

Review of the Allocation Model for
Funding Higher Education Institutions

Working Paper 3: Current HEA Funding Allocation Model

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1) Introduction

This paper provides an overview of the current Higher Education Authority (HEA) approach to the allocation of recurrent funding to higher education institutions. It provides a detailed description of the funding allocation process and the 2016 allocations to illustrate how the approach impacts on actual institutional funding. The subject price group weightings, top slices for 2016, and further details of how the model has developed over time are provided in the appendices.

2) HEA Funding

The Higher Education Authority is the statutory agency responsible for the allocation of exchequer funding to the universities, institutes of technology (IoTs) and other higher education institutions (HEIs). Most of the grants which the HEA allocates are 'recurrent' grants, allocated against the ongoing running costs of the institutions. The HEA also allocates capital funding for buildings and equipment with agreement from the Department of Education and Skills, although such funding has been very limited in recent years.

The operational costs of core teaching and research account for about 80% of the total expenditure of the HEIs; the costs of contract research account for the remaining 20%. Contract research is research that is typically organised around legally binding funding contracts from bodies such as Science Foundation Ireland, the Irish Research Council, etc. for specified projects of fixed duration.

The HEA recurrent grant contributes about 50% of the core teaching and research budget of the institutions, with the balance derived from the student contribution,¹ fees and income generated by the institutions. Income is generated from the sale of services, rental of facilities and profit on international education. At present, the funding allocation process takes no account of any of this other income.

3) Overview of the Funding Allocation Model

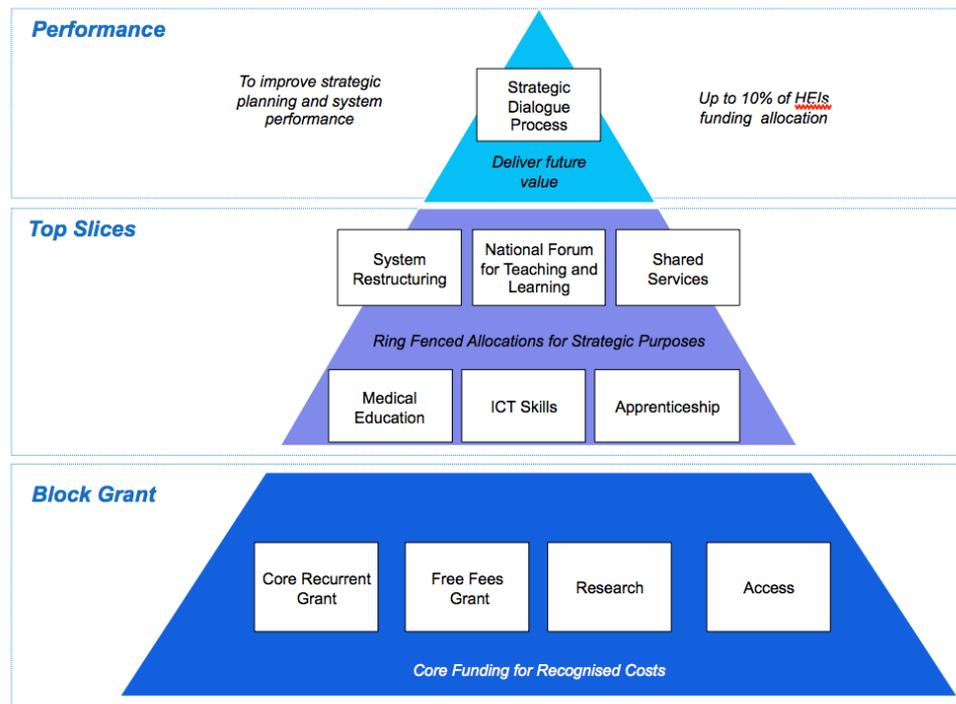
The current funding allocation was put in place for the universities from 2006, and on a phased basis for the IoTs from 2009. The background to the development of the funding approach for higher education institutions is provided as Appendix I.

There are three separate, but related, elements to the funding allocation model. The most significant element is a 'block grant' through a standardised treatment of recognised significant cost drivers for all institutions. Institutions themselves then control how they apply and use the resources provided. However, the outputs for which the resources are provided are agreed and monitored as part of a system performance framework. A second element is directed funding which is provided and ring-fenced for specified purposes, typically for limited periods. A third, newer element is performance funding, at present operating via a potential 'hold-back' of funding from the block grant, but which could provide for institutional reward as well as penalisation in future. This element of funding is intended to recognise the quality of an institution's overall performance in meeting targets for improvement, agreed in the context of the Minister's objectives for the system as whole, allocated in a way that does not have financially de-stabilising consequences. The performance framework is

¹ About 40% of the income derived from student contributions is actually indirectly state funded through grants to students from the SUSI scheme.

intended to allow for a nuanced approach to protecting diversity of institutional mission, whereas a more standardised approach is reflected in the core. The overall approach is summarised in Figure 1.

Figure 1: Overview of the Components of the HEA Recurrent Funding Model



4) The Block Grant

This is funding allocated as a single grant allocation to HEIs with the internal budgeting for this funding determined by the HEIs themselves, subject to review by HEA. The block grant allocation is comprised of:

- **core recurrent grant** allocated through a funding formula. The formula is significantly driven by audited prior-year student numbers, weighted for the relative costs of providing education in different disciplines (these weightings are set out in Appendix II), with additional weightings for research and access, and with performance-based elements to reflect outcomes achieved in research, and skills-based provision. All changes in student numbers from one year to the next are taken into account in determining annual grant allocation. However, stability in funding is provided by limiting or moderating the pace of at which resultant changes in funding are implemented, to plus or minus 2% of the average sectoral change in any one year. The term RGAM (Recurrent Grant Allocation Model) is sometimes used to refer to this specific 'core grant' element of the allocation only.
- **'free fees grant'**, which is a legacy funding arrangement provided 'in lieu of tuition fees' since the abolition in 1995/96 of student-paid tuition fees. It is allocated on the basis of certified student numbers (EU, first-time enrolments only) in each undergraduate programme, multiplied by the up-rated, but historically determined, fee for the programme. Before the financial downturn, a process was operated whereby the HEIs, the HEA and the Department of Education and Skills (DES) agreed the annual percentage by which these fees could be up-rated. This up-rate was based on allowed levels of prior year pay and non-pay inflation arising

from government negotiated pay deals and took into account the pay/non-pay split in the HE sector accounts. When tuition fees were abolished in 1995/96, there was a nominal additional fee of £150 Irish pounds for registration and examinations that was paid over to the examining and awarding bodies such as NUI and HETAC. It was this additional fee that, through successive increases, became the €3,000 student contribution of today.

The term 'block' grant served to distinguish this approach from much earlier generations of 'line-item' budgeting/funding – where a Government department provided funding for a large number of detailed lines of input costs.

Overall available funding is split into 2 funding pots – one for universities and colleges and one for institutes of technology, according to fixed or historically-based proportions (60% for the former and 40% for the latter). The 'free fees grant' requirement for each of these sub-sectors is top-sliced from each pot and the remaining grant funding for each sector is allocated through the subject-price formula funding model.

5) Core Grant Support for Research and Access

Core grant support for **research** is provided as part of the block grant. This is in recognition of the need to provide a 'foundation investment' to embed research excellence across the system, which should allow leading researchers to be given permanent tenure, adequate research support infrastructure to be put in place and should facilitate the undertaking of research by academics across all disciplines. Institutions themselves have the final say on the distribution of their budgets between teaching and research, in accordance with their mission and objectives. A number of research-intensive institutions provide significantly greater funding to research through their own internal allocation mechanisms, and this reflection of institution strategy in internal allocations is to be welcomed.

The major portion of core grant support for research is provided through the research student numbers that are included in each institution's overall student numbers and in the allocation formula. Typically, research students attract a multiple of the funding provided for undergraduate students – roughly 3 times an undergraduate student in the universities and 2 times an undergraduate in the IoTs. About 20% of the universities weighted student numbers are research student numbers, against 3% in the IoTs. The lower weighting for research students in the IoTs as compared to the universities is intended to reflect the actual cost differentials in the two sectors and is based on the general approach that the core grant reflects costs rather than incentives. To provide a weighting of 3 (times the undergraduate cost) for research students to the IoTs, when the actual cost differential is less than 2, would necessarily drive IoTs towards research. However, it should be noted that many of the IoTs with more intensive research activity challenge the existing arrangements and note the funding disadvantage in comparison to universities with whom they must compete for competitive external research funding.

In addition to the grant funding that is based on research student numbers, there is, in the universities' 'pot' only, a research top-slice of 5%, allocated on the basis of research metrics, that is intended to recognise research success. 75% of the top-slice is allocated based on competitively earned research income *per academic staff member* (in order to ensure that performance is not skewed by the scale of institution). If there are two institutions: A with €10,000 of research income per staff member and B with €50,000 per staff member – A gets 1/6th and B gets 5/6^{ths} of the available top-slice element. The other 25% is allocated based on output of research degrees over the last three years.

Materiality can be an issue in the range of metrics used to allocate the research top-slice. By 2016, the research top-slice amounted to €9m compared to €24.5m in 2007, as cuts in total grants were replaced by student contributions that are outside the formula.

Neither the volume measure of core grant support for research – that is, research student numbers – nor the measures used to take account of research success in the 5% top slice consider research impact at present. Both the total amount of core grant support for research, and the purpose for which this support is required, are somewhat obscured by the current approach. In England, for example, the main volume measure was changed from research student numbers to the number of research-active staff in highly rated disciplines, which addresses both impact and purpose of funding.

Core funding for **access performance** involves an additional weighting of 33% of the weighting for a non-laboratory student being added to the normal student weighting to take account of the additional costs of recruiting and retaining students from under-represented backgrounds. Thus a science student from a target socio economic group, or with a disability, attracts a weighting of 1.7 for discipline plus 0.33 for access.

6) Directed Top-Slice Allocations

Top-sliced, ring-fenced allocations for specific strategic or important purposes are earmarked from time to time by either the Department of Education and Skills or by the HEA. These are generally taken as a first step, although there are also some top-slices taken further down the line in the allocation process. Top-sliced funding is generally used to steer rapidly required systemic change or to handle urgent ad-hoc issues. Very often, top-sliced funding is allocated through competitive processes based on submission and panel evaluation. At present, top-sliced funding is provided to support some institutional restructuring arising from the national strategy (Technological Universities [TUs], mergers, etc.). Furthermore, it is currently used to grow new or expanded programmes, discipline restructuring arising from thematic reviews of provision (Medical Education, Nursing Education), strategic innovation funding (National Forum for Enhancement of Teaching and Learning), and new or expanded programmes to meet identified skills gaps. Other existing top-slices include funding for pension obligations, funding for shared service initiatives (e.g. HEAnet, IReL [e journals], Irish Survey of Student Engagement, Athena SWAN), and protected funding to reflect additional cost components related to important but vulnerable areas (e.g. practice-based music schools).

A general principle of funding that is top-sliced and earmarked for new developments is that funding should progress through stages of being ring-fenced, then reviewed, and finally being either mainstreamed or discontinued. An issue is the length of time for which the funding should remain protected. Typically, there is an up-front agreement on the duration of ring-fencing.

Over time, earmarked funding tends to build up and then be brought back into the central funding pot through review processes, and be replaced by targeted funding for new strategic reasons. Some of the currently top-sliced funding has been ring-fenced for a considerable period. Total top-sliced funding now accounts for 7.3% pre-allocation to the University/College and IoT sub-sectors, and 15.4% once sub-sector top-slices are taken into account, although many of these are effectively elective top-slices to meet shared sectoral costs or resources (e.g. IT infrastructure, pensions, e-journals).

In the past, only funding provided additionally by the Department of Education and Skills was top-sliced for running competitive programmes or other strategic initiatives. However, in recent years, there has been some top-slicing from existing core grants. This has been contentious because of its effect on core budgets for teaching and learning and concerns at the transparency of the decision-making process. To address this, the HEA has established a formal annual consultation process with the representative bodies of the universities (Irish Universities Association) and the IoTs (Technological Higher Education Association) where proposed top-slices are set out and discussed and

views formally recorded to inform the final decision by the HEA Finance Committee. A list of all of the top-slice allocations for 2016 is set out in Appendix II.

7) Performance Based Funding Component

The performance based funding component of the current model will be further examined in a forthcoming working paper focused on the overall system performance framework. However, to understand the funding approach, it is important to note that a performance system complements the block grant whereby the outputs and outcomes for the sector and the individual institutions are agreed through a process of dialogue. The system aims to allow each institution to develop an agreed contribution in line with its own mission, its strengths, and its profile: it is deliberately not a one-size-fits-all set of targets. Since 2013, a performance funding component has been established, which allows for the withholding of up to 10% of the already allocated block grant (including free fees) for a particular year, on the basis of verified performance against agreed targets in the preceding year.

This approach centres around a system of agreed three-year mission-based compacts where HEIs propose their own targets relevant to their own agreed mission and profile in line with seven objectives set by the Minister for Education and Skills as part of an overall system performance framework. Proposed targets are subject to challenge by an external expert panel, and are formally agreed in a dialogue process. The HEA co-ordinates the approach at a system level in order to ensure pursuit and ultimate achievement of the Minister's system level goals.

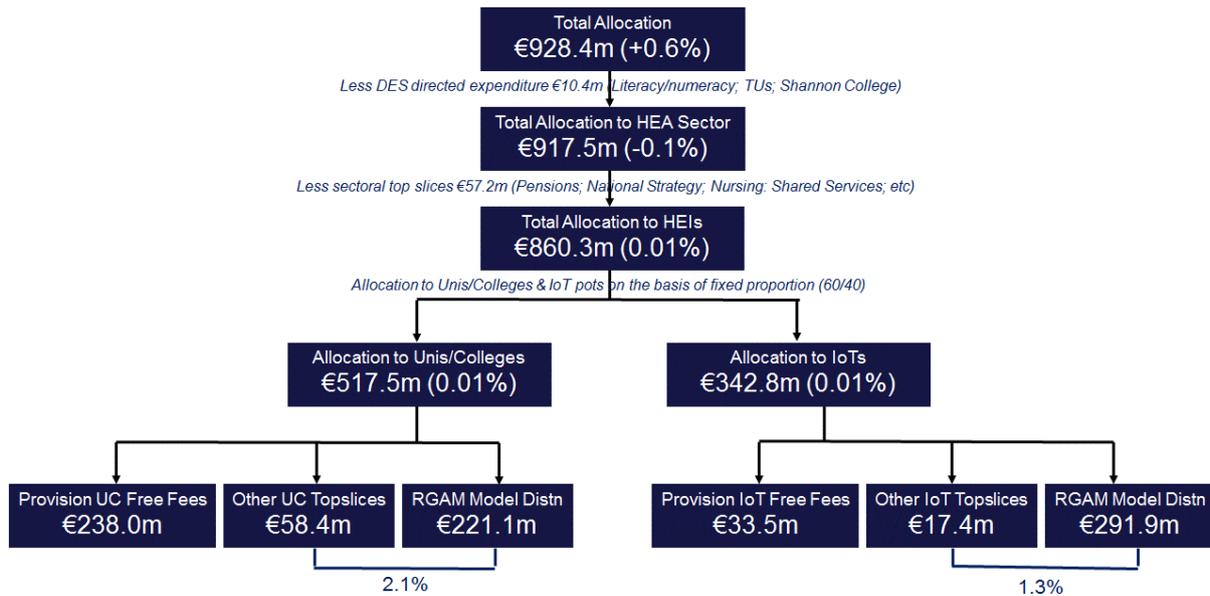
Ideally, performance funding would be allocated at least in part from *additional* funding, which would then be allocated to institutions achieving high quality performance, and not purely as a penalisation. This would allow for the performance system to have a significant *incentive* focus and to direct investment towards proven high-performing institutions with confidence that these institutions have planned strategically, are doing the right things and doing them well.

It has been noted by HEIs that the current penalty-based system can be demotivating, both for under-performing institutions that might need additional time-limited support and also for very high performing institutions that can, at best, not suffer a funding penalty. In addition, with a number of institutions in less-than-robust financial positions, care has to be taken to ensure that the impact of any penalties does not undermine their ongoing viability. The introduction of performance funding in the Netherlands was accompanied by new funding of 2% of the total sectoral funding, and in Denmark by additional research funding equal to 0.5% of GDP as part of the country's globalisation strategy, and a more balanced approach to performance funding should be considered as part of the review.

8) The Grant Allocation Process

When the HEA receives notification of the overall recurrent grant allocation, the Department of Education and Skills typically directs that certain portions of spend be used for a designated purpose (e.g. Technological Universities, Literacy and Numeracy Strategy). The HEA then makes these "first step" allocations, which are effectively top-slices for strategic higher education purposes: c.€10m in 2016. The remaining grant is then typically split into two separate 'pots': one for Universities and specialist colleges, and one for Institutes of Technology. An overview of the grant allocation process is set out in Figure 2.

Figure 2: Overview of 2016 RGAM



Note: Percentages in brackets represent the % change from the 2015 grant

The HEA then makes “second step” allocations for each pot, comprising top-slices for strategic purposes specific to each cohort (e.g. pensions for Universities/colleges; Educampus the shared IT service for IoTs) and then deducts the provision needed to meet the undergraduate ‘free fees’ obligations. The remaining grant for teaching and core research is then allocated to individual institutions via the RGAM. An overall breakdown of the recurrent grant allocation for 2016 is provided below to further demonstrate the approach. Details of the top slices are provided in Appendix III. Ring-fenced or top-sliced funding tends to build up over time and, through processes such as this consultation process, may be reduced and brought back into the ‘pot’. At present, only c.53% of the grant provided is allocated through the formula, representing only c.27% of total core budgets.

Appendix I: Background to Development of the Funding Model

The HEA approach to allocating core recurrent funding has evolved over the years. In the 1980s, the approach was based on negotiation of incremental increases on a historically determined base, and it applied to the universities only. In that model, incremental additional expenditure, less incremental additional income, equalled additional grant. In general, deficits would not be automatically funded and surpluses would not be completely clawed back and under this system a formerly deficit-ridden sector returned to breakeven. Negotiation was dominated by staffing needs, with Ministerial approval required for new senior posts. The treatment of deficits and surpluses was slightly different to the general public service norm of the time in which deficits played a significant part in funding negotiations.

In the late 1990s, a zero-base approach was introduced which operated until 2006. This addressed historic anomalies in base funding, incentivised income generation from philanthropic donations, which was then just taking off particularly in University of Limerick and Trinity College Dublin, and it rewarded cost containment. It was based on retrospective, audited, comparable, unit cost data.

This allocation model was originally intended to have two parts – a funding part, and an allocation part – although the funding part was never implemented, most likely due to increasing student numbers. The proportions of the HE budget at that time that would be met by state grant (62%), student fee income (33%) and own income (5%) were to have been fixed but with own income to rise over time to 6.5% and state grant to correspondingly decrease, and anything in excess of the required own income minimum was to be disregarded in determining grant requirement. In the allocation part, core grants were allocated to institutions based on how their own unit costs compared to sectoral average costs, in each of 25 cost groups. Those institutions with lower than average unit costs received additional grant. The model was not transparent, however, with so many cost groups, and with student numbers being relatively ‘hidden’ within the costing system. Moreover, it did not reflect new national priorities for access and research. The model had some incentives for income generation and it did reward cost containment, but it suffered from the same issue as today’s model of uncoordinated approaches to student numbers growth. A major ICT-skills expansion programme was funded through targeted funding outside the model.

In 1997, the Universities Act was passed with a theme of providing real autonomy to universities, making them statutorily responsible for their own staffing and budgeting, their programmes, their admissions, their fees, regulating their governance and requiring proper strategic planning. It allowed borrowing and departure from public pay norms under agreed frameworks. Similar legislation was enacted for the IoTs in 2006 but without the same degree of autonomy over staffing.

Student numbers were not centrally controlled in either the incremental or in the unit cost models. Instead, institutions were expected to respond flexibly to emerging patterns of student demand and this was indirectly reflected in their grant.

On average, real expenditure per student remained static or slightly increased year on year under the two earlier systems.

In developing the 2006 funding model, the HEA agreed the following as the design principles to underpin the HEA funding model.

- Support institutional autonomy, while providing meaningful accountability to the various stakeholders.
- Promote a strategic approach by institutions to their long-term development, consistent with their existing strengths and capabilities.
- Reward institutional responsiveness to national and regional needs.

- Increase opportunities for students from all types of backgrounds to benefit from higher education.
- Support excellence in teaching, learning and research.
- Be transparent and rational.
- Provide positive incentives to institutions to diversify and increase their income from non-state sources, consistent with their mission.
- Provide stability in funding from year to year and encourage efficiency in the use of public funding.
- Recognise the extra costs which arise in the case of students from disadvantaged backgrounds.

In 2006, the subject-weighted price group formula was introduced based on only 4 broad subject groups. This was a transparent 'funding-follows-the-student' model, with student demand at the heart of shaping the size and discipline mix of HEIs. In this model, the allocation is based on retrospective, audited student numbers, with the census count taken at a late stage in the year (March). The student numbers *emerge* from the admission decisions of each individual HEI acting in response to the student demand facing it, and grant funding follows, as if in a voucher system. The numbers are not centrally controlled. The other elements of the 2006 model were largely informed by the findings of the 2004 OECD review of Irish Higher Education which endorsed Ireland's proposed student-led model for the block grant (student numbers multiplied subject-price). It also recommended that an overall more strategic approach needed to be adopted by complementing the block grant with competitively allocated innovation funds (two funds, with one linked to national strategic priorities and the other linked to regional development) and with the introduction of performance funding that should be kept uncoupled from core funding allocations.

The OECD recommended that institutions be required to generate sufficient reserves to maintain their infrastructure, and after a once-off allocation to correct for maintenance backlogs, be made financially responsible for the upkeep of their own facilities. It recommended multi-annual allocations, with annually reviewed funding contracts, incentives for collaboration and for lifelong learning, and recognition within the core grant of the additional costs of recruiting and retaining students from disadvantaged backgrounds. It stated that the core grant should include provision for research infrastructure in the university sector with some reward for research success. It found that the HEA should allocate the funding to the entire sector including the IoTs, which were then under the management of the Department of Education and Skills, and stated that while there should certainly be many common elements in the funding models for the IoTs and universities. It was noted that a single funding model should not automatically be applicable to both sectors, as this would tend to encourage a drift away from a diversified system and would limit the use of incentive or performance funding that could better take account of sectoral differences. It recommended that any funding model should provide allocations that were fair and equitable, simple, transparent, predictable, stable, and allowed for sustainable operation at high levels of quality.

It was generally regarded as a strength of the Irish allocation system that allocations were based on hard data and that it did not reward non-completion and this was noted by the OECD. The March census date meant that there was very little, if any, grant funding in the Irish system in respect of student non-completion, which was seen to be a weakness of many European funding models based on prospective intake figures, in open admission systems.

The OECD review also did not recommend central control of student numbers. Student numbers in the technological sector had been in decline for a period of years leading up to the OECD review and demographic growth was not then the issue it later became. However, the review did state that the funding model (as opposed to the allocation model) needed to reflect a realistic assessment of the

capacity of the State to fund tertiary education and that fees for undergraduate study be re-introduced, with improved means testing for grants and a possible loan scheme, and with the additional income from the reintroduced student contribution being retained in the system. At that time income from student fees was less than 7% of the HE sector budget; it is now c.39%. A significant student contribution was introduced without a loan scheme, and the additional income was not retained in the system but was clawed back from higher education funding as an emergency measure during the period of crisis in the public finances.

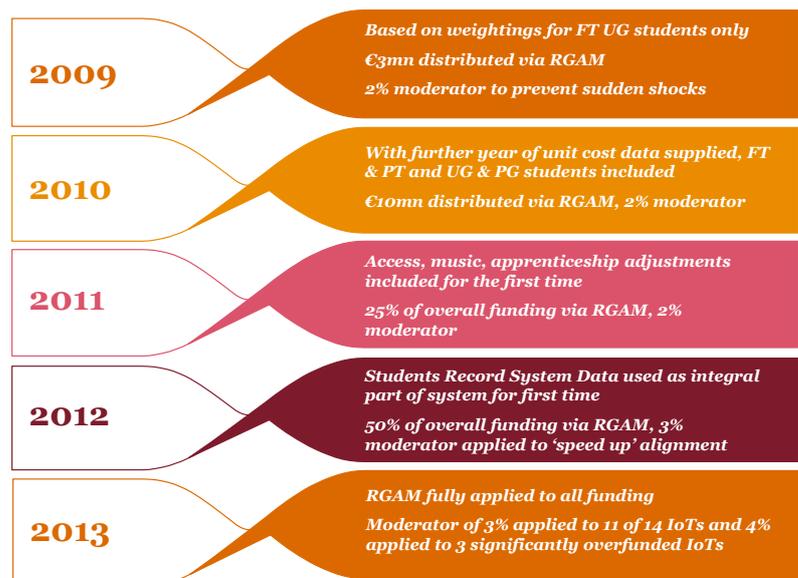
The OECD recommendations on funding allocation heavily influenced the *National Strategy for Higher Education to 2030* and most of the recommendations have now been implemented in one form or another, although the recommendations on multi-annual funding, on reserves and on capital funding have not been implemented.

In February 2007, following the enactment of the Institutes of Technology Act, 2006, responsibility for recurrent grant funding for the institutes of technology was transferred from the Department of Education and Science to the HEA. The HEA set as a first priority the successful integration of the institutes of technology into its funding and other processes on the basis of consistency of approach across the entire higher education sector.

The HEA engaged in a formal consultation process on the development of a new funding allocation model with the sector in 2008 to see how this could be achieved and implemented, with a Task Force being established. In 2009, this Task Force recommended the introduction of a student numbers-based grant allocation model; this was a fundamental change for the IoTs, which would link funding to student numbers for the first time.

As a first step towards the introduction of a new funding model, the Executive completed an analysis of unit costs submitted by IoTs in terms of cost/price relativities and indicated funding transfers. A subsequent audit on the costing data highlighted some weaknesses in relation to part-time and postgraduate costs and comparability between institutions. A risk and sensitivity analysis also indicated relative 'over-funding' for Dublin Institute of Technology, Letterkenny IT and IT Tralee on the basis of unit costs.

To minimise any shocks to the system from sudden changes in institutional funding, it was agreed that the model would be phased in, beginning with a fixed level of funding allocated on the basis of the evolving RGAM and then increasing proportions of the overall grant, as set out opposite. While the RGAM has been fully established for the IoT sector since 2013, the moderator has been re-set to 2% (consistent with the equivalent level for universities and colleges). This reflects the difficulty faced by particular IoTs in coping with larger



decreases in the midst of an annually contracting overall funding pot. However, it should be noted that the slower pace of change means that 2 IoTs (DIT, and IT Tralee) remain outside of the

moderator as a legacy of the significant base of funding received directly from the Department prior to the transfer of responsibility to the HEA.

With the exception of the first few years, the funding model established in 2006 has largely operated in a period of constantly growing student demand, during which an earlier period of decline in IoT student numbers was also reversed, and in a period of extreme constraint in public funding.

Appendix II: RGAM Subject Price Group Weightings

University Sector

	FTE	Taught Masters	Research	Non-Lab based	Fieldwork	Lab based	Clinical Medicine	Veterinary/ Dentistry
Undergraduate and Postgraduate Diplomas	1.00			1.00	1.30	1.70	2.30	4.00
Masters Taught (60 credits)	1.00	1.50		1.00	1.30	1.60		
Masters Taught (90 credits)	1.50	1.50		1.00	1.30	1.60*		
Research EU (60 credits)	1.00		3.00	1.00	1.30	1.60*		
Research Non-EU (60 credits)	1.00		2.00	1.00	1.30	1.60*		
Research EU (90 credits)	1.50		2.00	1.00	1.30	1.60*		
Research Non-EU (90 credits)	1.50		1.33	1.00	1.30	1.60*		

*maximum weighting allowed is 4.80

Institute of Technology Sector

	FTE	Taught Masters	Research	Non-Lab	Fieldwork	Lab
Undergraduate and Postgraduate Diplomas	1.00			1.00	1.30	1.70
Masters Taught (60 credits)	1.00	1.20		1.00	1.30	1.70
Masters Taught (90 credits)	1.50	1.20		1.00	1.30	1.70
Research (60 credits)	1.00		1.80	1.00	1.30	1.70
Research (90 credits)	1.50		1.80	1.00	1.30	1.70

Part-time = above pro-rata to credits/60

Access = normal weighting plus an additional 33% of the Non-Lab rate

Appendix III: Top-Slice Allocations 2016

First Step Allocations	2016 Allocation
Universities/Colleges Free Fees	€238,000,000
Institutes of Technology Free Fees	€33,500,000
Nursing - grant & free fees	€39,000,000
DES Literacy and Numeracy Strategy/NYO	€8,046,000
New TUs Allocation	€2,000,000
Restructuring	€7,000,000
National Forum for Teaching and Learning – strategic innovation	€2,250,000
Incorporation of Shannon College with NUIG	€800,000
Transfer Froebel College of Teacher Education to MU (earmarked by DES)	€2,500,000
Pensions in payment (2 universities and smaller colleges)	€5,000,000
Shared Services - EPS	€600,000
Shared Services - ISSE	€250,000
Shared Services - Other	€630,000
University Top-slices	
Targeted Funding Streams	
Strategic Initiative - Irish Language	€795,000
Veterinary and Dentistry Provision (previously strategically important but vulnerable subjects)	€4,000,000
IT Investment Fund	€700,000
Earmarked funding for targeted Skills Grad IT Skills Conversion Programme, Therapies, Labour Market Activation	€2,700,000
e-Journals	€4,104,000
Medical Education	
Academic Medical Consultants	€19,000,000
Closure of St. Catherine's college - Staff Transfer	€440,000
Closure of ITE - Staff transfer	€550,000
University/College Subheadings	
Acadamh (NUI Galway – Irish Language Centre)	€1,766,000
Edward Kennedy Centre for Conflict Resolution (MU)	€250,000
Other Institutions	
Royal Irish Academy	€2,642,000
HEAnet (shared service)	€831,000
National University of Ireland	€12,697
IOT Specific Top-slices	
Information Technology Initiatives	
HEAnet (Shared service)	€1,555,000
Educampus (Shared service Previously An Cheim)	€7,722,000
E Journals (Shared service)	€221,000
Skills Initiatives	
ITIF /Skills courses	€1,940,000
Apprenticeship (Research/Overheads)	€270,000
Apprenticeship Provision (Blocks Terms 2,3,1)	€14,602,515