



# CONTENTS

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Overview	6
Part 1 - Assessment of Outcomes Achieved in 2013	7
Part 2 - Other significant developments in 2013	15
Part 3 - HEA Governance	22
Appendix 1	33
HEA Annual Accounts	35

1st October 2014

Ms Jan O'Sullivan, T. D,  
Minister for Education and Skills,  
Department of Education and Skills,  
Marlborough Street,  
Dublin 1.

Dear Minister,

I am pleased to submit a copy of the HEA's annual report and accounts for 2013.

In the general overview, the Report notes that 2013 was an historic year in the development of Irish higher education with considerable progress made in the implementation of the National Strategy for Higher Education.

In the overview we also highlight the deteriorating financial circumstances of the sector as a whole and of individual higher education institutions, at a time of increased demand for access. The HEA consider the future funding of higher education to be the major issue of strategic importance now outstanding for higher education and we welcome the fact that you are considering how this complex issue can be dealt with in a comprehensive, whole of Government way.

In accordance with section 13.1 of the Code of Practice for the Governance of State Bodies I wish to report to you on the Authority's compliance with the code, and specifically on the following matters:

- There were no events of commercial significance during the reporting period. However, the Authority is conscious of, and responding fully to, the changed economic climate, in particular by seeking efficiency gains both in its own operations and throughout the higher education system. It is also conscious of and acting on the need for closer monitoring of the financial performance of the institutions and as outlined above this has proven to be effective.
- The HEA's financial accounts for 2013 together with the certificate of the Comptroller and Auditor General are included in this report.
- On behalf of the Higher Education Authority I acknowledge our responsibility for ensuring that an effective system of internal financial control is maintained and operated. The Authority, some years ago, appointed an audit committee and put in place an internal audit function.

- While recognising that a system of internal financial controls can only provide 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 period, the Authority has endeavoured to put in place measures to ensure that an appropriate control environment operates in the HEA. These will be detailed in the statement of the system of internal financial controls which forms part of the audited accounts. The HEA's internal auditors carried out a review of the HEA's internal controls in July 2013 and August 2014.
- The HEA has adopted a code of business conduct for Members of the Authority and for its employees. The code for Members was reviewed and updated in March 2010. The Authority undertook an evaluation of its performance in 2009 and a further review on governance was completed in October 2012. Members undertook an effectiveness evaluation review in January 2014.
- The HEA complies with government remuneration guidelines. Members' fees are in accordance with rates sanctioned by the Department as are salaries and allowances paid to staff. The HEA applies the One Person, One Salary circular issued by the Department of Public Expenditure and Reform.
- The HEA has no post balance sheet events to report.
- The HEA has a procurement policy that is compliant with Department of Public Expenditure and Reform guidelines. The HEA subscribes to a number of National Procurement Service framework agreements.
- The HEA has a travel policy that is compliant with Department of Public Expenditure and Reform guidelines.
- The HEA currently has no capital expenditure proposals.

The HEA would be happy to provide any further clarification you require in relation to any of the above.

I would like to thank you and your officials in the Department for the assistance given in securing approval for a number of additional posts for the Executive. I fully appreciate how unusual such a decision is in the current climate. I would also like to pay tribute to two members who left the Authority during 2013, Ms Kathleen Lough and Mr John Logue.

I, together with the Authority and its executive, look forward to continuing to work with you and your Department, in particular on implementation of the Government's decisions last year on the higher education landscape configuration and system performance framework.

Yours sincerely,



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John Hennessy,  
Chairman

# Annual Report of the Higher Education Authority for 2013

## General overview

2013 marked a significant year in the history of Irish higher education, with clear progress on a number of fronts in implementing the recommendations set out in the National Strategy for Higher Education. The key recommendations related to the creation of a more co-ordinated system of mission specific higher education institutions and a new relationship between the sector and the Government, focussing more on the outcomes from the sector, by reference to stated national objectives with, in future years, funding tied to performance. The process for achieving these objectives, strategic dialogue, was commenced with submissions from the institutions, review involving national and international experts and meetings with each of the institutions leading to the agreement of compacts (completed in January 2014). The process was characterised by a very high level of engagement from the institutions, indicating an openness in the sector to far-reaching reform and enhanced accountability. The process has also brought a new level accountability to the HEA, with a responsibility to report annually on the performance of the higher education system.

The reform programme got fully underway in a very difficult financial environment for the sector with a further cut in recurrent funding by c. 7% and the continuing impact of the employment control framework on staffing levels. Notwithstanding these challenges most institutions achieved a growth in student numbers and continued to contribute to labour market activation measures. They also achieved a breakeven outturn financially, but as the year ended there were clear signs of strain across the sector with a small number of institutions operating with underlying deficits.

## Structure of this Report

Part 1 of this report reviews 2013 by reference to the objectives set out in the Strategic Plan of the HEA. Part 2 addresses developments in a number of other, related key areas of activity in 2013. Part 3 provides information relating to HEA governance.

# PART 1

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## Assessment of Outcomes Achieved in 2013

The HEA has six strategic objectives and required outcomes for the higher education system are specified under each of these six strategic objectives. The attainment of these outcomes is the ultimate yardstick against which the performance of the HEA is evaluated. 2013 delivered some headline achievements that are progressing the attainment of these outcomes. These overarching achievements are set out below and the implications for the work plan in 2014 are identified where appropriate.

# Strategic Objective 1

## System Development

This strategic objective is concerned with achieving a coherent system of higher education that is optimally structured and governed and that delivers improved performance to achieve the national objectives as set out by Government. Significant progress was made in 2013. Specifically -

- The HEA presented a report to the Minister for Education and Skills on system reconfiguration, inter-institutional collaboration and system governance in April 2013. The Minister's response in May 2013 provided the green light for a major programme of structural reform and a new relationship between the State and HEIs. Implementation commenced in the second half of 2013 and will continue to be at the cornerstone of the HEA's work plan throughout 2014.
- Strategic Dialogue formally became part of the higher education system in 2013. It has created a new mandate for the HEA by bringing a much sharper focus on HEI performance and HEI accountability for performance. It also creates a new accountability role for the HEA as the HEA is reporting to the Minister on the performance of the higher education system as a whole. The following were the key milestones in 2013:
  - The HEA provided advice in the landscape report to the Department of Education and Skills (DES) on national higher education system objectives and further consultations also took place with the DES on these objectives and system indicators. This resulted in the DES publishing the performance framework for the system.
  - Detailed templates and associated guidelines for HEI performance compacts with the HEA were prepared and published.
  - A national and international panel to assist in evaluating draft performance compacts from HEIs was established.
  - A call for submissions was made and proposed performance compacts were received from the HEIs and subsequently evaluated using the expertise of the assembled panel.
  - Comprehensive Strategic Dialogue meetings took place (December 2013 and continued through to January 2014) with all of the HEIs leading to the finalisation of performance compacts and the agreement of performance objectives with each HEI.
  - The strategic dialogue process is also establishing and evaluating the steps that the relevant institutions are taking to form the regional clusters and to establish joint approaches to key issues such as academic planning and access routes. Also following completion of the strategic dialogue meetings in January the HEA will prepare the first system performance review report for submission to the Minister for Education and Skills in the first quarter of 2014.
  - Following publication of the Teacher Education Review the HEA has been working with HEIs to progress implementation and very good progress has been made towards the establishment of several of the proposed new centres.
- The HEA provided advice to the DES Expert Apprenticeship Review Group and many of the HEA recommendations have been incorporated into the group's final report which is being considered by the Minister.



## Strategic Objective 2

### Sustainability of Higher Education

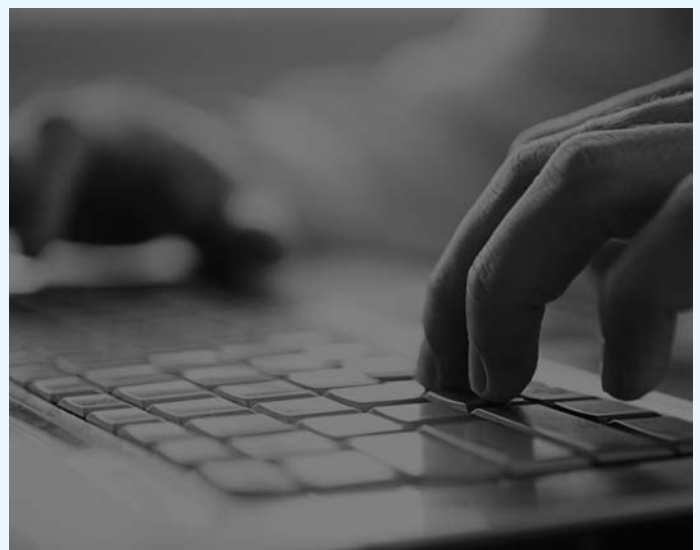
*The primary outcome under this strategic objective is a higher education system that is funded sustainably on the basis of performance against national outcomes. Key achievements in 2013 were:*

- Developments and adjustments were applied to the funding model to support the implementation of National Strategy and associated national outcomes. The funding model for the IoTs was amended to remove the funding disincentive in respect of the development of level 6 and 7 courses. The inclusion of distance education/off campus students in the universities funding model commenced. In addition, the first tranche of Strategic Innovation and Development Fund (SIDF) allocations were made specifically targeting National Strategy implementation objectives.
- Balanced budgets were agreed with the majority of HEIs and there was, and is, on-going engagement with those HEIs with underlying deficits.
- Substantial work took place regarding the development of a sustainability strategy. The work focussed heavily on how current resources can be better deployed and the management and operation tools needed by HEIs. This was in line with the Minister's expressed wishes. Towards the end of the year the Department indicated that they wished to have a broader study done and are to set out terms of reference. This work will therefore be continued into 2014.



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The funding model for the IoTs was amended to remove the funding disincentive in respect of the development of level 6 and 7 courses.





## Strategic Objective 3

### Policy and Planning



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Under this objective the HEA seeks to effectively anticipate trends in higher education development nationally and internationally and also to enhance the data/evidence base that supports our policy advice to the Minister for Education and Skills.

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- The organisation of the Irish EU Presidency international conference, 'Rankings and the Visibility of Quality Outcomes in the European Higher Education Area', held in Dublin Castle in January 2013. This was the key higher education event of the Irish Presidency of the Council of the European Union (2013), which provided an opportunity for dialogue among stakeholders from across Europe and beyond on how performance evaluation in higher education can best support the advancement of the mission and strategic priorities of the sector.
- The first sectoral performance evaluation report for Irish higher education, *Towards a Performance Evaluation Framework: Profiling Irish Higher Education*, was published. Presenting profiles of each publicly funded HEI, the report sets out an initial performance evaluation framework for the sector which will support institutions in their strategic performance management, and the formation of the coherent higher education system envisaged in the National Strategy. Focusing on the three dimensions of the core mission of higher education—teaching and learning, research, and engagement—the institutional profiles will be developed on an annual basis, facilitating the monitoring of trends in terms of student numbers, fields of study, participation metrics, and financial and human resources.

## Strategic Objective 4

### Governance of Higher Education

*This objective is directed at achieving an appropriate governance/regulatory relationship between HEIs and the HEA that reflects our new mandate and respects institutional autonomy. Key achievements in 2013 were:*

- Strategic dialogue and performance funding based on the outcomes of the strategic dialogue process are the key tools to ensure system governance. As already set out, the strategic dialogue process is well underway and the system's compliance with national objectives will be an essential element of the future governance of higher education.
- A priority for the HEA throughout 2013 was the on-going monitoring of governance returns from HEIs in line with the code of governance requirements.
- Intense engagement has taken place with WIT to ensure delivery of the recommendations of the Report of the Inspector appointed by the Minister.




Strategic dialogue and performance funding based on the outcomes of the strategic dialogue process are the key tools to ensure system governance.

# Strategic Objective 5

## Excellence in Higher Education

*Outcomes concerned with excellence in higher education are required in three main areas – Teaching and Learning, Research and Innovation and Engagement. Excellence in each area must be a priority outcome so that the student experience can be maximised within a higher education system that provides quality teaching underpinned by a strong and vibrant quality research system and that is closely connected to national and international social and economic development. Key achievements in 2013 were:*

- The establishment of the National Forum for the Enhancement of Teaching and Learning on a fully operational basis.
- The National Forum is the key system-level infrastructure for the enhancement of teaching and learning in higher education.
- The completion of the pilot national student survey and the launch of the Irish Survey of Student Engagement (ISSE) as an annual national student survey, the first of its kind in Europe. The findings will assist HEIs to enhance the quality of education they provide by asking students in detail about their experiences.
- The transition from secondary to higher education will be enhanced through the broadening of entry-routes to NFQ level 8 undergraduate programmes, as well as through the reform of the Leaving Certificate examination. This reform is being led by a consortium of agencies, including the HEA, and it has been greatly advanced in 2013. The Supporting a Better Transition from Second Level to Higher Education: Key Directions and Next Steps report was published in March, detailing the work that is to be undertaken; and a national conference was hosted in June to provide an opportunity for consultation on the report's recommendations with the higher education community.
- The publication of the results of the employers survey which provide a clear sense of employers' perspectives on HEIs and the identification of areas for further improvement. This valuable input to policy making and institutional decision making processes will be updated in 2014 with a new employers survey.



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The higher education system has increased the output of ICT graduates by 25% over the last two years

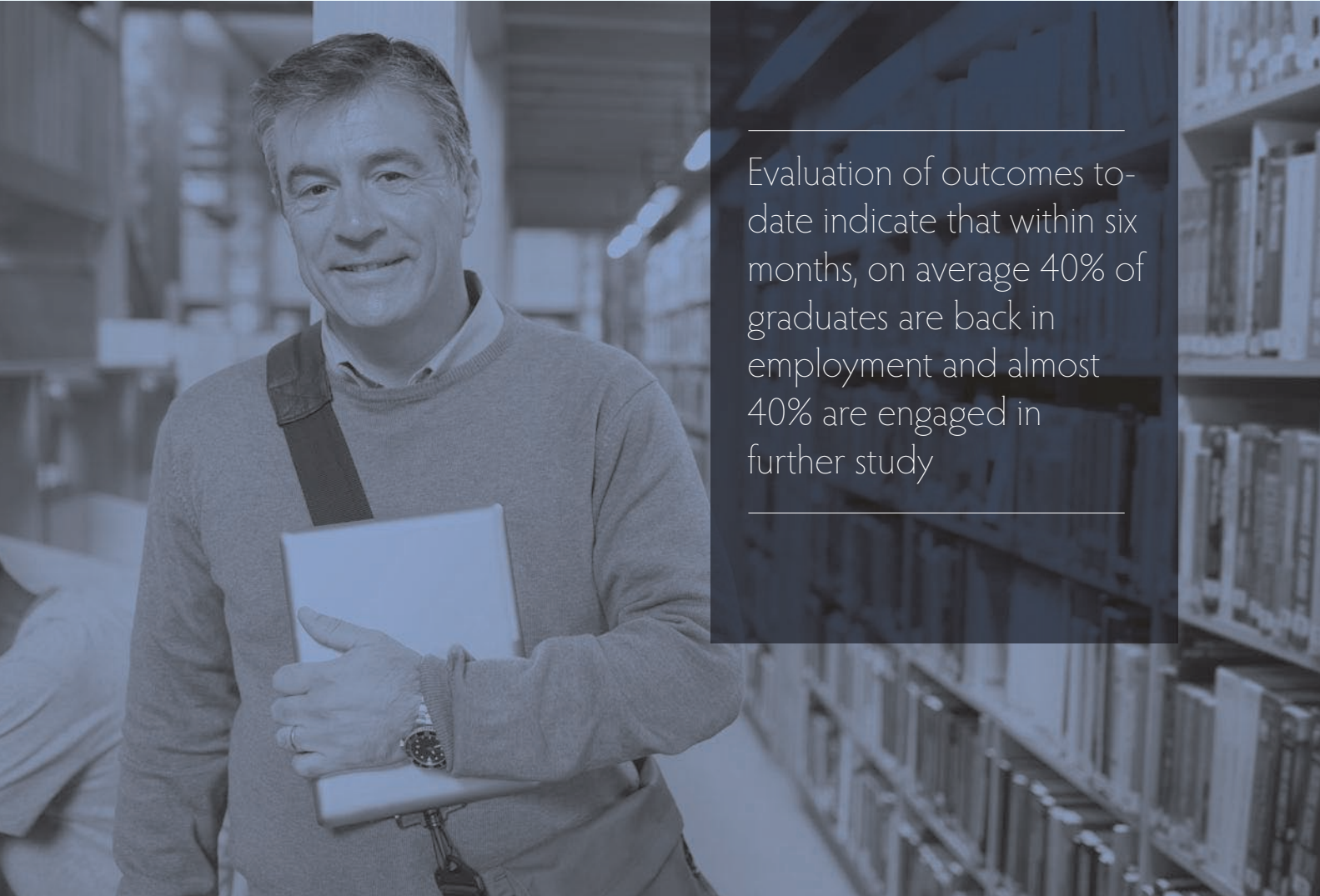


- The framework for PhD education was developed during 2013 and is in the process of implementation across all universities and institutes of technology.
- The LIRE research equipment database was completed and a National Guidelines on Access to Research Infrastructure approved.
- The roll-out of a new Postgraduate Programme in Professional Practice (PGPP), which will be delivered by HEIs in partnership with industry, is providing an opportunity for graduates to acquire cross-disciplinary skills in a work-based environment, facilitating the transition from higher education to employment. Postgraduate students enrolling on the PGPP will undertake an accredited internship in a company as part of their course, supporting work-based learning while also strengthening the links between the higher education and enterprise sectors.
- In response to the deficit in high-level ICT skills in Ireland, the HEA has made great progress in the implementation of the joint government–industry ICT Action Plan (January 2012). The higher education system has increased the output of ICT graduates by 25% over the last two years, and a doubling of graduate output in ICT (a key target of the Action Plan) is now expected to be achieved by 2015—ahead of the target delivery-date of 2018.
- The Campus Engage Network for the Promotion of Civic Engagement in Irish Higher Education, funded through the HEA's Strategic Innovation Fund, has been broadened into a national network, now coordinated from within the IUA. The Campus Engage Network promotes civic engagement in higher education—through teaching, practice-based learning, and community-based research—and is developing a national online portal for student volunteering opportunities.



## Strategic Objective 6

### Strategic Programmes



Evaluation of outcomes to-date indicate that within six months, on average 40% of graduates are back in employment and almost 40% are engaged in further study

#### *Equity of Access and Lifelong Learning*

*A priority outcome for the HEA is a higher education system that is characterised by equality of opportunity, with clear access, transfer and progression pathways and flexibility in modes of learning well mainstreamed into the higher education system. Key achievements in 2013 were:*

- The publication of an in-depth policy paper on part-time education in higher education. The recommendations are now in the process of implementation.
- The roll-out of Springboard 2013 which offers 204 courses in 38 HEIs and on-going monitoring and evaluation of Springboard outputs and outcomes. While final figures are not yet available, the enrolment figure for Springboard 2013 will be over 5,000 students. Evaluation of outcomes to-date indicate that within six months, on average 40% of graduates are back in employment and almost 40% are engaged in further study.
- The roll-out of the 2013 ICT Skills Programme, through which 15 programmes are being provided across 14 HEIs, facilitating the up-skilling of graduates with degrees in cognate disciplines in a growth-area within the Irish economy. Of the 801 participants who enrolled on the 2011/12 ICT Skills Programme, 63.7% completed the course, and 50% of these students were in employment 6 months after completion.
- A national conference was hosted by the HEA's National Access Office in November 2013 as part of the consultation process in the development of a new national access plan.

# PART 2

Other significant  
developments in 2013

## Funding

The difficult economic situation continued to predominate the higher education sector as regards funding in 2013 with a further reduction in core recurrent allocations. The original allocation to the HEA for 2013 was €1,036,100,000. This represented a reduction of €82.7m (c.7%) on the 2012 outturn of €1,118,804,000. Included in this figure was a once off reduction of €25m which was intended to impact on cash balances in the HEIs. This was applied to the fee grants for the sector. The student contribution increased by €250 in 2013 to €2,500. Once the €25m was excluded from the above overall reduction and the full year impact of the increase in the student contribution was taken into account, the overall decrease in funding to the higher education sector was of the order of 2%.

In July 2013, the HEA was notified of a further reduction to the 2013 Recurrent Grant – a reduction of €19,645,000 relating to pay savings arising from the Haddington Road Agreement and the Financial Measures in the Public Interest Act 2013. This was applied equally to both the University and Institute of Technology sectors. The final outturn for 2013 was €1,011,987,000.

Notwithstanding the difficult recurrent position, the HEA required that all institutions achieve a breakeven outturn for 2013. Annual budget meetings were held with all of the higher education institutions in March and April 2013.

Throughout 2013, the HEA worked closely with a number of institutions who experienced financial difficulty.

Table 1 provides detail on the final outturn of the 2013 Recurrent Grant to Universities, Institutes of Technology and Other Colleges.

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**€1,036,100,000**

This represented a reduction of

**€82.7m (c7%)**

on 2012 outturn

The final outturn for 2013 was

**€1,011,987,000**



# Employment Control Framework (ECF)

The overall sectoral reduction required was

# 2.5%

## **Employment Control Framework (ECF)**

Institutions were informed in June 2013 that further reductions in public sector numbers would be required by 31st December 2013. The overall sectoral reduction required was 2.5%. Overall, staff numbers in the sector have been reduced in line with the target set. Since the commencement of the ECF in December 2008, core staff numbers across the sector have been reduced by 12.1%.

## **Development of the Funding model**

Responses to the HEA consultation document on reform of the funding models were considered and priorities identified for the universities and the institutes of technology.

Changes to the model were agreed in respect of the following;

- Removing the existing financial disincentive in the IOT sector to expand and develop Level 6 and 7 programmes, due to their lower fee levels;
- Inclusion of Distance Education numbers (Level 8 and above) in the University funding model.

These changes were implemented in the context of the 2014 grant allocation to the HEIs in December 2013. Further work on the development of the model will be undertaken in 2014.

## **Code of Governance**

The revised Code of Governance of the Institutes of Technology was approved in the Institutes of Technology. Annual Governance statements from all HEIs were reviewed by the HEA.

## **Review Group on Apprenticeship**

The HEA interacted with the Review Group on Apprenticeship, which submitted their report to the Minister for Education and Skills in December.

## Review of Expenses

A report on Governing Body expenses in the IoT sector was completed and submitted to the Department of Education and Skills.

## Students Assistance Fund

The Department of Education and Skills agreed that interest accumulated in the HEA bank accounts could be allocated to the Students Assistance Fund in December 2013. The additional funding was allocated in the same way as the core SAF allocation for 2013-14 (i.e. based on full-time enrolment data and data in respect of the Equal Access Initiative). Each institution received their additional allocation in January 2014.

## Internationalisation

- The HEA was re-appointed by the DES as the National Agency for the new Erasmus+ Programme for the next seven years.
- As the National Agency for Erasmus, the HEA set the target of delivering 3,000 learning mobilities by the end of 2013/14 and is on target to achieve this as the provisional figure for 2012/23 is 2,971.
- Under the Brazilian Science Without Borders Programme, Ireland admitted 1,183 undergraduates in 2013 with each student spending up to a maximum of 18 months in Ireland. Twenty-three HEIs are involved in the undergraduate offer and the RCSI have also enrolled a number of PhD students. The early experiences and responses from the Brazilian students are very positive. For 2014, 2,160 students have applied to come to Ireland which represents an increase of circa 35% on the 2013 applications.
- Twenty-two scholarships were awarded for the 2013/14 academic year under the Government of Ireland Scholarships programme.

## MSc in Audiology

The HEA issued a call for proposals for a two year full-time MSc in Audiology. Following an independent assessment process, it was recommended that the MSc in Audiology be located in University College Cork, with an intake of 10 students. The course will commence in September 2015.

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The Department of Education and Skills agreed that interest accumulated in the HEA bank accounts could be allocated to the Students Assistance Fund in December 2013.

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Support



### **Review of expenditure on Student Services**

In November 2013, the HEA initiated a review of expenditure on student services. The review will examine the level of student involvement in the consultation process in relation to the disbursement of monies and will also review the specific expenditure on student services in higher education institutions.

### **Shared Services/Joint Procurement**

The HEA during 2013 continued to work with the DES and the sector in the development of shared services and joint procurement initiatives.

### **Statutory Inspection at Waterford Institute of Technology (WIT)**

In November 2012 the Minister for Education and Skills appointed Mr Dermot Quigley, former Chairperson of the Revenue Commissioners to carry out a review of the relationship between WIT and the companies providing services to it. The report was published in July 2013 and found that the relationship between WIT and the companies is unique in the Institute of Technology sector. The report noted that while the arrangements were well motivated and assisted with the development of the Institute, the relationship was not considered appropriate and should be regularised immediately. The report concludes that there was no evidence, or suggestions, of any misappropriations of funds and did not in any way relate to the academic reputation of the institute. Implementation of the report commenced immediately after its completion and is ongoing.

### **Review of Academic Workload Management**

Irish higher education institutions have in recent years put in place workload allocation models that support increased transparency and productivity across the higher education sector. The HEA during 2013 commissioned a review of the core elements of these models and how higher education institutions manage the allocation of an academic's workload to ensure maximum effectiveness. As part of this review, the HEA hosted a seminar on Academic Workload, Priorities and Resource Management in Higher Education Institutions in November 2013. The review is due to be completed early in 2014.



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The redevelopment of the UCD Science Centre is Ireland's single largest capital development in the history of third-level education and has a total capital cost in excess of €250 million.

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## Capital Programmes

2013 was another challenging year for Capital Funding. The annual capital budget for investment in higher education infrastructure was significantly lower than previous years at just over €68.90 million excluding PRTL expenditure of €20.15 million.

2013 saw the completion of numerous capital projects within the Higher Education Sector. Some of the major capital projects completed and officially opened during 2013 were the UCD undergraduate Science Centre development, the extension to the John Paul II library at NUIM and the UCD Law School.

### (a) UCD O'Brien Centre for Science

The redevelopment of the UCD Science Centre is Ireland's single largest capital development in the history of third-level education and has a total capital cost in excess of €250 million. 2013 saw the official opening of phase 2 of the UCD O'Brien Centre for Science at University College Dublin by the Minister for Education and Skills, Ruairí Quinn TD. The Centre now boasts in excess of 38,000m<sup>2</sup> of new and refurbished accommodation at an overall cost of almost €175 million. The Centre is now home to over 2,000 undergraduate students, more than 500 graduate students, and many more researchers across a range of scientific disciplines. The construction of phase 2 provided more than 1,000 jobs over three years.

Phase 3 of the UCD O'Brien Centre for Science, which will complete the suite of facilities for the sciences at University College Dublin, is currently in the planning stage.

### (b) St. Patricks College Drumcondra Campus Development Project

2013 saw the re-commencement of the St. Patricks College Drumcondra Campus Development Project. The €50 million project was at a standstill for almost two years following the appointment of a receiver to the developer.

The provision of new teaching accommodation and refurbishment of the existing buildings is necessary to address space deficiencies and to adequately support the academic programme delivery to a student population of up to 2,500, in a campus originally designed to accommodate 800 students. The development is central to the College's Campus Development Plan.



### (c) The Programme for Research in Third Level Institutes - PRTL I

The HEA during 2013 also managed the implementation of the capital elements of several PRTL I cycle 5 research projects on behalf of the Department of Jobs, Enterprise and Innovation. Key PRTL I research capital projects funded in 2013 include: the new TCD Biomedical Sciences Institute, the research bundle at NUI Galway which includes a new Arts Social Science and Humanities Research Building and a new Biomedical Sciences building as well as a translational research element at Galway University Hospital, new space for biosciences research at UCC and research elements of the UCD Science Centre development.

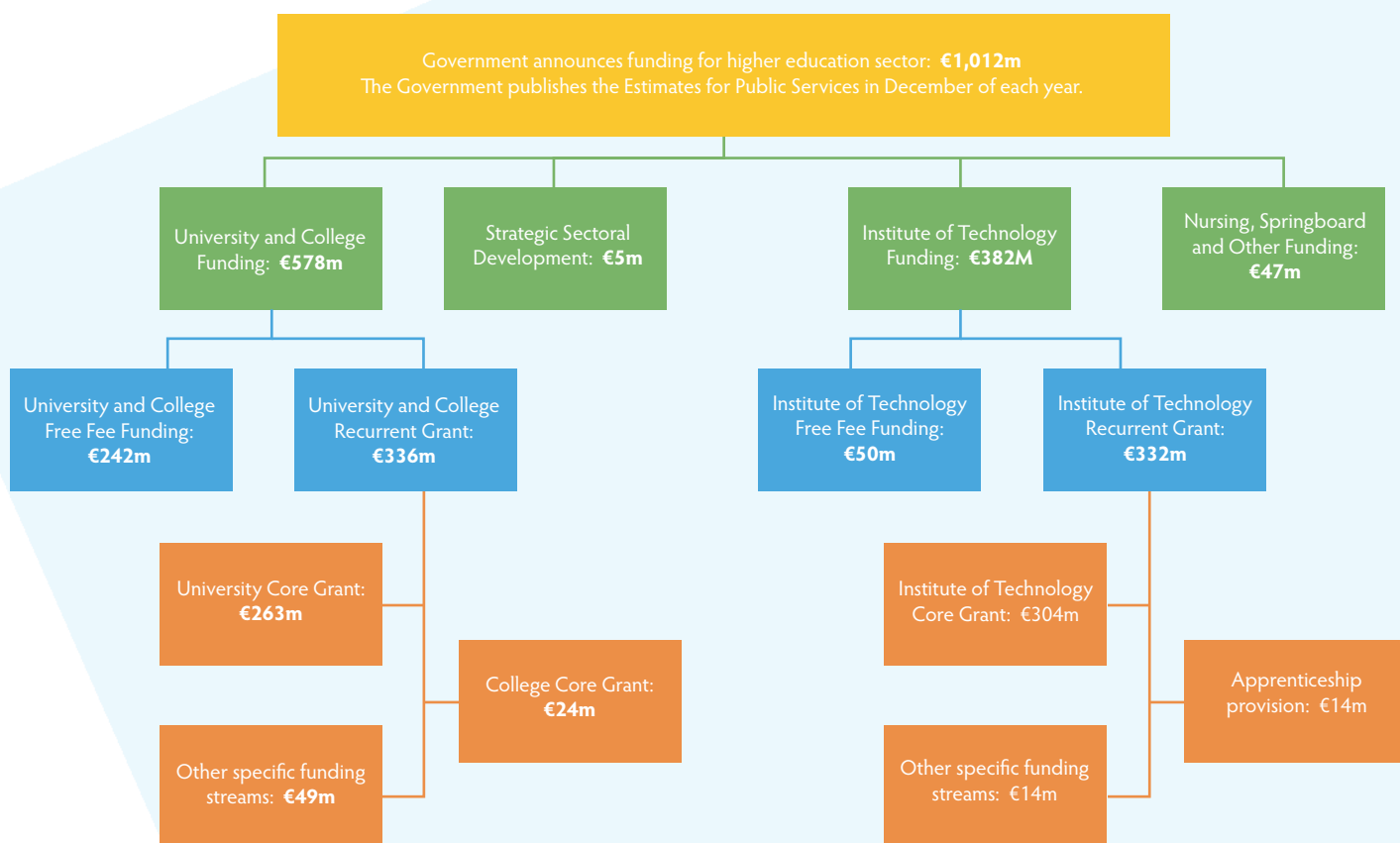
### (d) Institutes of Technology – Property Purchases

In 2013, the HEA approved the purchase of property at the Institutes of Technology, Tallaght, Dundalk and Limerick.

### (e) DIT Grangegorman

2013 signalled a significant escalation in the physical development of the DIT Grangegorman Campus project. Construction commenced on a €26 million 'Site Infrastructure and Public Realm' contract. The €26 million contract will provide the underpinning infrastructure and services that will enable the build out of the new development. The project will be transformative for Dublin's inner city in terms of higher education, health, community and enterprise. The Grangegorman project, which has the support of the European Investment Bank, is the biggest development of its kind in any European capital city. In addition to the 'Site Infrastructure and Public Realm' contract, three further contracts were agreed in 2013. These will be carried out by Irish contractors.

In July 2012 as part of the Government's jobs Stimulus Plan, Minister for Public Expenditure and Reform Mr. Brendan Howlin T.D announced that a Grangegorman PPP project, worth €200 million would go ahead as a flagship project. That project went out to tender on 31st October 2013 and the two quadrangles which are being built through this process are due to be occupied by 10,000 DIT students in September 2017. The two quadrangles are due for completion at the same time as the Luas Cross City, which will provide a new sustainable public transport service for the city and for the students and staff coming to the new campus in Grangegorman.



# PART 3

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## HEA GOVERNANCE

## Members of THE HEA

Members of the HEA appointed by the Government on the nomination of the Minister for Education & Science generally for a period of up to 5 years, with the exception of the President of USI who holds membership for the duration of his/her office as President of USI.

HEA Members for 2013:

HEA Board Membership 2013
Mr. Bahram Bekhradnia
Cllr. Brendan Byrne
Dr. Mary Canning
Professor Maeve Conrick (Deputy Chair)
Mr. Paddy Cosgrave
Mr. John Dolan
Mr. Eamonn Grennan
Ms Siobhan Harkin
Professor Eileen Harkin Jones
Professor Ellen Hazelkorn
Mr. John Hennessy, Chairman
Mr. John Logue (to 30/6/13)
Ms Kathleen Lough (to 30/9/13)
Dr. Maria Meehan
Dr. Jim Mountjoy
Mr. Joe O'Connor (from 1/7/13)
Mr. Gordon Ryan
Professor Anthony Staines
Dr. Brian Thornes
Professor Marijk van der Wende



Outlined in appendix 1 are details of Authority and standing committee meetings attended. Members are paid a fee approved by the Minister for Finance. The fee does not apply to serving public servants in accordance with the one person one salary decision. Travel and subsistence payments are in accordance with rates approved by the Minister for Public Expenditure and Reform. Details are outlined in the HEA accounts (note 19).

### **Meetings of the HEA**

Meetings of the Higher Education Authority are normally held every second month. There were 7 meetings of the Authority in 2013. The HEA undertakes work through six standing committees and task forces which it sets up from time to time. The following standing committees were in place during 2013;

Audit Committee

Finance Committee

Pension Appeals

Policy and Planning

Research and Graduate Education (joint HEA – Irish Research Council committee)

System Governance and Performance Management

### **Code of Practice for the Governance of State Bodies 2009**

The Authority carried out a review of its governance in 2012. The review undertaken by Strictly Boardroom focused on the appropriate systems and behaviours which should underpin the HEA's governance framework having regard to its changed mandate under the National Strategy and developments in best practice since publication of the Code of Governance in 2009. Board self-evaluation exercise was carried out in early 2014.

## **HEA Committees**

### ***Audit Committee***

The Audit Committee's primary function is to assist the Authority fulfil its oversight responsibilities. It does this by reviewing the financial information provided in the HEA audited accounts; employing established systems of internal financial controls and risk management; and the internal audit function.

During 2013 the Committee met on five occasions and considered the following issues:

- HEA 2012 Annual Accounts
- Report on Risk Management
- System of internal financial control
- Internal Audit review of implementation of recommendations from previous internal audit reports
- Internal audit review of procurement
- Review of funding of universities pensions

### **Members of the HEA Audit Committee**

- Professor Anthony Staines (Chairman)
- Mr. Eamonn Grennan
- Mr. John Dolan
- Mr. Gordon Ryan

### **Finance Committee**

The HEA Finance Committee met on three occasions in 2013. The main role of the Committee is to review and recommend to the Authority, the proposed recurrent and access grant allocations to the Universities, Institutes of Technology and other bodies funded by the Authority, along with funding allocations under a number of additional programmes. The Committee during 2013 also received reports on the funding position of the HEIs.

### **Members of the HEA Finance committee:**

- Cllr. Brendan Byrne
- Dr Mary Canning
- Mr. John Hennessy, Chairman
- Mr. John Logue to 30th June 2013
- Dr. Jim Mountjoy
- Mr. Joe O'Connor from 1st July 2013
- Dr. Brian Thornes

### **Pensions Appeals Committee**

This Committee was established in 2012 to exercise a statutory function assigned to the HEA namely to consider pension appeals submitted by University staff under schedule 5 of the Universities Act. The decision of HEA on such appeals is given with the consent of the Ministers for Education & Science and Public Expenditure & Reform. During 2012 the HEA issued four determinations which were all consented to by the Ministers for Education & Science and Public Expenditure & Reform. The Committee had 3 meetings in 2013.

### **Members of the HEA Pensions Appeals committee:**

- Cllr. Brendan Byrne, Chairman
- Mr. John Dolan
- Mr. John Logue to 30th June 2013
- Mr. Joe O'Connor from 1st July 2013
- Dr. Brian Thornes

### **Standing Committee on Research and Graduate Education**

This Committee was established in 2011 and reconfigured in 2012 following the amalgamation of the Irish Research Council for the Humanities and Social Sciences and the Irish Research Council for Science, Engineering and Technology. The Committee includes representation from the Authority and the Council. The purpose of this Committee is to ensure policy coherence between the HEA and the Council, prepare draft policy statement and advice on aspects of research and graduate education, oversee and report to the Authority and Council on implementation of research and graduate education policy by the higher education system and constituent institutions and review relevant policy initiatives submitted by the Authority or Council. The Committee met six times in 2013 and issues considered included the development of a framework for doctoral education in Ireland, development of a national policy on access to research infrastructure, review of research investment and its impact on the higher education and research landscape, development of a new national strategy for research and a strategy for engagement with Horizon 2020.

### **Membership of the Standing Committee on Research and Graduate Education**

- Professor Maeve Conrick, HEA, Committee Chair
- Mr. Paddy Cosgrave, HEA
- Ms Siobhan Harkin, HEA
- Professor Eileen Harkin Jones, HEA
- Professor Ellen Hazelkorn, HEA
- Mr. John Hennessy, HEA
- Professor Orla Feely, IRC
- Professor Sean Ryder, IRC
- Professor Alan Smeaton, IRC

## **Standing Committee on Policy and Planning**

This Committee was established in 2012. The role of the Committee is to provide objective analysis and advice across higher education issues, identifying important policy and leadership issues in higher education – both immediate and long-term – in Ireland and internationally. In undertaking this policy analysis the Committee's objective is to improve higher education in Ireland, and enhance public accountability, by creating a better informed policy environment, and by developing practical responses to the strategic issues facing leaders of higher education institutions and public agencies. The Committee met six times in 2013 and considered the following; the Irish National Student Survey, establishment of a National Forum for the Enhancement of Teaching and Learning, development of a further study on progression in higher education, development of a policy on part-time and flexible learning and development of a framework for foresight in Irish higher education.

### **Membership of the Standing Committee on Policy and Planning**

- Mr. John Hennessy, Chair
- Mr. Bahram Bekhradnia
- Dr. Mary Canning
- Professor Maeve Conrick
- Ms Siobhan Harkin
- Professor Eileen Harkin-Jones
- Professor Ellen Hazelkorn
- Dr. Maria Meehan
- Professor Marijk van der Wende

## **Standing Committee on System and Institutional Governance and Performance Management**

This Committee was established in 2012 with the mandate of assisting the Board in overseeing the creation and development of a co-ordinated system of higher education institutions, each with clear, diversified missions and with a strong focus on outcomes and funding for performance. The Committee met six times in 2013 and oversaw the strategic dialogue process. In addition the Committee considered the following; development of performance funding framework, a review of the recurrent grant funding model, approach to thematic reviews, review of apprenticeship education and review of HEI governance statements

### **Membership of the Standing Committee on System and Institutional Governance and Performance Management**

- Mr. John Hennessy, Chair
- Dr. Mary Canning
- Professor Maeve Conrick
- Mr. Eamonn Grennan
- Professor Eileen Harkin-Jones
- Dr. Jim Mountjoy
- Mr. Gordon Ryan
- Professor Anthony Staines

## **Labour Relations Commission Proposals for the Public Service 2013-16 (Haddington Road Agreement)**

The HEA implemented the terms of the above agreement which came into effect from 1st July 2013.

The HEA is subject to the Government's employment control framework. The ECF target for the HEA and Irish Research Council as at 31/12/13 was 58. The actual number of staff employed by the HEA (including the Council) at that date was 53.6, this excludes a small number of staff employed on EU funded fixed term contracts which are excluded from the HEA/Council ECF targets.

### **Functions and Legislation**

The general functions of the HEA derive from the following legislation:

**1971 Higher Education Authority Act,**

**1997 Universities Act**

**2006 Institute of Technology Act**

**National Strategy for Higher Education published in 2011**

These functions include:

**Development:** (a) Furthering the development of higher education

**Co-ordination:** (b) Assisting in the co-ordination of the state investments in Higher education and preparing proposals for such investment

**Promotion:** (c) Promoting an appreciation of the value of higher education and research

**Equity:** (d) Promoting the equality of opportunity in higher education

**Democracy:** (e) Promoting the democratization of the structure of higher education

**Excellence:** (d) Promoting the attainment and maintenance of excellence on learning, teaching and research in higher education (from 2006 Act)

Further functions from the 1971 Act include:

- Advising the Minister on the need for the establishment of new institutions.
- Maintain a continuous review of the demand and need for higher education.
- Conduct and publish studies on challenges affecting higher education and research
- Assess amount of state financial provision, both current and capital, which recommends for higher education and research.
- Allocate among Universities, Institutes of Technology and the designated institutions the grants voted by the Oireachtas.

Under the **1997 Universities Act**, and the subsequent **Institutes of Technology Act 2006** the Higher Education Authority's remit broadened and it now carries out an additional number of functions in respect of the higher education sector.

Areas covered include review of:

- Strategic development plans
- Quality Assurance procedures
- Equality and access policies & implementation
- Frameworks for: Salary Departures; Borrowing; payments to staff by Institutional Corporations; Acquisition of Land.

### **National Strategy for Higher Education**

The National Strategy for Higher Education assigns certain operational responsibilities to the HEA including establishing high level key performance indicators for the sector and engaging in strategic dialogue with individual institutions and leading and driving the process of structural change. The HEA provided the Minister for Education and Skills advice on a system configuration and inter-institutional collaboration in April. The Minister in May provided the green light for a major programme of structural reform which also provides for a new relationship between the state and HEIs. In July 2013 the Minister published a performance framework for the system.

## Other relevant Legislation

There are a number of Government Acts which have particular relevance to the HEA in the management of its business

### Freedom of Information Act

- Since January 2001, the HEA is covered by the provisions of the Freedom of information (FOI) Act, 1997. The Act asserts the right of members of the public to obtain access to official information to the greatest extent possible, consistent with the public interest and the right to privacy of individuals. This Act established there new statutory rights:
- A legal right for each person to access information held by public bodies:
- A legal right for each person to have official information relating to him/herself amended where it is incomplete, incorrect or misleading;
- A legal right to obtain decisions affecting oneself.

To date, the HEA has received 97 requests (October 2001-December 2013).

The FOI Act allows public access to records held by the HEA, which are not routinely available through other sources. Access to information under the Act is subject to certain exemptions and involves specific procedures and time limits.

Copies of the HEA Manuals-Section 15 (Structure and Functions of the Authority) and Section 16 (outlines the rules, regulations and precedents used by the HEA in carrying out its functions) as required under the Act, are available on the HEA website: <http://www.hea.ie/en/freedom-of-information>

The HEA received seven requests under the Act during 2013. Three of these was granted, two were partially granted, one was refused and one request withdrawn.



## **Official Languages Act, 2003**

The HEA is designated under the Official Languages Act, 2003. The primary objective of the act is to ensure better availability and a higher standard of public services through Irish. The Official Languages Act seeks to give legislative effect, insofar as the delivery of public services is concerned, to Article 8 of the Constitution as follows:

- The Irish language as the national language is the first official language
- The English language is recognized as a second official language
- Provision may, however, be made by law for the exclusive use of either of the said languages for one or more official purposes, either throughout the State or any part thereof

In accordance with Part 3, (section 9-13) of the Act, the HEA prepared a scheme specifying which services it proposes to provide through the following channels:

- Exclusively through the medium of the Irish language
- Exclusively through the medium of the English language, and
- Through the medium of both the Irish and English languages.

## **Re-Use of Public Sector Information**

The re-use of Public Sector information regulations 2005 sets out a harmonized framework within which public sector data from across the EU can be accessed. The Directive is intended to stimulate economic activity, innovation and competition and to assist the evolution of an information and knowledge-based, economy and society

The Higher Education Authority complies with the regulations on the re-use of Public Sector information regulations 2005 and actively encourages the re-use of the information that we produce. The regulations are available at [www.psi.gov.ie](http://www.psi.gov.ie)

### **Ethics in Public Office Act, 1995 and Standards in Public Office Act, 2001**

In accordance with the provisions of the above Acts, members of the Authority are obliged to provide any statements of interest each year to the Standards in Public office Commission. Senior members of the Executive also provide statements of interest to the Chief Executive.

### **Employment Equality Acts, 1998 and 2004**

The HEA is committed to a policy of equal opportunities. The HEA has agreed with its staff a number of policies including an equal opportunities policy and dignity at work policy. The Authority also has in place a number of schemes to enhance work-life balance opportunities including a flexi time scheme and a formal policy on part-time working agreed in 2008. The HEA makes voluntary annual returns to the Department of Education and Science under the 2005 Disability Act.

### **Safety, Health and Welfare Act, 1989**

The HEA has prepared a safety statement in accordance with the Act. This was reviewed in 2007. In 2007 the HEA introduced an Employee Assistant programme for its staff and pensioners. The HEA Executive has a health and safety committee who met twice in 2013.

### **Prompt Payment of Accounts Act, 1997**

The HEA complies with the provision of the above Act and has put in a place procedures to ensure all invoices are paid promptly. Interest payments of €x were paid during 2013 in respect of 38 invoices.

### **Quality Customer Service Plan**

Following consultation with its stakeholders the Authority adopted a Quality Customers Service Plan in 2005. This plan is to be updated in 2014 having regard to the HEA's revised role under the National Strategy for Higher Education and the amalgamation of the two Research Councils in 2012.

### **Environment Friendly Initiatives**

The HEA operates a recycling scheme. The Authority took further measures to cut back on the use of paper. The HEA also recycles print toner.

# APPENDIX 1

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Meetings Attended 2013

# Appendix 1

## Meetings Attended 2013

	Authority Meeting	Finance Committee	Audit Committee	Policy & Planning Committee	System Governance & Performance Management Committee	Pensions Appeals Committee	Research & Graduate Education Committee
Number of meetings	7	3	5	6	6	3	6
Mr. Bahram Bekhradnia	6			4			
Cllr. Brendan Byrne	6	2				3	
Dr. Mary Canning	6	3		5	5		
Professor Maeve Conrick (Deputy Chair)	6			4	4		5
Mr. Paddy Cosgrave	2						0
Mr. John Dolan	5		3			2	
Mr. Eamonn Grennan	7		5		6		
Ms Siobhan Harkin	7			5			4
Professor Eileen Harkin Jones	6			5	5		2
Professor Ellen Hazelkorn	7			5			5
Mr. John Hennessy, Chairman	6	3		5	5		3
Mr. John Logue (to 30/6/13)	4/4					2/2	
Dr. Maria Meehan	7			6			
Dr. Jim Mountjoy	4	1			3		
Mr. Joe O'Connor (from 1/7/13)	3/3	1				0/1	
Mr. Gordon Ryan	7		5		6		
Professor Anthony Staines	7		5		5		
Dr. Brian Thornes	2	3				2	
Professor Marijk van der Wende	4			0			
Ms Kathleen Lough	6			2			

# ANNUAL ACCOUNTS

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## Comptroller and Auditor General

### Report for presentation to the Houses of the Oireachtas

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#### An tÚdarás um Ard-Oícheachas

I have audited the financial statements of An tÚdarás um Ard-Oícheachas for the year ended 31 December 2013 under the Higher Education Authority Act 1971. The financial statements, which have been prepared under the accounting policies set out therein, comprise the statement of accounting policies, the income and expenditure account, the statement of total recognised gains and losses, the balance sheet, the cash flow statement and the related notes and schedules. The financial reporting framework that has been applied in their preparation is the Higher Education Authority Act 1971 and generally accepted accounting practice in Ireland.

#### Responsibilities of An tÚdarás

An tÚdarás is responsible for the preparation of the financial statements, for ensuring that they give a true and fair view of the state of the affairs of An tÚdarás and of its income and expenditure, and for ensuring the regularity of transactions.

#### Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and report on them in accordance with the Higher Education Authority Act 1971.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

#### Scope of audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to the circumstances of An tÚdarás, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and
- the overall presentation of the financial statements.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

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## Opinion on the financial statements

In my opinion, the financial statements, which have been properly prepared in accordance with generally accepted accounting practice in Ireland, give a true and fair view of the state of affairs of An tÚdarás 1t 31 December 2013.

In my opinion, prpoer books of account have been kept by In my opinion,. The financial statements are in agreement with the books of account.

## Matters on which I report by exception

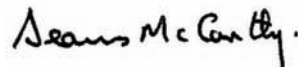
I report by exception if

- I have not received all the information and explanations I required for my audit, or
- my audit noted any material instance where public money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the statement on internal financial control does not reflect the compliance of An tÚdarás with the Code of Practice for the Governance of State Bodies, or
- I find there are other material matters relating to the manner in which public business has been conducted.

## Pension funding

Historically, universities that operated funded pension schemes received recurrent grant funding from An tÚdarás to cover salary costs plus employer pension contributions. Following the introduction of the model pension schemes for new employees, which do not involve employer contributions, An tÚdarás did not adjust downwards the funding provided to the universities. Instead, it instructed the universities to set aside in separate funds the employee pension contributions paid by model scheme members, together with amounts equivalent to employer contributions. The accumulated funds in the five universities concerned stood at €125 million at 30 September 2013 (30 September 2012: €94 million).

I have nothing to report in regard to other matters.



**Seamus McCarthy**  
**Comptroller and Autitor General**  
**30 September 2014**



## An tÚdarás um Ard-Oideachas Statement of Responsibility of an tÚdarás


Paragraph 20 (1) of the Schedule to the Higher Education Authority Act 1971, requires An tÚdarás to prepare financial statements in such form as may be approved by the Minister for Education & Skills after consultation with the Minister for Finance for each financial year which give a true and fair view of the state of affairs of the Higher Education Authority.

In preparing those financial statements, An tÚdarás is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that An tÚdarás will continue in operation;
- Disclose and explain any material departures from applicable accounting standards

An tÚdarás is responsible for keeping proper books of account which disclose with reasonable accuracy at any time its financial position and which enable it to ensure that the financial statements comply with paragraph 20 (1) of the Schedule to the Act. An tÚdarás is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Chairperson:   
John Hennessy

Chief Executive:   
Tom Boland

Date: 30.9.14  
\_\_\_\_\_

## **An tÚdarás um Ard-Oideachas**

### **Statement of the System of Internal Financial Controls.**

1. On behalf of the members of the Higher Education Authority I acknowledge our responsibility for ensuring that an effective system of internal financial controls is maintained and operated.
2. The system of internal financial controls can provide only reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

### **3. Key Control Procedures**

The Authority has taken steps to ensure an appropriate control environment by:

- Clearly defining management responsibilities, including segregation of duties;
- Adopting the principles of corporate governance contained in the Code of Practice for Governance of State bodies;
- Establishing formal procedures for reporting significant control failures and ensuring appropriate corrective action is taken; and
- Establishing formal procedures to monitor the activities and safeguard the assets of the organisation.

The system of internal financial controls is based on a framework of regular management information, a system of delegation and accountability, a set of financial and administrative procedures and rigorous ongoing checks by the finance function. In particular it includes:

- A comprehensive budgeting system with an annual budget, which is reviewed and approved by the members of the Authority;
- Regular review by the members of the Authority of periodic and annual financial information and reports which indicate financial performance against budgets; and
- Setting authorisation limits for expenditure in relation to requisition of funds and disbursement of funds.

The Authority has an Audit Committee who meet on a regular basis to review the work of Internal Audit. The Audit Committee report to the Authority. The work of the Internal Audit is outsourced and Internal Audit plans are based on a risk analysis profile. The Audit Committee agreed in March 2013 a medium term work-plan. The plan includes provision for a review of internal financial controls on an annual basis. A new plan will be approved by the Committee once internal auditors have been appointed following a supplementary tender undertaken jointly by the HEA and State Examinations Commission in September 2014.

## **An tÚdarás um Ard-Oideachas** **Statement of the System of Internal Financial Controls.**

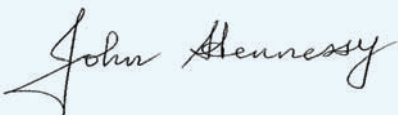
The Authority's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal auditor, the Audit Committee, the executive management team of the Authority which has responsibility for the development and maintenance of the financial controls framework, and comments made by the Comptroller and Auditor General in his report as applicable.

The HEA's outsourced internal auditors carried out a review of internal financial controls in July 2013 and August 2014. The latter report was considered by the Audit Committee at its meeting held 9th September 2014. During 2013 the Committee considered two further internal audit reports, follow up on prior Internal Audit Reports at its meeting held 10th September and a review on Procurement at its meeting held 12th November 2013. The Committee approved an updated procurement policy at that meeting.

The Authority has approved a risk management framework and with the assistance of the internal auditors a risk register has been put in place. The Audit Committee received a report from the CEO on implementation of the HEA's risk management framework at its meeting in July 2014.

### **4 Annual Review of Controls**

I confirm that for the year ended 31 December 2013, the Authority conducted a review of the effectiveness of the system of internal financial control.



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John Hennessy  
Chairperson

---

Date  
30.9.14

## **An tÚdarás um Ard-Oideachas** **Statement of Accounting Policies**

An tÚdarás um Ard-Oideachas was established on 15 May 1972 to perform functions assigned to it by Acht an Údaráis um Ard-Oideachas 1971. The format of its financial statements has been approved by the Minister for Education and Skills with the concurrence of the Minister for Finance and comprise Income and Expenditure Account, Statement of Total Recognised Gains and Losses, Balance Sheet and a Cash Flow Statement.

### ACCOUNTING POLICIES

#### 1. Basis of Accounting

The Financial Statements have been prepared under the historical cost convention. These Statements are prepared on an accruals basis, except as stated below, and are in accordance with generally accepted accounting practice. Financial Reporting Standards, recommended by the Accounting Standards Board, are adopted as they become effective.

#### 2. Oireachtas Grants

Income from Oireachtas grants represents accrued income in the year.

#### 3. Fixed Assets

The fixed assets of the Authority comprising furniture and equipment and computers are stated in the financial statements at cost or valuation less accumulated depreciation and provision for impairment where applicable.

#### Depreciation and Provision for Impairment

Computers are depreciated at a rate of 33 1/3 % per annum straight line method. All other fixed assets are depreciated at a rate of 10% per annum straight line method. Where evidence of impairment exists the Authority compares the carrying value of the affected assets with the higher of value in use and expected disposal proceeds less cost to sell. Value in use is measured as discounted cash-flows expected to flow from similar assets grouped as cash generating units.

#### 4. Capital Funding

The assets of the Authority are financed out of administration grants. The Capital Reserve Account represents the amount of income allocated for capital purposes less the amount released to revenue over the life of the assets.

## An tÚdarás um Ard-Oideachas Statement of Accounting Policies

### 5. Grants allocated to Universities, Institutes of Technology and Designated Institutions:

The expenditure under these headings represents the grants which were allocated to the Universities and the Institutes of Technology in respect of the year. The designated institutions are St. Patrick's College Drumcondra, Mary Immaculate College, St. Angela's College and Mater Dei. These grants are applied by the institutions on the following basis:

#### (a) Recurrent Grants

In addition to meeting running expenses these grants may also be applied for certain other purposes, including the purchase of furniture, the replacement of equipment or the carrying out of minor capital projects.

#### (b) Building Grants

These grants are used to meet building, infrastructure, property acquisitions and refurbishment costs, and in certain circumstances may be used to fund initial issues of library stock, equipment or furniture.

#### (c) Research Initiative Grants

These grants comprise

- Funding under the Programme for Research in Third Level Institutions (PRTLTI) for recurrent and capital purpose schemes.
- Funding under the Research Schemes of the Irish Research Council for Humanities and Social Science (IRCHSS) and the Irish Research Council for Science, Engineering and Technology (IRCSET), now Irish Research Council (IRC).
- Funding since 1 October 1999 on behalf of the Department of Education and Skills under a post doctoral fellowship scheme.

#### (d) The National Office for Equality of Access to Higher Education.

These grants comprise

- Funding under the Student Assistance Programme.
- Funding under the fund for Students with Disabilities.

## **An tÚdarás um Ard-Oideachas** **Statement of Accounting Policies**

### SUPERANNUATION

The Higher Education Authority operates a defined benefit pension scheme approved under Section 15 of the Acht an Údaráis um Ard-Oideachas, 1971 which is funded annually on a pay as you go basis from monies provided by the Department of Education and Skills and from contributions deducted from staff salaries.

Pension costs reflect pension benefits earned by employees in the period and are shown net of staff pension contributions which are retained by the Higher Education Authority. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable, and offset by grants received in the year to discharge pension payments.

Actuarial gains or losses arising on scheme liabilities are reflected in the Statement of Total Recognised Gains and Losses and a corresponding adjustment is recognised in the amount recoverable from the Department of Education and Skills.

Pension liabilities represent the present value of future pension payments earned by staff to date. Deferred pension funding represents the corresponding asset to be recovered in future periods from the Department of Education and Skills.

### MEMBERS' INTERESTS.

The Authority adopted procedures in accordance with guidelines issued by the Department of Public Expenditure & Reform (D/PER) in relation to the disclosure of interests by Authority Members and these procedures have been adhered to in the year.

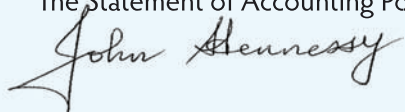
There were no transactions in the year in relation to the Authority's activities in which the Authority Members had any beneficial interest.



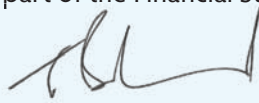
**An tÚdarás um Ard-Oideachas**  
**Income & Expenditure Account**  
**For the year ended 31st December 2013**

	Notes	2013 €'000	2012 €'000
<b>INCOME</b>			
Oireachtas Grants	1.	1,208,413	1,299,634
Interest Earned	2.	124	144
Net deferred funding for Pensions	18b	950	782
Other Income	4.	<u>20,478</u>	<u>4,128</u>
		1,229,965	1,304,688
Less			
Amounts allocated for HEA Capital Purposes 7.		<u>(119)</u>	<u>(54)</u>
		<u>1,229,846</u>	<u>1,304,634</u>
<b>EXPENDITURE</b>			
Recurrent and Access Grants	3.	1,086,264	1,158,717
Capital Grants	3.	40,792	43,995
Research Grants	3.	94,009	95,129
Administration Overheads	5.	<u>8,978</u>	<u>8,855</u>
		<u>1,230,043</u>	<u>1,306,696</u>
		(197)	(2,062)
Transfer from Capital Reserve	7.	98	132
Net (Deficit) for the year.		<u>(99)</u>	<u>(1,930)</u>

The Statement of Accounting Policies and notes 1-19 form part of the Financial Statements.



John Hennessy  
Chairperson



Tom Boland  
Chief Executive

Date  
30.9.14

Date  
30.9.14

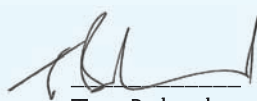
**An tÚdarás um Ard-Oideachás**  
**Year ended 31st December 2013**  
**Statement of Total Recognised Gains and Losses**

	Notes	2013	2012
		€'000	€'000
Experience gain/(loss) on pension scheme liabilities		971	(458)
Changes in assumptions underlying present value of pension Scheme liabilities		897	(3,412)
Actuarial gain/(loss) on pension scheme liabilities	18e	1,868	(3,870)
Adjustment to deferred pension funding		(1,868)	3,870
(Deficit) for the year		(99)	(1,930)
<b>Total Recognised Loss for the year</b>		<b>(99)</b>	<b>(1,930)</b>

The Statement of Accounting Policies and notes 1-19 form part of the Financial Statements.



John Hennessy  
Chairperson



Tom Boland  
Chief Executive

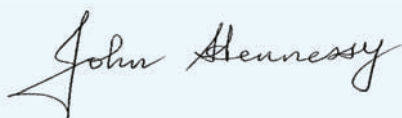
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**An tÚdarás um Ard-Oideachas**  
**Balance Sheet as at 31st December 2013**

	Notes	2013 €'000	2012 €'000
Fixed Assets	6.	119	98
<b>CURRENT ASSETS</b>			
Debtors and Prepayments	8.	2,003	2,734
Bank and Cash Balances		<u>19,810</u>	<u>19,294</u>
		<u>21,813</u>	<u>22,028</u>
<b>CURRENT LIABILITIES</b>			
Creditors and Accrued Expenditure	9.	<u>18,267</u>	<u>18,383</u>
Net Current Assets		3,546	3,645
Total Assets less Current Liabilities before Pensions		<u>3,665</u>	<u>3,743</u>
Deferred Pension Funding	18f	16,939	17,857
Pension Liabilities	18f	(16,939)	(17,857)
		0	0
Net Assets		3,665	3,743
Represented By:			
Capital Reserve	7.	119	98
General Reserve	10.	3,546	3,645
		<b>3,665</b>	<b>3,743</b>

The statement of Accounting Policies and Notes 1-19 form part of the Financial Statements.



John Hennessy  
Chairperson



Tom Boland  
Chief Executive

Date  
30.9.14

Date  
30.9.14

## An tÚdarás um Ard-Oideachas Cash Flow Statement for the Year ended 31st December 2013

### Reconciliation of Operating (Deficit)/Surplus for the year to Net Cash Inflow/(Outflow) from Operating Activities

	<u>2013</u> €'000	<u>2012</u> €'000
<b>(Deficit) on Income and Expenditure Account</b>	(99)	(1,930)
<b>Adjustment for Non Operating Items</b>		
Interest Received	(124)	(144)
Allocation to Fund Capital Items	119	54
	(104)	(2,020)
<b>Adjustment for Non-Cash Items</b>		
Depreciation	98	132
Transfer from Capital Reserve Accounts	(98)	(132)
Movement in Debtors	731	(175)
Movement in Creditors	(116)	3,623
Net Cash Inflow/((Outflow) from Operating Activities	511	1,428
<b>Finance Servicing</b>		
Interest Received	124	144
Investing Activities		
Payments to acquire tangible fixed assets	(119)	(54)
Net Increase/(Decrease) in Cash	516	1,518
Reconciliation of Net Cash Flow to Movement in Net Funds		
Increase/(Decrease) in Cash	516	1,518
Opening Net Funds	19,294	17,776
Closing Net Funds	19,810	19,294

The Statement of Accounting Policies and notes 1-19 form part of the financial statements.



John Hennessy  
Chairperson



Tom Boland  
Chief Executive

Date  
30.9.14

Date  
30.9.14

## An tÚdarás um Ard-Oideachas Year ended 31st December 2013

### Notes to the Financial Statements

	Notes	2013 €'000	2012 €'000
<b>1. Oireachtas Grants</b>			
Recurrent Grants		1,059,054	1,140,706
Access Office Grants		<u>14,825</u>	<u>16,709</u>
	11.	<b><u>1,073,879</u></b>	<b><u>1,157,415</u></b>
Capital Grants		40,785	43,986
Research Grants	11.	86,824	91,249
Administration Grants		<u>6,925</u>	<u>6,984</u>
		<b><u>1,208,413</u></b>	<b><u>1,299,634</u></b>
<b>2. Interest Earned</b>			
		124	143
<b>3. Grants to Institutions – Schedule 1</b>			
Recurrent Grants		1,071,459	1,140,907
Access Office Grants		<u>14,805</u>	<u>17,810</u>
		<b><u>1,086,264</u></b>	<b><u>1,158,717</u></b>
Capital Grants		<u>40,792</u>	<u>43,995</u>
Research Grants		<b><u>94,009</u></b>	<b><u>95,129</u></b>
		<b><u>1,221,065</u></b>	<b><u>1,297,841</u></b>
<b>4. Other Income - Administration</b>			
European Project Financing		441	507
Irish Aid /Other Contribution		<u>378</u>	<u>47</u>
		819	554
Non State Grant Income		<u>19,659</u>	<u>3,574</u>
Total Other Income		<b><u>20,478</u></b>	<b><u>4,128</u></b>

An tÚdarás um Ard-Oideachas  
Year ended 31st December 2013  
Notes to the Financial Statements (cont'd...)

	Note	2013 €'000	2012 €'000
<b>5. ADMINISTRATION OVERHEADS</b>			
<b>STAFF COSTS</b>			
Salaries and Wages		3,786	3,993
Superannuation	18c	1,178	1,029
Travel and Subsistence Expenses		241	215
		<b><u>5,205</u></b>	<b><u>5,237</u></b>
<b>Premises - Upkeep and Overheads</b>			
Light and Heating		28	23
Maintenance		163	136
Rent & Insurance		856	851
Depreciation		98	132
		<b><u>1,145</u></b>	<b><u>1,142</u></b>
<b>General Administration Costs</b>			
Office Expenses		158	193
Postage and Telephone		58	69
Bank Charges		1	1
Information Technology		155	127
Staff Development		66	46
Audit Fees		30	23
		<b><u>468</u></b>	<b><u>459</u></b>
<b>Education Research and Development</b>			
Publications		378	341
Seminars		221	226
Research and Survey Fees		1,012	919
Assessors Costs		388	302
HERA, Council & European Projects		22	7
ESF Membership		21	95
Careers and Appointments		33	33
		<b><u>2,075</u></b>	<b><u>1,923</u></b>
Board members fees		<b><u>85</u></b>	<b><u>94</u></b>
Total		<b><u>8,978</u></b>	<b><u>8,855</u></b>

**An tÚdarás um Ard-Oideachas**  
**Year ended 31st December 2013**  
**Notes to the Financial Statements (cont'd .....**

	Furniture & Equipment €'000	Computer Equipment €'000	2013 Total €'000	2012 Total €'000
<b>6. FIXED ASSETS</b>				
<b><u>Cost</u></b>				
Cost or Valuation at 1 January 2013	1,809	2,112	3,921	3,868
Additions during the year	57	62	119	54
Disposals during the year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	1,866	2,174	4,040	3,922
<b><u>Depreciation</u></b>				
Balance at 1 January 2013	1,766	2,057	3,823	3,691
Charge for the year	40	58	98	133
Less Depreciation on Disposals	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	1,806	2,115	3,921	3,824
Net Book Value at 31 December 2013	60	59	119	98
Net Book Value at 31 December 2012	43	55	98	
<b>7. Capital Reserve</b>				
			<b>2013 Total €'000</b>	<b>2012 Total €'000</b>
Balance at 1 January			98	176
Oireachtas Grant			119	54
Amount released to Income - Depreciation			(98)	(132)
Balance at 31 December			119	98



**An tÚdarás um Ard-Oideachás**  
**Year ended 31st December 2013**  
**Notes to the Financial Statements (cont'd .....**)

	2013 €'000	2012 €'000
<b>8. DEBTORS AND PREPAYMENTS</b>		
Research Grants Receivable	1,401	2,240
Prepayments	600	490
Access Prepayments	2	
±		
	2,003	2,734
<b>9. CREDITORS AND ACCRUED EXPENDITURE</b>		
Socrates/Erasmus		
	95	95
Accruals		
- General	2,892	2,537
- Recurrent	1,836	1,054
Research Grants payable	1,873	3,143
Access Grants received in advance	1,896	1,219
Research Grants received in advance	<u>9,675</u>	<u>10,335</u>
	<b><u>18,267</u></b>	<b><u>18,383</u></b>
<b>10. GENERAL RESERVE</b>		
Balance 1 January	3,645	5,575
Surplus/(Deficit) for year	<u>(99)</u>	<u>(1,930)</u>
Balance 31 December	<b><u>3,546</u></b>	<b><u>3,645</u></b>

**An tÚdarás um Ard-Oideachas**  
**Year ended 31st December 2013**  
**Notes to the Financial Statements (cont'd .....)**

11. Recurrent grants, IoT Recurrent grants and Access grants receivable of €1,074 million (2012: €1,157 million) includes funding for the Strategic Innovation Development Fund (SIDF) of €5.4 million (2012: €0.75 million). The grants amounts shown have been adjusted to reflect refunds of €1.5 million (2012: €1.2 million) made to the Department in the year. Other funding included €2.1 million (2012: €2.4 million) received from the Department of Community, Equality and Gaeltacht Affairs.

Research Income of €86.8 million (2012: €91.2 million) includes Capital and Recurrent grants.

Institutional breakdown of Grants paid is available at [www.heai.ie](http://www.heai.ie)

**12. LIFELONG LEARNING PROGRAMME - EU**

The HEA is the national agency in Ireland for the EU funded Life Long Learning programme.

**ERASMUS GRANTS SCHEME**

This scheme provides grants for transnational student mobility within the member states of the EU, covering a period between three and twelve months. To be eligible a person must be a fully registered student pursuing a full time course in an approved third level institution.

Funding is received from the EU and paid out to the Universities and Colleges on an academic year basis. Allocations to Universities and Colleges for the 2013/2014 and 2012/2013 academic years were €6.3 million and €6.3 million respectively.

Unexpended amounts are refundable to the EU at the end of each academic year.

**An tÚdarás um Ard-Oideachas**  
**Year ended 31st December 2013**  
**Notes to the Financial Statements (cont'd .....)**

At 31 December 2013, an amount of €0.324 Million was refundable to the EU in respect of academic years up to 2012/2013. For the academic year 2013/2014 the amount, if any, refundable to the EU will be established on finalisation of all claims.

	<b>2013</b>	<b>2012</b>
	<b>€'000</b>	<b>€'000</b>
Balance 1 January	1,853	1,941
<b>INCOME</b>		
Grant	6,350	6,313
Bank Interest	<u>13</u>	<u>17</u>
	<b><u>8,216</u></b>	<b><u>8,271</u></b>
<b>LESS</b>		
<b>EXPENDITURE</b>		
Grants to Universities, Colleges and designated institutions	5,824	5,929
Refund to EU	<u>299</u>	<u>489</u>
	<b><u>6,123</u></b>	<b><u>6,418</u></b>
Balance 31 December	<b><u>2,093</u></b>	<b><u>1,853</u></b>

**An tÚdarás um Ard-Oideachas**  
**Year ended 31st December 2013**  
**Notes to the Financial Statements (cont'd .....)**

**13. CAPITAL COMMITMENTS**

The amount of capital commitments under contract and approved by the Authority at 31 December 2013 amounted to €134.5 million (2012: €194.1 million). Commitments not under contract but approved by the Authority are estimated at €6.1 million at 31 December 2013 (2012: €5.9 million).

**14. LEASE OF ACCOMMODATION**

Premises at Brooklawn House, Shelbourne Road, Ballsbridge, Dublin 4 are held under two separate tenancy agreements.

The first floor is held under a 25 year agreement from May 2001 with a 5 year review at an annual cost of €0.521 million.

The ground floor is held under a 25 year agreement from November 2001 with a 5 year review at an annual cost of €0.320 million. There was no change in the rent for both floors of Brooklawn House following a rent review in 2011.

**15. Comparative Figures**

Comparative figures have been adjusted to conform with changes in presentation in these financial statements.

**16. Related Parties**

HEAnet Ltd. was incorporated on 12 November, 1997. The company is limited by Guarantee with no Share Capital and the Higher Education Authority is an Ordinary member of the company. Other Ordinary members of the company are TCD, UCC, UCD, NUIG, UL, DCU, NUIM, DIT, Athlone IT, Carlow IT and DJEI. Income for 2013 was €18.5 million (2012: €17.7 million). There was a deficit in 2013 of €83,570 (2012: €25,033). The company provides internet services to subscriber higher educational and research Institutions, Houses of the Oireachtas as well as primary and post primary schools and other research organisations. There was an accumulated surplus of €574,247 on the company's activities as at 31 December 2013, (€657,817 at 31 December 2012). The HEA paid total grants to HEAnet Ltd of €9 million in 2013, (€8.3 million in 2012).

**An tÚdarás um Ard-Oideachas**  
**Year ended 31st December 2013**  
**Notes to the Financial Statements (cont'd.....)**

<b>Board Member</b>	<b>2013 € Expenses</b>	<b>2013 € Gross Fee</b>	<b>2013 € Total</b>	<b>2012 € Expenses</b>	<b>2012 € Gross Fee</b>	<b>2012 € Total</b>
John Hennessy – Chairman	3,300	11,970	15,270	7,210	11,970	19,180
Tom Boland - Chief Executive	15,951	-	15,951	18,965	-	18,965
Eileen Harkin-Jones	2,977	7,695	10,672	2,522	7,695	10,217
Brendan Byrne	7,083	7,695	14,778	2,489	7,695	10,184
Eamonn Grennan	2,822	7,695	10,517	1,461	7,695	9,156
Mary Canning	907	7,695	8,602	1,295	6,936	8,231
Marijk van der Wende	2,275	7,695	9,970	1,544	7,695	9,239
John Dolan	-	7,695	7,695	100	7,695	7,795
Bahram Bekhradnia (Joined Mar. 2012)	4,074	7,695	11,769	2,643	6,304	8,947
Brian Thornes (Joined Mar. 2012)	-	7,695	7,695	-	6,304	6,304
Jim Mountjoy (Joined Mar. 2012)	-	7,695	7,695	-	6,304	6,304
Paddy Cosgrove (2012 Fee returned in 2013, Fee for 2013)	-	(4,046)	(4,046)	-	6,304	6,304
Gordon Ryan (Joined March 2012)	5,158	Not Payable	5,158	4,632	Not Payable	4,632
John Logue (Started July 2012 – Finished July 2013)	-	3,848	3,848	-	3,858	3,858
Ellen Hazelkorn	2,040	Not Payable	2,040	1,560	Not Payable	1,560

**An tÚdarás um Ard-Oideachas**  
**Year ended 31st December 2013**  
**Notes to the Financial Statements (cont'd.....)**

<b>Board Member</b>	<b>2013 € Expenses</b>	<b>2013 € Gross Fee</b>	<b>2013 € Total</b>	<b>2012 € Expenses</b>	<b>2012 € Gross Fee</b>	<b>2012 € Total</b>
Siobhan Harkin (Joined Mar. 2012)	514	Not Payable	514	1,137	Not Payable	1,137
Joe O'Connor (Started July 2013)	-	3,848	3,848			
Anthony Staines (Joined Mar. 2012)	290	Not Payable	290	289	Not Payable	289
Maria Meehan	211	Not Payable	211	142	Not Payable	142
Maeve Conrick	47	Not Payable	47	77	Not Payable	77
Cepta Brougham				169	-	169
Grace Corcoran				219	-	219
Kathleen Lough				1,054	Not Payable	1,054
Frances Ruane (Finished Jan. 2012)				-	632	632
Jim Ruane (Finished Jan. 2012)				-	632	632
Gary Redmond (Finished July 2012)				-	3,847	3,847
Noel Davern (Finished Jan. 2012)				-	632	632
Ray McCarthy (Finished Jan. 2012)				291	632	923
Returned Fees				-	1,027	1,027
<b>Total</b>	<b>47,649</b>	<b>84,875</b>	<b>132,524</b>	<b>47,799</b>	<b>93,857</b>	<b>141,656</b>

**An tÚdarás um Ard-Oideachas**  
**Year ended 31st December 2013**  
**Notes to the Financial Statements (cont'd.....)**

Member's fees and travel and subsistence expenses are paid in accordance with rates set by the Department of Public Expenditure and Reform. The approved annual fee for members of the HEA is as follows; Chairperson €11,970, Ordinary Member €7,695. Under the 'One Person, One Salary' Principle, implemented from 1st November 2011 the fee is not paid to a member in receipt of a public sector salary. Members who finished or started in July were paid a pro-rata fee. Expenses may include directly reimbursable claims or expenses paid on behalf of the Member.

**Chief Executive's remuneration and expenses.**

The Chief Executive Remuneration for 2013 was €142,914. Expenses (€15,951) include the following categories: motor travel, subsistence, accommodation, flights, taxis, transport and sundry items. Chief Executive of the HEA was seconded from the Department of Education and Skills until 4 January 2013 and became a member of the HEA superannuation scheme from this date. The salary for the Chief Executive and all staff in the HEA is approved by the Minister for Education and Skills and the Minister for Public Expenditure and Reform. The Chief Executive Salary reduced from €145,952 to €136,276 from 1st July 2013 following implementation of the Labour Relations Commission Proposals (May 2013) for Public Service Stability Agreement 2013-2016 'Haddington Road Agreement'

**Chairman remuneration and expenses.**

The Chairman's Fee for 2013 was €11,970. Expenses (€3,300) include the following categories: motor travel, flights, subsistence, taxis, and sundry items. The Chairman is not a member of the HEA superannuation scheme. The Chairman was appointed on 25 January 2011.



## 18. SUPERANNUATION

### a. Composition of the scheme

The Higher Education Authority operates a defined benefits scheme which is unfunded.

The valuation used for FRS17 disclosures has been based on a full actuarial valuation by a qualified independent actuary to take account of the requirements of FRS17 in order to assess the scheme liabilities. The financial assumptions used to calculate scheme liabilities under FRS17 are

	At 31/12/2013	At 31/12/2012
Discount Rate	3.75%	3.5%
Rate of Expected Salary Increase	3.0%	3.0%
Rate of increase in Pension Payment	2.5%	2.5%
Inflation	2.0%	2.0%

The demographic assumptions i.e. mortality rates in service and in retirement are in line with standard tables employed in the actuarial valuations of similar public sector type schemes. This reflects the current trend of improvements in mortality and the general expectation that this trend is set to continue for the immediate future. The tables employed are:

	Implied life expectancy for a 65 year old	
	2013	2012
Post-retirement – Male pensioners current pensioners	22.0	22.0
Female pensioners	24.7	24.7
Post-retirement – Male pensioners future pensioners	23.4	23.4
Female pensioners	26.0	26.0

b. Net Deferred Funding for Pensions in year	2013	2012
	€'000	€'000
Funding recoverable in respect of current year	1,337	1,186
Pension costs		
State Grant applied to pay pensioners	386	403
	950	782

**An tÚdarás um Ard-Oideachas**  
**Year ended 31st December 2013**  
**Notes to the Financial Statements (cont'd.....)**

**c. Analysis of total pension costs charged to Expenditure**

	2013	2012
	€'000	€'000
Current service cost	694	510
Interest on Pension Scheme Liabilities	643	676
Employee Contributions	<u>(159)</u>	<u>(157)</u>
	<u>1,178</u>	<u>1,029</u>

**d. Deferred Funding Asset for Pensions.**

The Higher Education Authority recognises these amounts as an asset corresponding to the unfunded deferred liability for pensions on the basis of the set of assumptions described above and a number of past events. These events include the statutory basis for the establishment of the superannuation scheme, and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process. While there is no formal agreement regarding these specific amounts with the Department of Education and Skills, the Higher Education Authority has no evidence that this funding policy will not continue to meet such sums in accordance with current practice. The deferred funding asset for pensions as at 31 December 2013 amounted to (€16.9 Million) (2012: €17.9 Million)

**e. Analysis of amount recognised in statement of total recognised gains and losses**

	2013	2012
	€'000	€'000
Experience loss/(gains) on Pension Scheme liabilities	(971)	458
Changes in assumptions underlying the present value of Pension Scheme Liabilities	<u>(897)</u>	<u>3,412</u>
Actuarial loss/(gain) on Pension Liabilities	<u>(1,868)</u>	<u>3,870</u>

**f. Movement in deficit during the year**

Deficit in scheme at beginning of year	(17,857)	(13,205)
Movement in year:		
Current service cost	(694)	(510)
Pensions paid in year	386	404
Interest on Pension Scheme Liabilities	(642)	(676)
Actuarial (Loss)/Gains	<u>1,868</u>	<u>(3,870)</u>
Deficit in Scheme at end of year	<u>(16,939)</u>	<u>(17,857)</u>

**An tÚdarás um Ard-Oideachás**  
**Year ended 31st December 2013**  
**Notes to the Financial Statements (cont'd.....)**

**g. History of experience gains and (losses)**

	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
Experience gains and (losses) on scheme liabilities: amount (€)	971	(458)	90	822
Percentage of Scheme Liabilities	5.7%	(2.6%)	0.7%	6.9%
Total amount recognised in statement of Total recognised gains and (losses) Amount (€)	1,868	(3,870)	(498)	304
Percentage of Scheme Liabilities	11.0%	(21.7%)	(3.8%)	2.5%

19. The financial statements were approved by the Authority on 25th March 2014.

**An tÚdarás um Ard-Oideachás**  
**SCHEDULES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**  
**SUMMARY OF ALL GRANTS PAID**

**SCHEDULE 1**

	2013	2013	2012	2012
	€'000	€'000	€'000	€'000
<b>RECURRENT GRANTS</b>				
ANNUAL GRANTS	637,290		665,366	
MINOR WORKS	665		693	
FEE RECOUPMENT	292,899		352,724	
STRATEGIC INNOVATION FUND	4,707		981	
NURSING	44,238		53,535	
SPRINGBOARD	18,600		17,481	
STRATEGIC INITIATIVES	69,875		43,301	
INFORMATION TECHNOLOGY INVESTMENT FUND	3,185	1,071,459	6,826	1,140,907
<b>ACCESS GRANTS</b>				
STUDENTS WITH DISABILITIES	7,938		5,882	
STUDENT ASSISTANCE FUND	6,801		10,495	
DORMANT ACCOUNTS	14		460	
EUROPEAN GLOBALISATION FUND	52	14,805	973	17,810
<b>CAPITAL GRANTS</b>				
BUILDING GRANTS	38,936		40,729	
EQUIPMENT GRANTS	1,856	40,792	3,266	43,995
<b>RESEARCH GRANTS</b>				
PRTLÍ RECURRENT GRANTS	34,065		28,622	
PRTLÍ BUILDING GRANTS	16,752		27,483	
PRTLÍ EQUIPMENT GRANTS	3,324		4,316	
IRCSET RESEARCH SCHEMES	16,811		20,784	
IRCHSS RESEARCH SCHEMES	19,703		11,365	
EINFRANET AND TECHNOLOGY SECTOR RESEARCH	39		1,006	
IRISH AID	3,315	94,009	1,553	95,129
<b>TOTAL GRANTS PAID</b>	<b>1,221,065</b>		<b>1,297,841</b>	



# CLÁR

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Forbhreathnú	6
Cuid 1 - Measúnú ar na Torthaí a Baineadh Amach i 2013	7
Cuid 2 - Forbairtí suntasacha eile i 2013	15
Cuid 3 - Rialachas an ÚAO	22
Aguisín 1	33
ÚAO Cuntais Bhliantúla	35

1ú Deireadh Fómhair 2014

Ms Jan O'Sullivan, T.D.,  
An tAire Oideachais agus Scileanna,  
An Roinn Oideachais agus Scileanna,  
Sráid Mhaoilbhríde,  
Baile Átha Cliath 1.

A Aire, a chara,

Tá áthas orm cóip de thuarascáil bhliantúil agus cuntais an ÚAO do 2013 a chur faoi do bhráid.

Sa léargas ginearálta, deirtear sa Tuarascáil gur bhliain stairiúil i 2013 maidir le forbairt ardoideachais na hÉireann le dul chun cinn suntasach á dhéanamh ar fhorfheidhmiú na Straitéise Náisiúnta don Ardoideachas.

Cuirtear béim sa bhforbhreithniú freisin ar mheathlúchán na ndálaí airgeadais san earnáil trí chéile agus institiúidí indibhidiúla tríú leibhéal, ag am nuair atá méadú ar éileamh rochtana. Ceapann an ÚAO go bhfuil mórthábhacht straitéiseach le maoiniú an ardoideachais sa todhchaí atá in easnamh faoi láthair don ardoideachas agus cuirimid fáilte roimh an bhfóras go bhfuil tú ag féachaint ar conas is féidir déileáil leis an gceist chasta seo ar bhealach cuimsitheach, Rialtais uile.

De réir ailt 13.1 den Chód Cleachtais do Rialachas Chomhlachtaí Stáit, is mian liom tuairisc a thabhairt duit ar chomhlíontacht an Údarás leis an gcód, agus go háirithe maidir leis na nithe seo a leanas:

- Níor tharla aon ní a raibh suntas tráchtála ag baint leis le linn na tréimhse tuairiscithe. Mar sin féin, tuigeann an tÚdarás, agus tá sé ag freagairt go hiomlán don athrú ar chúinsí eacnamaíochta, go háirithe trí níos mó éifeachta a lorg ina oibriúcháin féin agus ar fud an chórais ardoideachais. Tuigeann sé freisin, agus tá sé ag feidhmiú maidir leis an ngá le monatóireacht níos cóngraí a dhéanamh ar fheidhmíocht airgeadais na n-institiúidí, agus faoi mar atá ráite thuas, bhí éifeacht leis seo.
- Tá chuntas airgeadais an ÚAO do 2013 in éineacht le teastas Ard-Reachtaire Cuntas agus Ciste i gceangal.
- Thar ceann an tÚdarás um Ard-Oideachas, aithním go bhfuil freagracht orainn a chinntiú go gcoimeádtar agus go bhfeidhmítear córas éifeachtach do rialú inmheánach airgeadais. Cheap an tÚdarás coiste iniúchóireachta roinnt bhlianta ó shin agus cuireadh ann d'fheidhm iniúchóireachta inmheánach.
- Cé go n-aithnítear nach féidir le córas rialú inmheánach airgeadais ach deimhniú réasúnta seachas iomlán a thabhairt go bhfuil na sócmhainní cosanta, go bhfuil idirbhearta údaraithe agus taifeadta i gceart, agus go gcuirfí cosc le



hearráidí ábhartha nó mírialtachtaí, nó go n-aimseofaí go tráthúil iad, tá iarracht déanta ag an Údarás céimeanna a chur i bhfeidhm lena chinntiú go bhfeidhmíonn timpeallacht iomchuí rialaithe san ÚAO. Tá mionsonraí orthu seo sa ráiteas ar an gcóras do rialú inmheánach airgeadais, ar chuid de na cuntais iniúchta é. Rinne iniúcháirí inmheánacha an ÚAO athbhreithniú ar rialuithe inmheánacha an ÚAO i mí Iúil 2013. Déanfar athbhreithniú eile níos déanaí i mbliana.

- Tá an ÚAO tar éis glacadh le cód iompraíochta gnó do Bhaill an Údaráis agus dá fhostaithe. Déanadh athbhreithniú agus nuashonrú ar an gcód do Bhaill i mí Márta 2010. Rinne an tÚdarás measúnú ar a fheidhmíocht i 2009 agus críochnaíodh athbhreithniú eile ar rialachas i nDeireadh Fómhair 2012. Rinne baill athbhreithniú measúnaithe éifeachtúlachta i mí Eanáir 2014.
- Déanann an ÚAO de réir treoirlínte an rialtais maidir le luach saothair. Tá táillí na mball de réir na rátaí atá ceadaithe ag an Roinn faoi mar atá na tuarastail agus na liúntais a íoctar leis an bhfoireann. Cuireann an ÚAO an ciorclán Duine Amháin, Tuarastal Amháin a d'eisigh an Roinn Caiteachais Phoiblí agus Athchóirithe, i bhfeidhm.
- Níl aon imeacht iar-chláir chomhardaithe le tuairisciú ag an ÚAO.
- Tá beartas um sholáthar ag an ÚAO a thagann le treoirlínte An Roinn Caiteachais Phoiblí agus Athchóirithe. Aontaíonn an ÚAO le roinnt creat-chomhaontú de chuid na Seirbhíse Náisiúnta Soláthair.
- Tá polasaí taistil ag an ÚAO a thagann le treoirlínte An Roinn Caiteachais Phoiblí agus Athchóirithe.
- Níl aon mholtaí maidir le caiteachas caipitil ag an ÚAO faoi láthair.

Bheadh áthas ar an ÚAO aon soiléiriú breise a bheadh ag teastáil uait maidir le haon ní thuas a sholáthar.

Ba mhaith liom buíochas a ghabháil leat féin agus led oifigigh sa Roinn as an gcúnamh a tugadh le faomhadh a fháil ar phostanna breise don Fheidhmeannas. Tuigim go hiomlán cé chomh neamhghnách atá a leithéid de chinneadh sna cúinsí reatha. Ba mhaith liom freisin buíochas a ghabháil leis an mbeirt bhall a d'fhág an tÚdarás i rith 2013, Kathleen Lough agus John Logue.

Táim féin, in éineacht leis an Údarás agus a fheidhmeannas, ag tnúth le leanúint ag obair leat féin agus le do Roinn, go háirithe ar fhorfheidhmiú chinntí an Rialtais ón mbliain seo caite maidir le cumraíocht an ardoideachais agus frámaíocht an chórais fheidhmíochta.

Is mise, le meas,



John Hennessy,  
Cathaoirleach

# Tuarascáil Bhliantúil an Údaráis um Ard-Oideachas do 2013

## Forbhreathnú ginearálta

Ba bhliain shuntasach í 2013 i stair an ardoideachais in Éirinn, le dul chun cinn soiléir á dhéanamh ar bhealaí éagsúla maidir le forfheidhmiú na moltaí a leagadh síos sa Straitéis Náisiúnta Ardoideachais. Bhain na príomh-mholtaí le córas níos comhordaithe a chruthú d'institiúidí ardoideachais le misean sonrath agus comhchaidreamh nua idir an earnáil agus an Rialtas, dírithe níos mó ar thorthaí ón earnáil, trí thagairt do chuspóirí sonrath náisiúnta le maoiniú, sa todhchaí, nasctha le feidhmíocht. Tosaíodh ar an bpróiseas maidir leis na cuspóirí seo, comhphlé straitéiseach, le haighneachtaí ó na hinstiúidí, athbhreithniú ag saineolaithe náisiúnta agus idirnáisiúnta agus cruinnithe le gach institiúid as ar tháinig comhaontú ar dhlúthú (a críochnaíodh i mí Eanáir 2014). Bhain ardleibhéal rannpháirtíochta na n-institiúidí leis an bpróiseas, a léirigh oscailteachta san earnáil d'athchóiriú forleathan agus feabhas ar fhreagracht. Thug an próiseas leibhéal nua freagrachta don ÚAO, le freagracht tuairisciú go bliantúil ar fheidhmíocht an chórais ardoideachais.

Leanadh go hiomlán leis an gclár athchóirithe le cúinsí airgeadais go hainnis san earnáil le ciorrú eile de c. 7% ar mhaoiniú athfhillteach agus tionchar leanúnach an chreat rialaithe fostaíochta ar leibhéal na foirne. D'ainneoin na ndúshlán seo bhain formhór na n-institiúidí fás amach maidir le líon na mac léinn agus lean siad ag cur le céimeanna gníomhachtaí an mhargaidh fhostaíochta. Bhain siad cóimheá airgid amach freisin, ach ag deireadh na bliana ba léir go raibh strus ar fud na hearnála le líon beag institiúidí ag feidhmiú le heasnamh bunúsach.

## Struchtúr an Tuarascála seo

Déantar athbhreithniú ar 2013 i gCuid 1 den tuarascáil seo leis na cuspóirí leagtha síos i bPlean Straitéiseach an ÚAO. Tugtar aghaidh i gCuid 2 ar fhorbairtí i gcuid de na príomhréimsí gníomhaíochta eile i 2013. Soláthraíonn Cuid 3 faisnéis maidir le rialachas an ÚAO.

# CUID 1

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## Measúnú ar na Torthaí a Baineadh Amach i 2013

Tá sé chuspóir straitéiseach ag an ÚAO agus torthaí atá ag teastáil don chóras ardoideachais atá sonraithe faoi gach ceann de na cuspóirí straitéiseacha seo. Is slat tomhais fhoirfe atá i mbaint amach na dtorthaí seo ar féidir feidhmíocht an ÚAO a thomhas dá réir. Baineadh nithe suntasacha amach i 2013 atá ag cur baint amach na dtorthaí seo chun cinn. Tá na gnóthachtálacha uileghabhálacha seo leagtha amach thíos agus tá na himpleachtaí don phlean oibre i 2014 aitheanta nuair is cuí.

# Cuspóir Straitéiseach 1

## Forbairt Córais

Baineann an cuspóir straitéiseach seo le córas ardoideachais chomhtháite a bhaint amach a bhfuil barrmhaitheas struchtúir agus rialaichais ag baint leis agus a sholáthraíonn feidhmíocht fheabhsaithe leis na cuspóirí náisiúnta atá leagtha síos ag an Rialtas a bhaint amach. Déanadh dul chun cinn suntasach i 2013. Go sonrach-

- Chuir an ÚAO tuarascáil faoi bhráid an Aire Oideachais agus Scileanna ar athchuiríocht chórais, comhoibriú idirinstiúideach agus rialachas chórais in Aibreán 2013. Sholáthair freagra an Aire i mBealtaine 2013 cead le dul ar aghaidh le mórchlár athchóirithe struchtúrach agus comhchaidreamh nua idir an Stát agus na IAOanna. Tosaíodh ar fhorfheidhmiú sa dara leath de 2013 agus leanfaidh seo mar bhunchloch le plan oibre an UAÓ i gcaitheamh 2014.
- Bhí Idirphlé Straitéiseach mar chuid fhoirmeálta den gcóras ardoideachais i 2013. Tá seo tar éis sainordú nua a sholáthar don ÚAO trí fhócas níos géire a bheith i gceist maidir le feidhmíocht IAO agus freagracht a bheith ar IAO maidir le feidhmíocht. Cruthaíonn sé ról freagrachta freisin don ÚAO toisc go ndéanann an ÚAO tuairisciú don Aire ar fheidhmíocht an chórais ardoideachais ina iomláine. Ba iad seo a leanas na príomh-garspriocanna i 2013:
  - Sholáthair an ÚAO comhairle sa tuarascáil tírdhreacha don Roinn Oideachais agus Scileanna (ROS) ar chuspóirí an chórais náisiúnta ardoideachais agus tharla tuilleadh comhairliúcháin leis an ROS ar na cuspóirí seo agus ar tháscairí an chórais. Mar thoradh ar seo d'fhoilsigh an ROS creat feidhmíochta don chóras.
  - Ullmhaíodh agus foilsíodh mionteimpeall agus treoirínte gaolmhartha do chomhshocruithe feidhmíochta an IAO leis an ÚAO.
  - Bunaíodh painéal náisiúnta agus idirnáisiúnta le cabhrú le measúnú a dhéanamh ar dhréacht-chomhshocruithe feidhmíochta ó na IAOanna.
  - Loirgíodh aighneachtaí agus fuarthas moltaí maidir le comhshocruithe feidhmíochta ó IAOanna agus déanadh measúnú ina dhiaidh sin orthu ag úsáid saineolais an phainéil a bhí tugtha le chéile.
  - Tharla cruinnithe cuimsitheacha Idirphlé Straitéiseach (Nollaig 2013 agus a lean ar aghaidh go dtí Eanáir 2014) leis na IAOanna go léir as ar críochnaíodh comhshocruithe feidhmíochta agus comhaontú ar chuspóirí feidhmíochta le gach IAO.
  - Tá próiseas an idirphlé straitéiseach freisin ag bunú agus ag measúnú na gcéimeanna atá á nglacadh ag na hinstiúidí iomchuí leis na braislí réigiúnacha a chur le chéile agus le comh-chur chuige a bhunú ar phríomhcheisteanna mar phleanáil acadúil agus bealaí rochtana. Freisin i ndiaidh na gcruinnithe idirphlé straitéiseach a bheith críochnaithe i mí Eanáir ullmhóidh an ÚAO an chéad tuarascáil athbhreithnithe córais fheidhmíochta le cur faoi bhráid an Aire Oideachais agus Scileanna sa chéad ráithe de 2014.
  - I ndiaidh don Athbhreithniú um Oideachas Múinteoirí a bheith foilsithe tá an ÚAO ag obair leis na IAOanna le cur chun cinn a dhéanamh ar fhorfheidhmiú agus déanadh an-dul chun cinn maidir le roinnt de na hionaid nua atá beartaithe a bhunú.
- Sholáthair an ÚAO comhairle do Shainghrúpa Athbhreithnithe Printíseachta an ROS agus déanadh ionchorprú ar mhórán de mholtaí an ÚAO i dtuarascáil deiridh an ghrúpa a bhfuil an tAire ag féachaint air.

# Cuspóir Straitéiseach 2

## Inbhuanaitheacht an Ardoideachais

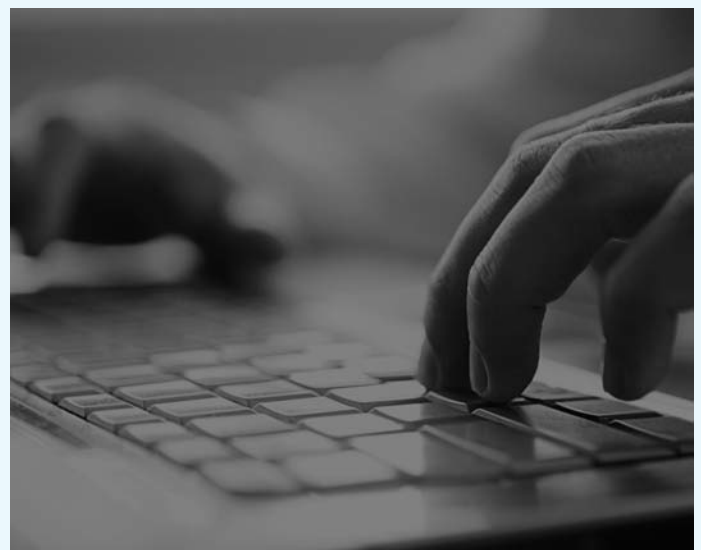
*Is é atá mar príomhthoradh ar an gcuspóir straitéiseach seo ná cúras ardoideachais atá maoinithe go hinbhuanaithe ar bhonn feidhmíochta le hais torthaí náisiúnta. Ba iad na príomhnithe a baineadh amach i 2013 ná:*

- Cuireadh forbairtí agus coigeartuithe i bhfeidhm ar an múnla cistiúcháin le tacú le forfheidhmiú na Straitéise Náisiúnta agus na comhthorthaí náisiúnta. Leasaíodh an múnla cistiúcháin do na ITanna leis an dídhreasú maoinithe a bhaint as maidir le cúrsaí ag leibhéal 6 agus 7 a fhorbairt. Tosaíodh ar chianoideachas/mic léinn lasmuigh den champas sa hollscoileanna a áireamh sa mhúnla cistiúcháin. Ina theannta sin, déanadh leithdháileadh ar an gcéad tráinse den Chiste Nuálaíochta agus Forbartha Straitéiseach (CNFS) a bhí dírithe go sonrach ar chuspóirí na Straitéise Náisiúnta a fhorfheidhmiú.
- Aontaíodh ar bhuiséid chomhardaithe le formhór na IAOanna agus bhí, agus tá comhchaidreamh leanúnach leis na IAOanna sin le heasnamh bunúsach.
- Déanadh obair shubstaintiúil maidir le straitéis inbhuanaitheachta a fhorbairt. Dhírigh an obair go mór ar conas is féidir úsáid níos fearr a bhaint as na hacmhainní reatha agus ar bhainistiú agus fheidhmiú na n-uirlisí a bhfuil gá ag na IAOanna leo. Bhí seo ag teacht le mianta an Aire. I dtreo dheireadh na bliana thug an Roinn le fios gur mhian leo go ndéanfaí staidéar níos leithne agus go bhfuil siad le téarmaí tagartha a leagadh síos. Leanfar leis an obair seo mar sin i rith 2014.



Aontaíodh ar bhuiséid chomhardaithe le formhór na IAOanna agus bhí, agus tá comhchaidreamh leanúnach leis na IAOanna sin le heasnamh bunúsach.

Leasaíodh an múnla cistiúcháin do na ITanna leis an dídhreasú maoinithe a bhaint as maidir le cúrsaí ag leibhéal 6 agus 7 a fhorbairt.



## Cuspóir Straitéiseach 3

### Polasaí agus Pleanáil



Faoin gcuspóir seo tá iarracht á dhéanamh ag an ÚAO réamh-mheas a dhéanamh ar threochtaí i bhforbairt an ardoideachais go náisiúnta agus go hidirnáisiúnta agus go feabhas a chur freisin ar na sonraí/bonn fianaise a thacaíonn lenár gcomhairle maidir le polasaí don Aire Oideachais agus Scileanna.

- Eagrú chomhdháil idirnáisiúnta Uachtarántachta na hÉireann ar an AE, 'Rangú agus Infheictheacht Torthaí Ardchaighdeán i Réimse Ardoideachais na hEorpa', a tionóladh i gCaisleán Bhaile Átha Cliath i mí Eanáir 2013. Ba é seo an príomhimeacht ardoideachais d'Uachtarántacht na hÉireann ar Chomhairle an Aontais Eorpaigh (2013), a sholáthair deis comhphlé i measc na bpáirtithe leasmhara ón Eoraip agus níos faide anonn ar conas is féidir le measúnú feidhmíochta san ardoideachas tacú le misean agus tosaíochtaí straitéiseacha na hearnála a chur chun cinn.
- Foilsíodh an chéad tuarascáil measúnaithe feidhmíochta earnála d'aroidheachas na hÉireann, I dTreo Chreat Mheasúnaithe Fheidhmíochta: Próifíliú Ardoideachais na hÉireann. Ag tabhairt cuntais ar gach ÚAO atá maoinithe go poiblí, leagann an tuarascáil síos creat tosaigh measúnaithe feidhmíochta don earnáil a thacóidh le hinstiúidí in mbainistíocht straitéiseach feidhmíochta, agus córas comhtháite ardoideachais a chur le chéile de réir na Straitéise Náisiúnta. Ag díriú ar na trí buntomhas de chroímhisean ardoideachais – múineadh agus foghlaim, taighde, agus gníomhaíocht – déanfar próifíliú institiúideach a fhorbairt ar bhonn bliantúil, ag éascú na dtreochtaí monatóireachta maidir le líon na mac léinn, réimsí staidéir, méadrachtaí rannpháirtíochta, agus acmhainní daonna agus airgeadais.



## Cuspóir Straitéiseach 4

### Rialachas Ardoideachais

*Tá an cuspóir seo dírithe ar chomhchaidreamh iomchuí rialachais/rialála a bhaint amach idir IAOanna agus an ÚAO a thagann lenár sainordú nua agus ghlacann le neamhspleáchas institiúideach. Ba iad na príomhnithe a baineadh amach i 2013 ná:*

- Is iad idirphlé straitéiseach agus maoiniú feidhmíochta bunaithe ar thorthaí an phróisis idirphlé straitéiseach na príomhuirlisí le rialachas córais a chinntiú. Faoi mar atá leagtha síos cheana féin, tá an próiseas idirphlé straitéiseach faoi shiúl agus beidh comhlíonadh an chórais ar chuspóirí náisiúnta mar eilimint riachtanach de rialachas ardoideachais sa todhchaí.
- Bhí sé mar thosaíocht ag an ÚAO i rith 2013 monatóireacht leanúnach a dhéanamh ar thorthaí rialachais ó IAOanna ag teacht le riachtanais an chóid rialachais.
- Tharla dian-rannpháirtíocht le WIT le soláthar mholtaí Thuarascála an Chigire a cheap an tAire a chinntiú.




Is iad idirphlé straitéiseach agus maoiniú feidhmíochta bunaithe ar thorthaí an phróisis idirphlé straitéiseach na príomhuirlisí le rialachas córais a chinntiú.

# Cuspóir Straitéiseach 5

## Sármhaitheas san Ardoideachas

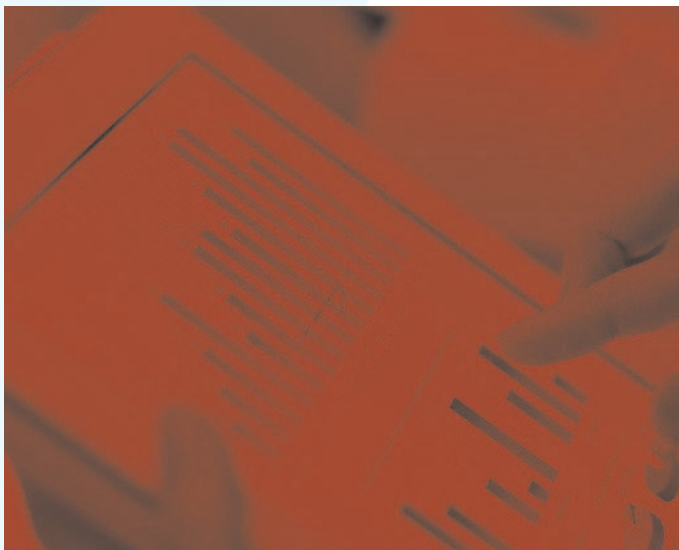
*Tá torthaí a bhaineann le sármhaitheas san ardoideachas ag teastáil i dtrí phríomhréimse – Múineadh agus Foghlaim, Taighde agus Nuálaíocht agus Rannpháirtíocht. Caithfidh sármhaitheas i ngach réimse a bheith mar thoradh tosaíochta i dtreo is gur féidir uasmhéadú a dhéanamh ar thaithí an mhic léinn sa chóras ardoideachais a sholáthraíonn múinteoireacht ar ardchaigheán le córas láidir agus beoga taighde ag tacú leis atá nasctha go dlúth le forbairt gheilleagrach agus sóisialta go náisiúnta agus go hidirnáisiúnta. Ba iad na príomhnithe a baineadh amach i 2013 ná:*

- Bunú an Fhórait Náisiúnta um Theagasc agus Foghlaim a Fheabhsú ar bhonn oibríochtúil iomlán. Is é an Fóram Náisiúnta an príomhleibhéal-chóras bonneagair d'fheabhsú múinteoireachta agus foghlama san ardoideachas.
- Críochnú treoirshuirbhé náisiúnta mac léinn agus seoladh Suirbhé na hÉireann um Rannpháirtíocht Mac Léinn (SÉRML) mar shuirbhé náisiúnta bliantúil ar mhic léinn, an chéad cheann dá leithéid san Eoraip. Cabhróidh na torthaí le IAOanna feabhas a chur ar chaigheán an oideachais a sholáthraíonn siad trí mhioncheistanna a chur ar mhic léinn maidir lena dtaithí.
- Cuirfear feabhas ar an aistriú ó mheánoideachas go hardoideachas trí na bealaí iontrála chuig cláir fhochéime CNC leibhéal 8, chomh maith le hathchóiriú ar scrúdú na hArdteistiméireachta. Tá an t-athchóiriú seo á threorú ag cuibhreas de ghníomhaireachtaí, ar a n-áirítear an ÚAO, agus cuireadh chun cinn go mór é i 2013. Foilsíodh an tuarascáil Tacú le hAistriú níos Fearr ón Dara Leibhéal go hArdoideachas: Príomh-threonna agus na Chéad Chéimeanna Eile sa Mhárta, ag sonrú na hoibre atá le déanamh; agus déanadh óstáil ar chomhdháil náisiúnta sa Mheitheamh le deis comhairliúcháin a sholáthar ar mholtaí an tuarascála leis an bpobal ardoideachais.
- Foilsíú thorthaí suirbhé na bhfostóirí a thugann léargas ar dhearcadh na bhfostóirí ar na IAOanna agus aithint réimsí ar féidir tuilleadh feabhais a chur orthu. Déanfar nuashonrú ar an ionchur luachmhar seo maidir le próisis cheaptha bheartais agus chinnteoireachta i 2014 le suirbhé nua fostóirí.



Tá torthaí a bhaineann le sármhaitheas san ardoideachas ag teastáil i dtrí phríomhréimse – Múineadh agus Foghlaim, Taighde agus Nuálaíocht agus Rannpháirtíocht.





Foilsiú thorthaí suirbhé na bhfostóirí a thugann léargas ar dhearcadh na bhfostóirí ar na IAOanna agus aithint réimsí ar féidir tuilleadh feabhais a chur orthu.

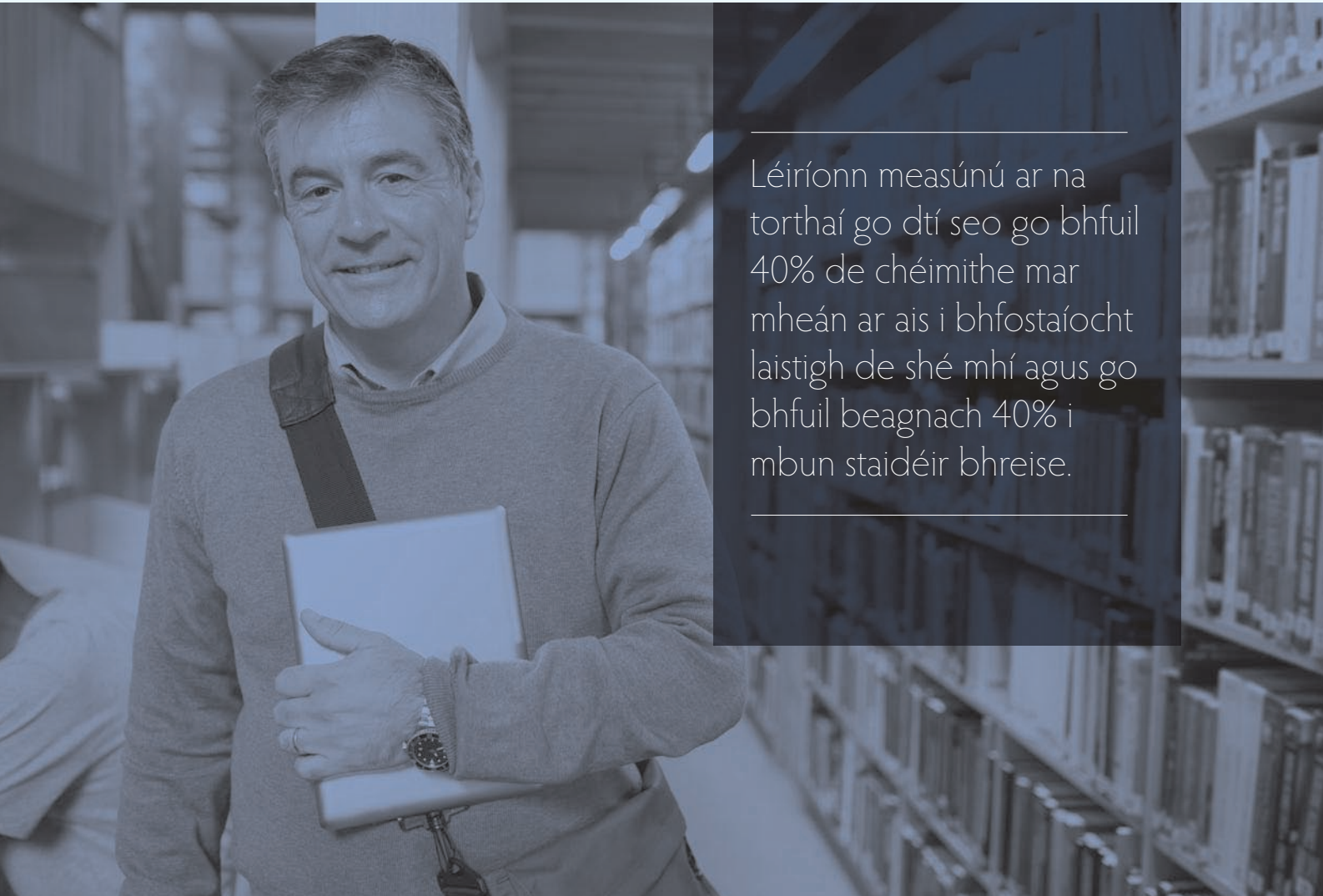
Tá an córas ardoideachais tar éis aschur na gcéimithe TFC a mhéadú 25% le dhá bhliain anuas



- Déanadh creat d'oidéachas PhD a fhorbairt i rith 2013 agus táthar i mbun é a chur i bhfeidhm i ngach ollscoil agus institiúid teicneolaíochta.
- Críochnaíodh bunachar sonraí trealaimh taighde LIRE agus faomhadh Treoirlínte Náisiúnta um Rochtain ar Bhonneagar Taighde.
- Tá feidhmiú céimneach Chláir nua larchéime i gCleachtas Gairmiúil (CICG), a sholáthróidh IAOanna i gcomhpháirtíocht le tionscail, ag soláthar deise d'iarchéimithe scileanna idirdhisciplíneacha a fháil i dtimpeallacht obairbhunaithe, ag éascú an trasdul ó ardoideachas chuig fostaíocht. Rachaidh mic léinn iarchéime a dhéanann rollú ar an CICG i mbun intéirneachta creidiúnaithe i gcuideachta mar chuid dá gcúrsa, ag tacú le foghlaim obairbhunaithe agus ag neartú na nasc idir na hearnálacha ardoideachais agus fiontraíochta.
- Mar fhreagra ar an easpa scileanna ardleibhéil TFC in Éirinn, tá an-dul chun cinn déanta ag an ÚAO maidir le forfheidhmiú Phlean Gníomhaíochta TFC an rialtais-tionsclaíochta (Eanáir 2012). Tá an córas ardoideachais tar éis aschur na gcéimithe TFC a mhéadú 25% le dhá bhliain anuas, agus táthar ag súil anois le méadú faoi dhó ar aschur chéimithe i TFC (príomhspríoc den Phlean Gníomhaíochta) faoi 2015 – chun tosaigh ar an spriocdháta seachadta de 2018.
- Tá leathnú déanta ar an nGréasán Teagmhála Campais le Comhpháirteachas Poiblí in Ardoideachas na hÉireann a chur chun cinn, maoinithe ag Ciste Nuálaíochta Straitéiseach an ÚAO, chuig gréasán náisiúnta, atá comhordaithe anois ó laistigh den IUA. Cuireann an Gréasán Teagmhála Campais comhpháirteachas poiblí chun cinn in ardoideachas – trí mhúineadh, foghlaim bunaithe ar chleachtadh, agus taighde pobalbhunaithe – agus tá tairseach náisiúnta ar líne á fhorbairt do dheiseanna oibre deonach ag mic léinn.

# Cuspóirí Straitéiseacha 6

## Clár Straitéiseacha



Léiríonn measúnú ar na torthaí go dtí seo go bhfuil 40% de chéimithe mar mheán ar ais i bhfostaíocht laistigh de shé mhí agus go bhfuil beagnach 40% i mbun staidéir bhreise.

### *Cothromas Rochtana agus Foghlaim ar Feadh an tSaoil*

*Is é an toradh atá mar thosaíocht ag an ÚAO ná córas ardoideachais ina bhfuil comhionannas deise, le rochtain shoiléir, bealaí le haistriú agus dul chun cinn a dhéanamh agus solúbhacht i modhanna foghlama i bpríomhshruth an chórais ardoideachais. Ba iad na príomhnithe a baineadh amach i 2013 ná:*

- Foilsiú mion-staidpháipéir ar oideachas páirtaimseartha san ardoideachas. Táthar anois i mbun na moltaí a fhorfheidhmiú.
- Feidhmiú céimneach Lingchlár 2013 a dhéanann 204 cúrsa a thairiscint i 38 IAO agus monatóireacht agus measúnú leanúnach ar thorthaí an Lingchlár. Cé nach bhfuil na figiúirí deireanacha ar fáil, beidh an líon rollaithe ar Lingchlár 2013 os coin 5,000 mac léinn. Léiríonn measúnú ar na torthaí go dtí seo go bhfuil 40% de chéimithe mar mheán ar ais i bhfostaíocht laistigh de shé mhí agus go bhfuil beagnach 40% i mbun staidéir bhreise.
- Feidhmiú céimneach Chlár Scileanna TFC 2013, a ndéantar 15 clár a sholáthar tríd thar 14 IAO, ag éascú uasoiliúna chéimithe le céimeanna i ndisciplíní gaolmhara i réimsí fais laistigh de gheilleagar na hÉireann. Den 801 rannpháirtí a bhí rollaithe ar Chlár Scileanna TFC 2011/12, chríochnaigh 63.7% an cúrsa, agus bhí 50% de na mic léinn seo i bhfostaíocht 6 mhí tar éis dóibh críochnú.
- Rinne Oifig Náisiúnta Rochtana an ÚAO óstáil ar chomhdháil náisiúnta i mí na Samhna 2013 mar chuid de phróiseas comhairliúcháin maidir le plan nua rochtana náisiúnta a fhorbairt.

# CUID 2

Forbairtí  
suntasacha eile i  
2013

## Cistiúchán

Lean drochstaid na gcúinsí eacnamaíochta go mór chun tosaigh san earnáil ardoideachais ó thaobh cistiúcháin de i 2013, le laghdú eile ar chroíleithdháiltí atréimhseacha. Ba é a bhí mar bhun-leithdháileadh ar an ÚAO do 2013 ná €1,036,100,000. Is ionann seo agus laghdú de €82.7m (c.7%) ar thoradh 2012 de €1,118,804,000. Bhí laghdú aon uaire de €25m áirithe sa bhfigiúr seo go mbeadh tionchar aige ar iarmhéid airgid sna IAOanna. Cuireadh seo i bhfeidhm ar na deontais táillí don earnáil. Tháinig méadú €250 ar ranníocaíocht an mhic léinn i 2013 go €2,500. A luaithe agus a bhí an €25m fágtha ar lár ón laghdú foriomlán thuas agus nuair a cuireadh tionchar bliana iomlán den mhéadú ar ranníocaíocht na mac léinn san áireamh, ba é a méadú a tháinig ar chistiú don earnáil ardoideachais ná timpeall 2%.

I mí Iúil 2013, cuireadh in iúl don ÚAO go mbeadh laghdú eile ar Dheontas Athfhillteach 2013 – laghdú de €19,645,000 a bhain le sábháil ar phá ag éirí as Comhaontú Bhóthar Haddington agus na Céimeanna Airgeadais san Acht um Leas an Phobail 2013. Cuireadh seo i bhfeidhm maidir le hearnáil na nOllscoileanna agus na nInstitiúidí Teicneolaíochta araon. Ba é an toradh deireanach do 2013 ná €1,011,987,000.

Ainneoin deacrachtaí na cistíochta atréimhsí, d'éiligh an ÚAO go mbainfeadh gach institiúid cóimheá airgid amach do 2013. Tionóladh cruinnithe buiséide bhliantúil le gach institiúid ardoideachais i Márta agus Aibreán 2013.

I gcaitheamh 2013, d'oibrigh an ÚAO go dlúth le roinnt institiúidí a raibh deacrachtaí airgeadais acu.

Soláthraíonn Tábla 1 sonraí ar thorthaí deireanach Dheontas Athfhillteach 2013 ar Ollscoileanna, Institiúidí Teicneolaíochta agus Coláistí Eile.

Ba é a bhí mar bhun-  
leithdháileadh ar an ÚAO  
do 2013 ná  
**€1,036,100,000**

Is ionann seo agus  
laghdú de  
**€82.7m (c7%)**

Ba é an toradh deireanach do 2013 ná  
**€1,011,987,000**

# Creat Rialaithe Fostaíochta (CRF)

Ba é an laghdú foriomlán  
earnála a bhí ag teastáil ná

# 2.5%

## **Creat Rialaithe Fostaíochta (CRF)**

Cuireadh Institiúidí ar an eolas i Meitheamh 2013 go mbeadh gá le tuilleadh laghduithe ar uimhreacha na hearnála poiblí faoin 31ú Nollaig 2013. Ba é an laghdú foriomlán earnála a bhí ag teastáil ná 2.5%. Tá laghdú foriomlán ar líon na foirne san earnáil ag teacht leis an sprioc atá leagtha síos. Ó tosaíodh ar CRF i Nollaig 2008, tá laghdú 12.1% tagtha ar líon na croí-fhoirne.

## **Forbairt an Mhúnla Cistiúcháin**

Féachadh ar fhreagraí ar dhoiciméad comhairliúcháin an ÚAO ar mhúnlaí athchóirithe agus cistiúcháin agus aithníodh tosaíochtaí d'ollscoileanna agus d'institiúidí teicneolaíochta.

Aontaíodh ar athruithe ar an múnla maidir leo seo a leanas:

- An dídhreasú airgeadais atá ann don earnáil IOT a bhaint as le méadú agus forbairt a dhéanamh ar chlár Leibhéal 6 agus 7, toisc leibhéal a dtáillí a bheith níos ísle;
- Uimhreacha Cianoideachais (Leibhéal 8 agus thuas) a áireamh sa mhúnla cistiúcháin Ollscoile.

Cuireadh na hathruithe seo i bhfeidhm i gcomhthéacs leithdháileadh deontais 2014 ar na IAOanna i mí na Nollag 2013. Déanfar tuilleadh oibre ar an múnla a fhorbairt i 2014.

## **Cód Rialachais**

Faomhadh Cód Rialachais athcheartaithe d'Institiúidí Teicneolaíochta sna hInstitiúidí Teicneolaíochta. Rinne an ÚAO athbhreithniú ar ráitis Bhliantúla Rialachais ó gach IAO.

## **Grúpa Athbhreithnithe ar Phrintíseacht**

Rinne an ÚAO idirghníomhú leis an nGrúpa Athbhreithnithe ar Phrintíseacht, a chuir a dtuarascáil faoi bhráid an Aire Oideachais agus Scileanna i mí na Nollag.



## Athbhreithniú ar Chostais

Críochnaíodh tuarascáil ar chostais an Bhoird Rialaithe san earnáil IT agus cuireadh faoi bhráid na Roinne Oideachais agus Scileanna é.

## Ciste um Chúnamh do Mhic Léinn

D'aontaigh an Roinn Oideachais agus Scileanna go bhféadfaí ús a tuilleadh ar chuntais bhainc an ÚAO a leithdháileadh ar an gCiste um Chúnamh do Mhic Léinn i mí na Nollag 2013. Déanann an cistiú breise a leithdháileadh ar an mbealach céanna le croí-leithdháileadh SAF do 2013-14 (.i. bunaithe ar shonraí rollaithe lánaimseartha agus sonraí maidir leis an Tionscnamh um Chothroime Rochtana). Fuair gach institiúid leithdháileadh breise in Eanáir 2014.

## Idirnáisiúnú

- Rinne an ROS an ÚAO a athcheapadh mar Ghníomhaireacht Náisiúnta don Chlár nua Erasmus+ go ceann seacht mbliana.
- Mar Ghníomhaire Náisiúnta do Erasmus, leag an ÚAO síos sprioc 3,000 soghluaisteacht foghlama faoi dheireadh 2013/14 agus é ar tí an figiúr sealadach seo de 2,971 a bhaint amach do 2012/23.
- Faoin gClár Eolaíochta Gan Teorainneacha Brasaíleach, ghlac Éire le 1,183 fochéimí i 2013 le gach mac léinn ag caitheamh uasmhéid de 18 mí in Éirinn. Tá fiche trí IAO rannpháirteach sa tairiscint fhochéime agus tá an RCSI tar éis roinnt mac léinn PhD a rollú. Tá taithí agus freagraí luath ó na mic léinn Brasaíleacha an-dearfach. Do 2014, tá 2,160 mac léinn tar éis iarratas a dhéanamh teacht to hÉirinn, ar ionann é agus méadú circa 35% ar iarratais 2013.
- Bronnadh fiche dó scoláireacht don bhliain acadúil 2013/14 faoi chlár Scoláireachtaí Rialtais na hÉireann.

## MSc in gCloseolaíocht

Tá tograí á lorg ag an ÚAO do chúrsa lánaimseartha dhá bhliain MSc i gCloseolaíocht. I ndiaidh phróisis neamhspleách measúnaithe, moladh go mbeadh an MSc i gCloseolaíocht suite i gColáiste na hOllscoile Corcaigh, le iontógáil 10 mac léinn. Tosóidh an cúrsa i Meán Fómhair 2015.

## Athbhreithniú ar chaiteachas ar Sheirbhísí na Mac Léinn

I Samhain 2013, chuir an ÚAO tús le hathbhreithniú ar chaiteachas ar sheirbhísí na mac léinn. Scrúdóidh an t-athbhreithniú léibhéal rannpháirtíochta na mac léinn sa phróiseas comhairliúcháin de réir íocaíochta airgid amach agus déanfar athbhreithniú freisin ar chaiteachas ar leith ar sheirbhísí do mhic léinn in institiúidí ardoideachais.

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D'aontaigh an Roinn Oideachais agus Scileanna go bhféadfaí ús a tuilleadh ar chuntais bhainc an ÚAO a leithdháileadh ar an gCiste um Chúnamh do Mhic Léinn i mí na Nollag 2013.

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Support



### **Seirbhísí Comhroinnte/Comh-sholáthar**

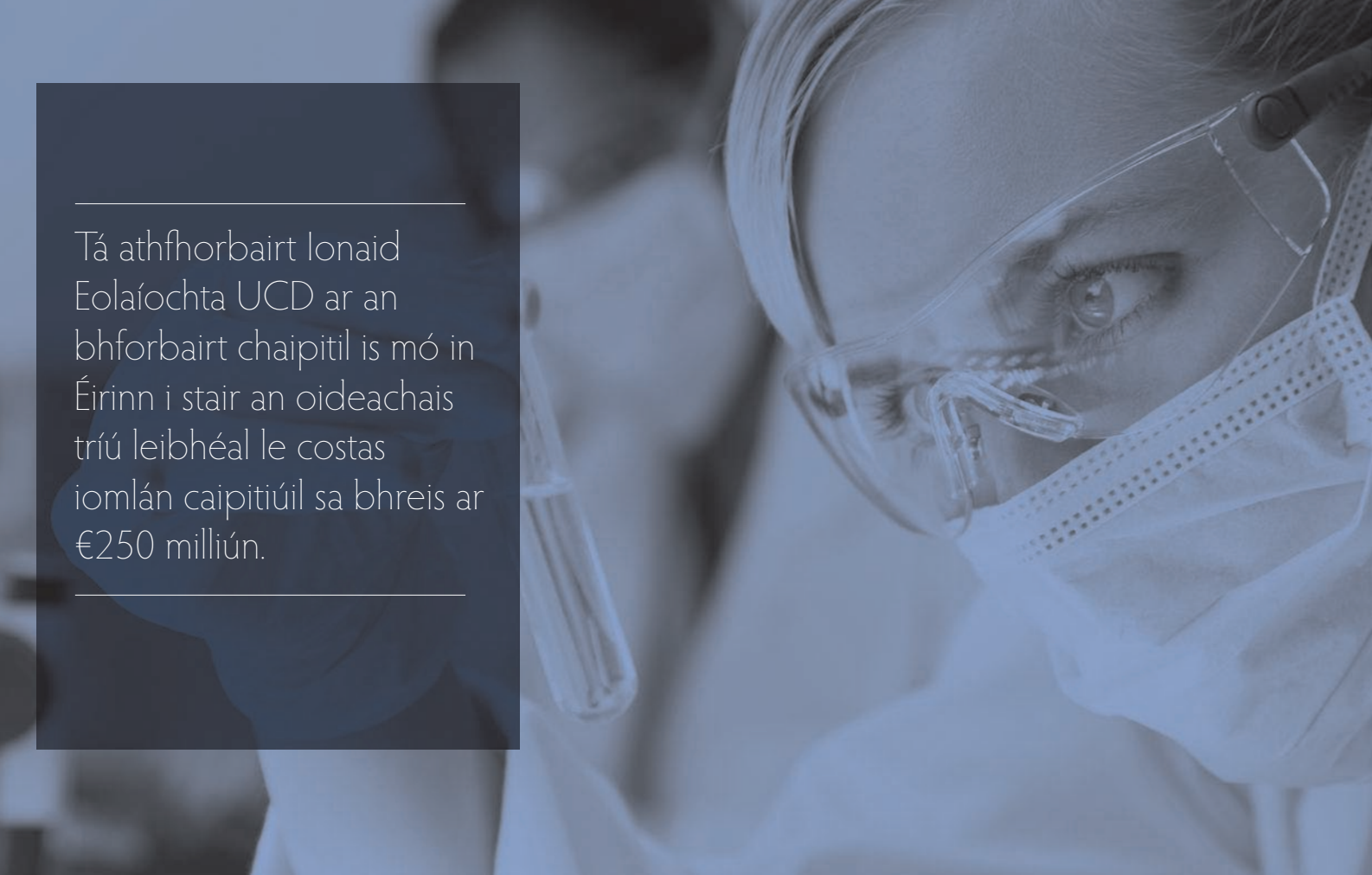
I rith 2013 lean an ÚAO ag obair leis an ROS agus leis an earnáil maidir le forbairt a dhéanamh ar sheirbhísí comhroinnte agus comhthionscnaimh soláthair.

### **Cigireacht Reachtúil ar Institiúid Teicneolaíochta Phort Láirge (ITPL)**

I mí na Samhna 2012 cheap an tAire Oideachais agus Scileanna Dermot Quigley, iar-Chathaoirleach na gCoimisinéirí Ioncaim le hathbhreithniú a dhéanamh ar an gcomhchaidreamh idir ITPL agus na cuideachtaí a sholáthraíonn seirbhísí di. Foilsíodh an tuarascáil i mí Iúil 2013 agus fuarthas go raibh gaol ar leithligh idir ITPL agus na cuideachtaí in earnáil na n-Institiúidí Teicneolaíochta. Dúradh sa tuarascáil cé go raibh dea-mhian i gceist leis na socrúithe agus gur chabhraigh siad le forbairt na hInstitiúide, nár ceapadh go raibh an comhchaidreamh oiriúnach agus gur chóir é a rialú láithreach bonn. Ba é tátal na tuarascála nach raibh aon fhianaise, ná leid ann go raibh aon mhíleithreasú cistí i gceist agus nach raibh baint ar bith aige le cáil acadúil na hInstitiúide. Tosaíodh ar an tuarascáil a fhorfheidhmiú láithreach tar éis é a bheith críochnaithe agus táthar ag leanúint leis.

### **Athbhreithniú ar Bhainistíocht Ualaih Oibre Acadúil**

Le blianta beaga anuas tá institiúidí ardoideachais na hÉireann tar éis múnlaí leithdháilte ualaih oibre a chur ann a thacaíonn le breis trédhearachta ar fud na hearnála ardoideachais. I rith 2013 rinne an ÚAO coimisiúnú ar athbhreithniú ar phríomheilimintí na múnlaí seo agus conas a dhéanann institiúidí ardoideachais ualach oibre lucht acadúil a bhainistiú leis an éifeachtacht is mó a chinntiú. Mar chuid den athbhreithniú, rinne an ÚAO óstáil ar sheimineár ar Ualach Oibre Acadúil, Tosaíochtaí agus Bainistíocht Acmhainní in Institiúidí Ardoideachais i mí na Samhna 2013. Tá an t-athbhreithniú le bheith críochnaith go luath i 2014.



Tá athfhorbairt Ionaid Eolaíochta UCD ar an bhforbairt chaipitil is mó in Éirinn i stair an oideachais tríú leibhéal le costas iomlán caipitiúil sa bhreis ar €250 milliún.

### **Cláir Chaipitil**

Ba bhliain eile dhúshlánach í 2013 maidir le Cistiú Caipitil. Bhí an buiséad caipitil bliantúil d'infheistíocht i mbonneagar ardoideachais i bhfad níos lú ná mar a bhí sna blianta roimhe sin ag díreach os cionn €68.90 milliún ag fágáil caiteachais CTITL de €20.15 milliún ar lár.

I 2013 críochnaíodh iliomad tionscadal caipitil laistigh den Earnáil Ardoideachais. Ar chuid de na mórtionscadail caipitil a d'oscail go hoifigiúil i rith 2013 bhí forbairt Ionaid Eolaíochta fhochéimithe Choláiste na hOllscoile Baile Átha Cliath, cur le leabharlann Eoin Pól II ag ONEMN agus Scoil Dlí Choláiste na hOllscoile Baile Átha Cliath.

#### **(a) Ionad Eolaíochta O'Brien UCD**

Tá athfhorbairt Ionaid Eolaíochta UCD ar an bhforbairt chaipitil is mó in Éirinn i stair an oideachais tríú leibhéal le costas iomlán caipitiúil sa bhreis ar €250 milliún. I 2013 rinne an tAire Oideachais agus Scileanna, Ruairí Quinn T.D., oscailt oifigiúil ar chuid 2 d'Ionad O'Brien don Eolaíocht a Coláiste na hOllscoile Baile Átha Cliath.

Tá breis agus 38,000m<sup>2</sup> de chóiríocht nua agus athchóirithe san Ionad ar chostas foriomlán beagnach €175 milliún. Tá cónaí ar os cionn 2,000 mac léinn fochéime san Ionad anois, breis agus 500 mac léinn iarchéime, agus lucht taighde thar réimse ábhar eolaíochta. Sholáthair céim 2 den tógáil níos mó ná 1,000 jab thar thrí bliana.

Tá cuid 3 d'Ionad Eolaíochta O'Brien, a chríochnóidh an tsraith áiseanna eolaíochta ag Coláiste na hOllscoile Baile Átha Cliath, ag an staid pleanála faoi láthair.

#### **(b) Tionscadal Forbartha Campais Choláiste Phádraig i nDroim Conrach**

Atosaíodh ar Thionscadal Forbartha Campais Choláiste Phádraig i nDroim Conrach i 2013. Bhí an tionscadal €50 milliún ina lán stad le beagnach dhá bhliain tar éis gur ceapadh glacadóir don fhorbróir.

Tá cóiríocht nua do mhúinteoireacht agus athchóiriú ar na foirgnimh atá ann riachtanach le haghaidh a thabhairt ar an easpa spáis agus le tacaíocht imleor a sholáthar don chlár acadúil do suas le 2,500 mac léinn, ar champas a bhí beartaithe i dtús báire le freastal ar 800 mac léinn. Tá an fhorbairt lánach do Phlean Forbartha Campais an Choláiste.



### (c) An Clár um Thaighde in Institiúidí Tríú Leibhéal - CTITL

I rith 2013 rinne an ÚAO bainistiú freisin ar fhorfheidhmiú ar eilimintí caipitil roinnt tionscadal taighde shraith 5 CTITL thar ceann An Roinn Post, Fiontar agus Nuálaíochta. Ar na príomhthionscadail chaipitil ar tugadh maoiniú dóibh i 2013 áirítear: an Institiúid nua na nEolaíochtaí Bithleighis Choláiste na Tríonóide, an beart taighde ag ONEG ar a n-áirítear Foirgneamh nua Taighde Ealaíona, Eolaíochta Sóisialta agus Daonnachtaí chomh maith le heilimint aistriúcháin ag Ospidéal na hOllscoile, Gaillimh, spás nua do thaighde sna heolaíochtaí bitheacha ag Coláiste na hOllscoile Corcaigh agus eilimintí taighde fhorbairt Ionaid Eolaíochta Coláiste na hOllscoile Baile Átha Cliath.

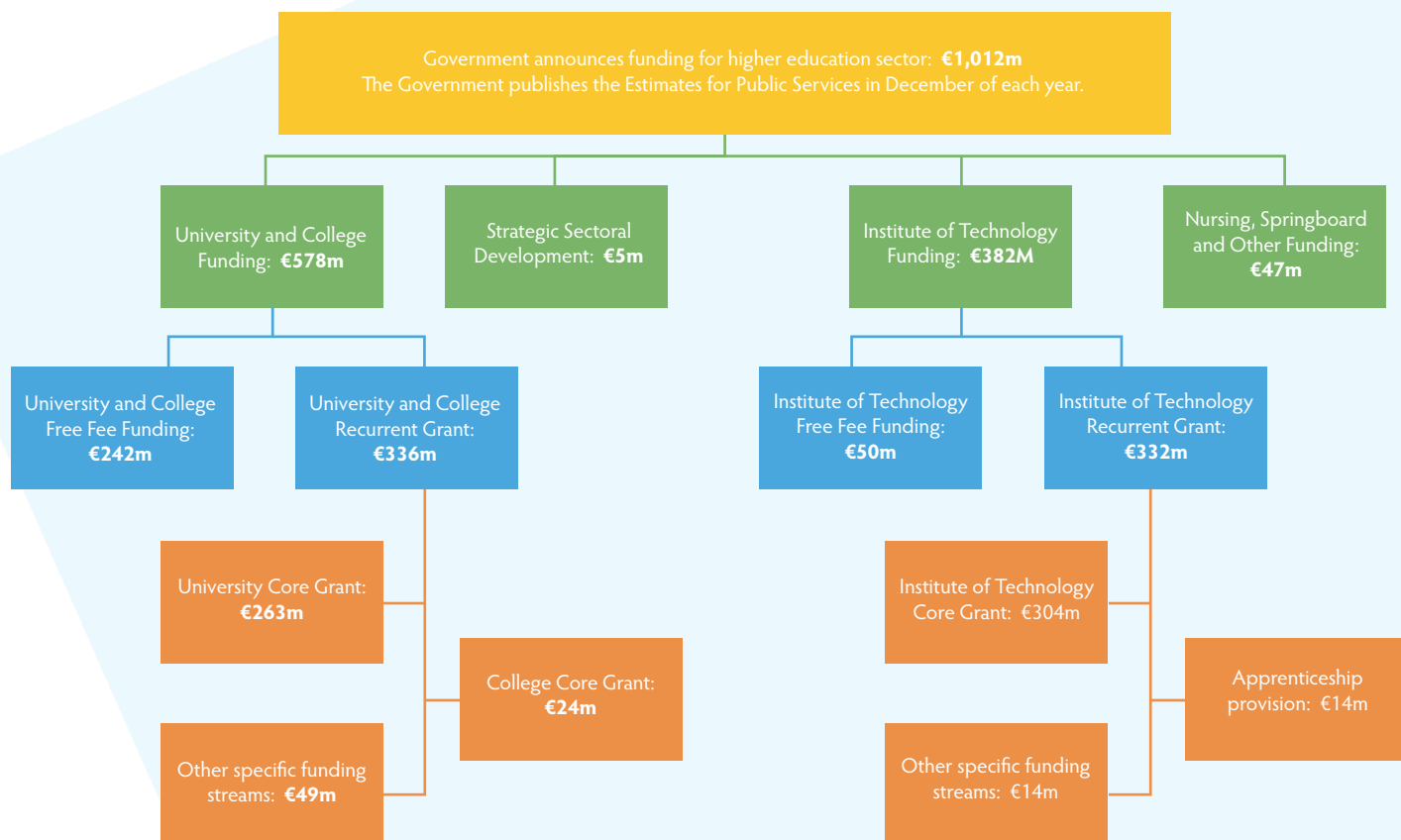
### (d) Institiúidí Teicneolaíochta – Ceannach Réadmhaoine

I 2013, rinne an ÚAO faomhadh ar réadmhaoine a cheannach d'Institiúidí Teicneolaíochta Thamhlachta, Dhún Dealgan agus Luimnigh.

### (e) ITBÁC Ghráinseach Ghormáin

Tháinig méadú suntasach i 2013 ar fhorbairt fhisiciúil tionscadal Campais ITBÁC Ghráinseach Ghormáin. Tosaíodh ar an tógáil ar chonradh €26 milliún 'Bonneagar Láithreáin agus Limistéar Poiblí'. Soláthróidh an conradh €26 an bonneagar fothacaíochta agus na seirbhísí a cheadóidh tógáil amach ón fhorbairt nua. Déanfaidh an tionscadal trasfhoirmiú ar lár na cathrach i mBaile Átha Cliath maidir le hoideachas, sláinte, pobal agus fiontraíocht. Is é tionscadal Ghráinseach Ghormáin, a bhfuil tacaíocht aige ón mBanc Eorpach Infheistíochta, an fhorbairt is mó dá leithéid in aon phríomhchathair Eorpach. In éineacht leis an gconradh 'Bonneagar Láithreáin agus Limistéar Poiblí', aontaíodh ar thrí chonradh eile i 2013. Beidh conraitheoirí Éireannacha ina mbun seo.

I mí Iúil 2012, mar chuid de Phlean Spreagtha Jabanna an Rialtais, d'fhógair an tAire Caiteachais Phoiblí agus Athchóirithe, Brendan Howlin T.D., go mbeadh tionscadal PPP Ghráinseach Ghormáin, ar fiú €200 milliún é, ag dul ar aghaidh mar príomhthionscadal. Lorgaíodh tairiscintí don tionscadal sin ar an 31ú Deireadh Fómhair 2013 agus tá an dá chearnóg atá á dtógáil tríd an bpróiseas seo le bheith áitithe ag 10,000 mac léinn ITBÁC i Meán Fómhair 2017. Tá an dá chearnóg le bheith críochnaithe ag an am gcéanna leis an Luas Traschathrach, a sholáthróidh seirbhís nua inbhuanaithe iompair poiblí don chathair agus do mhic léinn agus don fhoireann ag teacht chuig an gcampas nua i nGráinseach Ghormáin.



# CUID 3

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RIALACHAS AN ÚAO

## Baill an ÚAO

Ceapann an Rialtas baill an ÚAO ar ainmniúchán an Aire Oideachais agus Eolaíochta de ghnáth go ceann tréimhse 5 bliana, ach amháin d'Uachtarán Aontas na Mac Léinn a bhíonn ina b(h)all le linn dó/di a bheith in oifig mar Uachtarán ar Aontas na Mac Léinn.

Baill ÚAO do 2013:

<b>Ballraíocht Bhord ÚAO 2013</b>
Bahram Bekhradnia
An Clr. Brendan Byrne
An Dr. Mary Canning
An tOllamh Maeve Conrick (Leaschathaoirleach)
Paddy Cosgrave
John Dolan
Eamonn Grennan
Siobhan Harkin
An tOllamh Eileen Harkin Jones
An tOllamh Ellen Hazelkorn
John Hennessy, Cathaoirleach
John Logue (go dtí 30/6/13)
Kathleen Lough (go dtí 30/9/13)
An Dr. Maria Meehan
An Dr. Jim Mountjoy
Joe O'Connor (from 1/7/13)
Gordon Ryan
An tOllamh Anthony Staines
An Dr. Brian Thornes
An tOllamh Marijk van der Wende

Rá rianú déanta in aguisín 1 ar na cruinnithe den Údarás agus den choiste seasta a freastalaíodh. Íoctar táille atá faofa ag an Aire Airgeadais leis na baill. Ní bhaineann an táille le státseirbhísigh atá ag freastal de réir an chinnidh 'duine amháin, tuarastal amháin'. Tá íocaíochtaí taistil agus cothabhála ag teacht leis na rátaí atá faofa ag an Aire Caiteachais Phoiblí agus Athchóirithe. Tugtar sonraí i gcuntais an ÚAO (nóta 19).

### **Cruinnithe den ÚAO**

Is gnách cruinnithe den Údarás um Ard-Oideachas a reáchtáil gach dara mí. Reáchtáladh 7 gcruinniú den Údarás in 2013. Gabhann an ÚAO i mbun oibre trí sé bhuanchoiste agus tascfhórsaí a bhunaíonn sé ó am go chéile. Bhí na buanchoistí seo a leanas ann i rith 2013:

Coiste Airgeadais

Achomharc Pinsean

Polasaí agus Pleanáil

Taighde agus Oideachas Iarchéime (comhchoiste ÚAO – Comhairle Taighde na hÉireann)

Rialachas Chórais agus Bainistíocht Feidhmíochta

### **Cód Cleachtais do Rialachas Chomhlachtaí Stáit 2009**

Rinne an tÚdarás athbhreithniú ar a rialachas i 2012. Dhírigh an t-athbhreithniú, a rinne Strictly Boardroom, ar chórais agus iompair oiriúnacha ar chóir dóibh tacú le creat rialachais an ÚAO, ag tabhairt aghaidh ar an athrú ar a shainordú faoin Straitéis Náisiúnta agus ar fhorbairtí ar dhea-chleachtas ó foilsíodh an Cód Rialachais i 2009. Bhí fhéinmheastóireacht leathan déanta go luath i 2014.

## Coistí an ÚAO

### *Coiste Iniúcháireachta*

Is é is príomhchúram an Choiste Iniúcháireachta ná cabhrú leis an Údarás lena fhreagrachtaí maoirseachta a chomhlánú. Déanann sé seo trí athbhreithniú ar an fhaisnéis airgeadais a sholáthraítear i gcuntais iniúchta an ÚAO; úsáid a bhaint as córais seanbhunaithe inmheánacha rialála airgeadais agus bainistíochta riosca; agus feidhm an iniúchta inmheánaigh.

I rith 2013, tháinig an Coiste le chéile cúig uaire agus phléigh na ceistanna seo a leanas:

- Cuntais Bhliantúla 2012 an ÚAO
- Tuarascáil ar Bhainistíocht Riosca
- Córas rialála inmheánach airgeadais
- Athbhreithniú na hiniúcháireachta inmheánaí ar mholtaí ó thuarascálacha iniúcháireachta inmheánaí roimhe seo.
- Athbhreithniú Iniúcháireachta Inmheánaí ar sholáthar
- Athbhreithniú ar chistiú na bpinsean ollscoile

### **Baill de Choistí Iniúcháireachta an ÚAO**

- An tOllamh Anthony Staines (Cathaoirleach)
- Eamonn Grennan
- John Dolan
- Gordon Ryan

### **Coiste Airgeadais**

Tháinig Coiste Airgeadais an ÚAO le chéile ar thrí ócáid in 2013. Is é is príomhról don Choiste ná athbhreithniú agus moladh a thabhairt don Údarás ar na leithdháiltí atréimhseacha agus deontais rochtana atá beartaithe do na hOllscoileanna, d'Institiúidí Teicneolaíochta agus do chomhlachtaí eile a chistíonn an tÚdarás, chomh maith le leithdháiltí cistíochta faoin áirithe sin clár breise. Fuair an Coiste tuarascálacha freisin i rith 2013 ar riocht cistiúcháin an ÚAO.

## Baill Choiste Airgeadais an ÚAO

- An Clr. Brendan Byrne
- An Dr. Mary Canning
- John Hennessy
- John Logue go dtí 30ú Meitheamh 2013
- An Dr. Jim Mountjoy
- Joe O'Connor ón 1ú Iúil 2013
- An Dr. Brian Thornes

## Coiste na nAchomharc Pinsean

Bunaíodh an Coiste seo i 2012 leis an bhfeidhm reachtúil a leagadh ar an ÚAO a chur i bhfeidhm, is é sin féachaint ar achomhairc pinsean a bheadh curtha isteach ag foireann na hOllscoile faoi sceideal 5 d'Acht na nOllscoileanna. Tugtar cinneadh an ÚAO ar a leithéid d'achomhairc le faomhadh na nAirí Oideachais agus Eolaíochta agus Caiteachais Phoiblí agus Athchóirithe. I rith 2012, d'eisigh an ÚAO ceithre chinneadh, a raibh siad go léir faofa ag na nAirí Oideachais agus Eolaíochta agus Caiteachais Phoiblí agus Athchóirithe. Bhí 3 chruinniú ag an gCoiste i 2013.

## Baill de Choiste Achomharc Pinsean an ÚAO:

- An Clr. Brendan Byrne, Cathaoirleach
- John Dolan
- John Logue go dtí 30ú Meitheamh 2013
- Joe O'Connor ón 1ú Iúil 2013
- An Dr. Brian Thornes

## Buanchoiste ar Thaighde agus Oideachas Iarchéime

Bunaíodh an Coiste seo i 2011 agus déanadh athchumrú air i 2012 tar éis chónascadh Chomhairle Taighde na hÉireann sna Dána agus sna hEolaíochtaí Sóisialta agus Comhairle Taighde na hÉireann um Eolaíocht, Innealtóireacht agus Theicneolaíocht. Tá ionadaíocht ar an gCoiste ón Údarás agus ón gComhairle. Is í aidhm an Choiste seo comhleanúnachas polasaí a chinntiú idir an ÚAO agus an Chomhairle; dréacht-ráitis pholasaí a ullmhú agus comhairle a thabhairt ar ghnéithe de thaighde agus den oideachas iarchéime, maoirseacht a dhéanamh agus tuairisc a thabhairt don Údarás agus don Chomhairle ar fhorfheidhmiú polasaí taighde agus oideachais iarchéime ag an gcóras ardoideachais agus comh-institiúidí agus athbhreithniú a dhéanamh ar thionscnaimh pholasaí a chuireann an tÚdarás nó an Chomhairle isteach. Tháinig an Coiste le chéile sé uaire i 2013 agus ar na ceisteanna a pléadh bhí forbairt ar chreat oideachais dochtúireachta in Éirinn, polasaí náisiúnta a fhorbairt ar rochtain ar bhonneagar taighde, athbhreithniú ar infheistíocht i dtaighde agus a tionchar ar ardoideachas agus taighde, straitéis nua náisiúnta a fhorbairt do thaighde agus straitéis le bheith rannpháirteach le Horizon 2020.

## Ballraíocht an Buanchoiste ar Thaighde agus Oideachas Iarchéime

- An tOllamh Maeve Conrick, ÚAO, Cathaoirleach an Choiste
- Paddy Cosgrave, ÚAO
- Siobhan Harkin, ÚAO
- An tOllamh Eileen Harkin Jones, ÚAO
- An tOllamh Ellen Hazelkorn, UAO
- John Hennessy, ÚAO
- An tOllamh Orla Feely, IRC
- An tOllamh Sean Ryder, IRC
- An tOllamh Alan Smeaton, IRC

## Buanchoiste ar Pholasaí agus ar Phleanáil

Bunaíodh an Coiste seo i 2012. Is é ról an Choiste anailís oibiachtúil agus comhairle a sholáthar ar cheisteanna ardoideachais, ag aithint cheisteanna tábhachtacha maidir le polasaí agus ceannasaíocht san ardoideachas - anois díreach agus sa bhfadtéarma – in Éirinn agus go hIdirnáisiúnta. Agus an anailís seo á dhéanamh ar pholasaí tá sé mar chuspóir ag an gCoiste feabhas a chur ar ardoideachas in Éirinn, agus feabhas a chur ar chuntasacht phoiblí, trí thimpeallacht bheartais a bhíonn níos mó ar an eolas a chruthú, agus trí fhreagraí phraiticiúla a fhorbairt ar na ceisteanna straitéiseacha atá i ndán do cheannairí na n-institiúidí ardoideachais agus na n-gníomhaireachtaí poiblí. Tháinig an Coiste le chéile sé uaire i 2013 agus féachadh orthu seo a leanas: Suirbhéireacht Náisiúnta na hÉireann um Mhic Léinn, bunú Fóraim Náisiúnta maidir le Múineadh agus Foghlaim a Fheabhsú, forbairt ar staidéar breise ar dhul chun cinn san ardoideachas, polasaí a fhorbairt ar fhoghlaim pháirtaimseartha agus solúbtha agus creat fadbhreathnaitheachta in ardoideachas na hÉireann a fhorbairt.

## Ballraíocht an Bhanchoiste ar Pholasaí agus ar Phleanáil

- John Hennessy, Cathaoirleach
- Bahram Bekhradnia
- An Dr. Mary Canning
- An tOllamh Maeve Conrick
- Siobhan Harkin
- An tOllamh Eileen Harkin-Jones
- An tOllamh Ellen Hazelkorn
- An Dr. Maria Meehan
- An tOllamh Marijk van der Wende

## Buanchoiste um Rialachas Chórais agus Institiúideach agus Bainistíocht Feidhmíochta

Bunaíodh an Coiste seo i 2012 leis an sainordú cúnaimh a thabhairt don Bhord maidir le maoirseacht agus córas comhordaithe d'institiúidí ardoideachais a chruthú agus a fhorbairt, gach ceann acu le misean soiléir, éagsúil agus fócas láidir ar thorthaí agus cistiú d'fheidhmíocht. Tháinig an Coiste le chéile sé uaire i 2013 agus rinne maoirseacht ar an bpróiseas idirphlé straitéiseach. Ina theannta sin d'fhéach an Coiste orthu seo a leanas: creat um chistiú feidhmíochta a fhorbairt, athbhreithniú ar an múnla cistiúcháin deontais athfhillteach, cur chuige maidir le hathbhreithnuithe téamacha, athbhreithniú ar oideachas printíseachta agus athbhreithniú ar ráitis rialachais IAO.

## Ballraíocht an Bhanchoiste um Rialachas Chórais agus Institiúideach agus Bainistíocht Feidhmíochta

- John Hennessy, Cathaoirleach
- An Dr. Mary Canning
- An tOllamh Maeve Conrick
- Eamonn Grennan
- An tOllamh Eileen Harkin-Jones
- An Dr. Jim Mountjoy
- Gordon Ryan
- An tOllamh Anthony Staines

## **Moltaí ón gCoimisiún um Chaidreamh Oibreachais don tSeirbhís Phoiblí 2013-16 (Comhaontú Bhóthar Haddington)**

Chuir an ÚAO téarmaí an chomhaontaithe thuas, a raibh feidhm leis ón 1ú Iúil 2013, i bhfeidhm.

Tá an ÚAO faoi réir chreat rialaithe fostaíochta an Rialtais. Ba é sprioc an CRF don ÚAO agus do Chomhairle Taighde na hÉireann ar an 31/12/13 ná 58. Ba é an líon foirne a bhí fostaithe ag an ÚAO (ag áireamh na Comhairle) ar an dáta sin ná 53.6, fágann seo ar lár líon bheag foirne fostaithe ar chonarthaí AE ar théarma seasta agus ní áirítear iad sin faoi spriocanna CRF.

### **Feidhmeanna agus Reachtaíocht**

Díorthaítear feidhmeanna ginearálta an ÚAO ón reachtaíocht seo a leanas:

**Acht An Údaráis Um Ardoideachas 1971,**  
**Acht na nOllscoileanna 1997**  
**Acht na hInstitiúide Teicneolaíochta 2006**  
**An Rialtas an Straitéis Náisiúnta Ardoideachais a foilsíodh i 2011**

Cuimsíonn na feidhmeanna seo:

- Forbairt:** (a) Cur chun cinn na forbartha ar ardoideachas
- Comhordú:** (b) Cabhrú le comhordú infheistíochta an stáit in ardoideachas agus moltaí a ullmhú dá leithéid d'infheistíocht
- Cur chun cinn:** (c) Tuiscint ar luach ardoideachais agus taighde a chur chun cinn
- Cothromas** (d) Comhionannas deise a chur chun cinn in ardoideachas
- Daonlathas:** (e) Daonlathú struchtúir an ardoideachais a chur chun cinn
- Sármhaitheas:** (d) Cur chun cinn a dhéanamh ar bharr feabhais a bhaint amach agus a choimeád maidir le foghlaim, múineadh agus taighde san ardoideachas (ó Acht 2006)



Cuimsíonn feidhmeanna eile ó Acht 1971:

- Comhairle a chur ar an Aire ar an ngá atá le hinstiúidí nua a bhunú.
- Athbhreithniú leanúnach ar an éileamh agus ar an ngá atá le hardoideachas.
- Staidéir a reáchtáil agus a fhoilsiú ar dhúshláin ag a mbíonn éifeacht ar ardoideachas agus ar thaighde
- Measúnú a dhéanamh ar sholáthar airgeadais an stáit, reatha agus caipitil araon, a mholtar d'ardoideachas agus do thaighde.
- Na deontais a vótáileann an tOireachtas a leithdháileadh i measc na nOllscoileanna, na hInstitiúidí Teicneolaíochta agus na n-institiúidí sainithe.

Faoi Acht na nOllscoileanna 1997, agus Acht na nInstitiúidí Teicneolaíochta 2006 ina dhiaidh sin leath cúram an An Údaráis um Ard-Oideachas agus tá líon breise feidhmeanna anois aige maidir leis an earnáil ardoideachais.

Ar na réimsí atá clúdaithe tá:

- Pleananna straitéiseacha forbartha
- Próisis dearbhaithe cáilíochta
- Polasaithe agus feidhmiúchán comhionannais agus rochtana
- Creataí do: Imeachtaí Tuarastail; lasachtaíocht; íocaíochtaí Comparáidí Institiúideacha le foirne; Sealbhú Talún.

## **An Straitéis Náisiúnta Ardoideachais**

Leagann an Straitéis Náisiúnta Ardoideachais freagraíochtaí áirithe feidhmíochta ar an ÚAO ar a n-áirítear príomhtháscairí feidhmíochta ardleibhéil a bhunú don earnáil agus dul i mbun idirphlé straitéiseach le hinstiúidí indibhidiúla agus a bheith i gceannas agus tiomáint a dhéanamh ar athrú struchtúrtha. Thug an ÚAO comhairle don Aire Oideachais agus Scileanna ar chumraíocht chórais agus comhoibriú idirinstiúideach san Aibreán. Sa Bhealtaine chheadaigh an tAire mórchlár athchóirithe struchtúrach a sholáthraíonn freisin go chomhchaidreamh nua idir an Stát agus IAOanna. I mí Iúil 2013 d'fhoilsigh an tAire creat feidhmíochta don chóras.

## Reachtaíocht eile Ábhartha

Is ann do líon áirithe Achtanna Rialtas ag a bhfuil ábharthacht ar leith don ÚAO i mbainistíocht a ghnó

### Acht um Shaoráil Faisnéise

- Ó Eanáir 2001, tá an ÚAO faoi réir ag forálacha an Achta um Shaoráil Faisnéise (SF), 1997. Dearbhaíonn an Acht ceart bhall den phobal ar rochtain ar fhaisnéis oifigiúil oiread agus is féidir, ag teacht le leas an phobail agus le ceart príobháideachta an duine aonair. Bunaíonn an Acht trí cheart nua reachtúla:
- Ceart dlíthiúil do gach duine ar leith rochtain ar fhaisnéis i seilbh chomhlachtaí poiblí;
- Ceart dlíthiúil do gach duine ar leith go gceartófaí faisnéis oifigiúil a bhaineann leis/léi féin a leasú nuair atá sí neamhiomlán, mícheart nó míthreorach;
- Ceart dlíthiúil le cinntí a bhaineann leis an duine féin a fháil.

Go dtí seo, tá 97 iarratas faighte ag an ÚAO (Deireadh Fómhair 2001- Nollaig 2013).

Ceadaíonn an tAcht SF rochtain phoiblí ar thaifid atá i seilbh an ÚAO, nach bhfuil ar fáil mar ghnás trí fhoinsí eile. Tá rochtain ar fhaisnéis faoin Acht faoi réir ag díolúintí áirithe agus cuimsíonn sé sainphróisis agus teorainneacha ama.

Tá cóipeanna de Lámhleabhair ÚAO - Alt 15 (Struchtúr agus Feidhmeanna an Údaráis) agus Alt 16 (rianú ar na rialacháin agus na fasaigh a úsáideann an ÚAO i gcomhlíonadh a fheidhmeanna) mar a éilítear faoin acht, ar fáil ar shuíomh gréasáin an ÚAO: <http://www.hea.ie/en/freedom-of-information>

Fuair an ÚAO seacht n-iarratas faoin Acht i rith 2013. Deonaíodh trí cinn acu seo, deonaíodh páirt de dhá cheann, diúltaíodh ceann agus déanadh aistarraingt ar iarratas amháin.

## Acht na dTeangacha Oifigiúla, 2003

Tá an ÚAO sainithe faoi Acht na dTeangacha Oifigiúla, 2003. Is bunsprioc ag an acht é deimhin a dhéanamh de rochtain níos fearr agus caighdeán níos airde seirbhísí poiblí trí Ghaeilge. Déanann Acht na dTeangacha Oifigiúla iarracht ar éifeacht reachtúil a thabhairt, chomh fada agus a bhaineann le seachadadh seirbhísí, d'Airteagal 8 den mBunreacht mar a leanas:

- Ós í an Ghaeilge an teanga náisiúnta is í an phríomhtheanga oifigiúil í
- Glactar leis an mBéarla mar theanga oifigiúil eile
- Ach féadfar socrú a dhéanamh le dlí d'fhonn ceachtar den dá theanga sin a bheith ina haonteanga le haghaidh aon ghnó nó gnóthaí oifigiúla ar fud an Stáit ar fad nó in aon chuid de

Ag teacht le Cuid 3, (alt 9-13) den Acht, d'ullmhaigh an ÚAO scéim ag sonrú cé na seirbhísí atá i gceist aige a sholáthar trí na bealaí seo a leanas:

- Trí mheán na Gaeilge amháin
- Trí mheán an Bhéarla amháin, agus
- Trí mheán na Gaeilge agus an Bhéarla araon.

## Athúsáid Faisnéise na hEarnála Poiblí

Leagann rialacháin athúsáide faisnéise na hEarnála Poiblí 2005 amach creat comhchuibhithe lenar féidir rochtain a dhéanamh ar shonraí na hearnála poiblí ar fud an AE. Tá an Treoir ceaptha le gníomhaíocht eacnamaíochta, nuálaíocht agus iomaíochas a spreagadh agus le cabhrú le héabhlóidiú eacnamaíochta agus sochaí faisnéis agus eolasbhunaithe. Géilleann An tÚdarás um Ard-Oideachas do na rialacháin ar athúsáid faisnéise na hEarnála Poiblí 2005 agus spreagann sé go gníomhach athúsáid na faisnéise a tháirgimid. Tá na rialacháin ar fáil ag [www.psi.gov.ie](http://www.psi.gov.ie)

## **Acht un Eitic in Oifigí Poiblí, 1995 agus Acht um Chaighdeáin in Oifigí, 2001**

Ag teacht le forálacha na nAchtanna thuas, tá ar bhail an Údarás ráitis ar leasa ar bith don Choimisiún um Chaighdeáin in Oifigí Poiblí. Soláthraíonn baill sinsearacha den bhFeidhmeannacht ráitis ar leasa don Phríomhfheidheannach.

## **Achtanna um Chomhdheiseanna Fostaíochta, 1998 agus 2004**

Tá an ÚAO tiomanta do pholasaí comhdheiseanna. Tá líon áirithe polasaí comhaontaithe ag an ÚAO leis an bhfoireann ar a n-áirítear polasaí comhdheiseanna agus polasaí dínite ag an obair. Tá líon áirithe scéimeanna bunaithe ag Údarás chomh maith le feabhas a chur ar dheiseanna cothromaíochta oibre is saol ar a n-áirítear scéim fleisc-ama agus polasaí foirmeálta ar oibriú páirtaimseartha a aontaíodh in 2008. Cuireann an ÚAO tuairisceáin bhliantúla saorálacha faoi bhráid An Roinn Oideachais agus Scileanna faoi Acht um Míchumas 2005.

## **An tAcht um Sláinte, Sábháilteacht agus Leas, 1989**

Tá ráiteas sábháilteachta ullmhaithe ag an ÚAO ag teacht leis an Acht. Rinneadh athbhreithniú air seo in 2007. In 2007 thug an ÚAO isteach Clár Cúnaimh i gComhair Fostaithe dá fhoireann agus dá phinsinéirí. Tá coiste sláinte agus sábháilteachta ag Feidhmeannacht an ÚAO a tháinig le chéile faoi dhó i 2013

## **Acht um Íoc Pras Cuntas, 1997**

Géilleann an ÚAO d'fhorálacha an Achta thuas agus tá socruithe curtha ar faoi aige le deimhin a dhéanamh de go n-íoctar na sonraisc uile go pras. Íocadh ús €x i rith 2013 maidir le 38 sonrasc.

## **Plean maidir le Seirbhís Ardchaighdeáin do Chustaiméirí**

Ar lorg comhairliúcháin lena pháirtithe leasmhara ghlac an ÚAO le Plean maidir le Seirbhís Ardchaighdeáin do Chustaiméirí in 2005. Tá nuashonrú le déanamh ar an bplean seo i 2014, ag tabhairt aghaidh ar ról athcheartaithe an ÚAO faoin Straitéis Náisiúnta Ardoideachais agus cónascadh an dá Chomhairle Taighde i 2012.

## **Tionscnaimh atá Neamhdhíobhálach don Chomhshaol**

Feidhmíonn an ÚAO scéim athchúrsála. Ghlac an tÚdarás a thuilleadh beartas le laghdú ar úsáid páipéir. Deánann an ÚAO athchúrsáil ar chartúis tonóra.

# Aguisín 1

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Cruinnithe ar Déanadh  
Freastal orthu 2013

# Aguisín 1

## Cruinnithe ar Déanadh Freastal orthu 2013

	Cruinniú Údaráis	Coiste Airgeadais	Coiste Iniúcháireachta	Coiste Polasaí & Pleanála	Rialachas Chórais agus Coiste Bainistíochta Feidhmíochta	Coiste na nAchomharc Pinsean	Research & Graduate Education Committee
Líon na gcruinnithe	7	3	5	6	6	3	6
Bahram Bekhradnia	6			4			
An Clr. Brendan Byrne	6	2				3	
An Dr. Mary Canning	6	3		5	5		
An tOllamh Maeve Conrick (Leas-Chathaoirleach)	6			4	4		5
Paddy Cosgrave	2						0
John Dolan	5		3			2	
Eamonn Grennan	7		5		6		
Siobhan Harkin	7			5			4
An tOllamh Eileen Harkin Jones	6			5	5		2
An tOllamh Ellen Hazelkorn	7			5			5
John Hennessy, Cathaoirleach	6	3		5	5		3
John Logue (go dtí 30/6/13)	4/4					2/2	
An Dr. Maria Meehan	7			6			
An Dr. Jim Mountjoy	4	1			3		
Mr. Joe O'Connor (from 1/7/13)	3/3	1				0/1	
Gordon Ryan	7		5		6		
An tOllamh Anthony Staines	7		5		5		
An Dr. Brian Thornes	2	3				2	
An tOllamh Marijk van der Wende	4			0			
An Kathleen Lough	6			2			

# CUNTAIS BHLIANTÚLA

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## Comptroller and Auditor General

### Report for presentation to the Houses of the Oireachtas

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#### An tÚdarás um Ard-Oícheachas

I have audited the financial statements of An tÚdarás um Ard-Oícheachas for the year ended 31 December 2013 under the Higher Education Authority Act 1971. The financial statements, which have been prepared under the accounting policies set out therein, comprise the statement of accounting policies, the income and expenditure account, the statement of total recognised gains and losses, the balance sheet, the cash flow statement and the related notes and schedules. The financial reporting framework that has been applied in their preparation is the Higher Education Authority Act 1971 and generally accepted accounting practice in Ireland.

#### Responsibilities of An tÚdarás

An tÚdarás is responsible for the preparation of the financial statements, for ensuring that they give a true and fair view of the state of the affairs of An tÚdarás and of its income and expenditure, and for ensuring the regularity of transactions.

#### Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and report on them in accordance with the Higher Education Authority Act 1971.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

#### Scope of audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to the circumstances of An tÚdarás, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and
- the overall presentation of the financial statements.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.



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## Opinion on the financial statements

In my opinion, the financial statements, which have been properly prepared in accordance with generally accepted accounting practice in Ireland, give a true and fair view of the state of affairs of An tÚdarás 1t 31 December 2013.

In my opinion, prpoer books of account have been kept by In my opinion,. The financial statements are in agreement with the books of account.

## Matters on which I report by exception

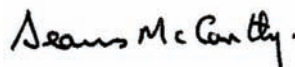
I report by exception if

- I have not received all the information and explanations I required for my audit, or
- my audit noted any material instance where public money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the statement on internal financial control does not reflect the compliance of An tÚdarás with the Code of Practice for the Governance of State Bodies, or
- I find there are other material matters relating to the manner in which public business has been conducted.

## Pension funding

Historically, universities that operated funded pension schemes received recurrent grant funding from An tÚdarás to cover salary costs plus employer pension contributions. Following the introduction of the model pension schemes for new employees, which do not involve employer contributions, An tÚdarás did not adjust downwards the funding provided to the universities. Instead, it instructed the universities to set aside in separate funds the employee pension contributions paid by model scheme members, together with amounts equivalent to employer contributions. The accumulated funds in the five universities concerned stood at €125 million at 30 September 2013 (30 September 2012: €94 million).

I have nothing to report in regard to other matters.



**Seamus McCarthy**  
**Comptroller and Autitor General**  
**30 September 2014**

## An tÚdarás um Ard-Oideachas Ráiteas ar Fhreagrachtaí an Údaráis

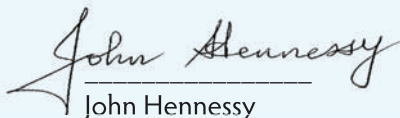
Éilíonn Alt 20 (1) de Sceideal Acht an Údaráis um Ard-Oideachas 1971, go n-ullmhóidh an tÚdarás ráitis airgeadais i bhfoirm a bheadh faofa ag an Aire Oideachais agus Scileanna tar éis dó/di dul i gcomhairle leis an Aire Airgeadais do gach bliain airgeadais a thugann amharc fíor agus macánta ar staid An tÚdarás um Ard-Oideachas.

Agus na ráitis airgeadais seo á n-ullmhú, is gá don Údarás:

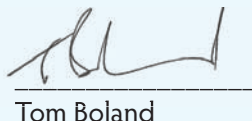
- Beartais iomchuí cuntasaióchta a roghnú agus a chur i bhfeidhm go comhleanúnach;
- Breithiúnais agus meastacháin a dhéanamh atá réasúnta agus ciallmhar;
- Ráitis airgeadais a ullmhú ar bhonn ghnóthais leantaigh mura mbíonn sé míoiriúnach a cheapadh go leanfaidh An tÚdarás ag feidhmiú;
- Nochtadh agus míniú a thabhairt ar aon athrú ábhartha ó chaighdeáin infheidhmithe cuntasaióchta

Tá freagracht ar an Údarás maidir le leabhair chearta chuntais a choimeád a nochtann a riocht airgeadais le cruinneas réasúnta ag am ar bith agus a chuireann ar a chumas a chinntiú go mbíonn na ráitis airgeadais de réir ailt 20 (1) de Sceideal an Achta. Tá freagracht ar an Údarás freisin a shócmhainní a chosaint agus as céimeanna réasúnta a ghlacadh le cosc a chur agus le haimsiú a dhéanamh ar chalaos agus mírialtachtaí eile.

Cathaoirleach:

  
John Hennessy

Príomhfheidhmeannach:

  
Tom Boland

Dáta:

30.9.14  
\_\_\_\_\_

## **An tÚdarás um Ard-Oideachas**

### **Ráiteas maidir leis an gCóras Rialála Inmheánach Airgeadais.**

1. Thar ceann na mball san Údarás um Ard-Oideachas, aithním go bhfuil freagracht orainn a chinntiú go gcoimeádtar agus go bhfeidhmítear córas éifeachtach do rialú inmheánach airgeadais.

2. Ní féidir leis an gcóras do rialú inmheánach airgeadais ach deimhniú réasúnta seachas iomlán a thabhairt go bhfuil na sócmhainní cosanta, go bhfuil idirbhearta údaraithe agus taifeadta i gceart, agus go gcuirfí cosc le hearráidí ábhartha nó mírialtachtaí, nó go n-aimseofaí go tráthúil iad.

### **3. Príomhnósanna Imeachta Rialaithe**

Tá an tÚdarás tar éis céimeanna a ghlacadh le timpeallacht iomchuí rialaithe a chinntiú tré:

- Sainmhíniú soiléir a thabhairt ar fhreagraíochtaí na bainistíochta, ar a n-áirítear leithscaradh ar dhualgais;
- Glacadh leis na prionsabail rialachais chorparáidigh atá sa Chód Cleachtais do Rialachas chomhlachtaí Stáit;
- Nósanna imeachta foirmeálta a bhunú do thuairisciú teipeanna suntasacha rialaithe agus gníomhaíocht iomchuí ceartaitheach a chinntiú; agus
- Nósanna imeachta foirmeálta a bhunú le monatóireacht a dhéanamh ar ghníomhaíochtaí agus sócmhainní na heargáíochta a chosaint.

Tá an córas rialála inmheánach airgeadais bunaithe ar fhrámaíocht de ghnátheolas bainistíochta, ar chóras tarmलगin agus freagrachta, ar thacar nósanna imeachta airgeadais agus riaracháin agus dianseiceáil leanúnach ag an bhfeidhm airgeadais. Áirítear ann ach go háirithe:

- Córas cuimsitheach buiséadaithe le buiséad bliantúil, a ndéanann baill an Údaráis athbhreithniú agus faomhadh air.
- Athbhreithniú rialta ag baill an Údaráis ar fhaisnéis tréimhsiúil agus bliantúil airgeadais agus tuarascálacha a léiríonn feidhmíocht airgeadais de réir na mbuiséad, agus
- Teorainneacha údaraithe a shocrú do chaiteachas maidir le foréileamh ar chistí agus íocaíocht amach ar chistí.

Tá Coiste Iniúchóireachta ag an Údarás a thagann le chéile go rialta le hathbhreithniú a dhéanamh ar obair na hIniúchóireachta Inmheánaí. Tuairiscíonn an Coiste Iniúchóireachta don Údarás. Déantar obair na hIniúchóireachta Inmheánaí a sheachfhoinsiú agus bíonn beartais Iniúchóireachta Inmheánaí bunaithe ar phróifíl anailíse roisca. D'aontaigh an Coiste Iniúchóireachta ar phlean oibre meántearma i Márta 2013. Tá soláthar sa phlean d'athbhreithniú ar rialú inmheánach airgeadais ar bhonn bliantúil. Déanfaidh an Coiste faomhadh ar phlean nua a luaithe agus a cheaptar na hiniúcháirí inmheánacha i ndiaidh thairisceana forlántach déanta i gcomhpháirt ag an ÚAO agus Coimisiún na Scrúduithe Stáit i Meán Fómhair 2014.

## **An tÚdarás um Ard-Oideachas** **Ráiteas maidir leis an gCóras Rialála Inmheánach Airgeadais.**


Cuirtear monatóireacht agus athbhreithniú an Údaráis ar éifeachtúlacht an chórais rialaithe inmheánach airgeadais ar an eolas trí shaothar an iniúcháir inmheánach, an Coiste Iniúcháireachta, foireann ardbhainistíochta an Údaráis a bhfuil freagracht air maidir leis an gcreat rialaithe airgeadais a fhorbairt agus a choimeád, ráitis an tArd-Reachtaire Cuntas agus Ciste ina thuarascáil faoi mar is cuí.

Rinne iniúcháirí seachtracha seachfhoinsithe an ÚAO athbhreithniú ar rialuithe inmheánacha airgeadais i mí Iúil 2013 agus i mí Lúnasa 2014. Chuir an Coiste Iniúcháireachta an tuarascáil deireanach seo faoi chaibidil ag a chruinniú ar an 9ú Meán Fómhair 2014. I rith 2013 phléigh an Coiste dhá thuarascáil iniúcháireachta inmheánaí eile, ag leanúint ar Thuarascálacha Iniúcháireachta Inmheánaí roimhe seo ag a chruinniú a tionóladh ar an 10ú Meán Fómhair, agus déanadh athbhreithniú ar Sholáthar ag a chruinniú ar an 12ú Samhain 2013. Rinne an Coiste faomhadh ar pholasaí soláthair nuashonraithe ag an gcruinniú sin.

Tá faomhadh déanta ag an Údarás ar chreat bainistíochta riosca agus le cúnaimh na n-iniúcháirí inmheánacha tá clár riosca curtha le chéile. Fuair an Coiste Iniúcháireachta tuarascáil ón POF ar fhorfheidhmiú chreat bainistíochta riosca an ÚAO ag a chruinniú i mí Iúil 2014.

### **4. Athbhreithniú Bliantúil ar Rialúcháin**

Deimhním go ndearna an tÚdarás athbhreithniú ar éifeachtúlacht an chórais rialaithe inmheánach airgeadais don bhliain dar críoch 31 Nollaig 2013.



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John Hennessy  
Cathaoirleach

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Dáta  
30.9.14

## An tÚdarás um Ard-Oideachas RÁITEAS AR BHEARTAIS CHUNTASAÍOCHTA

Bunaíodh an tÚdarás um Ard-Oideachas ar an 15 Bealtaine 1972 leis na feidhmeanna a leag Acht an Údaráis um Ard-Oideachas 1971 a thabhairt i gcrích. Tá leagan amach na ráiteas airgeadais faofa ag an Aire Oideachais agus Scileanna le comhaontú an Aire Airgeadais agus is é atá ann ná Cuntais Ioncaim agus Caiteachais, Ráiteas ar Iomlán na nGnóthachán agus na gCailteanas, an Clár Comhardaithe agus Ráiteas Sreabhadh Airgid.

### BEARTAIS CHUNTASAÍOCHTA

#### 1. Bunús na Cuntasaíochta

Ullmhaíodh na Ráitis Airgeadais faoi choinbhinsiún an chostais stairiúil. Ullmhaítear na Ráitis seo ar bhonn fhabhráithe, ach amháin faoi mar atá ráite thíos agus iad de réir na gcleachtas cuntasaíochta a bhfuil glacadh ginearálta leo. Glactar leis na Caighdeáin um Thuairisciú Airgeadais, atá molta ag Bord na gCaighdeán Cuntasaíochta de réir mar a thagann siad i bhfeidhm.

#### 2. Deontais an Oireachtais

Is ionann ioncam ó dheontais an Oireachtais agus ioncam fabhráithe i rith na bliana.

#### 3. Sóchmhainní Seasta

Tugtar cuntas ar shóchmhainní seasta an Údaráis ar a bhfuil troscán agus trealamh agus ríomhairí sna ráitis airgeadais ar chostas nó luacháil lúide dímheasa carntha agus soláthar do laghdú nuair is infheidhme.

#### Dímheas agus Soláthar do Laghdú

Tarlaíonn dímheas ar ríomhairí ag rátha 33 1/3 % in aghaidh na bliana ar mhodh an mhéid chothroim. Tagann dímheas ar gach sóchmhainn seasta eile de réir ráta 10% in aghaidh na bliana ar mhodh an mhéid chothroim. Nuair is ann d'fhianaise maidir le laghdú déanann an tÚdarás comparáid idir luach iompair na sóchmhainní a bhíonn i gceist agus an luach úsáide is airde agus fáltais a mbeadh súil leo ó dhiúscairtí lúide costais díolacháin. Déantar luach úsáide a thomhas mar shreabhadh airgid lascainithe a mbeadh súil leis ó shóchmhainní mar an gcéanna grúpáilte mar aonaid ghiniúna airgid.

#### 4. Cistíocht Caipitil

Déantar sóchmhainní an Údaráis a mhaoiniú as deontais riaracháin. Is ionann an Cúlchiste an Chuntais Chaipitil agus méid an ioncaim leithdháilte chun críche caipitil lúide an méid a bhailítear as ioncam thar shaolré na sóchmhainní.

## An tÚdarás um Ard-Oideachas Ráiteas ar Bheartais Chuntasaíochta

### 5. Deontais leithdháilte ar Ollscoileanna, Institiúidí Teicneolaíochta agus Institiúidí Ainmnithe:

Is ionann an caiteachas faoi na ceannteidil seo agus na deontais a leithdháileadh ar na hOllscoileanna agus na hInstitiúidí Teicneolaíochta don bhliain. Is iad na hInstitiúidí ainmnithe ná Coláiste Phádraig, Droim Conrach, Coláiste Mhuire gan Smál, Coláiste St. Angela agus Mater Dei. Úsáideann na hInstitiúidí na deontais ar an mbonn seo a leanas:

#### (a) Deontais Atréimhseacha

In éineacht le freastal ar na costais reatha, is féidir na deontais seo a chur i bhfeidhm freisin maidir le nithe áirithe, ar a n-áirítear ceannach troscáin, athsholáthar trealaimh agus mionthionscadal caipitil.

#### (b) Deontais Tógála

Úsáidtear na deontais seo le freastal ar chostais tógála, bonneagar, ceannach réadmhaoine agus athchóiriú, agus i gcásanna áirithe is féidir iad a úsáid le maoiniú a dhéanamh ar chéad eagráin stoic, trealamh nó troscán leabharlainne.

#### (c) Deontais Tionscnamh Taighde

Is é atá sna deontais seo:

- Cistiú faoin gClár do Thaighde sna hInstitiúidí Tríú Leibhéal (PRTL) do scéimeanna atréimhseacha agus caipitil.
- Cistiú faoi Scéimeanna Taighde na Comhairle um Thaighde sna Dána agus sna hEolaíochtaí Sóisialta (IRCHSS) agus Comhairle Taighde na hÉireann um Eolaíocht, Innealtóireacht agus Teicneolaíocht (IRCSET), ar Chomhairle Taighde na hÉireann (CTÉ) anois í.
- Cistiú ón 1 Deireadh Fómhair 1 thar ceann An Roinn Oideachais agus Scileanna faoi scéim chomhaltachta iardhochtúireachta.

#### (d) An Oifig Náisiúnta um Chomhionannas Rochtana ar Ardoideachas.

Is é atá sna deontais seo:

- Cistiú faoin gClár Cúnaimh do Mhic Léinn.
- Cistiú faoin gciste do Mhic Léinn atá faoi Mhíchumas.

## **An tÚdarás um Ard-Oideachas Ráiteas ar Bheartais Chuntasaíochta**

### AOISLIÚNTAS

Feidhmíonn an tÚdarás um Ard-Oideachas scéim phinsin le sochar sainithe atá faofa faoi Alt 15 d'Acht an Údaráis um Ard-Oideachas, 1971, a ndéantar cistiú bliantúil air ar bhonn íoctar mar a úsáidtear as airgead a sholáthraíonn an Roinn Oideachais agus Scileanna agus as ranniocaíochtaí a bhaintear as tuarastal na foirne.

Bíonn costais na bpinsean le feiceáil sna sochair phinsin a thuileann fostaithe sa tréimhse agus léirítear iad glan ar ranniocaíochtaí pinsin na foirne a choimeádann an tÚdarás um Ard-Oideachas. Aithnítear méid a bhíonn ag teacht leis an táille pinsin mar ioncam sa mhéid is go bhfuil sé in-aisghabhála, agus é fritháirithe ag na deontais a fuarthas i rith na bliana ar déanadh urscaoileadh ar íocaíochtaí pinsin.

Tá gnóthacháin nó cailleanais achtúireacha a éiríonn as dliteanais scéime le feiceáil sa Ráiteas ar lomlán na nGnóthachán agus na gCailleanas Aitheanta agus aithnítear athcheartú a bhíonn ag freagairt dó sa mhéin a bhíonn in-aisghabhála ón Roinn Oideachais agus Scileanna.

Is ionann dlitinis phinsin agus luach reatha íocaíochtaí pinsin an todhchaí a thuill an fhoireann go dtí seo. Is ionann cistiú iarchurtha pinsin agus an sócmhainn chomhfhreagrach atá le haisghabháil i dtréimhsí sa todhchaí ón Roinn Oideachais agus Scileanna.

### LEASA NA MBALL

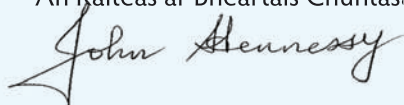
Ghlac an tÚdarás le nósanna imeachta de réir na dtreoilínte a d'eisigh an Roinn Caiteachais Phoiblí agus Athchóirithe (R/CPA) maidir le nochtadh leasa ag Baill an Údaráis agus déanadh de réir na nósanna imeachta sin i gcaitheamh na bliana.

Ní raibh aon idirbhearta i gcaitheamh na bliana maidir le gníomhaíochtaí an Údaráis a raibh aon leas tairbhiúil ag Baill an Údaráis i gceist.

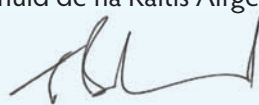
**An tÚdarás um Ard-Oideachas  
Cuntas Ioncaim & Caiteachais  
Don bhliain dar críoch 31ú Nollaig 2013**

	<b>Nótaí</b>	<b>2013</b> €'000	<b>2012</b> €'000
<b>IONCAM</b>			
Deontais an Oireachtais	1.	1,208,413	1,299,634
Ús a Tuilleadh	2.	124	144
Glanchistiú iarchurtha do Phinsin	18b	950	782
Ioncam Eile	4.	<u>20,478</u>	<u>4,128</u>
		1,229,965	1,304,688
Lúide			
Méideanna leithdháilte ar an ÚAO chun Críocha Caipitiúla 7.	7.	<u>(119)</u>	<u>(54)</u>
		<u>1,229,846</u>	<u>1,304,634</u>
<b>CAITEACHAS</b>			
Deontais Athfhillteacha agus Rochtana	3.	1,086,264	1,158,717
Deontais Chaipitiúla	3.	40,792	43,995
Deontais Taighde	3.	94,009	95,129
Forchostais Riaracháin	5.	<u>8,978</u>	<u>8,855</u>
		<u>1,230,043</u>	<u>1,306,696</u>
		(197)	(2,062)
Aistriú ó Chúlchiste Caipitil (Easnamh) glan don bhliain.	7.	98	132
		(99)	(1,930)

An Ráiteas ar Bheartais Chuntasaíochta agus nótaí 1-19 ó chuid de na Ráitis Airgeadais.



John Hennessy  
Cathaoirleach



Tom Boland  
Príomhfheidhmeannach

Dáta

Dáta



30.9.14

30.9.14

**An tÚdarás um Ard-Oideachas****An bhliain dar críoch 31ú Nollaig 2013****Ráiteas ar Ghnóthacháin agus Chaillteanais Aitheanta Iomlána**

	<b>Nótaí</b>	<b>2013</b>	<b>2012</b>
		<b>€'000</b>	<b>€'000</b>
Gnóthacháin/(caillteanas) ó thaithí ar dhliteanais scéime pinsin		971	(458)
Athruithe atá bunúsach do luach reatha dhliteanais na scéime pinsin		897	(3,412)
Gnóthacháin/(caillteanas) achtúireach ar dhliteanais scéime 18e		1,868	(3,870)
Ceartú ar chistiú iarchurtha pinsin		(1,868)	3,870
(Easnamh) don bhliain		(99)	(1,930)
Gnóthacháin Aitheanta Iomlána don bhliain		(99)	(1,930)

An Ráiteas ar Bheartais Chuntasaíochta agus nótaí 1-19 ó chuid de na Ráitis Airgeadais.



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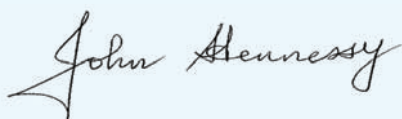
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## An tÚdarás um Ard-Oideachas Clár Comhordaithe ar an 31ú Nollaig 2013

	Nótaí	2013 €'000	2012 €'000
Sóchmhainní Seasta	6.	119	98
<b>SÓCHMHAINNÍ REATHA</b>			
Féichiúnaithe agus Réamhíocaíochtaí Iarmhéideanna Bainc agus Airgid	8.	2,003 <u>19,810</u> <u>21,813</u>	2,734 <u>19,294</u> <u>22,028</u>
<b>DLITEANAIS REATHA</b>			
Creidiúnaithe agus Caiteachas Fabhraithe Glansóchmhainní Reatha	9.	<u>18,267</u> 3,546	<u>18,383</u> 3,645
Sóchmhainní Iomlána lúide Dliteanais Reatha roimh phinsin		<u>3,665</u>	<u>3,743</u>
Cistiú Pinsin Iarchurtha	18f	16,939 (16,939) 0	17,857 (17,857) 0
Glansóchmhainní Léirithe Ag:		3,665	3,743
Cúltaca Caipitil	7.	119	98
Cúltaca Ginearálta	10.	3,546 <b>3,665</b>	3,645 <b>3,743</b>

An Ráiteas ar Bheartais Chuntasaíochta agus nótaí 1-19 ó chuid de na Ráitis Airgeadais.



John Hennessy  
Cathaoirleach



Tom Boland  
Príomhfheidhmeannach

Dáta  
30.9.14

Dáta  
30.9.14

## An tÚdarás um Ard-Oideachas Ráiteas Sreabhaidh Airgid don Bhliain dar críoch 31ú Nollaig 2013

Imréiteach Bharrachas Oibriúcháin/(Easnamh) don bhliain le Glanairgead Isteach/(Amach) ó Ghníomhaíochtaí Oibriúcháin

	<b>2013</b>	<b>2012</b>
	<b>€'000</b>	<b>€'000</b>
(Easnamh) ar Chuntas Ioncaim agus Caiteachais	(99)	(1,930)
<b>Ceartú do Mhíreanna Neamhoibriúcháin</b>		
Ús a Fuarthas	(124)	(144)
Leithdháileadh le Cistiú a dhéanamh ar Mhíreanna Caipitiúla	119	54
	(104)	(2,020)
<b>Ceartú do Mhíreanna Neamhairgid</b>		
Dímheas	98	132
Aistriú ó Chuntais an Chúlchiste Caipitil	(98)	(132)
Gluaiseacht i bhFéichiúnaithe	731	(175)
Gluaiseacht i gCreidiúnaithe	(116)	3,623
Glanairgead Isteach/(Amach) ó Ghníomhaíochtaí Oibriúcháin	511	1,428
<b>Fónamh Airgeadais</b>		
Ús a Fuarthas	124	144
Gníomhaíochtaí Infheistíochta		
Íocaíochtaí le sócmhainní seasta inláimhsithe a ghnóthú	(119)	(54)
Glanmhéadú/(Laghdú) ar Airgead	516	1,518
Imréiteach Ghlanreabhadh Airgid le Gluaiseacht i nGlanchistí Méadú/(Laghdú) ar Airgead	516	1,518
Glanchistí Tosaigh	19,294	17,776
Glanchistí Deiridh	19,810	19,294

An Ráiteas ar Bheartais Chuntasaíochta agus nótaí 1-19 ó chuid de na Ráitis Airgeadais.



John Hennessy  
Cathaoirleach

Dáta  
30.9.14



Tom Boland  
Príomhfheidhmeannach

Dáta  
30.9.14

## An tÚdarás um Ard-Oideachas An bhliain dar críoch 31ú Nollaig 2013

### Nótaí ar na Ráitis Airgeadais

	Nótaí	2013 €'000	2012 €'000
<b>1. Deontais an Oireachtais</b>			
Deontais Atréimhseacha		1,059,054	1,140,706
Deontais Oifige Rochtana		<u>14,825</u>	<u>16,709</u>
	11.	<u>1,073,879</u>	<u>1,157,415</u>
Deontais Chaipitiúla		40,785	43,986
Deontais Taighde	11.	86,824	91,249
Deontais Riaracháin		6,925	6,984
		1,208,413	1,299,634
<b>2. Ús a Tuilleadh</b>			
		124	143
<b>3. Deontais d'Institiúidí – Sceideal 1</b>			
Deontais Atréimhseacha		1,071,459	1,140,907
Deontais Oifige Rochtana		<u>14,805</u>	<u>17,810</u>
		1,086,264	1,158,717
Deontais Chaipitiúla		<u>40,792</u>	<u>43,995</u>
Deontais Taighde		94,009	95,129
		1,221,065	1,297,841
<b>4. Ioncam Eile - Riarachán</b>			
Maoiniú Tionscadail Eorpach		441	507
Cúnamh Éireann / Ranníocaíocht Eile		<u>378</u>	<u>47</u>
		819	554
Ioncam Deontais NeamhStáit		<u>19,659</u>	<u>3,574</u>
Ioncam Iomlán Eile		<u>20,478</u>	<u>4,128</u>

## An tÚdarás um Ard-Oideachas

### An bhliain dar críoch 31ú Nollaig 2013 Nótaí ar na Ráitis Airgeadais (ar lean ...)

	Nóta	2013 €'000	2012 €'000
<b>5. FORCHOSTAIS RIARACHÁIN</b>			
<b>COSTAIS NA FOIRNE</b>			
Tuarastail agus Pá		3,786	3,993
Aoisliúntas	18c	1,178	1,029
Costais Taistil agus Cothabhála		241	215
		<b><u>5,205</u></b>	<b><u>5,237</u></b>
<b>Foirgneamh - Cothabháil agus Forchostais</b>			
Solas agus Teas		28	23
Cothabháil		163	136
Cíos & Árachas		856	851
Dímheas		98	132
		<b><u>1,145</u></b>	<b><u>1,142</u></b>
<b>Costais Ghinearálta Riaracháin</b>			
Costais Oifige		58	193
Postas agus Teileafón		58	69
Taillí Bainc		1	1
Teicneolaíocht Faisnéise		155	127
Forbairt Foirne		66	46
Taillí Iniúcháireachta		30	23
		<b><u>468</u></b>	<b><u>459</u></b>
<b>Taighde agus Forbairt Oideachais</b>			
Foilseacháin		378	341
Seimineáir		221	226
Taillí Taighde agus Suirbhéireachta		1,012	919
Costais Mheasúnóirí		388	302
Tionscadail HERA, na Comhairle & Eorpach		22	7
Ballraíocht ESF		21	95
Gairmeacha agus Ceapacháin		33	33
		<b><u>2,075</u></b>	<b><u>1,923</u></b>
Taillí bhail an Bhoird		<b><u>85</u></b>	<b><u>94</u></b>
lomlán		<b><u>8,978</u></b>	<b><u>8,855</u></b>

**An tÚdarás um Ard-Oideachas**  
**An bhliain dar críoch 31ú Nollaig 2013**  
**Nótaí ar na Ráitis Airgeadais (ar lean .....**)

	Troscán & Trealamh €'000	Trealamh Ríomhaireachta €'000	2013 lomlán €'000	2012 lomlán €'000
<b>6. SÓCHMHAINNÍ SEASTA</b>				
<b><u>Costas</u></b>				
Costas nó Luacháil ar an 1 Eanáir 2013	1,809	2,112	3,921	3,868
Breiseanna i rith na bliana	57	62	119	54
Diúscairtí i rith na bliana	0	0	0	0
	<b>1,866</b>	<b>2,174</b>	<b>4,040</b>	<b>3,922</b>
<b>Dímheas</b>				
larmhéid ar an 1 Eanáir 2013	1,766	2,057	3,823	3,691
Táille don bhliain	40	58	98	133
Lúide Dímheas agus Diúscairtí	0	0	0	0
	<b>1,806</b>	<b>2,115</b>	<b>3,921</b>	<b>3,824</b>
Glanluach Leabhair ag 31 Nollaig 2013	60	59	119	98
Glanluach Leabhair ag 31 Nollaig 2012	43	55	98	
<b>7. Cúltaca Caipitil</b>				
			<b>2013 lomlán €'000</b>	<b>2012 lomlán €'000</b>
larmhéid ar an 1 Eanáir			98	176
Deontas an Oireachtais			119	54
Méid scaoilte le hIoncam - Dímheas			(98)	(132)
larmhéid ar an 31 Nollaig			<b>119</b>	<b>98</b>

**An tÚdarás um Ard-Oideachas**  
**An bhliain dar críoch 31ú Nollaig 2013**  
**Nótaí ar na Ráitis Airgeadais (ar lean .....**

	2013 €'000	2012 €'000
<b>8. FÉICHIÚNAITHE AGUS RÉAMHÍOCAÍOCHTAÍ</b>		
Deontais Taighde Infhála	1,401	2,240
Réamhíocaíochtaí	600	490
Íocaíochtaí Rochtana	2	4
	2,003	2,734
<b>9. CREIDIÚNAITHE AGUS CAITEACHAS FABHRAITHE</b>		
Socrates/Erasmus	95	95
Fabhraithe		
- Ginearálta	2,892	2,537
- Atréimhseach	1,836	1,054
Deontais Taighde iníoctha	1,873	3,143
Deontais Rochtana a fuarthas roimh ré	1,896	1,219
Deontais Taighde a fuarthas roimh ré	<u>9,675</u>	<u>10,335</u>
	<u>18,267</u>	<u>18,383</u>
<b>10. CÚLTACA GINEARÁLTA</b>		
Iarmhéid 1 Eanáir	3,645	5,575
Barrachas/(Easnamh) don bhliain	<u>(99)</u>	<u>(1,930)</u>
Iarmhéid ar an 31 Nollaig	<b><u>3,546</u></b>	<b><u>3,645</u></b>

## **An tÚdarás um Ard-Oideachas An bhliain dar críoch 31ú Nollaig 2013 Nótaí ar na Ráitis Airgeadais (ar lean .....**)

11. Deontais atréimhseacha, Deontais atréimhseacha IoT agus deontais Rochtana infhaighte de €1,074 milliún (2012: €1,157 milliún) ar a n-áirítear cistiú don Chiste Forbartha Nuálaíochta Straitéiseach (SIDF) de €5.4 milliún (2012: €0.75 milliún). Tá méid na ndeontas léirithe ceartaithe le haisíocaíoctaí de €1.5 milliún (2012: €1.2 milliún) chuig an Roinn i rith na bliana a chur san áireamh. Ar an gcistiú eile bhí €2.1 milliún (2012: €2.4 milliún) a fuarthas ón Roinn Gnóthaí Pobail, Comhionannais agus Gaeltachta.

Ioncam Taighde de €86.8 milliún (2012: €91.2 milliún) ar a n-áirítear deontais Chaipitil agus Atréimhseacha.

Tá mionsonraí ar na Deontais a íocadh le hinstiúidí ar fáil ag [www.heai.ie](http://www.heai.ie)

## **12. CLÁR FOGHLAMA AR FEADH AN TSAOIL - AE**

Is é an ÚAO an gníomhaireacht náisiúnta in Éirinn don Chlár Foghlama ar Feadh an tSaoil atá maoinithe ag an AE.

### **SCÉIM DEONTAIS ERASMUS**

Soláthraíonn an scéim seo deontais do shoghluaiseacht na mac léinn idirthréimhseacha laistigh de bhallstáit an AE, ag clúdach tréimhse idir trí mhí agus bliain. Le bheith incháilithe caithfidh duine a bheith lánchláraithe mar mhac léinn i mbun chúrsa lánaimseartha in instiúid fhaofa trú leibhéal.

Faightear maoiniú ón AE agus íoctar leis na hOllscoileanna agus na Coláistí é ar bhonn bliana acadúil. Ba é an leithdháileadh ar Ollscoileanna agus Coláistí do na blianta acadúla 2013/2014 agus 2012/2013 ná €6.3 milliún agus €6.3 milliún faoi seach.

Bíonn na méideanna nár caitheadh in-aisíochta leis an AE ag deireadh gach bliain acadúil.



**An tÚdarás um Ard-Oideachas**  
**An bhliain dar críoch 31ú Nollaig 2013**  
**Nótaí ar na Ráitis Airgeadais (ar lean .....**

Ar an 31 Nollaig 2013, bhí €0.324 milliún in-aisíochta leis an AE maidir leis na blianta acadúla suas go dtí 2012/2013. Don bhliain acadúil 2013/2014, socrófar an méid a bhíonn in-aisíochta leis an AE, más ann dó, bunaithe ar gach éileamh a bheith críchnaithe.

	2013	2012
	€'000	€'000
larmhéid ar an 1 Eanáir		
	1,853	1,941
IONCAM		
Deontas	6,350	6,313
Ús Bainc	<u>13</u>	<u>17</u>
	<b><u>8,216</u></b>	<b><u>8,271</u></b>
Lúide		
<b>CAITEACHAS</b>		
Deontais d'Ollscoileanna, Coláistí agus institiúidí ainmnithe	5,824	5,929
Aisíoc don AE	<u>299</u>	<u>489</u>
	<b><u>6,123</u></b>	<b><u>6,418</u></b>
larmhéid ar an 31 Nollaig	<b><u>2,093</u></b>	<b><u>1,853</u></b>

## **An tÚdarás um Ard-Oideachas An bhliain dar críoch 31ú Nollaig 2013 Nótaí ar na Ráitis Airgeadais (ar lean .....**)

### **13. CEANGALTAIS CHAIPITIL**

Ba é méid na gceangaltas caipitil faoi chonradh agus faofa ag an Údarás ar an 31 Nollaig 2013 ná €134.5 milliún (2012: €194.1 milliún). Meastar méid na gceangaltas nach raibh faoi chonradh ach a bhí faofa ag an Údarás ag €6.1 milliún ar an 31 Nollaig 2013 (2012: €5.9 milliún).

### **14. LÉAS AR CHÓIRÍOCHT**

Tá na foirgnimh ag Brooklawn House, Bóthar Shíol Bhroin, Droichead na Dortha, Baile Átha Cliath 4 faoi dhá chomhaontú scartha tionóntachta.

Tá an dara urlár faoi shocrú 25 bliain ó Bhealtaine 2001 le hathbhreithniú 5 bliana ar chostas bliantúil de €0.521 milliún.

Tá an chéad urlár faoi shocrú 25 bliain ó Shamhain 2001 le hathbhreithniú 5 bliana ar chostas bliantúil de €0.320 milliún. Ní raibh aon athrú ar an gcíos don dá urlár de Brooklawn House i ndiaidh athbhreithnithe i 2011.

### **15. Figiúirí Chomparáideacha**

Tá ceartú déanta ar fhigiúirí chomparáideacha le teacht leis na hathruithe ar chur i láthair na ráiteas airgeadais seo.

### **16. Páirtithe Gaolmhara**

Déanadh ionchorprú ar HEAnet Ltd. ar an 12 Samhain, 1997. Tá an chuideachta teoranta le Ráthaíocht gan aon Scairchaipiteal agus is Gnáthbhall den chuideachta an tÚdarás um Ard-Oideachas. Gnáthbhaill eile den chuideachta is ea Coláiste na Tríonóide, Coláiste na hOllscoile Corcaigh, Coláiste na hOllscoile Baile Átha Cliath, ONEG, OL, OCBÁC, ONEMN, ITBÁC, IT Bhaile Átha Luain, IT Cheatharlach agus DJEI. Ba é an ioncam do 2013 ná €18.5 milliún (2012: €17.7 milliún). Bhí easnamh i 2013 de €83,570 (2012: €25,033). Soláthraíonn an chuideachta seirbhísí idirlín do Institiúidí ardoideachais agus taighde rannpháirteach, do Thithe an Oireachtais chomh maith le bunscoileanna agus iar-bhunscoileanna agus eagraíochtaí eile taighde. Bhí barrachas carntha de €574,247 ar ghníomhaíochtaí na cuideachta ar an 31 Nollaig 2013, (€657,817 ag an 31 Nollaig 2012). D'íoc an ÚAO deontais iomlána de €9 milliún le HEAnet Ltd. i 2013, (€8.3 milliún i 2012).

**An tÚdarás um Ard-Oideachas**  
**An bhliain dar críoch 31ú Nollaig 2013**  
**Nótaí ar na Ráitis Airgeadais (ar lean .....**)

**17. Íocaíochtaí Bhaill an Bhoird 2013**

Ball an Bhoird	Costais € 2013	2013 € Táille Comhlán	2013 € Iomlán	Costais € 2012	2012 € Táille Comhlán	2012 € Iomlán
John Hennessy – Cathaoirleach	3,300	11,970	15,270	7,210	11,970	19,180
Tom Boland - Príomhfheidhmeannach	15,951	-	15,951	18,965	-	18,965
Eileen Harkin-Jones	2,977	7,695	10,672	2,522	7,695	10,217
Brendan Byrne	7,083	7,695	14,778	2,489	7,695	10,184
Eamonn Grennan	2,822	7,695	10,517	1,461	7,695	9,156
Mary Canning	907	7,695	8,602	1,295	6,936	8,231
Marijk van der Wende	2,275	7,695	9,970	1,544	7,695	9,239
John Dolan	-	7,695	7,695	100	7,695	7,795
Bahram Bekhradnia (Chuaigh ann i Márta 2012)	4,074	7,695	11,769	2,643	6,304	8,947
Brian Thornes (Chuaigh ann i Márta 2012)	-	7,695	7,695	-	6,304	6,304
Jim Mountjoy (Chuaigh ann i Márta 2012)	-	7,695	7,695	-	6,304	6,304
Paddy Cosgrove (2012 Táille tugtha ar ais i 2013, Táille do 2013)	-	(4,046)	(4,046)	-	6,304	6,304
Gordon Ryan (Chuaigh ann i Márta 2012)	5,158	Níl iníoctha	5,158	4,632	Níl iníoctha	4,632
John Logue (Thosaigh lúil 2012 – Chríochnaigh lúil 2013)	-	3,848	3,848	-	3,858	3,858
Ellen Hazelkorn	2,040	Níl iníoctha	2,040	1,560	Níl iníoctha	1,560

**An tÚdarás um Ard-Oideachas**  
**An bhliain dar críoch 31ú Nollaig 2013**  
**Nótaí ar na Ráitis Airgeadais (ar lean .....**

<b>Ball an Bhoird</b>	<b>Costais € 2013</b>	<b>2013 € Táille Comhlán</b>	<b>2013 € Iomlán</b>	<b>Costais € 2012</b>	<b>2012 € Táille Comhlán</b>	<b>2012 € Iomlán</b>
Siobhan Harkin (Chuaigh ann i Márta 2012)	514	Níl iníoctha	514	1,137	Níl iníocth	1,137
Joe O'Connor (Thosaigh Iúil 2013)	-	3,848	3,848			
Anthony Staines (Chuaigh ann i Márta 2012)	290	Níl iníocthe	290	289	Níl iníocth	289
Maria Meehan	211	Níl iníocth	211	142	Níl iníocth	142
Maeve Conrick	47	Níl iníocth	47	77	Níl iníocth	77
Cepta Brougham				169	-	169
Grace Corcoran				219	-	219
Kathleen Lough				1,054	Níl iníocth	1,054
Frances Ruane (Chríochnaigh Ean. 2012)				-	632	632
Jim Ruane (Chríochnaigh Eanáir 2012)				-	632	632
Gary Redmond (Chríochnaigh Iúil 2012)				-	3,847	3,847
Noel Davern (Chríochnaigh Eanáir 2012)				-	632	632
Ray McCarthy (Chríochnaigh Eanáir 2012)				291	632	923
Táillí Aiscurtha				-	1,027	1,027
<b>Iomlán</b>	<b>47,649</b>	<b>84,875</b>	<b>132,524</b>	<b>47,799</b>	<b>93,857</b>	<b>141,656</b>

## **An tÚdarás um Ard-Oideachas An bhliain dar críoch 31ú Nollaig 2013 Nótaí ar na Ráitis Airgeadais (ar lean .....**)

Íoctar táillí agus costais taistil na mball de réir na rátaí atá leagtha síos ag an Roinn Caiteachais Phoiblí agus Athchóirithe. Seo a leanas an táille faofa bliantúil do bhail an ÚAO: Cathaoirleach €11,970, Gnáthbhall €7,695. Faoin bPrionsabal 'Duine Amháin, Tuarastal Amháin', a cuireadh i bhfeidhm ón 1ú Samhain 2011, ní íoctar an táille le ball a fhaigheann tuarastal ón eanáil phoiblí. Íocadh táille pro rata le bail a chríochnaigh nó a thosaigh i mí Iúil. Is féidir go n-áireofaí sna costais éilimh ar aisíocaíocht díreach nó costais a íocadh thar ceann an Bhaill.

### **Luach saothair agus costais an Phríomhfheidhmeannaigh.**

Ba é luach saothair an Phríomhfheidhmeannaigh do 2013 ná €142,914. Bhí na catagóir seo a leanas i gceist sna costais (€15,951): taisteal i gcarr, cothabháil, cóiríocht, eitiltí, tacsaithe, iompar poiblí agus ilnithe. Bhí Príomhfheidhmeannach an ÚAO ar iasacht ón Roinn Oideachais agus Scileanna go dtí 4 Eanáir 2013 agus é mar bhall de scéim aoisliúntais an ÚAO ón data sin. Tá tuarastal an Phríomhfheidhmeannaigh agus gach ball d'fhoireann an ÚAO faofa ag an Aire Oideachais agus Scileanna agus ag an Aire Caiteachais Phoiblí agus Athchóirithe. Tháinig laghdú ar Thuarastal an Phríomhfheidhmeannaigh ó €145,952 go dtí €136,276 ón 1ú Iúil 2013 tar éis Mholtaí an Choimisiúin um Chaidreamh Oibreachais (Bealtaine 2013) do Chomhaontú Cobhsaíochta na Seirbhíse Poiblí 2013-2016 'Comhaontú Bhóthar Haddington' a chur i bhfeidhm.

### **Luach saothair agus costais an Chathaoirligh.**

Ba é Táille an Chathaoirligh do 2013 ná €11,970. Bhí na catagóir seo a leanas i gceist sna costais (€3,300): taisteal i gcarr, eitiltí, cothabháil, tacsaithe agus ilnithe. Níl an Cathaoirleach sé ina bhall de scéim aoisliúntais an ÚAO. Ceapadh an Cathaoirleach ar an 25 Eanáir 2011.

## An tÚdarás um Ard-Oideachas An bhliain dar críoch 31ú Nollaig 2013 Nótaí ar na Ráitis Airgeadais (ar lean .....

### 18. AOISLIÚNTAS

#### a. Deántús na scéime

Tá scéim sochar sainithe á fheidhmiú ag an Údarás um Ard-Oideachas atá neamhchistithe.

Tá an luacháil a úsáideadh do nochtadh FRS17 bunaithe ar luacháil iomlán gnóthacháin ag achtúire cáilithe neamhspleách le riachtanais FRS17 a chur san áireamh d'fhonn dliteanais na scéime a mheas. Is iad na toimhdeana airgeadais a úsáideadh le dliteanais na scéime faoi FRS17 a dhéanamh amach ná:

	Ar 31/12/2013	Ar 31/12/2012
Ráta Lascaine	3.75%	3.5%
Ráta Ardaithe Tuarastail a bhFuiltear ag Súil Leis	3.0%	3.0%
Ráta ardaithe Íocaíochta Pinsean	2.5%	2.5%
Boilsciú	2.0%	2.0%

Tá na toimhdeana déimeagrafacha .i. rátaí báis i seirbhís agus ar scor ag teacht leis na táblaí caighdeánacha a úsáidtear do luacháil achtúireach scéimeanna den chineál céanna san earnáil phoiblí. Tagann seo leis an treocht reatha maidir le feabhas ar bhásmhaireacht agus táthar ag súil leis go leanfaidh an treocht seo sa toadhchá. Is iad na táblaí a úsáidtear ná:

#### Ionchas saoil intuigthe do dhuine 65 bliana d'aois

	2013	2012
larscor- pinsinéirí - Fear-phinsinéirí	22.0	22.0
reath - Ban-phinsinéirí	24.7	24.7
larscor - pinsinéirí sa - Fear-phinsinéirí	23.4	23.4
todhchaí - Ban-phinsinéirí	26.0	26.0
<b>b. Glanchistiú iarchurtha do Phinsin sa bhliain</b>	<b>2013</b>	<b>2012</b>
	€'000	€'000
Cistiú in-aisghabhála maidir le costais phinsin na bliana reatha	1,337	1,186
Deontas Stáit úsáidte le pinsinéirí a íoc	386	403
	950	782

**An tÚdarás um Ard-Oideachas**  
**An bhliain dar críoch 31ú Nollaig 2013**  
**Nótaí ar na Ráitis Airgeadais (ar lean .....**)

**c. Anailís ar chostais iomlána pinsin gearrtha ar Chaiteachas**

	2013	2012
	€'000	€'000
Costas reatha seirbhíse	694	510
Ús ar Dhliteanais na Scéime Pinsean	643	676
Ranníocaíochtaí an Fhostaí	(159)	(157)
	<u>1,178</u>	<u>1,029</u>

**d. Sócmhainn Chistiúcháin Iarchurtha do Phinsin.**

Aithníonn an tÚdarás um Ard-Oideachas na méideanna seo mar shócmhainn ag teacht leis an dliteanas iarchurtha neamhchistithe do phinsin ar bhonn na dtoimhdean a bhfuil cur síos thuas orthu agus ar roinnt imeachtaí san am atá caite. Áirítear ar na himeachtaí seo an bonn reachtúil le bunú scéime aoisliúntais, agus an polasaí agus an cleachtas atá ann faoi láthair maidir le cistiú a dhéanamh ar phinsin na seirbhíse poiblí, ar a n-áirítear ranníocaíochtaí na bhfostaithe agus an próiseas bliantúil meastacháin. Cé nach ann do chomhaontú foirmeálta maidir leis na méideanna ar leith seo leis an Roinn Oideachais agus Scileanna, níl aon fhianaise ag an Údarás um Ard-Oideachas nach leanfaidh an polasaí cistiúcháin seo ag freastal ar a leithéid de shuimeanna de réir an chleachtais reatha. Ba é an sócmhainn chistiúcháin iarchurtha do phinsin ar an 31 Nollaig 2013 ná (€16.9 milliún) (2012: €17.9 milliún)

**e. Anailís ar an méid aitheanta sa ráiteas ar iomlán na ngnóthachán agus na gcaillteanas**

	2013	2012
	€'000	€'000
Caillteanais/(gnóthacháin) ó thaithí ar Dliteanais na Scéime Pinsean	(971)	458
Athruithe ar thiomhdí bunúsacha luach reatha Dhliteanais na Scéime Pinsean	(897)	<u>3,412</u>
Caillteanas/(gnóthachán) achtúireach ar Dhliteanais Phinsean	(1,868)	<u>3,870</u>

**f. Gluaiseacht in easnamh i rith na bliana**

Easnamh sa scéim ag tús na bliana	(17,857)	(13,205)
Gluaiseacht sa bhliain:		
Costas reatha seirbhíse	(694)	(510)
Pinsin a íocadh sa bhliain	386	404
Ús ar Dhliteanais na Scéime Pinsean	(642)	(676)
(Caillteanas)/Gnóthacháin achtúireacha	1,868	(3,870)
Easnamh sa Scéim ag deireadh na bliana	(16,939)	(17,857)

**An tÚdarás um Ard-Oideachas**  
**An bhliain dar críoch 31ú Nollaig 2013**  
**Nótaí ar na Ráitis Airgeadais (ar lean .....**)

**g. Stair ghnóthacháin agus (chailteanais) ó thaithí**

	2013	2012	2011	2010
Gnóthacháin agus (cailteanais) ó thaithí ar dhliteanais na Scéime: méid (€)	971	(458)	90	822
Céatadán Dhliteanas na Scéime	5.7%	(2.6%)	0.7%	6.9%
Méid iomlán aitheanta i ráiteas ar lomlán na ngnóthachán agus (na gcaillteanas) aitheanta Méid (€)	1,868	(3,870)	(498)	304
Céatadán Dhliteanas na Scéime	11.0%	(21.7%)	(3.8%)	2.5%

19. Rinne an tÚdarás faomhadh ar na ráitis airgeadais ar an 25ú Márta 2014.



**An tÚdarás um Ard-Oideachas**  
**SCEIDIL LEIS NA RÁITIS AIRGEADAIS**  
**DON BHLIAIN DAR CRÍOCH 31 NOLLAIG 2013**  
**ACHOIMRE AR GACH DEONTAS A ÍOCADH**

**SCEIDEAL 1**

	2013	2013	2012	2012
	€'000	€'000	€'000	€'000
<b>DEONTAIS ATRÉIMHSEACHA</b>				
DEONTAIS BHLIANTÚLA	637,290		665,366	
MIONOIBREACHA	665		693	
AISGHABHÁIL TÁILLÍ	292,899		352,724	
AN CISTE NUÁLÁÍOCHTA STRAITÉISEACH	4,707		981	
ALTRANAS	44,238		53,535	
LINGCHLÁR	18,600		17,481	
TIONSCNAIMH STRAITÉISEACHA	69,875		43,301	
CISTE INFHEISTÍOCHTA FAISNÉISE				
TEICNEOLAÍOCHTA	3,185	1,071,459	6,826	1,140,907
<b>DEONTAIS ROCHTANA</b>				
MIC LÉINN FAOI MHÍCHUMAS	7,938		5,882	
CISTE UM CHÚNAMH DO MHIC LÉINN	6,801		10,495	
CUNTAIS DHÍOMHAOINE	14		460	
AN CISTE EORPACH UM CHOIGEARTÚ	52	14,805	973	17,810
DON DOMHANDÚ				
<b>DEONTAIS CHAIPITIÚLA</b>				
DEONTAIS TÓGÁLA	38,936		40,729	
DEONTAIS DO THREALAMH	1,856	40,792	3,266	43,995
<b>DEONTAIS TAIGHDE</b>				
DEONTAIS ATRÉIMHSEACHA CTITL	34,065		28,622	
DEONTAIS TÓGÁLA CTITL	16,752		27,483	
DEONTAIS DO THREALAMH PRTLÍ	3,324		4,316	
SCÉIMEANNA TAIGHDE IRCSET	16,811		20,784	
SCÉIMEANNA TAIGHDE IRCHSS	19,703		11,365	
TAIGHDE EINFRIILÍN AGUS EARNÁLA				
TEICNEOLAÍOCHTA	39		1,006	
CÚNAMH ÉIREANN	3,315	94,009	1,553	95,129
<b>IOMLÁN NA NDEONTAS A ÍOCADH</b>	<b>1,221,065</b>		<b>1,297,841</b>	