	7,451

Five overpayment recovery plans in respect of five individuals to the value of €4,751 were transferred to the Department in 2025.

5.6 Severance/redundancy

During 2025, one staff member received a severance payment of €18,238.

5.7 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	2025	2024
20,000	59,999	156	150
60,000	69,999	52	45
70,000	79,999	25	22
80,000	89,999	28	21
90,000	99,999	19	14
100,000	109,999	10	11
110,000	119,999	17	9
120,000	129,999	6	2
130,000	139,999	4	2
140,000	149,999	—	1
150,000	159,999	—	—
160,000	169,999	1	1
170,000	179,999	—	1
180,000	189,999	3	2
190,000	229,999	—	—
230,000	239,999	—	1
240,000	249,999	1	—

5.8 Remuneration and benefits of Accounting Officer

	2025	2024
	€000	€000
Basic pay	245	237
	245	237

The value of retirement benefits is not included above. The Accounting Officer is a member of the Single Public Service Pension Scheme for public servants appointed after 1 January 2013. His entitlement to pension benefits does 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 2025 were €361,737.

Compensation and legal costs paid during 2025 in respect of cases in which the Department is or was involved are 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 2025 was €76,347.

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.

6.2 Fraud and suspected fraud

There were no instances of Departmental fraud, suspected fraud or suspected irregularity identified in 2025 or 2024.

6.3 Write-offs

No write offs arose in 2025 or 2024.

6.4 Arbitration and conciliation costs

No arbitration and conciliation costs arose in 2025 or 2024.

6.5 EU funding

2025 European Social Fund (ESF) receipts

EU funding received during 2025 to appropriations-in-aid are detailed in the table below.

	2025	2024
	€000	€000
EU funding category		
D2.1 ESF pay	1,423	1,423
D2.1 ESF non pay	214	214
	1,637	1,637

There were no receipts into the Vote arising from the Programme for Employability, Inclusion and Learning (PEIL) 2014-2020, which is a European Social Fund co-funded programme, because 97% of the allocation had previously been received. 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 EIST Monitoring Committee approved the implementation plan for the first tranche of actions, enabling the distribution of pre-financing receipts. This includes €1.637m for DFHERIS based on pre-financing receipts received from the European Commission.

Overview of ESF Programme for Employability, Inclusion and Learning 2014-2020: position at year end 2025

	European Social Fund (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 2024	484,516	68,145	140,693	693,354
Receipts in 2025	—	—	—	—
Receipts up to end 2025	484,516	68,145	140,693	693,354
As % of 2014-2020 allocation	100%	100%	99.5%	99.8%

Overview of ESF+ Employment, Inclusion, Skills and Training Programme 2021-2027: position at year end 2025

	€000	
Allocation 2021-2027	508,380	
Receipts up to end 2024	25,365	
2025 receipts		
Pre-financing receipts	2,542	
Payment applications	39,531	
Balance in respect of 2021-2024	—	
Total receipts in 2025	42,073	
Receipts up to end 2025	67,438	
As % of 2021/2027 allocation	13%	
Distribution of EIST Programme receipts	2025	2024
	€000	€000
Department of Further and Higher Education, Research, Innovation and Science	2,300	2,265
Department of Justice, Home Affairs and Migration	3,492	14,337
Department of Rural and Community Development and the Gaeltacht	38,784	2,400
Department of Social Protection	1,055	1,700
Department of Education and Youth	171	163
Total	45,802	20,865

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.

	2025	2024
	€000	€000
Aegis body		
Higher Education Authority	21,392	16,230
Irish Research Council	—	240
Léargas	37,500	33,617
Quality and Qualifications Ireland	32	390
SOLAS	21	30
	58,945	50,507

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 receives funding for its contribution to its initiatives.
SOLAS	CEDEFOP EU Agency.

6.7 Late payment interest

	2025	2024
	€000	€000
Total net interest paid	1	1