



Annual Report & Accounts 2017



26th June 2018

**Mr. Richard Bruton TD,
Minister for Education and Skills,
Department of Education and Skills,
Marlborough Street,
Dublin 1.**

Dear Minister,

It is my privilege to submit a copy of the HEA's annual report and audited accounts for 2017 to you, for your consideration.

As you will have noted from the third Higher Education System Performance 2014-17 report published last December, the higher education system has responded during challenging economic times both in meeting the demand for increased student places and in meeting the additional skills needs of a recovering economy. As noted in that report, the increased number of places has opened higher education to participants from ever more diverse backgrounds. Ireland now has one of the highest levels of educational attainment in the world, and the institutions have worked hard to make this possible. The HEA acknowledges the additional recurrent funding provided to the HEA and the commitment to increase capital funding under Project Ireland 2040.

Key achievements during 2017 included;

- ▶ A review of the Allocation Model for the Funding of Higher Education institutions. This review was published in January 2018 and the HEA is now engaged with stakeholders on implementation of the report's recommendations.
- ▶ The HEA continued to work with the Department on implementation of the National Plan for Equity of Access to Higher Education. The HEA welcomed the additional €16.5m provided by your Department to support new initiatives to widen access to higher education over the next three years.
- ▶ The HEA and Knowledge Transfer Ireland (KTI) undertook a review of the governance of IP Protocols in the HE sector.
- ▶ The HEA oversaw implementation of the Springboard + Programme which provided 6471 free higher education places.
- ▶ The HEA undertook a stakeholder consultation process in advance of the development of its new Strategic Plan.
- ▶ The HEA appointed a new CEO with Dr Graham Love taking up the post in March 2017.

The HEA welcomed the appointment of Mary Mitchell O'Connor T.D. as Minister of State with special responsibility for Higher Education. We will engage with you and Minister Mitchell O'Connor on the delivery of a number of key initiatives including;

- ▶ Implementation of the new System Performance Framework 2018-20.
- ▶ Implementation of the recommendations of the Gender Task Force established by Minister Mitchell O'Connor.
- ▶ Roll-out by the Irish Research Council of the new Laureate Programme launched earlier this year by you and Minister Halligan with the support of €29.6m to support new frontier research.
- ▶ The HEA will continue to contribute to the Government's key priority job creation programme with the successful delivery again of the Springboard + and new Apprenticeship programmes.
- ▶ Applications for Technological University status following enactment of legislation earlier this year and implementation of other higher education landscape reforms.

In accordance with the 2016 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 in its own operations.
- ▶ There were no off-balance sheet financial transactions.
- ▶ I affirm that all appropriate procedures for financial reporting, internal audit, travel, procurement and asset disposals have been carried out.
- ▶ On behalf of the Higher Education Authority I acknowledge our responsibility for ensuring that an effective system of internal controls is maintained and operated. A statement on the system of Internal Controls is included with the HEA's audited financial

accounts for 2017 together with the Comptroller and Auditor General's certificate which are included in this annual report.

- ▶ The HEA has adopted a code of business conduct for Members of the Authority and for its employees.
- ▶ The HEA complies with government remuneration guidelines in respect of the CEO and its employees.
- ▶ 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 complies with the requirements of the Department of Public Expenditure and Reform Spending Code.
- ▶ The HEA has put in place procedures for the making of protected disclosures in accordance with S. 21 (1) of the Protected Disclosures Act 2014. An annual report as provided for under S. 22 (1) of the Act has been published.
- ▶ The HEA is compliant with Government travel policy in all respects.
- ▶ The HEA has complied with its obligations under tax law.
- ▶ The HEA is not currently in dispute with other state bodies
- ▶ The HEA is taking all necessary steps to ensure compliance with the 2016 Code of Practice.
- ▶ The HEA has no subsidiary operating under its remit.
- ▶ The Board approved the Governance Statement and Board Members' Report.

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

I would also like to thank Ms Annie Hoey who stepped down from the Board during 2017.

The HEA welcomed the appointment of Dr Deirdre Lillis and Dr Ronan Lyons and the reappointment of Dr Bahram Bekhradnia and Dr Jim Mountjoy to the Board of the HEA during 2017.

The HEA would like to thank Dr Anne Looney who concluded her time as interim CEO in March 2017 following the appointment of Dr Graham Love.

Our thanks also go to the leaders and staff of all the higher education bodies, including the HEA itself, for their continued commitment and dedication to the national strategies.

Together with the Authority and its executive, I look forward to continuing to work with you and your Department in our continued implementation of the National Strategy for Higher Education, the Department's Action Plan for Education and the new System Performance Framework, and other major national strategies.

Yours sincerely,

Michael Horgan
Chairperson

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1. INTRODUCTION

The Higher Education Authority continued to prioritise the following key strategic goals during 2017:

- ▶ A higher education system that is optimally structured and that delivers mission diversity.
- ▶ A higher education system that is responsive to social and economic needs; that provides highly skilled graduates; that offers a good quality student experience; and that is financially sustainable.
- ▶ A set of higher education institutions that set and attain exemplary standards of governance, performance and accountability.

The HEA also carried out a detailed consultation process that will lead, in 2018, to the publication of a new Strategic Plan.

As the economy began to recover, there was some welcome additional State investment in higher education and research. However, the underinvestment of recent years combined with continued growth in student numbers meant that the system remained under considerable pressure to deliver for students and for society. During the economic crisis, State investment in higher education declined 38% from €2bn in 2009 to €1.3bn in 2016. The ability of Ireland's higher education institutions to operate effectively in this context has been remarkable.

As the accompanying chart shows, full-time student numbers in HEA-funded institutions grew over the past five years (from 2011/12 to 2015/16) from 139,357 to 154,551 – this represents an 11% increase. Total enrolments across all student types in the same period recorded an increase from 196,397 to 219,199 (+11.6%). The HEA anticipates that those numbers will continue to grow in the decade ahead, both because of the demographic bulge in Ireland's education system and due to the important role that higher education institutions must continue to play in lifelong learning and upskilling. Equity of access to higher education continued to be a strategic priority

and funding was allocated to the Centres for Teacher Education and the Regional Clusters for Higher Education under the three strands of the Programme for Access to Higher Education (PATH) Fund.

During 2017, the Oireachtas Committee on Education continued to consider the recommendations of the Cassells Report on future system funding. The HEA eagerly awaits the outcome of its deliberations.

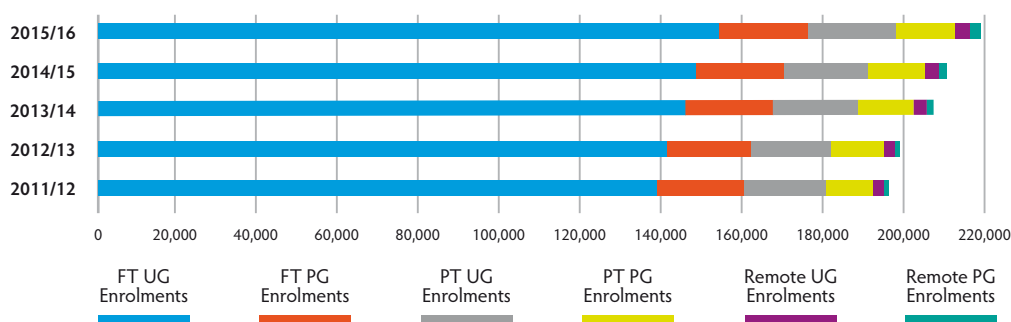
The HEA carried out a major review of the Allocation Model for the Funding of Higher Education institutions, which reported in December. This model will provide for a new, consistent and comparable costing approach which will ensure that the funding model can recognise the full and varied spectrum of cost drivers in higher education institutions and respond accordingly. The funding model will be more transparent, will be better aligned with national and regional skills needs, and will bring optimal return for Ireland as increased funding is invested in higher education.

This year also saw the appointment of a Minister for State with special responsibility for Higher Education, Mary Mitchell O'Connor, TD. The HEA welcomed this development and has worked closely with the Minister to ensure that, through collective effort, a world-class higher education system can be delivered.

With respect to the activities of the Irish Research Council, the first call for the Laureate awards for frontier basic research across all disciplines opened during the year. This was a very significant development for the Irish research eco-system, and is a key action of *Innovation 2020*, Ireland's strategy for science, technology, research and development.

The planned legislation on technological universities continued to make its way toward enactment during 2017. This new Act, once in place, will represent a transformative opportunity for the Institute of Technology sector.

OVERALL ENROLMENTS - 2011/12 TO 2015/16



2. FUNDING AND SUSTAINABILITY

The HEA has an ambition to support a higher education system that is funded sustainably on the basis of performance against agreed national outcomes. The HEA has repeatedly advised the Minister for Education and Skills of the need for a sustainable funding strategy and the associated risks that would be incurred due to any absence or shortfall thereof. The Expert Group chaired by Peter Cassells emphasised the importance of addressing this challenge.

During 2017, the HEA carried out a major review of the model that is used to allocate funds to the higher education institutions. The *Review of the Allocation Model for Funding Higher Education Institutions* was carried out by an independent Expert Panel, chaired by Brid Horan, former Deputy CEO of the ESB. Among the key recommendations are a rebalancing of the funding mechanism to recognise the cost of science, technology, engineering or mathematics (STEM) programmes and to support a system that is open to lifelong learning and that is responsive to demographic challenges and changing patterns of student demand.

Once again, the core HEA function of ensuring that all monies were effectively allocated was carried out successfully.

Other key actions and achievements in 2017 were:

- ▶ The viability of the Castlebar Campus of GMIT was secured and future funding mechanisms will be designed to support satellite campuses.
- ▶ The Higher Education Public Private Partnership (PPP) Programme, launched in November 2016, was concluded in October 2017. Following an assessment and shortlisting process, conducted by the HEA and the Department of Education and Skills, 11 Institutes of Technology were selected as part of a €200m programme to proceed as part of two PPP bundles that will deliver a new building in each Institute.

3. STATISTICS

A key function of the HEA is to provide statistics on the sector to inform decision making and to support evidence-based planning. Again in 2017, the HEA published regular data on student numbers and on the first destinations of graduates nine months after graduation.

The Irish Survey of Student Engagement (ISSE) 2017 was published in November. This represents the fifth year of the survey run across 27 higher education institutions. Some 36,000 students responded to the 2017 survey, contributing to an increasingly valuable data set on how students engage with their learning environments. The results of the survey are intended to add value at institutional level (for students and staff) and to inform national policy.

Noteworthy points include:

- ▶ Response rate increased from 22.6% in 2016 to 27.2% in 2017.
- ▶ Improvements were recorded in the indicator scores for eight out of nine indices.
- ▶ The report for 2017 takes a deeper look into students' experiences of STEM subjects.

The HEA partnered with the Central Statistics Office in 2017 to examine the medium-term impact of higher education on individuals. Among the findings were –

- ▶ Three years after graduation, graduates in education, business & law and ICT had reported the highest level of employment relevant to their qualification. By 2014, engineering graduates had shown significant improvement.
- ▶ Graduates of health and education disciplines had the highest earnings after one year in 2010. By year 2014, the highest earnings after one year were enjoyed by ICT graduates.
- ▶ Male graduates earned more than female graduates.
- ▶ The median difference in earnings between graduates and those qualified to Leaving Certificate level grew between 2006 and 2015.

4. SYSTEM DEVELOPMENT

The HEA works to ensure that Ireland has 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.

Following the publication by the Minister of a new System Performance Framework in 2017, the HEA is now in a position to commence the next round of institutional performance compacts. The new framework includes a significant number of performance indicators so higher education institutions will be requested to complete a quantitative template in addition to submitting their compact.

The key actions and achievements in 2017 related to the areas outlined below.

Governance

A number of actions are being undertaken by the HEA to strengthen governance arrangements in the higher education sector, including further development of the Governance Framework for the Higher Education system.

These include:

- ▶ More comprehensive annual governance reporting requirements
- ▶ The introduction of signed financial memoranda between the HEA and institutions setting out respective responsibilities
- ▶ New guidelines on timeliness of reporting
- ▶ Regular reporting and liaison with the Office of the C&AG
- ▶ A new accountability and risk mechanism in place with the Department of Education and Skills

In addition, a new programme of rolling reviews has been established to cover specific elements of governance. The first rolling review of governance compliance related to procurement and was undertaken in 2016. The findings of this review were presented at a Higher Education Procurement Summit organised by the HEA and Education Procurement Service (EPS) and held in Dublin Castle in May 2017. The summit brought key personnel within higher education institutions together with the HEA, the Office of Government Procurement, EPS and the Department of Education and Skills to share good practice, discuss the issues to be addressed and agree on the future approach to improving procurement practice. The second rolling review, which commenced in 2017, examined Intellectual Property policy implementation across higher education

institutions. It was agreed that the subsequent review will focus on staff remuneration and benefits in the higher education sector.

Two significant reviews were initiated by the HEA into certain matters at UL and at WIT. Independent reviewers were appointed: Dr Richard Thorn (review of governance, HR and financial practices and procedures at the University of Limerick) and Mr Michael McLoone (review of FeedHenry and other spin-out companies in WIT).

In November 2017, the HEA published Dr Richard Thorn's report on Certain Matters and Allegations Relating to the University of Limerick. The report made 36 findings and 10 recommendations to be implemented by the University of Limerick. In commissioning the review, the HEA took on responsibility for overseeing the review process and receiving Dr Thorn's report. While it is the University's responsibility to implement the recommendations, it is the HEA's role to monitor the University in this regard. UL is required to submit quarterly reports to the HEA on the implementation of the recommendations in the Thorn report.

Governance and Accountability in Higher Education

The HEA ensures that there is an appropriate governance/regulatory relationship between higher education institutions and the HEA that reflects the mandate and respects institutional autonomy. The HEA continues to seek additional appropriate powers to address concerns that may arise relating to governance.

During 2017,

- ▶ All institutional Governance Statements were received, analysed and appropriate action taken where non-compliance was identified
- ▶ The HEA has reported on a quarterly basis to the Department of Education and Skills on governance issues arising as part of the agreed overall Governance Framework

The HEA successfully negotiated a renewal of the Athena SWAN Charter in Ireland, published updated institutional Staff Profiles by Gender, and provided secretariat support for the Department of Education and Skills' Gender Taskforce established by the Minister for Higher Education, which is due to publish an action plan for accelerating institutions' progress in addressing gender inequality in 2018.

Technological Universities

There were no applications received for Technological University (TU) status in 2017.

An Enhanced Partnership with Enterprise

The HEA, through policy direction and strategic dialogue, facilitates the development of a system of higher education institutions that are closely connected with their regions and with enterprise. This ensures that skills and enterprise research needs can be anticipated and addressed so that graduates emerge from higher education with the appropriate skill sets to be effective in the workplace.

The key actions and achievements in 2017 were:

The HEA managed the effective rollout of the new apprenticeship models in the higher education institutions. This included 350 craft apprenticeship blocks with over 5,000 higher education students. A total of 22 new higher education-based apprenticeship programmes were approved. The HEA provided €30m in apprenticeship funding, as well as €8m for capital, to the institutions in 2017.

2017 was the seventh year of the Springboard+ campaign with 6,471 places available in 208 courses awarded in 42 colleges throughout the country. For the first year, Springboard+ was open to homemakers. A number of Level 8 courses were also made available to those in employment seeking to upskill.

The University Industry Interaction Network Conference took place in Dublin in June 2017. This event, aimed at promoting interaction between higher education institutions and industry, attracted 500 international delegates to Ireland and the HEA was a sponsor and partner. Irish higher education and research was well represented and promoted, and the event was highly commended by delegates.

5. RESEARCH & STRATEGIC PLANNING

Research is core to the activity of the HEA and the Irish Research Council (IRC), an associated agency of the Department of Education and Skills operating under the aegis of the Authority. There was ongoing active engagement with the Innovation 2020 High Level Group (HLG), H2020 High Level Group and the Strategic Research Proposals Group, as well as sector-level discussion at the Higher Education Research Group (HERG).

The HEA is progressing sector-level coordination of particular research policy areas. Priority policy areas include Open Research, addressed through the National Open Research Forum (NORF), and Research Infrastructures by means of reviews of the Irish Research e-library and Bibliometrics Analysis Tools with a view to achieving efficiencies in the system and identifying gaps or barriers to meeting EU requirements. The HEA published a Postgraduate Education Factsheet and has been working closely with the USI on Doctoral Education in Ireland.

The HEA once again conducted the very successful 'Making an Impact' competition for Irish researchers. This is in the ninth year of the competition, which is run in conjunction with the Irish Independent.

Irish Research Council

The Irish Research Council oversaw an allocation from the Exchequer of €34m together with €4.2m leveraged from other sources, including the European Union. During 2017, the Council managed a total of 1,720 funding awards spanning all disciplines and career stages. These include 1,181 postgraduate awards and 362 postdoctoral research awards. Key developments during the year include:

- ▶ Opening of the first call under the Irish Research Council Laureate awards for frontier basic research. The first call invited research proposals for the 'Starting' and 'Consolidator' career stages. The Laureate awards will enhance the international competitiveness of excellent researchers and will leverage enhanced success for Ireland in European Research Council grants
- ▶ Provision in Budget 2018 for a further call under the Laureate awards, comprising grants at the Advanced career stage for up to €1m each including overheads
- ▶ Renewal of an agreement with the Irish Universities Association for the joint operation, and funding by the Council, of the Irish Marie Skłodowska Curie Actions (MSCA). MSCA has been the largest area of drawdown for Ireland under Horizon 2020 to date
- ▶ A major event in December 2017 to mark fifteen years of Ireland's Research Councils, during which close to 8,000 researchers across all disciplines and career stages have been supported to conduct excellent research. As part of the event, the Council awarded its inaugural Researcher of the Year awards
- ▶ Announcement of a number of awards funded by the Council under a partnership led by the HRB on patient and public involvement in health research (PPI Ignite)
- ▶ Announcement by Minister of State John Halligan TD of a €10.6 million transnational gender research Call co-funded by thirteen countries and the European Commission under the Gender-Net Plus ERA-Net. The Council is committing €600k to this Call on behalf of Ireland.

National Forum for the Enhancement of Teaching and Learning

Following an independent expert review of the National Forum for the Enhancement of Teaching and Learning, the HEA approved multi-annual funding for the Forum for the next four years. The review highlighted the progress made during the first phase of funding for the Forum and recommended that phase two of its development should focus on specific areas of strength including: the Professional Development Framework, building digital capacity, learning analytics for student success, and the discipline-specific funding calls.

Digital First

The HEA suite of websites were redesigned in 2017 and new, enhanced websites went live in June. Traffic growth on the sites increased by over 50% in the second half of the year relative to the first. The HEA strategy of publishing 'digitally first' became more important and fewer print publications were produced, moving instead to web-based solutions. The HEA reached 5,000 Twitter followers for the first time in January.

The HEA also commenced a process to move all data to the cloud as well as significantly updating internal videoconferencing facilities.

Strategic Planning

The HEA completed a comprehensive programme of stakeholder consultation during 2017 as part of the development of a new strategic plan. Face-to-face meetings, written submissions and a Forward Look Forum event all contributed to a draft Strategic Plan that was approved by the Authority and then submitted to the Minister. The Strategic Plan will come into force in 2018.

Collaborating with Other Agencies

The HEA continues to work closely with other Government agencies to develop the education and research system. Work has commenced on developing Memoranda of Understanding with Science Foundation Ireland, Quality and Qualifications Ireland and Solas.

6. INTERNATIONAL

The HEA is the National Agency for Erasmus+, through which Ireland welcomes over 7,000 European students each year, and over 3,500 Irish students who travel abroad to study or on placement are supported.

A new Government of Ireland Academic Mobility (GOI-AM) programme was launched in 2017, receiving 125 applications and allocating approximately €481,000 of funding to 51 projects across 17 higher education institutions who partnered with 21 countries.

The Government of Ireland International Education Scholarship (GOI-IES) programme was reviewed and is set to be launched in 2018 using a new format enabling interested students to apply directly to the HEA.

The Government published a Foreign Languages Strategy in November, to which the HEA contributed. Arising from this, the HEA has a number of responsibilities to encourage the greater take-up and use of foreign languages in Ireland.

There was a joint HEA-QQI conference on Internationalisation as a driver of quality in Irish Higher Education during 2017.

The Erasmus+ National Agency (NA) at the HEA participated in a range of events organised at the European and National levels marking the 30th anniversary of the world's largest study abroad initiative. These included leading promotional events at Dublin Airport and Dublin City Centre; an Irish Independent supplement; involvement in the National Ploughing Championships; and a project on outdoor education with Dublin City University. In 2017, the NA allocated 4,320 student and staff mobilities – the highest since the programme began in 1987.

Brexit

During 2017, the HEA continued to monitor the possible implications of the UK's decision to leave the European Union. The HEA's paper on the challenges of opportunities for Ireland, published in November 2016, was referenced extensively and the HEA worked on issues related to Brexit in a number of fora, including the Royal Irish Academy and the British Irish Chamber of Commerce. A second roundtable with higher education institution leaders was held on 5th October 2017.

7. EQUITY OF ACCESS IN HIGHER EDUCATION

The HEA, through policy direction and strategic dialogue, facilitates the development of 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.

Equity of access, institutional targets and plans are part of every strategic dialogue meeting with all institutions and factor into performance-funding decisions.

Student Success Working Group

The Student Success Working Group was established to address the issue of non-progression and non-completion in higher education, particularly for those in under-represented target groups. Focusing on factors which contribute to success, a scoping exercise involving 30 participants over three days was undertaken by the National Forum for the Enhancement of Teaching and Learning to identify work packages needed to address the issue of student success in the target groups. Both the National Forum research and the scoping exercise informed the development of the proposals for new measures to support student success.

These measures include:

- ▶ Data Enabled Student Success Initiative (DESSI): This initiative aims to provide support and informed guidance to higher education institutions to explore or seek to develop their capacity for utilising student data to support learners and learning.
- ▶ Plans to conduct a Longitudinal Study of Retention of Level 6 and Level 7 students in the IoTs: A more enhanced understanding of the determining factors will enable higher education institutions to provide appropriate and responsive supports to students to increase progression.
- ▶ Plans to host a seminar on the development of a Student Success Strategy to support higher education institutions to meet the requirement in the System Performance Framework 2018-2020 for every institution to have in place a Student Success Strategy by 2020 to embed whole-of-institution approaches to access.

Programme for Access to Higher Education (PATH) Fund

PATH provides dedicated funding to support access to higher education at regional cluster level to students from the target groups. The HEA manages the Fund on behalf of the Department of Education and Skills, amounting to approximately €16.5 million over three years. In 2017, the HEA began implementation of the three strands of PATH funding following the evaluation of proposals from the regional clusters and the centres for teacher education.

- ▶ PATH 1: Equity of Access to Initial Teacher Education – supporting a range of new initiatives and partnerships to promote participation in initial teacher education by students from the target groups.
- ▶ PATH 2: The 1916 Bursary Fund – provides financial support to students identified as being most economically disadvantaged from the target groups studying on either a full or part-time basis. Lone parents and ethnic minorities are also target groups for this fund.
- ▶ PATH 3: The Higher Education Access Fund – supports the development of regional and community partnership strategies for increasing access to higher education by the target groups. This fund is intended to support regional clusters of higher education institutions to attract 2,000 additional students (full or part-time) from groups currently under-represented in higher education and to ensure those students are supported to complete their studies.

Review of Fund for Students with Disabilities

This review was published on 27th October 2017. An implementation group will be established to progress the recommendations of the report. This is being led by the System Funding Unit of the HEA.

Examining issue of part-time supports

The Student Assistance Fund (SAF) was extended in 2017 to support part-time students who are lone parents and other target groups. €3m in total is being added to the SAF over the next three years and ring-fenced to support part-time participation by these groups.

Access Data Plan

A consultant (Trutz Haase) was engaged to develop a Data Plan on Access and a Steering Group, comprising HEA, Department of Education and Skills and Pat Clancy (responsible for previous work in this area) was established.

Annual Forum

The first annual Access Forum on Access took place in January 2017. The Forum provides an opportunity to highlight progress on implementation of the National Access Plan to stakeholders, and to get their feedback, and ideas for 2017 work.

Mid-term Review of National Access Plan

A review of the National Access Plan commenced in 2017 and is due to be completed in 2018.

College Awareness Week

The HEA commissioned a review of College Awareness Week in the last quarter of 2017. A consultant is engaging with relevant stakeholders and will present findings in early 2018.

Student Accommodation

The ongoing national crisis in housing severely affects accommodation options for students. The HEA is represented on an interdepartmental working group that is seeking solutions to this challenge and, during 2017, the HEA continued to provide data on the provision of existing and new student accommodation.

8. HEA AUTHORITY AND EXECUTIVE

The delivery of the work programme agreed by the Authority is achieved by the HEA Executive. Actions and achievements of note in 2017 were:

- ▶ 2017 work-plan was approved by the Authority at its meeting in January 2017. A mid-year report and an end of year report on implementation were subsequently considered by the Authority.
- ▶ A Service Level Agreement for 2017 was concluded with the Department of Education and Skills.
- ▶ The Authority approved a new strategic plan. IT was submitted to the Minister for Education and Skills for his views, in accordance with par. 1.18 of the Code of Practice for the Governance of State Bodies 2016, and will be published in 2018.
- ▶ The Authority received a report on compliance with the 2016 Code at its September 2017 meeting.
- ▶ The 2017 draft accounts were approved subject to audit by the Authority in March 2018.



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

An tÚdarás um Ard-Oideachas

Opinion on financial statements

I have audited the financial statements of An tÚdarás um Ard-Oideachas for the year ending 31 December 2017 as required under the provisions of the Higher Education Authority Act 1971. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of comprehensive income
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of An tÚdarás at 31 December 2017 and of its income and expenditure for 2017 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of An tÚdarás and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

An tÚdarás has presented certain other information together with the financial statements. This comprises the governance statement and Board members' report, the statement on the system of internal controls and a table summarising grants paid during the year. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

29 June 2018

Appendix to the report

Responsibilities of Board members

The governance statement and Board members' report sets out the Board members' responsibilities. The Board members are responsible for

- the preparation of financial statements in the form prescribed under the Higher Authority Education Act 1971
- ensuring that the financial statements give a true and fair view in accordance with FRS102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under the Higher Authority Education Act 1971 to audit the financial statements of An tÚdarás and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast

significant doubt on the ability of An tÚdarás to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause An tÚdarás to cease to continue as a going concern.

- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if there are material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if there is any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I also report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

An tÚdarás um Ard-Oideachas

Governance Statement and Board Members' Report

Governance

The Board of the Higher Education Authority was established under the Higher Education Authority Act, 1971. The functions of the Board are set out in section 3 of this Act, additional functions were assigned to the HEA under the Universities Act, 1997 and the Institutes of Technology Act, 2006. The Board is accountable to the Minister for Education and Skills and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of the Higher Education Authority are the responsibility of the Chief Executive Officer (CEO) and the senior management team. The CEO and the senior management team must follow the broad strategic direction set by the Board, and must ensure that all Board members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise.¹ The CEO acts as a direct liaison between the Board and management of the Higher Education Authority.

Board Responsibilities

The work and responsibilities of the Board are set out in

- ▶ HEA Board Terms of Reference
- ▶ Code of Conduct for Board Members
- ▶ Schedule of Reserved Functions which also contain the matters specifically reserved for Board decision.

Standing items considered by the Board include:

- ▶ declaration of interests,
- ▶ reports from committees,
- ▶ financial reports/management accounts,
- ▶ members only sessions
- ▶ performance reports

Section 20 of the Schedule to the HEA Act, 1971 requires the Board of the HEA to keep, in such form as may be approved by the Minister for Education and Skills with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it.

In preparing these financial statements, the Board of the Higher Education Authority 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 it will continue in operation, and
- ▶ state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements comply with Section 20 of the Schedule to the HEA Act, 1971. The maintenance and integrity of the corporate and financial information on the HEA's website is the responsibility of the Board.

The Board is responsible for approving the annual plan and budget. An evaluation of the performance of HEA by reference to the annual plan and budget was carried out 27th March 2018.

The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements of the HEA give a true and fair view of the financial performance and the financial position of the Higher Education Authority at 31 December 2017.

Board Structure: The Board consists of a Chairperson, Deputy Chairperson and thirteen ordinary members, all of whom are appointed by the Government on the recommendation of the Minister for Education and Skills. The members of the Board were appointed for a period of five years and meet on a bi-monthly basis. The table below details the appointment period for current members.

¹ Code of Practice (Business and Financial Reporting Requirements) 1.3 – Financial statements to include a statement of how the Board operates, including the types of decisions to be taken by the Board and to be delegated to management.

Board Member	Role	Date Appointed
Michael Horgan	Chairperson	27 th July 2016
Sharon Feeney	Deputy Chairperson ²	27 th July 2016
Orla Feely	Ordinary Member	27 th July 2016
Lynn Ramsey	Ordinary Member	27 th July 2016
John Wall	Ordinary Member	27 th July 2016
Tony Donohoe	Ordinary Member	27 th July 2016
Judith Eaton	Ordinary Member	27 th July 2016
Darina Kneafsey	Ordinary Member	27 th July 2016
Sinéad O'Flanagan	Ordinary Member	27 th July 2016
Pól Ó'Móráin	Ordinary Member	27 th July 2016
Bahram Bekhradnia	Ordinary Member	27 th June 2017
Jim Mountjoy	Ordinary Member	27 th June 2017
Michael Kerrigan ³	Ordinary Member	1 st July 2017
Deirdre Lillis	Ordinary Member	27 th November 2017
Ronan Lyons	Ordinary Member	27 th November 2017

The Board commenced a self-evaluation exercise in August 2017 and considered the findings at its meeting held January 2018.⁴

The Board has established six committees, as follows:

1. Audit and Risk Committee⁵: comprises six Board members and one independent member. The role of the Audit and Risk Committee (ARC) is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurance. The ARC is independent from the financial management of the organisation. In particular the Committee ensures that the internal control systems including audit activities are monitored actively and independently. The ARC reports to the Board after each meeting, and formally in writing annually.

The members of the Audit and Risk Committee are: Sharon Feeney (Chairperson), Michael Kerrigan, Deirdre Lillis, Jim Mountjoy, Sinéad O'Flanagan and Pól Ó'Móráin. The Board appointed an additional non-board member with an accountancy background, Ms Anne Brady at its November 2017 meeting. There were four meetings of the ARC in 2017.

- 2 Appointed Deputy Chair 27th March 2018
- 3 Appointed for the period he holds office as President of USI
- 4 Code of Practice 4.6 – the Board should undertake an annual self-assessment evaluation of its own performance and that of its committees. An external evaluation proportionate to the size and requirements of the State body should be carried out at least every three years.

- 5 Code of Practice 7.2 – State bodies must establish an Audit and Risk Committee to give an independent view in relation to risks and risk management systems.

- 2. Finance and Governance Committee:** comprises six Board members and two non-board members. 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 including performance funding. The members of this committee are: Michael Horgan (Chairperson), Bahram Bekhradnia, Judith Eaton, Darina Kneafsey, Michael Kerrigan and Jim Mountjoy. The two non-Board members are Anne Brady and Joe Heavey. It also appointed Mr Michael O'Connell as a special advisor. There were six meetings of the Finance and Governance Committee in 2017.
- 3. System Development and Performance Management Committee:** comprises ten Board members. The role of the System Development and Performance Management Committee (SDPM) is to support 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 members of this committee are: Mr Tony Donohue (Chairperson), Michael Horgan, Jim Mountjoy, Darina Kneafsey, Sharon Feeney, Bahram Bekhradnia, Lynn Ramsey, Sinead O'Flanagan, Ronan Lyons and John Wall. There were four meetings of the SDPM in 2017.
- 4. Policy and Planning Committee:** comprises nine Board members. The role of the Policy and Planning 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 members of this committee are: Darina Kneafsey (Chairperson), Judith Eaton, Orla Feely, Pol O'Morain, John Wall, Sharon Feeney, Lynn Ramsey, Bahram Bekhradnia and Ronan Lyons. There was one meeting of the Policy and Planning Committee in 2017.
- 5. Research and Graduate Education Committee:** comprises six HEA Board Members and three Irish Research Council Members. The purpose of this Committee is to ensure policy coherence between the HEA and the Irish Research 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 members of this committee are: Orla Feely (Chairperson HEA), Jane Ohlmeyer (IRC), Felicity Kelliher (IRC), Michael Kerrigan (HEA), Sinead O'Flanagan (HEA), John Wall (HEA), Deirdre Lillis (HEA), Ronan Lyons (HEA) and Alan Smeaton (IRC). There were two meetings of the Research and Graduate Education Committee in 2017.
- 6. Pension Appeals Committee: comprises four HEA Board Members.** The members of this committee are: Michael Horgan (Chairperson), Bahram Bekhradnia, John Wall and Michael Kerrigan. 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. The Committee only meets if there is a pensions appeal. There was one meeting of the Pension Appeals Committee in 2017.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and Committee meetings for 2017 is set out below including the fees and expenses received by each member:

	BOARD	AUDIT & RISK COMMITTEE	FINANCE AND GOVERNANCE COMMITTEE	SYSTEM DEVELOPMENT AND PERFORMANCE MANAGEMENT COMMITTEE	POLICY AND PLANNING COMMITTEE	RESEARCH AND GRADUATE EDUCATION COMMITTEE	PENSION APPEALS COMMITTEE	FEES 2017	EXPENSES 2017
Number of meetings	6	4	6	4	1	2	1	€	€
Michael Horgan – Chairman	6/6	n/a	6/6	n/a	n/a	n/a	1/1	11,970	601
Bahram Bekhradnia	3/3	n/a	3/4	1/1	n/a	n/a	1/1	4,489	3,800
Orla Feely	6/6	n/a	n/a	n/a	1/1	2/2	n/a	0	0
Mary Canning	1/1	n/a	n/a	n/a	n/a	n/a	n/a	641	0
Sinead O’Flanagan	6/6	4/4	n/a	4/4	n/a	2/2	n/a	7,695	546
Michael Kerrigan	2/3	1/2	3/4	n/a	n/a	1/1	1/1	3,848	0
Deirdre Lillis	0/0	0/0	n/a	n/a	n/a	0/0	n/a	0	0
Ronan Lyons	0/0	n/a	n/a	0/0	n/a	0/0	n/a	0	0
Brian Thornes	0/1	n/a	n/a	n/a	n/a	n/a	n/a	641	0
Jim Mountjoy	3/3	2/4	4/4	2/2	n/a	n/a	n/a	4,489	0
Gordon Ryan	0/1	0/0	n/a	n/a	n/a	n/a	n/a	0	0
Lynn Ramsey	5/6	n/a	n/a	4/4	0/1	n/a	n/a	0	2,580
John Wall	6/6	n/a	n/a	4/4	1/1	1/1	1/1	0	0
Declan Walsh	1/1	n/a	n/a	n/a	n/a	n/a	n/a	0	379
Siobhan Harkin	1/1	n/a	n/a	n/a	n/a	n/a	n/a	0	0
Sharon Feeney	6/6	4/4	n/a	4/4	0/1	n/a	n/a	0	0
Tony Donohoe	6/6	n/a	n/a	4/4	n/a	n/a	n/a	7,695	41
Judith Eaton	3/6	n/a	4/6	n/a	1/1	n/a	n/a	7,695	6,997
Stephen Kinsella	1/1	n/a	n/a	n/a	n/a	n/a	n/a	0	0
Pól O’Mórain	6/6	4/4	n/a	n/a	1/1	n/a	n/a	7,695	1,485
Darina Kneafsey	6/6	n/a	6/6	4/4	1/1	n/a	n/a	7,695	6,233
Annie Hoey	3/4	1/2	1/2	n/a	n/a	n/a	0/0	3,848	0
Total								68,401	22,662

Key Personnel Changes

The following Board members stepped down during the year following the expiry of their term of office;

- ▶ Mary Canning 31st January 2017
- ▶ Siobhan Harkin 31st January 2017
- ▶ Stephen Kinsella 31st January 2017
- ▶ Gordon Ryan, 31st January 2017
- ▶ Brian Thornes, 31st January 2017
- ▶ Declan Walsh, 31st January 2017
- ▶ Annie Hoey, 30th July 2017

The interim CEO, Dr Anne Looney stepped down in March 2017 following the appointment of a new CEO, Dr Graham Love.

The Director of the Irish Research Council, Dr Eucharia Meehan resigned in May 2017. She was replaced by Mr Peter Brown.

Disclosures Required by Code of Practice for the Governance of State Bodies (2016)

The Board is responsible for ensuring that the Higher Education Authority has complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code:

Employee Short-Term Benefits Breakdown

The Code requires that State bodies provide information in relation to short-term employee benefits in relation to services rendered during the reporting period where those benefits exceed the threshold of €60,000 – the data should be provided in bands of €10,000. In accordance with DPER Circular 13/2014 Management of and Accountability for Grants from Exchequer Funds this information is presented in note 17 in the financial statements.

The code requires specific disclosures in relation to termination payments over €10,000. There was one redundancy in 2017 costing €41,964.

Consultancy Costs

The breakdown of Consultancy Costs is presented in note 5a of the financial statements

Legal Costs and Settlements

There were no costs relating to fees for legal proceedings or settlements in 2017. This category does not include expenditure incurred in relation to general legal advice received by the HEA which is disclosed in Consultancy costs above.

	2017	2016
	€	€
Legal fees – legal proceedings	0	0
Conciliation and arbitration payments	0	0
Settlements	0	0
Total	0	0

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2017	2016
	€	€
Domestic		
<i>Board</i>	9,834	10,325
<i>Employees</i>	128,344	108,560
International		
<i>Board</i>	12,828	11,974
<i>Employees</i>	84,310	108,143
Total	235,316	239,002

Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure:

	2017	2016
	€	€
Staff hospitality	2,125	6,121
Client hospitality	102	100
Total	2,227	6,221

Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. The Higher Education Authority has complied with the requirements of the Code of Practice for the Governance of State Bodies, as published by the Department of Public Expenditure and Reform in August 2016, with the following exceptions:

During 2017, expenditure of €45,410 was incurred in relation to goods and services where the procedures employed did not comply with procurement guidelines. This was due to the rollover of an existing contract pending finalisation of a new tender. The new tender competition was completed in March 2018.

Michael Horgan
Chairperson

Graham Love
Chief Executive

26th June 2018

Statement on the System on Internal Controls

1. On behalf of the members of the Higher Education Authority I acknowledge our responsibility for ensuring that an effective system of internal controls is maintained and operated.
2. The system of internal 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 2016 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 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 and Risk Committee who meet on a regular basis to review the work of Internal Audit. The Audit and Risk Committee report to the Authority. The work of the Internal Audit was outsourced to a professional accountancy firm, Mazars, with the current firm having been appointed by the Board in November 2014 following a supplementary tender undertaken jointly by the HEA and the State Examinations Commission.

The Audit and Risk Committee is responsible for approving the internal audit work-plan, it is prepared having regard to the HEA's risk analysis profile. The plan includes provision for a review of internal controls on an annual basis.

The Authority's monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal auditor, the Audit and Risk Committee, the executive management team of the Authority which has responsibility for the development and maintenance of the internal 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 controls in December 2017. The latter report was considered by the Audit and Risk Committee at its meeting held 5th March 2018. In addition the internal auditors carried out the following internal audit reviews during 2017:

Review on Risk Management – report considered by the Audit and Risk Committee 5th September 2017

Work commenced on an internal audit review on the implementation of recommendations of previous internal audit reviews in January 2018. This report was considered by the Audit and Risk Committee on 5th March 2018.

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 September 2017.

The HEA's internal auditors undertook a review of the HEA's risk management in May 2017, the Audit and Risk Committee considered this report at its meeting on 5th September 2017. Arising from the review a number of changes have been implemented from January 2018, including:

- ▶ Risk Management formally reported to the Board through the Audit and Risk Committee twice annually;
- ▶ CEO to report on risk management in the report submitted to each Board Meeting;
- ▶ Risk Management to be a standing item at each meeting of the Audit and Risk Committee.

4. Annual Review of Controls

I confirm that for the Year ended 31 December 2017, the Authority conducted a review of the effectiveness of the system of internal control.

Michael Horgan

Chairperson

26th June 2018

Statement of Income and Expenditure and Retained Revenue Reserves

For the year ended 31 December 2017

	Notes	2017 €'000	2016 €'000
Income			
Oireachtas Grants	2	1,153,979	1,111,584
Interest Earned		3	20
Net deferred funding for Pensions	19b	670	623
Other Income	3	11,530	33,035
		1,166,182	1,145,262
<i>Less</i>			
Amounts allocated for HEA			
Capital Purposes	7	(102)	(43)
		1,166,080	1,145,219
Expenditure			
Recurrent and Access Grants	4	1,066,097	1,027,251
Capital Grants	4	21,626	30,072
Research Grants	4	69,166	78,674
Administration Overheads	5	8,901	9,344
		1,165,790	1,145,341
		290	(122)
Transfer from Capital Reserve	7	75	73
Surplus/(Deficit) for the year		365	(49)
Balance brought forward 1 January		2,485	2,534
Balance carried forward		2,850	2,485

The Statement of Cash Flows and Notes 1-21 form part of the Financial Statements.

All items of income and expenditure relate to continuing activities.

Michael Horgan
Chairperson

Graham Love
Chief Executive

26th June 2018

Statement of Comprehensive Income

For the year ended 31 December 2017

	Notes	2017 €'000	2016 €'000
Surplus/(Deficit) before appropriations		365	(49)
Experience losses on retirement benefit obligations	<i>19e</i>	(1,368)	(1,434)
Change in assumptions underlying the present value of retirement benefit obligations		(1,664)	(3,943)
Total actuarial loss in the year		(3,032)	(5,377)
Adjustment to deferred pension funding		3,032	5,377
Total Comprehensive Income for the year		365	(49)

The Statement of Cash Flows and Notes 1-21 form part of the Financial Statements.

Michael Horgan
Chairperson

Graham Love
Chief Executive

26th June 2018

Statement of Financial Position

For the year ended 31 December 2017

	Notes	2017 €'000	2016 €'000
Non-Current Assets			
Tangible Fixed Assets	6	114	87
Current Assets			
Receivables and Prepayments	8	1,074	738
Bank and Cash Equivalents		42,711	23,460
		43,785	24,198
Current Liabilities			
Payables and Accrued Expenditure	9	40,935	21,713
Net Current Assets			
		2,850	2,485
Total Assets less Current Liabilities Before Pensions			
		2,964	2,572
Deferred Pension Funding	19f	29,702	26,000
Pension Liabilities	19f	(29,702)	(26,000)
		0	0
Total Net Assets			
		2,964	2,572
Represented By:			
Capital Reserve	7	114	87
General Reserve	10	2,850	2,485
		2,964	2,572

The Statement of Cash Flows and Notes 1-21 form part of the Financial Statements.

Michael Horgan
Chairperson

Graham Love
Chief Executive

26th June 2018

Statement of Cash Flows

For the year ended 31 December 2017

	2017	2016
	€'000	€'000
Cash Flow from Operating Activities		
Excess Income over expenditure	365	(49)
Depreciation and impairment of fixed assets	75	73
Increase/(Decrease) in Receivables	(336)	1,061
Increase/(Decrease) in Payables	19,222	5,327
Bank interest received	(3)	(20)
Allocation to Fund Capital ITems	102	43
Transfer from Capital Reserve Account	(75)	(73)
Net Cash Inflow from Operating Activities	19,350	6,362
Cash Flows from Investing Activities		
Payments to acquire property, plant & equipment	(102)	(43)
Net Cash flows from Investing Activities	(102)	(43)
Cash Flows from Financing Activities		
Bank interest received	3	20
Net Cash Flows from Financing Activities	3	20
Increase in Cash and Cash Equivalents	19,251	6,339
Cash and cash equivalents at 1 January	23,460	17,121
Cash and Cash Equivalents at 31 December	42,711	23,460

Michael Horgan
Chairperson

Graham Love
Chief Executive

26th June 2018

Notes to the Financial Statements

Year ended 31 December 2017

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. All income and expenditure for the year relates to continuing activities at the reporting date.

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by the Higher Education Authority are set out below. They have all been applied consistently throughout the year and for the preceding year.

a) General Information

The Higher Education Authority was set up to perform functions assigned to it by Acht an Údaráis um Ard-Oideachas 1971, with a head office at 3 Shelbourne Buildings, Crampton Avenue, Shelbourne Road, Ballsbridge, Dublin 4.

The Higher Education Authority is the statutory funding body for the higher education sector and is responsible for the allocation of monies provided by the Oireachtas for universities, institutes of technology and other designated institutions.

It leads the strategic development of the Irish higher education and research system with the objective of creating a coherent system of diverse institutions with distinct missions, which is responsive to the social, cultural and economic development of Ireland and its people and supports the achievement of national objectives.

It monitors the performance of higher education institutions and provides accountability to the Minister in respect of the performance and governance of the higher education sector. The Higher Education Authority is a Public Benefit Entity.

b) Statement of Compliance

The financial statements of the Higher Education Authority for the Year ended 31 December 2017 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC), as promulgated by The Institute of Chartered Accountants Ireland. The date of transition to FRS 102 was 1 January 2014.

c) Basis of Preparation

The financial statements have been prepared in accordance with FRS 102 and under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Education and Skills and Department of Public Expenditure and Reform with the concurrence of the Minister for Finance under the Acht an Údaráis um Ard-Oideachas 1971. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Higher Education Authority's financial statements. An tÚdarás is exempt from Corporation Taxation under a Charitable Status Order. On this basis, no tax in respect of Corporation Tax has been included in the Financial Statements.

d) Basis of Accounting

The Financial Statements have been prepared in accordance with Financial Reporting Standard 102 (FRS102). 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. Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

e) Recognition of Income

i. Oireachtas Grant

Income from Oireachtas grants represents accrued income in the year. 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.

ii. Non-State Grant Income

Income from non-state sources includes monies under the Science without Borders and European Programmes. IT represents accrued income in the year.

iii. Refunds

Refunds received from Higher Education Institutions relate to unspent research funding. The amounts received are returned to the Department of Education and Skills on an annual basis.

f) Equipment

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. If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

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 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.

g) 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.

h) 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:

i. 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.

ii. 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.

iii. Research Initiative Grants

These grants comprise:

- ▶ Funding under the Programme for Research in Third Level Institutions (PRTLTI) for recurrent and capital purpose schemes funded by Department of Business, Enterprise and Innovation (DBEI).
- ▶ Funding under the Research Schemes of the Irish Research Council.
- ▶ Funding since 1 October 1999 on behalf of the Department of Education and Skills (DES) under a post-doctoral fellowship scheme.
- ▶ Unspent research allocations refunded to the HEA are payable to the DES and DBEI.

iv. 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.

v. Erasmus

Any unspent Erasmus funding is included as a repayable creditor in Note 12.

i) Retirement Benefits

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.

Pension costs under FRS 102 are assessed in accordance with actuarial advice based upon the latest actuarial valuations and assumptions determined by the actuary.

Actuarial gains or losses arising on scheme liabilities are reflected in the Statement of Comprehensive Income 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.

The HEA also operates the Single Public Service Pension Scheme (Single Scheme) which is the defined benefit pension scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme member's contributions are paid over to the Department of Public Expenditure and Reform.

j) Significant Accounting Judgements and Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the Statement of Financial Position date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements have had the most significant effect on amounts recognised in the financial statements.

Retirement Benefit Obligation

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels, mortality rates and healthcare cost trend rates) are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the pension and post-retirement plans.

The assumptions can be affected by:

- i. The discount rate, changes in the rate of return on high-quality corporate bonds
- ii. Future compensation levels, future labour market conditions
- iii. Health care cost trend rates, the rate of medical cost inflation in the relevant regions.

Deferred Income

The determination of deferred income amounts, particularly Research income, will impact on the Surplus/Deficit for the year and the Revenue Reserves at Statement of Financial Position date. Income is deferred to the period in which the related commitments arise.

k) Members Interests

The Authority adopted procedures in accordance with guidelines issued by the Department of Public Expenditure & Reform (DPER) 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.

l) Operating Leases

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period, except where there are rental increases linked to the expected rate of inflation, in which case these increases are recognised when incurred. Any lease incentives received are recognised over the life of the lease.

2. Oireachtas Grants

	Notes	2017 €'000	2016 €'000
Recurrent Grants		1,045,233	989,692
Access Office Grants		20,261	17,910
	<i>11</i>	1,065,494	1,007,602
Capital Grants		21,626	30,071
Research Grants		58,958	65,962
Administration Grants		7,901	7,949
	<i>11</i>	1,153,979	1,111,584

3. Other Income – Administration

	2017 €'000	2016 €'000
European Project Financing	478	501
Other Contribution	330	323
	808	824
Non-State Grant Income	10,722	32,211
Total Other Income	11,530	33,035

4. Grants to Institutions

	2017 €'000	2016 €'000
Recurrent Grants	1,045,477	1,009,282
Access Office Grants	20,620	17,969
	1,066,097	1,027,251
Capital Grants	21,626	30,072
Research Grants	69,166	78,674
	1,156,889	1,135,997

The research grants to institutions are funded from research income shown under Oireachtas Grants. Non-State research income is shown under Other Income.

5. Administration Overheads

	Notes	2017 €'000	2016 €'000
Staff Costs			
Salaries and Wages		4,000	4,001
Retirement Benefits	19c	1,106	1,074
Travel and Subsistence Expenses/Domestic		138	119
Travel and Subsistence Expenses/International		97	120
		5,341	5,314
Premises – Upkeep and Overheads			
Light and Heating		15	20
Maintenance		148	150
Rent & Insurance		751	745
Depreciation		75	73
		989	988
General Administration Costs			
Office Expenses		168	159
Postage and Telephone		54	46
Bank Charges		1	1
Information Technology		193	182
Staff Development		47	17
Audit Fees		45	35
		508	440
Education Research and Development			
Publications		689	749
Seminars		105	186
Research and Survey Fees	5a	759	1,070
Assessors Costs		349	352
HERA, Council and European Projects		39	142
European Social Fund (ESF) Membership		4	5
Career and Appointments		52	33
		1,997	2,537
Board Members Fees	18	66	65
Total		8,901	9,344

5a. Research and Survey Fees

	2017	2016
	€'000	€'000
Strategic Dialogue, National Strategy, RGAM Review, System Performance and Policy Advice, Panel Members and Other	201	159
Database Support and Website Consultancy	94	0
Marie Curie Support for Post Graduates	80	80
Internal/External Audits, EU Article 13 Checks and Capital Spot Checks, Taxation and Other	65	231
Access and PATH Reviews	57	98
Legal Fees	36	36
Recruitment Costs	14	41
Review Internationalisation of Irish HE	0	78
Governance Review	0	68
Other Reviews and General Consultancy	212	279
	759	1,070

6. Tangible Fixed Assets and Equipment

	Furniture & Equipment	Computer Equipment	2017	2016
			€'000	€'000
Cost				
Cost or Valuation at 1 January 2017	1,863	2,160	4,023	3,997
Additions during the year	4	98	102	43
Disposals during the year	(8)	(12)	(20)	(17)
At 31 December 2017	1,859	2,246	4,105	4,023
Depreciation				
Balance at 1 January 2017	1,824	2,112	3,936	3,880
Charge for the year	7	68	75	73
Less Depreciation on Disposals	(8)	(12)	(20)	(17)
	1,823	2,168	3,991	3,936
Net Book Value at 31 December 2017	36	78	114	87
Net Book Value at 31 December 2016	39	48	87	117

7. Capital Reserve

	Notes	2017 €'000	2016 €'000
Balance at 1 January	6	87	117
Oireachtas Grant		102	43
Amount released to Income – Depreciation		(75)	(73)
Balance at 31 December		114	87

8. Receivables and Prepayments

	2017 €'000	2016 €'000
Amounts falling due within one year		
Research Grants Receivable	680	459
Receivables and Prepayments	394	279
	1,074	738

There are no amounts falling due after more than one year.

9. Payables and Accrued Expenditure

	2017 €'000	2016 €'000
Amounts falling due within one year		
Accruals		
<i>General</i>	6,750	5,575
<i>Recurrent</i>	10,723	419
Research Grants payable	263	3,093
Access/Springboard Grants received in advance	12,172	2,922
Research Grants received in advance	11,027	9,704
	40,935	21,713

Research Grants received in advance includes €1.20m of EPS funds collected and collectable from EPS partners which will be used in accordance with the approval given by the Department of Education and Skills for other related initiatives.

There are no amounts falling due after more than one year.

10. General Reserve

	2017	2016
	€'000	€'000
Balance 1 January	2,485	2,534
Surplus/(Deficit) for year	365	(49)
Balance at 31 December	2,850	2,485

11. Analysis of Deferred Grants and HEA Grant Income for the Year Ended 31 Dec 2017

STATE INCOME						
NAME OF GRANTOR	NAME OF GRANT	PURPOSE OF GRANT	OPENING DEFERRAL 01 Jan 17 €'000	GRANT RECEIVED 2017 €'000	CLOSING DEFERRAL 31 Dec 17 €'000	INCOME AND EXPENDITURE 2017 €'000
Department of Education and Skills*	General Current Grants Vote 26 C4	Funding recurrent grants of universities, institutes of technology and designated institutions	0	1,001,853	997	1,000,856
Department of Education and Skills	Superannuation Vote C10.2	Funding university pensions	0	21,550	0	21,550
Department of Arts Heritage and the Gaeltacht	Irish Vote 33 C4	Funding Irish in universities and institutes of technology	0	1,067	154	913
Department of Education and Skills	NITF Springboard Vote 26 (Part)	Funding Springboard in universities, institutes of technology, designated institutes and private providers	0	26,552	5,319	21,233
Department of Education and Skills	NITF ICT Skills Vote 26 (Part)	Funding ICT skills in universities, institutes of technology, designated institutes and private providers	681	0	0	681
Department of Education and Skills	Access Grants Vote 26 C11	Funding pensions in universities and designated institutions	2,923	23,194	5,856	20,261
Department of Education and Skills	Capital Vote D4	Funding Capital in universities, institutes of technology, designated institutes	0	21,626	0	21,626
Department of Education and Skills **	Research Grant, Recurrent and Capital Vote 26 C12	Funding research in universities, institutes of technology and designated institutions	408	37,758	5,608	32,558

STATE INCOME						
NAME OF GRANTOR	NAME OF GRANT	PURPOSE OF GRANT	OPENING DEFERRAL	GRANT RECEIVED	CLOSING DEFERRAL	INCOME AND EXPENDITURE
			01 Jan 17	2017	31 Dec 17	2017
			€'000	€'000	€'000	€'000
Department of Business Enterprise and Innovation ***	Research Grants including PRTL Vote 32 B5	Funding research in universities, institutes of technology and designated institutions	0	26,400	0	26,400
Department of Education and Skills	Administration Grants Vote 26 Part C12	Funding administration grants of HEA, IRC and Access Office	0	7,901	0	7,901
TOTAL STATE GRANT INCOME			4,012	1,167,901	17,934	1,153,979

* Department of Education and Skills Funding Recurrent Grants – This includes Linc Grants €1,458k. This is received from Department of Children and Youth Affairs.

** Department of Education and Skills (DES) Research Grants includes HEAnet Grants and other sundry research grants.

*** Includes eJournals and ICHEC Research Grants

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 2016/2017 and 2015/2016 academic years were €9.8 million and €8.8 million respectively.

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

At 31 December 2017, an amount of €1.4 million was refundable to the EU in respect of academic years up to 2016/2017. For the academic year 2017/2018 the amount, if any, refundable to the EU will be established on finalisation of all claims.

	2017	2016
	€'000	€'000
Balance 1 January	4,350	1,644
Income		
Grant	10,861	11,741
Bank Interest	1	3
Less	15,212	13,388
Expenditure		
Grants to Universities, Colleges and designated institutions	9,352	8,329
Refund to EU	35	709
	9,387	9,038
Balance at 31 December	5,825	4,350

13. Capital Commitments

The amount of capital commitments under contract and approved by the Authority at 31 December 2017 amounted to €16.5 million (2016: €35.4 million). Commitments not under contract but approved by the Authority are estimated at €7.6 million at 31 December 2017 (2016: €7.6 million). The Capital Commitment of €24.1 million is related to the Programme for Research in Third Level Institutions (PRTL) and the Programme is funded by the Department of Business, Enterprise and Innovation (DBEI). It also includes General Capital commitments funded by the Department of Education and Skills (DES).

14. Lease of accommodation

Premises at 3 Shelbourne Buildings, 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 five year rent review at an annual cost of €0.521 million.

The ground floor is held under a 25 year agreement from November 2001 with a five year review at an annual cost of €0.320 million. The HEA signed a Deed of Variation to its lease on 27th August 2015. The lease expires on 31st March 2026.

The rent was reduced on 27th August 2015 as follows: Ground Floor to €0.281m and First Floor to €0.456m. Rent figures exclude car parking costs. The next rent review date is 31st March 2021.

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2017	2016
	€'000	€'000
Within 1 year	737	737
Between 1 and 5 years	2,948	2,948
After 5 years	2,395	3,132
	6,080	6,817

15. Comparative Figures

Comparative figures in the prior year 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 DBEI. Income for 2017 was €35.7 million (2016: €30.1 million). There was a surplus in 2017 of €1.81m (2016: Deficit €3k). The company provides internet services to subscriber higher educational and research Institutions as well as primary and post primary schools and other research organisations. There was an accumulated surplus of €2.49k on the company's activities as at 31 December 2017, €675k at 31 December 2016). The HEA paid total grants to HEAnet Ltd of €16.0 million in 2017, (€18.5 million in 2016). The increase in Income and Payments from 2016 to 2017 was due to the consolidation of Educampus in HEAnet Group Accounts in 2017. The establishing of EduCampus represents a renewed commitment to the next evolution of shared services delivery to the higher education sector as a whole. EduCampus was incorporated after the liquidation of An Chéim.

The vision for EduCampus is to provide new, imaginative and flexible approaches to IT shared services to the higher education sector and to develop quality solutions for an expanded client base.

Key Management Personnel

Key management personnel in HEA consist of the CEO and Members of the Authority. Total compensation paid to key management personnel, including Authority Members fees and expenses and total CEO Remuneration, amounted to €204,151 (2016: €181,178). The Authority fees and expenses and CEO expenses are outlined in Note 18 to the accounts.

17. Employee Benefits

	2017	2016
€60,000 to €69,999	5	4
€70,000 to €79,999	6	11
€80,000 to €89,999	5	1
€90,000 to €99,999	1	5
€100,000 to €109,999	2	0
€110,000 to €119,999	0	0
€120,000 to €129,999	0	1
€130,000 to €139,999	1	0
€140,000 +	0	0

The average number of employees (whole-time equivalents) during the year, excluding EU funded IRC posts and temporary agency staff, was 2017:59 (2016:59). The table above shows the number of employees whose total employee benefits fell into the respective bands.

18. Board Member and CEO Payments 2017

Board Member	Start Date	Finish Date	2017 €		2017 €		2016 €		2016 €	
			Expenses	Gross Pay/Fee	Total	Expenses	Gross Pay/Fee	Total		
Tom Boland – CEO		31/07/2016	0	0	0	11,434	80,961	92,395		
Graham Love – CEO	12/03/2017	-	3,259	105,481	108,740	0	0	0		
John Hennessy – Chairman	25/01/2011	24/01/2016	0	0	0	1,073	787	1,860		
Anne Looney – Interim CEO	01/08/2016	12/03/2017	1,764	2,584	4,348	1,506	0	1,506		
Michael Horgan – Chairman	27/07/2016	-	601	11,970	12,571	0	5,182	5,182		
Bahram Bekhradnia	27/06/2017	-	3,800	4,489	8,289	7,033	7,695	14,728		
Professor Orla Feely	27/07/2016	-	0	0	0	0	0	0		
Mary Canning	07/03/2012	31/01/2017	0	641	641	0	7,695	7,695		
Sinead O'Flanagan	27/07/2016	-	546	7,695	8,241	4,561	3,331	7,892		
Michael Kerrigan	01/07/2017	-	0	3,848	3,848	0	0	0		
Deirdre Lillis	28/11/2017	-	0	0	0	0	0	0		
Ronan Lyons	28/11/2017	-	0	0	0	0	0	0		
Brian Thornes	07/03/2012	31/01/2017	0	641	641	0	7,695	7,695		
Jim Mountjoy (reappointed)	27/06/2017	-	0	4,489	4,489	0	7,695	7,695		
Gordon Ryan	07/03/2012	31/01/2017	0	0	0	4,071	7,210	11,281		
Lynn Ramsey	27/07/2016	-	2,580	0	2,580	1,165	0	1,165		
Kevin Donoghue	01/01/2015	30/08/2016	0	0	0	0	3,848	3,848		
John Wall	27/07/2016	-	379	0	379	0	0	0		
Declan Walsh	20/03/2014	31/01/2017	0	0	0	1,144	0	1,144		
Siobhan Harkin	07/03/2012	31/01/2018	0	0	0	0	0	0		

Board Member	Start Date	Finish Date	2017 €		2017 €		2016 €		2016 €	
			Expenses	Gross Pay/Fee	Total	Expenses	Gross Pay/Fee	Total		
Sharon Feeney	27/07/2016	-	0	0	0	0	0	0	0	0
Tony Donohoe	27/07/2016	-	41	7,695	7,736	0	3,331	3,331	3,331	3,331
Judith Eaton	27/07/2016	-	6,997	7,695	14,692	0	0	0	0	0
Anthony Staines	07/03/2012	03/03/2016	0	0	0	0	0	0	0	0
Stephen Kinsella	20/03/2014	31/01/2017	0	0	0	935	0	935	935	935
Pól O'Mórain	27/07/2016	-	1,485	7,695	9,180	380	3,331	3,331	3,331	3,711
Darina Kneafsey	27/07/2016	-	6,233	7,695	13,928	1,937	3,331	3,331	3,331	5,268
Annie Hoey	01/07/2016	30/06/2017	0	3,848	3,848	0	3,847	3,847	3,847	3,847
TOTAL			27,685	176,466	204,151	35,239	145,939	145,939	145,939	181,178

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's Remuneration, excluding Interim CEO, for 2017 was €105,481, Expenses (€3,259) include the following categories: motor travel, subsistence, accommodation, flights, taxis, transport, and sundry items. 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 and is paid in accordance with implementation of the Labour Relations Commission Proposals (May 2013) for Public Service Stability Agreement 2013-2016 'Haddington Road Agreement'.

Chairman remuneration and expenses

Chairman's Fees for 2017 were €11,970 (2016: €5,969). Expenses (€601) (2016: €0) include the following categories: motor travel, flights, subsistence, taxis, and sundry items. The HEA does not have a superannuation committee. The HEA has a pension appeals committee for university staff. The current Chairman became a member of this committee following his appointment on 27/07/2016.

19. Retirement Benefits

a. Composition of the schemes

Eligible staff members of the Higher Education Authority have access to two pension schemes. Staff members appointed before 1 January 2013 in general are members of 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. The benefits on which the FRS 102 calculations are based are set out in

- a) HEA Staff Superannuation Scheme 1980
- b) HEA Staff Superannuation (Amendment) Scheme 1993
- c) HEA Spouses' and Children's Scheme 1985, and
- d) HEA Spouses' and Children's (Amendment) Scheme 1992

The Single Public Service Pension Scheme (Single Scheme) is the defined benefit pension scheme for pensionable public servants appointed on or after 1 January 2013 in accordance with the Public Service Pension (Single Scheme and Other Provisions) Act 2012. The scheme provides for a pension and retirement lump sum based on career-average pensionable remuneration, and spouses' and children's pensions. The minimum pension age is 66 years (rising in line with State pension age changes). It included an actuarially-reduced early retirement facility from age 55. Pensions in payment increase in line with the consumer price index.

Retirement Benefit Obligation

The valuation used for FRS102 disclosures has been based on a full actuarial valuation by a qualified independent actuary to take account of the requirements of FRS102 in order to assess the scheme liabilities.

The principal actuarial assumptions used to calculate scheme liabilities under FRS102.

	At 31/12/2017	At 31/12/2016
Discount Rate	1.80%	1.75%
Rate of Expected Salary Increase	2.75%	2.50%
Rate of Increase in Pension Payment	2.25%	2.0%
Inflation	1.75%	1.5%

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	
		2017	2016
Post-retirement – current pensioners	Male pensioners	22.0	22.0
	Female pensioners	24.6	24.6
Post-retirement – future pensioners	Male pensioners	23.0	23.0
	Female pensioners	25.5	25.5

b. Net deferred funding for pensions in year

	2017	2016
	€'000	€'000
Funding recoverable in respect of current year	1,235	1,236
State Grant applied to pay pensioners	(565)	(613)
	670	623

c. Analysis of total retirement benefit costs charged to the Income and Expenditure and Retained Revenue Reserves

	2017	2016
	€'000	€'000
Current service cost	785	726
Interest on Pension Scheme Liabilities	450	510
Employee Contributions	(129)	(162)
	1,106	1,074

d. Deferred funding for retirement benefits

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 2017 amounted to €29.7 million (2016: €26 million).

e. Analysis of total retirement benefit costs charged to the Statement of Comprehensive Income

	2017	2016
	€'000	€'000
Experience (losses) on Pension Scheme liabilities	(1,368)	(1,434)
Changes in assumptions underlying the present value of Pension Scheme Liabilities	(1,664)	(3,943)
Actuarial (Loss) on Pension Liabilities	(3,032)	(5,377)

f. Movement in net retirement benefit obligations during the financial year

	2017	2016
	€'000	€'000
Deficit in scheme at beginning of year	(26,000)	(20,000)
Movement in year:		
Current Service Cost	(785)	(726)
Pensions paid in year	565	613
Interest on Pension Scheme Liabilities	(450)	(510)
Actuarial Gain/(loss)	(3,032)	(5,377)
Deficit in Scheme at end of year	(29,702)	(26,000)

g. History of defined benefit obligations

	2017	2016	2015	2014
	€'000	€'000	€'000	€'000
Experience gains and (losses) on scheme liabilities: Amount (€)	(1,368)	(1,434)	(1,304)	347
Percentage of Scheme Liabilities	(4.6%)	(5.5%)	6.5%	1.6%
Total amount recognised in the Statement of Comprehensive Income				
Amount (€)	(3,032)	(5,377)	2,471	(3,728)
Percentage of Scheme Liabilities	(10.2%)	(20.7%)	12.4%	(17.4%)

20. Pension Control Accounts

As part of the approach agreed with the Department of Education and Skills and the Department of Finance to resolving the pension deficit in the funded schemes of the university sector, the funded pension schemes of UCD, UCC, NUIG, MU, and TCD were closed and new model pay-as-you-go (PAYG) schemes introduced in early 2005. The assets of the closed funded schemes were transferred to the State under the Financial Measures (Miscellaneous Provisions) Act 2009.

The 2009 Act required that these institutions continued to make employer and employee contributions in respect of these closed funded pension schemes. The new model schemes do not require employer contributions. However the HEA, as a temporary measure, continued to provide for employer and employee pension provision in the core grant in respect of staff in the new PAYG schemes in these 5 universities. The allocation of these funds to pension control accounts was made in the context of the overall available resources for the sector as a prudent means of providing for rising pension costs to be met across both closed and model schemes.

The HEA informed the universities that the continuation of this baseline pension provision in respect of both the closed schemes and the new model schemes must be reflected in their core budgets, and must continue to be set aside in a pensions control account and used solely to pay pensions. The HEA further directed that the pension control account should be separately identified within the university's financial statements and subject to audit by the office of the Comptroller and Auditor General.

The HEA wrote to the universities on 31 August 2016 and requested implementation of the following changes:

With effect from 1 October 2016:

- ▶ All universities to move to a 0% employer contribution rate for Model Scheme core staff (changing the existing approach for UCD, UCC, NUI Galway, MU and TCD).
- ▶ At 30th September each year any surpluses on the Model Scheme control accounts to be transferred to the closed scheme control accounts for UCD, UCC, NUI Galway, MU and TCD.
- ▶ All universities to continue to make employer and employee contributions on non-core staff, irrespective of funding (this to become a requirement under the Delegated Sanction Agreement when published, as it has been to date under the Employment Control Framework).

With effect from 1 January 2017:

- ▶ All universities to account for employee contributions in respect of Model Scheme core staff in the pension control accounts. (This to require UL and DCU to transfer employee pension contributions from core staff to the balance sheet pension control account in line with the practice in the other five universities).
- ▶ The Pension Adjustment Factor in RGAM to be removed.

The reporting of pension control accounts in the Harmonised Accounts of universities should continue in the prescribed format. However effective from 1st October 2016 any surpluses on Model Scheme control accounts at the financial year end should be transferred to the closed scheme control accounts at 30th September on an annual basis. The HEA to formally confirm the required revised format of accounts in this regard in due course.

The model schemes and single pension scheme have surplus balances at 30 September 2017 of €287.6 million (2016: €219.9 million). The closed schemes have deficit balances at the same date of (€305.7) million (2016: €253.1 million) giving a net overall deficit of €(18.1) million (2016: €(33.2)million). An appropriate mechanism to regularise the surpluses or deficits on the individual university pension control accounts is under discussion with the Department of Education and Skills.

There were no significant events post year end that would require disclosure in these financial statements.

- 21.** The financial statements were approved by the Authority on the 27 of March 2018 and signed on the 26th June 2018

Summary of all Grants Paid

Schedule 1

	2017 €'000	2017 €'000	2016 €'000	2016 €'000
Recurrent Grants				
Annual Grants	583,155		543,915	
Minor Works	639		639	
Fee Recoupment	286,797		277,717	
Nursing	41,946		39,000	
Springboard	14,881		21,404	
Strategic Initiatives	95,757		108,242	
ICT Skills	11,048		8,563	
Apprenticeship	11,254	1,045,477	9,802	1,009,282
Access Grants				
Students with Disabilities	9,749		9,108	
Student Assistance Fund	8,936		8,677	
European Globalisation Fund	94		184	
The Programme for Access to Higher Education	1,841	20,620	0	17,969
Capital Grants				
Building Grants	13,730		26,724	
Equipment Grants	7,896	21,626	3,348	30,072
Research Grants				
Research and PRTL Recurrent Grants	13,566		13,000	
PRTL Building Grants	12,736		17,977	
PRTL Equipment Grants	6,798		5,755	
IRCSET Research Grants	17,357		17,723	
IRCHSS Research Grants	18,709		23,660	
Irish Aid	0	69,166	559	78,674
Total Grants Paid		1,156,889		1,135,997

Summary Of All Grants 2017

Schedule 1

	Recurrent Grants	Capital Grants	Erasmus Grants	Research Grants	Access Grants	Total 2017	Total 2016
	€	€	€	€	€	€	€
National University of Ireland	360,697	0	0	0	0	360,697	343,697
University College, Dublin	120,943,217	0	1,026,583	9,913,177	1,281,078	133,164,055	131,359,139
University College Cork	94,644,613	0	773,959	6,467,116	1,672,353	103,558,041	100,116,269
National University of Ireland, Galway	78,067,195	0	999,683	8,983,376	1,222,562	89,272,816	90,371,444
Maynooth University	50,974,440	0	564,802	8,786,070	1,331,263	61,656,575	58,749,551
Trinity College Dublin	89,033,935	0	868,315	9,077,938	946,308	99,926,496	100,563,984
Dublin City University	65,983,480	0	1,121,077	4,940,038	1,380,030	73,424,625	67,021,484
University of Limerick	72,903,074	3,820,577	1,738,598	3,590,803	1,143,928	83,196,980	77,303,569
National College of Art And Design	11,214,082	0	82,438	0	145,095	11,441,615	10,654,076
Royal Irish Academy	3,304,922	0	0	342,639	0	3,647,561	3,098,785
Mary Immaculate College	20,458,791	0	256,166	166,811	440,655	21,322,423	20,177,747
St. Patrick's College, Drumcondra	9,084,907	0	0	86,334	0	9,171,241	13,973,379
Athlone Institute of Technology	22,295,457	1,295,014	27,100	92,604	486,113	24,196,288	23,766,374
Blanchardstown Institute of Technology	12,531,004	440,492	32,137	18,000	335,870	13,357,503	12,279,166
Institute of Technology, Carlow	22,393,369	730,867	93,595	217,049	376,330	23,811,210	21,696,684
Cork Institute of Technology	49,624,806	2,411,888	198,126	436,408	668,996	53,340,224	47,598,855
Dublin Institute of Advanced Studies	0	0	0	114,195	0	114,195	137,891
Dublin Institute of Technology	80,171,704	1,872,599	534,320	1,590,873	1,484,442	85,653,938	83,036,188

	Recurrent Grants	Capital Grants	Erasmus Grants	Research Grants	Access Grants	Total 2017	Total 2016
	€	€	€	€	€	€	€
Dundalk Institute of Technology	22,187,325	1,345,004	57,668	23,900	381,111	23,995,008	22,093,663
Dunlaoghaire Institute of Technology	10,569,158	347,493	83,344	0	302,729	11,302,724	10,459,229
Galway-Mayo Institute of Technology	30,387,232	694,124	199,876	65,707	1,270,012	32,616,951	29,847,664
Letterkenny Institute of Technology	16,992,839	347,492	78,840	0	581,923	18,001,094	15,784,173
Limerick Institute of Technology	30,595,978	4,520,005	160,826	33,856	603,419	35,914,084	30,472,482
Institute of Technology, Sligo	24,325,650	1,020,004	142,039	20,622	337,816	25,846,131	24,663,938
Institute of Technology, Tallaght	17,624,531	347,492	74,654	54,274	324,390	18,425,341	16,996,505
Institute of Technology, Tralee	16,083,329	347,492	34,145	0	185,686	16,650,652	15,408,904
Waterford Institute of Technology	37,584,184	1,431,032	100,974	339,648	660,432	40,116,270	41,215,021
HEAnet	10,109,000	452,798	0	5,450,000	0	16,011,798	18,497,289
Mater Dei Institute of Education	1,686,588	0	0	0	117,236	1,803,824	2,012,290
National College of Ireland	2,622,032	0	0	0	236,689	2,858,721	3,146,680
Royal College of Surgeons In Ireland	4,677,477	0	38,877	531,527	27,467	5,275,348	5,001,000
St. Angela's College	5,908,049	201,210	11,197	0	66,310	6,186,766	5,340,596
Marino Institute of Technology	0	0	7,804	0	0	7,804	117,411
UK Institutions	0	0	0	0	125,472	125,472	425,326
Irish Institutions	9,332,319	0	(1,900)	179,611	2,470,342	11,980,372	16,233,679
Pontifical University	0	0	955	0	13,957	14,912	21,009
ESF/HERA/NORFACE/EU	0	0	0	7,509,685	0	7,509,685	8,393,936
St Nicholas Montessori College	0	0	29,632	0	0	29,632	17,367
Teagasc	0	0	0	133,822	0	133,822	39,023

	Recurrent Grants	Capital Grants	Erasmus Grants	Research Grants	Access Grants	Total 2017	Total 2016
	€	€	€	€	€	€	€
Royal Irish Academy of Music	0	0	16,066	0	0	16,065	19,959
Griffith College	580,905	0	0	0	0	580,905	980,294
Shannon College Of Hotel Management	0	0	0	0	0	0	97,984
THEA	0	0	0	0	0	0	2,662,136
Institute Of Public Administration	19,988	0	0	0	0	19,988	139,497
Irish University Association	200,933	0	0	0	0	200,933	11,991,291
Total	1,045,477,210	21,625,583	9,351,892	69,166,083	20,620,014	1,166,240,785	1,144,326,628

Recurrent Grant Expenditure

Schedule II

Institution	(a)										(b)	Total 2016
	Annual Grants	Minor Works Grant	Fee Recoup	Apprenticeship	Nursing	Spring-board	Strategic Initiatives	ICT Skills			Total 2017	
	€	€	€	€	€	€	€	€	€	€	€	€
National University of Ireland	12,697	0	0	0	0	0	348,000	0			360,697	343,697
University College Dublin (c)	50,936,859	146,000	44,256,972	0	6,212,951	784,764	18,188,151	417,520			120,943,217	116,178,114
University College Cork	34,328,687	146,000	41,154,920	0	5,447,022	311,012	12,989,222	267,750			94,644,613	89,991,946
National University of Ireland, Galway	33,966,782	73,000	32,782,327	0	2,791,590	188,683	8,007,663	257,150			78,067,195	77,467,142
Maynooth University	17,910,553	36,000	24,429,869	0	0	0	8,124,144	473,874			50,974,440	47,889,478
Trinity College Dublin	37,054,474	146,000	33,949,362	0	6,914,225	127,140	10,604,984	237,750			89,033,935	88,533,557
Dublin City University	24,385,230	36,000	30,115,271	0	5,137,928	488,569	5,351,530	468,950			65,983,478	56,657,996
University of Limerick	31,924,272	56,000	29,759,818	0	2,710,936	194,715	7,838,608	418,725			72,903,074	64,926,309
National College of Art and Design	5,233,810	0	4,237,333	0	0	0	1,702,939	40,000			11,214,082	10,508,033
Royal Irish Academy	2,812,500	0	0	0	0	0	492,422	0			3,304,922	3,006,015
Mary Immaculate College (d)	7,121,603	0	7,204,680	0	0	0	6,132,508	0			20,458,791	19,489,680
St. Patrick's College, Drumcondra (d)	6,327,287	0	557,000	0	0	0	2,200,620	0			9,084,907	13,952,186
Mater Dei Institute (d)	1,344,588	0	229,000	0	0	0	113,000	0			1,686,588	2,011,901
Heanet	10,045,000	0	0	0	0	0	64,000	0			10,109,000	10,108,000
Royal College of Surgeons	0	0	1,968,777	0	0	0	2,708,700	0			4,677,477	4,373,866

Institution	(a)										(b)	
	Annual Grants	Minor Works Grant	Fee Recoup	Apprenticeship	Nursing	Spring-board	Strategic Initiatives	ICT Skills	Total 2017	Total 2016		
€	€	€	€	€	€	€	€	€	€	€		
Athlone Institute of Technology	17,845,963	0	1,399,926	843,067	1,422,515	368,796	209,315	205,875	22,295,457	20,483,644		
Institute of Technology, Sligo	19,394,704	0	1,576,988	1,417,093	0	245,359	1,398,631	292,875	24,325,650	22,088,320		
Sub Total	300,645,009	639,000	253,622,243	2,260,160	30,637,167	2,709,038	86,474,437	3,080,469	680,067,523	648,009,884		
National College Ireland	0	0	0	82,750	0	517,792	0	2,021,490	2,622,032	2,902,307		
Cork Institute of Technology	41,438,467	0	4,312,872	1,709,640	0	298,305	1,507,070	358,452	49,624,806	45,519,444		
Dundalk Institute of Technology	16,511,330	0	1,535,422	885,820	2,702,465	190,712	133,153	228,423	22,187,325	20,676,692		
Waterford Institute of Technology	28,332,705	0	4,577,684	846,820	2,735,274	327,475	306,311	457,915	37,584,184	34,461,905		
Limerick Institute of Technology	26,372,352	0	2,553,354	987,607	0	109,524	190,115	383,026	30,595,978	28,780,218		
St. Angela's College (d)	1,877,834	0	1,611,670	0	1,268,543	3,800	1,146,202	0	5,908,049	5,217,078		
Galway-Mayo Institute of Technology	24,179,471	0	2,780,416	1,000,567	1,070,257	293,355	163,291	899,875	30,387,232	27,901,580		
Tallaght Institute of Technology	14,735,852	0	1,406,570	0	0	239,275	872,459	370,375	17,624,531	16,104,195		
Letterkenny Institute of Technology	13,569,722	0	1,149,469	0	1,684,186	339,076	154,451	95,935	16,992,839	14,655,517		
Dublin Institute of Technology	65,975,008	0	7,511,843	2,285,314	0	138,375	3,625,164	636,000	80,171,704	79,275,162		
Irish Universities Association	0	0	0	0	0	0	200,933	0	200,933	11,991,291		

Institution	(a)										(b)
	Annual Grants	Minor Works Grant	Fee Recoup	Apprenticeship	Nursing	Spring-board	Strategic Initiatives	ICT Skills	Total 2017	Total 2016	
€	€	€	€	€	€	€	€	€	€	€	
THEA	0	0	0	0	0	0	0	0	0	0	2,662,136
Carlow Institute of Technology	18,095,421	0	1,967,546	506,567	0	1,127,780	420,405	275,650	22,393,369	20,431,435	
Institute of Technology Tralee	12,214,108	0	1,352,768	213,627	1,848,108	209,837	94,401	150,480	16,083,329	14,608,439	
Institute of Technology Blanchardstown	10,394,814	0	1,152,500	204,627	0	182,672	369,391	227,000	12,531,004	11,269,734	
Dun Laoghaire Institute of Technology	8,813,081	0	1,262,802	0	0	170,278	94,247	228,750	10,569,158	9,582,798	
Institute of Public Administration	0	0	0	0	0	19,988	0	0	19,988	139,497	
Irish Institutions	0	0	0	270,500	0	7,726,979	5,000	1,329,840	9,332,319	14,116,674	
Griffith College	0	0	0	0	0	276,930	0	303,975	580,905	985,533	
Total	583,155,174	639,000	286,797,159	11,253,999	41,946,000	14,881,191	95,757,030	11,047,655	1,045,477,208	1,009,291,519	

Notes.

- (a) Strategic Initiatives include the following: Irish including Community, Equality and Gaelteacht Affairs' funds €912k, E-Journals €4.3m, Medical Education €21.6m, Pensions €29.5m. Government of Ireland Scholarships €234k, Clusters/Shared Services/Restructuring Costs/TU €11.4m, Dentistry and Veterinary €4.2m, and other schemes €17.8m.
- (b) This refers to the Information Technology Investment Fund and National Training Fund.
- (c) Included in the UCD Strategic Initiatives is €200k paid to AHEAD (Association for Higher Education Access and Disability).
- (d) Mary Immaculate College is paid through the University of Limerick, St. Patrick's College Drumcondra and Mater Dei Institute are paid through Dublin City University. St. Angela's College is paid through NUJ Galway. Payments to Froebel, €2.5m are made through Maynooth University. CICE (Church of Ireland College of Education) were paid €2.2m through DCU. St. Patrick's Thurles received €700k from MIC. St. Catherine's were paid €328k through St. Angela's College.

Capital Grants 2016

Schedule III

Institution	Building Grants	Equipment Grants	Total 2017	Total 2017
	€	€	€	€
University College, Dublin	0	0	0	799,685
University College Cork	0	0	0	0
National University of Ireland, Galway	0	0	0	0
National University of Ireland, Maynooth	0	0	0	0
Trinity College Dublin	0	0	0	0
Dublin City University	0	0	0	3,154,761
University of Limerick	3,820,577	0	3,820,577	5,135,617
St. Patrick's College, Drumcondra	0	0	0	0
St. Angela's	201,210	0	201,210	77,967
HEAnet	0	452,798	452,798	2,939,289
Waterford IT	759,755	671,277	1,431,032	5,431,972
Sligo IT	441,727	578,277	1,020,004	2,182,675
Cork IT	530,073	1,881,815	2,411,888	900,000
Athlone IT	441,728	853,286	1,295,014	2,600,000
Gmit	441,727	252,397	694,124	750,000
Carlow IT	441,728	289,139	730,867	750,000
Dundalk IT	441,727	903,277	1,345,004	750,000
Tralee IT	347,492	0	347,492	590,000
Limerick IT	3,941,728	578,277	4,520,005	750,000
Tallaght IT	347,492	0	347,492	590,000
Letterkenny IT	347,492	0	347,492	590,000
DIT	530,073	1,342,526	1,872,599	900,000
Blanchardstown IT	347,492	93,000	440,492	590,000
Dun Laoghaire IT	347,493	0	347,493	590,000
Total	13,729,514	7,896,069	21,625,583	30,071,966

Research Initiative Grant Expenditure

Schedule IV

55 Institution	Research and PRTL Recurrent		Ircset Research Schemes		Irchss Research Schemes		PRTL Building Grants		PRTL Equipment Grants		Total 2017	Total 2016
	€	€	€	€	€	€	€	€	€	€		
University College, Dublin	0	2,918,015	2,551,998	1,730,533	2,712,631						9,913,177	12,186,184
University College Cork	0	1,782,297	1,731,193	2,213,602	740,024						6,467,116	8,502,119
National University of Ireland, Galway	2,061,000	3,181,163	1,611,126	1,762,408	367,679						8,983,376	10,768,627
Maynooth University	5,700,000	809,332	1,373,617	903,121	0						8,786,070	9,471,321
Trinity College Dublin	0	3,891,689	2,361,101	2,373,399	451,749						9,077,938	9,860,110
Dublin City University	0	1,433,375	602,426	2,198,290	705,947						4,940,038	5,608,431
University of Limerick	0	1,230,615	466,225	1,393,021	500,942						3,590,803	5,012,239
Royal College of Surgeons	11,355	448,172	72,000	0	0						531,527	594,583
Athlone IT	0	92,604	0	0	0						92,604	73,591
Cork IT	5,601	219,775	(14,900)	62,889	163,043						436,408	429,702
Dublin IT	0	258,413	77,668	98,422	1,156,370						1,590,873	645,828
Dublin Institute of Advanced Studies	0	92,843	21,352	0	0						114,195	137,891
Dundalk IT	0	23,900	0	0	0						23,900	133,600
Dun Laoghaire ITe	0	0	0	0	0						0	0
Galway-Mayo IT	0	65,707	0	0	0						65,707	126,982
IT Blanchardstown	0	18,000	0	0	0						18,000	42,000
IT Carlow	0	217,049	0	0	0						217,049	102,695

55 Institution	Research and PRTL Recurrent		Ircset Research Schemes		Irchss Research Schemes		PRTL Building Grants		PRTL Equipment Grants		Total 2017		Total 2016	
	€	€	€	€	€	€	€	€	€	€	€	€	€	€
IT Tallaght	6,274	48,000	0	0	0	0	0	0	0	0	54,274	9,881		
IT Tralee	0	0	0	0	0	0	0	0	0	0	0	0		
IT Sligo	0	20,622	0	0	0	0	0	0	0	0	20,622	18,794		
Letterkenny IT	0	0	0	0	0	0	0	0	0	0	0	0		
Limerick IT	0	33,856	0	0	0	0	0	0	0	0	33,856	75,899		
Waterford IT	0	230,985	108,663	0	0	0	0	0	0	0	339,648	539,762		
HEAnet	5,450,000	0	0	0	0	0	0	0	0	0	5,450,000	5,450,000		
National College of Art And Design	0	0	0	0	0	0	0	0	0	0	0	0		
Mary Immaculate College	0	22,304	144,507	0	0	0	0	0	0	0	166,811	269,002		
St. Patrick's College, Drumcondra	0	0	86,334	0	0	0	0	0	0	0	86,334	68,876		
UK Institutions	0	0	0	0	0	0	0	0	0	0	0	0		
Irish Institutions	0	179,611	0	0	0	0	0	0	0	0	179,611	20,622		
Teagasc	0	133,822	0	0	0	0	0	0	0	0	133,822	39,023		
NORFACE / ESF / HERA / EU Science	0	5,000	7,504,685	0	0	0	0	0	0	0	7,509,685	8,393,936		
Royal Irish Academy	331,700	0	10,939	0	0	0	0	0	0	0	342,639	92,770		
Economic And Social Research Institute	0	0	0	0	0	0	0	0	0	0	0	0		
National College of Ireland	0	0	0	0	0	0	0	0	0	0	0	0		
Total	13,565,930	17,357,149	18,708,934	12,735,685	6,798,385	69,166,083	78,674,468							

Socrates – Erasmus Grants 2017

Schedule V

INSTITUTION	TOTAL 2017	TOTAL 2016
	€	€
University College, Dublin	1,026,583	1,034,979
University College Cork	773,959	640,257
National University of Ireland, Galway	999,683	1,021,807
Maynooth University	564,802	379,094
Trinity College Dublin	868,315	1,028,009
Dublin City University	1,121,077	566,712
University of Limerick	1,738,598	1,370,226
National College of Art And Design	82,438	29,339
Mary Immaculate College	256,166	219,045
St. Patrick's College, Drumcondra	0	(50,795)
Athlone Insitute of Technology	27,100	22,719
Blanchardstown Institute of Technology	32,137	31,434
Institute of Technology, Carlow	93,595	43,488
Cork Institute of Technology	198,126	232,339
Dublin Institute of Technology	534,320	665,574
Dundalk Institute of Technology	57,668	84,122
Dun Laoghaire Institute of Technology	83,344	59,459
Galway-Mayo Institute of Technology	199,876	192,032
Letterkenny Institute of Technology	78,840	42,524
Limerick Institute of Technology	160,826	229,786
Institute of Technology, Sligo	142,039	78,387
Institute of Technology, Tallaght	74,654	82,027
Institute of Technology, Tralee	34,145	33,394
Waterford Institute of Technology	100,974	161,632
Mater Dei Institute of Education	0	389
Shannon College of Hotel Management	0	69,513
St. Angela's College	11,197	9,837
Marino Institute	7,804	0
Pontifical University	955	3,543
St. Nicholas Montessori College	29,630	17,367

INSTITUTION	TOTAL 2017	TOTAL 2016
	€	€
Royal Irish Academy of Music	16,065	19,959
Griffith College	0	(5,239)
Royal College of Surgeons	38,877	18,954
Irish Institutions	(1,900)	(2,415)
Total	9,351,893	8,329,498

Schedule VI – National Office For Equality Of Access To Higher Education

	Students With Disabilities	Student Assistant Fund	Path	EGF	Total 2017	EGF 2016	Total 2016
	€	€	€	€	€	€	€
University College Dublin	337,815	743,263	200,000	0	1,281,078	5,300	1,160,177
University College Cork	713,182	694,581	259,000	5,590	1,672,353	45,590	991,947
National University of Ireland, Galway	516,445	669,530	36,587	0	1,222,562	1,824	1,113,868
Maynooth University	527,651	541,551	250,000	12,061	1,331,263	0	1,009,658
Trinity College Dublin	345,234	471,030	122,964	7,080	946,308	5,779	1,142,308
Dublin City University	439,622	642,801	297,607	0	1,380,030	11,205	1,033,584
University of Limerick	432,905	514,087	175,000	21,936	1,143,928	18,459	859,178
National College of Art And Design	101,600	43,495	0	0	145,095	0	116,704
Mary Immaculate College	37,211	153,444	250,000	0	440,655	0	200,020
St. Patrick's College, Dublin	0	0	0	0	0	3,112	3,112
Athlone Institute of Technology	259,930	224,403	0	1,780	486,113	0	586,420
Blanchardstown Institute of Technology	155,553	180,317	0	0	335,870	9,350	345,998
Institute of Technology, Carlow	63,447	301,613	0	11,270	376,330	22,980	369,066
Cork Institute of Technology	256,747	412,249	0	0	668,995	8,500	517,370
Dublin Institute of Technology	614,017	743,920	125,000	1,505	1,484,442	17,657	1,549,624
Dundalk Institute of Technology	122,879	258,232	0	0	381,111	0	449,249
Dubn Laoghaire Institute of Technology	197,039	105,690	0	0	302,729	0	226,972
Galway-Mayo Institute of Technology	907,950	362,062	0	0	1,270,012	0	877,070

	Students With Disabilities	Student Assistant Fund	Path	EGF	Total 2017	EGF 2016	Total 2016
	€	€	€	€	€	€	€
Letterkenny Institute of Technology	245,306	211,617	125,000	0	581,923	0	496,132
Limerick Institute of Technology	270,939	332,480	0	0	603,419	15,755	636,579
Institute of Technology, Sligo	68,298	264,568	0	4,950	337,816	4,950	295,762
Institute of Technology, Tallaght	79,632	218,198	0	26,560	324,390	6,454	210,402
Institute of Technology, Tralee	50,448	135,238	0	0	185,686	0	177,071
Waterford Institute of Technology	260,852	399,580	0	0	660,432	0	619,750
Mater Dei Institute of Education	60,309	56,927	0	0	117,236	0	0
National College of Ireland	69,499	167,190	0	0	236,689	7,560	244,373
Royal College of Surgeons In Ireland	0	26,132	0	1,335	27,467	0	13,597
St. Angela's College	18,918	47,392	0	0	66,310	0	35,714
UK Institutions	125,472	0	0	0	125,472	0	425,326
Irish Institutions	2,470,342	0	0	0	2,470,342	0	2,098,798
Pontifical University	0	13,957	0	0	13,957	0	17,466
Marino Institute of Education	0	0	0	0	0	0	117,411
Shannon College of Hotel Management	0	0	0	0	0	0	28,471
Total	9,749,242	8,935,547	1,841,158	94,067	20,620,015	184,475	17,969,177

SUMMARY OF ALL GRANTS PAID**SCHEDULE VII**

	2017 €'000	2017 €'000	2016 €'000	2016 €'000
Recurrent Grants				
Annual Grants	583,155		543,915	
Minor Works	639		639	
Fee Recoupment	286,797		277,717	
Nursing	41,946		39,000	
Springboard	14,881		21,404	
Strategic Initiatives	95,757		108,242	
ICT Skills	11,048		8,563	
Apprenticeship	11,254	1,045,477	9,802	1,009,282
Access Grants				
Students with Disabilities	9,749		9,108	
Student Assistance Fund	8,936		8,677	
European Globalisation Fund	94		184	
The Programme for Access to Higher Education	1,841	20,620	0	17,969
Capital Grants				
Building Grants	13,730		26,724	
Equipment Grants	7,896	21,626	3,348	30,072
Research Grants				
Research and PRTL Recurrent Grants	13,566		13,000	
PRTL Building Grants	12,736		17,977	
PRTL Equipment Grants	6,798		5,755	
IRCSET Research Grants	17,357		17,723	
IRCHSS Research Grants	18,709		23,660	
Irish Aid	0	69,166	559	78,674
Total Grants Paid		1,156,889	1,135,997	



Tuarascáil Bhliantúil & Cuntais 2017



26 Meitheamh 2018

An tUasal Richard Bruton TD, An tAire Oideachais agus Scileanna, An Roinn Oideachais agus Scileanna, Sráid Mhaoilbhríde, Baile Átha Cliath 1.

A Aire, a chara,

Is é mo phribhléid cóip de thuarascáil bhliantúil agus de chuntais iniúchta an ÚAO don bhliain 2017 a sheoladh chugat, chun go ndéanfá í a mheas.

Mar a thug tú faoi deara ón tríú tuarascáil ar Fheidhmíocht an Chórais Ardoideachais 2014-17 a foilsíodh i mí na Nollag seo caite, tá freagra tugtha ag an gcóras ardoideachais sa tréimhse gheilleagrach dhúshlánach seo, freagra a dhéanann freastal ar an éileamh mhéadaithe ar áiteanna do mhic léinn agus ar na riachtanais bhreise scileanna atá ann agus an geilleagar ag téarnamh. Mar a luadh sa tuarascáil sin, tá teacht ag rannpháirtithe ó chúraí níos éagsúla ná riamh ar ardoideachas mar thoradh ar an líon méadaithe áiteanna atá ar fáil. Tá ceann de na leibhéil gnóthachtála oideachais is airde ar domhan ag Éire anois, agus tá obair chrua déanta ag na hinstiúidí chun é seo a bhaint amach. Ba mhaith leis an ÚAO a mbuíochas a chur in iúl faoin maoiniú athfhillteach breise a cuirtear ar fáil don ÚAO agus an tiomantas, faoi Thionscadal Éireann 2040, méadú a chur ar an maoiniú caipitil.

Seo a leanas cuid de na príomhrudaí a baineadh amach i rith 2017;

- ▶ Athbhreithniú ar an tSamhail Leithdháilte do Mhaoiniú instiúidí Ardoideachais. Foilsíodh an t-athbhreithniú in Eanáir 2018 agus tá an ÚAO i dteagmháil le páirtithe leasmhara anois d'fhonn na moltaí a chur i bhfeidhm.
- ▶ Lean an ÚAO ag obair leis an Roinn chun an Plean Náisiúnta um Chothromas Rochtana ar Ardoideachas a chur i bhfeidhm. Chuir an ÚAO fáilte roimh an €16.5m breise a fuarthas ó do Roinn le tacú le tionscnaimh nua chun rochtain ar ardoideachas a leathnú sna trí bliana atá amach romhainn.
- ▶ Thug an ÚAO agus Knowledge Transfer Ireland (KTI) faoi athbhreithniú ar rialú na bPrótacal IP in earnáil an Ardoideachais.
- ▶ Rinne an ÚAO maoirseacht ar fheidhmiú Chlár Springboard + a chur 6471 ionad breise ardoideachais ar fáil saor in aisce.
- ▶ Chuaigh an ÚAO i mbun próiseas comhairliúcháin le páirtithe leasmhara roimh fhorbairt a dhéanamh ar a Phlean Straitéiseach nua.
- ▶ Cheap an ÚAO Príomhoifigeach Feidhmiúcháin nua agus thosaigh an Dochtúir Graham Love sa phost i Márta 2017.

D'fháiltigh ag an ÚAO roimh cheapachán Mary Mitchell O'Connor T.D. mar Aire Stáit le freagracht speisialta as Ardoideachas. Beimid i dteagmháil leat agus leis an Aire Mitchell O'Connor maidir le cur i bhfeidhm roinnt phríomhthionscnamh lena n-áirítear;

- ▶ An Creat Feidhmíochta Córais nua do 2018-20 a chur i bhfeidhm.
- ▶ Moltaí an Fhórsa Tásca Inscne a bhunaigh an tAire Mitchell O'Connor a chur i bhfeidhm.
- ▶ Cur i bhfeidhm na Comhairle um Thaighde in Éirinn den Chlár Laureate nua a sheol tú féin agus an tAire Halligan níos luaithe i mbliana a chuireann ar fáil €29.6m chun tacú le taighde cheannródaíoch.
- ▶ Leanfaidh an ÚAO le páirt a ghlacadh sa chlár jabchruthúcháin atá mar phríomhthosaíocht ag an Rialtas tríd an gcár Springboard + agus tríd an gclár nua Printíseachta a chur i bhfeidhm go rathúil.
- ▶ Iarratais a dhéanamh chun stádas Ollscoil Teicneolaíochta a bhaint amach i ndiaidh na reachtaíochta a achtaíodh níos luaithe i mbliana agus leasuithe sa tírdhreach ardoideachais a chur i bhfeidhm.

De réir an Chóid Chleachtais chun Comhlachtaí Stáit a Rialú 2016, ba mhian liom comhlíonadh an Údaráis den chóid a thuairisciú, go háirithe i leith na n-ábhar seo a leanas:

- ▶ Níor tharla aon imeacht a raibh tábhacht tráchtála leis i rith na tréimhse tuarascála. Mar sin féin, tuigeanann an tÚdarás go bhfuil cúrsaí geilleagrach athraithe, agus glacann sé go hiomlán leis na dúshláin a bhaineann leo, go háirithe trí fhéachaint le héifeachtúlacht níos fearr a bhaint amach ina chuid oibriúcháin féin.
- ▶ Níor tharla aon idirbheart airgeadais lasmuigh den chlár comhardaithe.
- ▶ Deimhním gur cuireadh gach modh cuí maidir le tuairisciú airgeadais, iniúchadh inmheánach, taisteal, soláthar agus diúscairt shócmhainní i gcrích.
- ▶ Ba mhaith liom, ar son an Údaráis um Ard-Oideachas ár bhfreagracht a aithint maidir le cinntiú go bhfuil córas éifeachtach rialuithe inmheánacha á choimeád agus á oibriú. Tá ráiteas faoin gcóras Rialuithe Inmheánacha san áireamh i gcuntais iniúchta airgid

cuntais do 2017 chomh maith le teastas an Ard-Reachtair Cuntas agus Ciste atá san áireamh sa tuarascáil bhliantúil seo.

- ▶ Ghlac an ÚAO leis an gcód maidir le dea-iompar gnó do Chomhaltaí an Údaráis agus dá fhostaithe.
- ▶ Cloíonn an ÚAO le treoirlínte íocaíochta an rialtais maidir leis an bPríomhoifigeach Feidhmiúcháin agus a chuid fostaithe.
- ▶ Tá táillí na gcomhaltaí agus na tuarastail agus liúntais a n-íoctar leis an bhfoireann ag teacht leis na rátaí a cheadaigh an Roinn. Cuireann an ÚAO i bhfeidhm an ciorclán 'Duine Amháin, Tuarastal Amháin' a d'eisigh an Roinn Caiteachais Phoiblí agus Athchóirithe.
- ▶ Níl aon teagmhas iarchláir comhardaithe le tuairisciú ag an ÚAO.
- ▶ Cloíonn an ÚAO le riachtanais na Roinne Caiteachais Phoiblí agus Athchóirithe agus leis an gCód Caiteachais Leasaithe.
- ▶ Tá modhanna imeachta curtha i bhfeidhm ag an ÚAO d'fhonn nochtuithe cosanta a dhéanamh de réir S. 21 (1) den Acht um Nochtadh Cosanta 2014. Tá tuarascáil bhliantúil foilsithe mar a fhoráiltear faoi S. 22 (1) den Acht.
- ▶ Cloíonn an ÚAO go hiomlán le polasaí taistil an Rialtais.
- ▶ Tá a chuid dualgas faoin dlí cánach comhlíonta ag an ÚAO.
- ▶ Níl aon aighneas idir an ÚAO agus comhlachtaí eile stáit i láthair na huair.
- ▶ Tá an ÚAO ag déanamh gach is féidir leis chun a chinntiú go gcloífead le Cód Cleachtais 2016.
- ▶ Níl aon fhochuideachta ag obair faoi shainchúram an ÚAO.
- ▶ Cheadaigh an Bord an Ráiteas Rialachais chomh maith le Tuarascáil na gComhaltaí Boird.

Bheadh an ÚAO sásta aon soiléireacht bhreise a bheadh gá leis a chur ar fáil maidir le haon cheann de na nithe thuas.

Ba mhaith liom buíochas a ghabháil freisin le Annie Hoey Uasal a d'fhág an Bord le linn 2017.

D'fháiltigh an ÚAO roimh cheapachán an Dochtúir Deirdre Lillis agus an Dochtúir Ronan Lyons agus roimh athcheapachán an Dochtúir Bahram Bekhradnia agus an Dochtúir Jim Mountjoy ar Bhord an ÚAO le linn 2017.

Ba mhaith leis an ÚAO buíochas a ghabháil leis an Dochtúir Anne Looney a d'éirí as a post mar POF eatramhach i Márta 2017 nuair a ceapadh an Dochtúir Graham Love.

Gabhaimid buíochas freisin le ceannairí agus foirne na gcomhlachtaí ardoideachais ar fad, lena n-áirítear an ÚAO féin, as a dtiomantas agus a ndúthracht leanúnach do na straitéisí náisiúnta.

Táim féin, mar aon leis an Údarás agus an fheidhmeannacht, ag tnúth le bheith ag obair leat féin agus le do Roinn amach anseo d'fhonn leanúint leis an Straitéis Náisiúnta Ardoideachais, Plean Gníomhaíochta na Roinne don Oideachas agus an Creat Feidhmíochta Córais, agus mórstraitéisí náisiúnta eile a chur i bhfeidhm.

Le gach dea ghuí,

Michael Horgan
Cathaoirleach

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1. RÉAMHRÁ

Lean an tÚdarás um Ard-Oideachas de bheith ag tabhairt tosaíochta do na príomhspríocanna straitéiseacha seo a leanas i rith 2017:

- ▶ Córás ardoideachais atá chomh struchtúrtha agus is féidir agus a chuireann i gcrích éagsúlacht mhisin.
- ▶ Córás ardoideachais a fhreagraíonn do riachtanais shóisialta agus gheilleagracha; a chuireann céimithe le hardscileanna ar fáil; a thugann eispéireas ar ardchaighdeán do mhic léinn; agus atá inbhuanaithe ó thaobh an airgeadais de.
- ▶ Institiúidí ardoideachais a leagan amach agus a bhaineann amach caighdeán sarmhaithe ó thaobh an rialachais, na feidhmíochta agus na freagrachta de.

Tá próiseas comhairliúcháin sonraithe déanta ag an ÚAO freisin a mbeidh foilseachán de Phlean Straitéiseach nua mar thoradh air in 2018.

De réir mar a bhí an geilleagar ag téarnamh, rinne an Stát roinnt infheistíocht bhreise san ardoideachas agus sa taighde, rud a bhfuil fáilte roimhe. Mar sin féin, de bharr easpa infheistíochta le blianta beaga anuas, chomh maith le fás leanúnach i líon na mac léinn, bhí an córas fós faoi bhrú mór chun torthaí sásúla a bhaint amach do mhic léinn agus don tsochaí. Tháinig laghdú 38%, ó €2bn in 2009 go €1.3bn in 2016, ar infheistíocht an Stáit san ardoideachas i rith na géarchéime eacnamaíochta. Is díol iontais é an chaoi ar éirigh le hinstiúidí ardoideachais na hÉireann a bheith ag obair go héifeachtach sa chomhthéacs sin.

Mar a léiríonn an chairt a ghabhann leis seo, tháinig ardú ar líon na mac léinn lánaimseartha in institiúidí a bhí maoinithe ag an ÚAO le cúig bliana anuas (ó 2011/12 go 2015/16) ó 139,357 go 154,551 - is ionann sin agus ardú 11%. Mhéadaigh an méid iomlán mac léinn ó gach disciplín a chláraigh sa tréimhse chéanna ó 196,397 go 219,199 (+11.6%). Tá an ÚAO ag súil go leanfaidh an figiúr sin ag fás sna deich mbliana atá amach romhainn, mar gheall ar an méadú déimeagrafach atá tarlaithe i gcóras oideachais na hÉireann agus mar gheall ar an ról tábhachtach a bheidh le líonadh go leanúnach ag institiúidí ardoideachais i bhfoghlaím agus in uas-sciliú fadsaoil. Tá cothromas rochtana ar ardoideachas ina thosaíocht straitéiseach i gcónaí

agus rinneadh maoiniú a leithdháileadh ar Ionaid Oideachais do Mhúinteoirí agus ar na Cnuasaigh Ardoideachais Réigiúnacha faoi thrí shraith de Chiste an Chláir Náisiúnta um Choithromas Rochtana ar Ardoideachas (Path).

I rith 2017, lean Coiste an Oireachtais um Oideachas ag plé mholtaí Thuarascáil Cassells ar mhaoiniú córais sa todhchaí. Tá an ÚAO ag tnúth go mór le toradh an phlé sin.

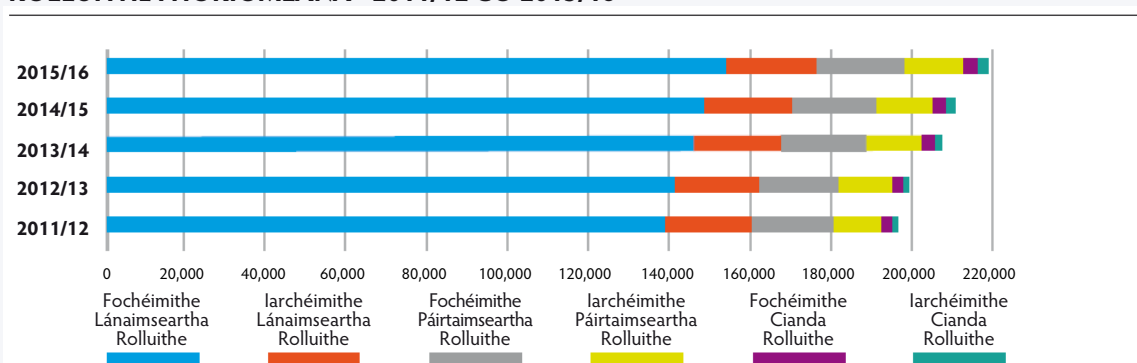
Rinne an ÚAO mórathbhreithniú ar an tSamhail Leithdháilte do mhaoiniú institiúidí Ardoideachais, agus thug sé a thuairisc i mí na Nollag. Cuirfidh an tsamhail seo cur chuige costála nua, seasmhach agus inchoimparáide ar fáil, rud a chinnteoidh go n-aithneoidh an tsamhail mhaoinithe na spreagthaí costais iomlána agus éagúla atá ag institiúidí ardoideachais agus go dtabharfar aghaidh orthu dá bharr. Beidh an tsamhail mhaoinithe níos trédhearcaí, déanfar í a ailíniú níos fearr leis na riachtanais scileanna náisiúnta agus réigiúnacha, agus gheobhaidh Éire an toradh is fearr de réir mar a dhéanfar maoiniú méadaithe a infheistiú san ardoideachas.

I rith na bliana seo chomh maith, ceapadh Aire Stáit le freagracht speisialta as Ardoideachas, Mary Mitchell O'Connor, TD. Chuir an ÚAO fáilte roimh an gceapachán sin agus d'oibrigh sé go dlúth leis an Aire chun a chinntiú gur féidir córas ardoideachais den scoth a bhaint amach le chéile.

Maidir le gníomhaíochtaí na Comhairle um Thaighde in Éirinn, cuireadh amach an chéad ghlaio do ghradaim Laureate ar thaighde bhunúsach cheannródaíoch thar na disciplíní uile le linn na bliana. Ba chéim mhór chun cinn í sin do thaighde na hÉireann, agus is príomhghníomh de *Nuálaíocht 2020*, straitéis na hÉireann don eolaíocht, teicneolaíocht, taighde agus forbairt.

Rinne an reachtaíocht atá pleanáilte d'ollscoileanna teicneolaíochta dul chun cinn i rith 2017, agus tá sí ag bogadh i dtreo an chéim achtaithe. Tabharfaidh an tAcht seo, nuair a chuirfear i bhfeidhm é, deis d'earnáil na nInstitiúidí Teicneolaíochta iad féin a athrú ó bhonn.

ROLLUITHE FHORIOMLÁNA - 2011/12 GO 2015/16



2. MAOINIÚ AGUS INBHUANAITHEACHT

Tá sé d'uaimhian ag an ÚAO tacú le córas ardoideachais a fhaigheann maoiniú inbhuanaithe ar bhonn feidhmíochta i leith torthaí náisiúnta comhaontaithe. Tá comhairle tugtha go minic ag an ÚAO don Aire Oideachais agus Scileanna maidir leis an ngá atá le straitéis maoinithe inbhuanaithe a chur i bhfeidhm agus leis na rioscaí a d'fhéadfadh a bheith ann mura chuirtear a leithéid de straitéis i bhfeidhm. Chuir an Grúpa Saineolaithe a raibh Peter Cassells ina chathaoirleach air béim ar an tábhacht a bhaineann le dul i ngleic leis an dúshlán seo.

Le linn 2017, rinne an ÚAO mórathbhreithniú ar an tsamhail a húsáidtear chun cistí a leithdháileadh ar institiúidí ardoideachais. Rinne Painéal neamhspleách Saineolaithe an *tAthbhreithniú ar an tsamhail leithdháilte um chistiú Institiúidí Ardoideachais*, faoi chathaoirleacht Brid Horan, iar-Leasphríomhoifigeach Feidhmiúcháin BSL. I measc na bpríomhmholtaí tá athchomhardú ar an meicníocht maoinithe chun costas chlár eolaíochta, teicneolaíochta, innealtóireachta nó matamaitice (STEM) a aithint agus chun tacú le córas ina bhfuil deiseanna d'fhoghlaim fadsaoil ann agus a thugann aghaidh ar dhúshlán dhéimeagrafacha agus ar phatrúin athraitheacha in éilimh mac léinn.

Arís eile, cuireadh an chroí-fheidhm atá ag an ÚAO i gcrích go rathúil; a chinntiú go ndearnadh an t-airgead go léir a leithdháileadh go héifeachtúil.

Seo a leanas cuid de na príomhrudaí eile a baineadh amach in 2017:

- ▶ Rinneadh inmhharthanacht Champas GMIT i gCaisleán an Bharraigh a dhaingniú agus déanfar meicníochtaí maoinithe don todhchaí a dhearadh chun tacú le campais satailíte.
- ▶ In Deireadh Fómhair 2017, tugadh chun críche an Clár Rannpháirtíochta Poiblí agus Príobháideach san Ardoideachais (PPP) a seoladh i Samhain 2016. Tar éis phróiseas athbhreithnithe agus ghearrliostaithe a rinne an ÚAO agus an Roinn Oideachais agus Scileanna, roghnaíodh 11 Institiúid Teicneolaíochta le maoiniú a fháil faoi chlár ar fiú €200 milliún é, clár ina bhfuil dhá bheart PPP ann a chuirfidh foirgneamh nua ar fáil i ngach institiúid.

3. STATISTICÍ

Is é ceann de phríomhfheidhmeanna an ÚAO staitisticí a chur ar fáil faoin earnáil chun bonn eolais a chur faoi dhéanamh cinntí agus chun tacú le pleanáil atá bunaithe ar fhianaise. D'fhoilsigh an ÚAO sonraí rialta arís in 2017 ar líon na mac léinn agus ar an gcéad cheann scríbe a shroicheann céimithe naoi mí tar éis dóibh céim a bhaint amach.

Foilsíodh Suirbhé ar Rannpháirtíocht na Mac Léinn in Éirinn (ISSE) 2017 i mí na Samhna. Is é seo an cúigiú bliain a rinneadh an suirbhé i 27 n-institiúid ardoideachais. Thug thart ar 36,000 mac léinn freagra ar shuirbhé 2017, rud a chuireann leis an tacar sonraí luachmhar seo faoi rannpháirtíocht mhic léinn ina dtimpeallacht foghlama. Táthar ag iarraidh torthaí an tsuirbhé a úsáid chun na hinsitiúidí a fheabhsú (do mhic léinn agus don fhoireann) agus chun bonn eolais a chur faoin bpolasaí náisiúnta.

Seo a leanas cuid de na pointí tábhachtacha a tháinig aníos:

- ▶ D'ardaigh an ráta freagartha ó 22.6% in 2016 go 27.2% in 2017.
- ▶ Rinneadh taifead ar na rudaí a feabhsaigh sna tásc-scóir in ocht gcinn den naoi n-innéacs.
- ▶ Déanann tuarascáil 2017 scrúdú níos doimhne ar eispéireas na mac léinn le hábhair STEM.

D'oibrigh an ÚAO i gcomhpháirtíocht leis an bPríomh-Oifig Staidrimh in 2017 chun iniúchadh a dhéanamh ar an tionchar meántéarmach atá ag an ardoideachas ar dhaoine aonair. I measc na dtorthaí a fuarthas –

- ▶ Tuairiscíodh go raibh an leibhéal is mó fostaíochta a bhí ábhartha dá gcáilíocht ag céimithe san oideachas, sa ghnó & dlí agus sa TFC, trí bliana tar éis dóibh a gcéim a bhaint amach. Bhí feabhas suntasach tagtha ar mhic léinn innealtóireachta faoi 2014.
- ▶ Bhí an tuilleamh is airde ag céimithe i ndisciplíní na sláinte agus an ghnó tar éis bliain amháin in 2010. Faoin mbliain 2014, ba ag céimithe TFC a bhí an tuilleamh is airde.
- ▶ Bhí céimithe fir ag tuilleamh níos mó ná céimithe mná.
- ▶ D'ardaigh an difríocht airmheánach tuillimh idir céimithe agus iad siúd a bhain an Ardteistiméireacht amach idir 2006 agus 2015.

4. FORBAIRT CÓRAIS

Oibríonn an ÚAO chun a chinntiú go bhfuil córas comhtháite ardoideachais ag Éire atá struchtúrtha agus rialaithe chomh maith agus is féidir agus a chuireann i gcrích feidhmíocht fheabhsaithe chun na spriocanna náisiúnta atá socraithe ag an Rialtas a bhaint amach.

Tá an ÚAO ullamh anois chun tosú ar an gcéad bhabhta eile de na comhshocrúithe feidhmíochta institiúideacha, tar éis don Aire Creat Feidhmíochta Córais nua a fhoilsiú in 2017. Cuimsíonn an creat nua roinnt mhaith táscairí feidhmíochta agus mar sin iarrfar ar institiúidí ardoideachais teimpléad cainníochtúil a chomhlánú chomh maith lena gcomhshocrú a chur isteach.

Bhain na príomhghníomhaíochtaí agus na príomhrudaí a baineadh amach in 2017 leis na réimsí a ndéantar achoimre orthu thíos.

Rialachas

Tá an ÚAO ag cur roinnt ghníomhaíochtaí ar bun chun socruithe rialachais san earnáil ardoideachais a neartú, lena n-áirítear forbairt bhreise a dhéanamh ar an gCreat Rialachais don chóras Ardoideachais.

Áirítear leo sin:

- ▶ Riachtanais tuairiscithe rialachais bliantúla níos cuimsithí
- ▶ Meamraim airgeadais sínithe idir an ÚAO agus na hinstitiúidí á thabhairt isteach a leagann amach na freagrachtaí faoi seach atá acu
- ▶ Treoirilínte nua ar thráthúlacht tuairiscithe
- ▶ Tuairiscí rialta agus idirghabháil le hOifig an Ard-Reachtair Cuntas agus Ciste
- ▶ Meicníocht nua cuntasachta agus riosca á cur i bhfeidhm leis an Roinn Oideachais agus Scileanna

Chomh maith leis sin, bunaíodh clár nua d'athbhreithnithe leanúnacha chun nithe sonracha den rialachas a chumhdach. Bhain an chéad athbhreithniú leanúnach leis an soláthar agus rinneadh é in 2016. Cuireadh torthaí an athbhreithnithe sin i láthair ag an gCruinniú Mullaigh um Sholáthar Ardoideachais a d'eagraigh an ÚAO agus an tSeirbhís um Sholáthar Oideachais (EPS) agus a tharla i gCaisleán Bhaile Átha Cliath i mBealtaine 2017. Thug an cruinniú mullaigh príomhphearsanra laistigh d'institiúidí ardoideachais le chéile in éineacht leis an ÚAO, leis an Oifig um Sholáthar Rialtais, le EPS agus leis an Roinn Oideachais agus Scileanna chun an deachleachtas a roinnt, ceisteanna ar gá dul i ngleic leo a phlé, agus chun teacht ar chomhaontú maidir leis an gcur chuige is fearr chun an cleachtas soláthair a fheabhsú don todhchaí. Rinne an dara hathbhreithniú leanúnach, ar cuireadh tús leis in 2017, scrúdú ar fheidhmíochán an pholasáí Maoine Intleachtúla ar fud na hinstitiúidí

ardoideachais. Thángthas ar chomhaontú go ndíreodh an chéad athbhreithniú eile ar íocaíochtaí agus ar shochair in earnáil an ardoideachais.

Chuir an ÚAO tús le dhá athbhreithniú suntasach ar ábhair éagsúla in Ollscoil Luimnigh agus in Institiúid Teicneolaíochta Phort Láirge. Ceapadh athbhreithneoirí neamhspleácha: An Dochtúir Richard Thorn (a rinne athbhreithniú ar rialachas, Acmhainní Daonna agus cleachtais agus modhanna oibre airgeadais in Ollscoil Luimnigh) agus an tUasal Michael McLoone (a rinne athbhreithniú ar FeedHenry agus seach-chuideachtaí eile in Institiúid Teicneolaíochta Phort Láirge).

D'fhoilsigh an ÚAO tuarascáil an Dochtúir Richard Thorn ar Ábhair agus Líomhaintí Áirithe a bhaineann le hOllscoil Luimnigh i mí na Samhna 2017. Fuair an tuarascáil 36 toradh agus tá 10 moladh le cur i bhfeidhm ag Ollscoil Luimnigh. Agus an t-athbhreithniú á choimisiniú acu, ghlac an ÚAO freagracht as maoirseacht a dhéanamh ar an bpróiseas athbhreithnithe agus as tuarascáil an Dochtúir Thorn a fháil. Cé gur ar an Ollscoil atá an fhreagracht na moltaí a chur i bhfeidhm, is é ról an ÚAO monatóireacht a dhéanamh ar an Ollscoil ina leith sin. Iarrtar ar Ollscoil Luimnigh tuarascálacha a chur isteach go ráithiúil ar chur i bhfeidhm na moltaí atá i dtuarascáil Thorn.

Rialachas agus Cuntasacht san Ardoideachas

Cinntíonn an ÚAO go bhfuil caidreamh rialachais/rialála cuí idir na hinstitiúidí ardoideachais agus an ÚAO a fhreagraíonn don sainordú atá acu agus a thugann aird ar neamhspleáchas na n-institiúidí. Leanann an ÚAO de bheith ag lorg cumhachtaí cuí breise chun aghaidh a thabhairt ar imnithe a d'fhéadfadh a theacht aníos maidir le rialachas.

I rith 2017,

- ▶ Glacadh le gach Ráiteas Rialachais institiúideach, rinneadh anailís orthu agus rinneadh an gníomh iomchuí sa chás inar aithníodh neamhchomhlíonadh
- ▶ Thuairiscigh an ÚAO don Roinn Oideachais agus Scileanna ar bhonn ráithiúil maidir le ceisteanna rialachais a d'eascaigh mar chuid den Chreat Rialachais fhoriomlán chomhaontaithe

Rinne an ÚAO idirbheartaíocht rathúil chun athnuachan a dhéanamh ar Chairt Athena SWAN in Éirinn, d'fhoilsigh sé Próifíl Foirne nuashonraithe de réir Inscne, agus chuir sé tacaíocht rúnaíochta ar fáil do Tháscaí Inscne na Roinne Oideachais agus Scileanna a bhunaigh an tAire Ardoideachais. Foilseoidh an Roinn plean gníomhaíochta in 2018 chun dlús a chur faoi dhul chun cinn na n-institiúidí maidir le aghaidh a thabhairt ar neamh-chomhionannas inscne.

Ollscoileanna Teicneolaíochta

Ní bhfuarthas aon iarratas le haghaidh stádas Ollscoil Teicneolaíochta (TU) a bhaint amach in 2017.

Comhpháirtíocht Fheabhsaithe le Fiontar

Réitíonn an ÚAO an bealach do chóras institiúidí ardoideachais a bhfuil baint dlúth acu lena gcuid réigiún agus le fiontar, trí threoir pholasaí agus comhphlé straitéiseach. Cinntíonn sé sin gur féidir a bheith ag súil le riachtanais scileanna agus taighde fiontair agus aghaidh a thabhairt orthu sa chaoi is go mbeidh na tacair scileanna cuí ag céimithe agus iad ag críochnú a gcuid ardoideachais le bheith éifeachtach sa láthair oibre.

Seo a leanas na príomhghníomhartha a cuireadh i gcrích agus na príomhrudaí a baineadh amach in 2017:

Rinne an ÚAO bainistíocht ar chur i bhfeidhm céimneach agus éifeachtach shamhlacha nua printíseachta sna hinstitiúidí ardoideachais. Chuimsigh siad sin 350 bloc printíseachta ceirde le os cionn 5,000 mac léinn ardoideachais. Ceadaíodh 22 clár nua printíseachta san iomlán bunaithe ar ardoideachas. Chuir an ÚAO €30m ar fáil do na hinstitiúidí i maoiniú do printíseachtaí in 2017, chomh maith le caipiteal de €8m.

Ba í 2017 an seachtú bliain inar ritheadh feachtas Springboard+ agus bhí 6,471 áit ar fáil i 208 gcúrsa a cuireadh ar fáil i 42 choláiste ar fud na tíre. Ba í seo an chéad bhliain a raibh Springboard+ ar fáil do chúramaithe baile. Bhí roinnt cúrsaí leibhéal 8 ar fáil freisin dóibh siúd a bhí ag cuardach poist nó ag iarraidh uas-sciliú a dhéanamh.

Tionóladh an Chomhdháil um Líonraí Idirghníomhacha Tionscail Ollscoile i mBaile Átha Cliath i Meitheamh 2017. Mheall an imeacht sin, a raibh sé mar aidhm aige idirghníomhaíocht a spreagadh idir institiúidí ardoideachais agus an tionscal, 500 toscaire idirnáisiúnta go hÉirinn agus bhí an ÚAO mar urraitheoir agus mar chomhpháirtí ann. Rinneadh ionadaíocht mhaith ar son ardoideachas agus taighde na hÉireann, agus thug na toscairí ard-mholadh don imeacht.

5. TAIGHDE & PLEANÁIL STRAITÉISEACH

Tá taighde i gcroílár ghníomhaíochtaí an ÚAO agus na Comhairle um Thaighde in Éirinn (IRC), gníomhaireacht ghaolmhar de chuid na Roinne Oideachais agus Scileanna a oibríonn faoi choimirce an Údaráis. Tharla rannpháirtíocht ghníomhach leanúnach le Grúpa Ardleibhéil Nuálaíocht 2020 (HLG), le Grúpa Ardleibhéil H2020 agus leis an nGrúpa um Mholtaí do Thaighde Straitéiseach, agus bhí plé ag leibhéal na rannóige leis an nGrúpa Thaighde Ardoideachais (HERG).

Tá an ÚAO ag cur comhordú ar réimsí áirithe polasaí taighde chun cinn ag leibhéal na rannóige. Cuimsíonn na réimsí polasaí tosaíochta amháil an Thaighde Oscailte, a thugtar aghaidh air trí an bhFóram Náisiúnta um Thaighde Oscailte (NORF), agus an Bonneagar Thaighde a thugtar aghaidh air trí mheán athbhreithnithe a dhéanamh ar ríomh-leabharlann Thaighde Éireann agus trí mheán uirlisí Anailíse Bhibiliméadrachta ar mhaithe le héifeachtúlachtaí a bhaint amach sa chóras agus chun bearmaí nó constaicí a aithint a chuireann bac ar riachtanais an AE a chomhlíonadh. D'fhoilsigh an ÚAO Bileog Eolais don Oideachas Iarchéime agus tá sé ag obair go dlúth le Cumann na Mac Léinn maidir le Oideachas Dochtúireachta in Éirinn.

Sheol an ÚAO an comórtas 'Making an Impact' do thaighdeoirí na hÉireann arís agus bhí an-rath air. Is í seo an naoú bliain a bhfuil an comórtas ar bun, agus é á rith i gcomhar leis an Irish Independent.

An Chomhairle um Thaighde in Éirinn

Rinne an Chomhairle um Thaighde in Éirinn maoirseacht ar leithdháileadh €34m ón Státchiste chomh maith le €4.2m eile a fuarthas ó fhoinsí eile, an tAontas Eorpach san áireamh. Rinne an Chomhairle bainistíocht ar 1,720 gradam cistiúcháin le linn 2017, gradaim a bhain leis na disciplíní agus gráid gairme ar fad. Chuimsigh siad sin 1,181 ghradam iarchéime agus 362 ghradam taighde iardhochtúireachta. Seo a leanas cuid de na príomhfhorbairtí a tharla i rith na bliana:

- ▶ Osclaíodh an chéad ghlaio faoi ghradaim Laureate na Comhairle um Thaighde in Éirinn do thaighde bhunúsach cheannródaíoch. D'fháiltigh an chéad ghlaio roimh mholtaí taighde sa ghráid ghairme 'Tosaithe' agus 'Comhdhlúthaitheoir'. Cuirfidh na gradaim Laureate feabhas ar chumas iomaíochta idirnáisiúnta taighdeoirí den scoth agus cuirfidh siad feabhas ar chumas Éire Deontais de chuid na Comhairle Eorpach um Thaighde a bhaint amach
- ▶ Foráladh i mBuiséad 2018 do ghlaio eile faoi na gradaim Laureate, rud a chuimsíonn deontais ag an Ardghráid gairme suas go dtí €1m, na forchoistais san áireamh
- ▶ Athnuachan den chomhaontú le Cumann Ollscoileanna na hÉireann maidir le hoibríocht chomhpháirteach Gníomhaíochtaí Marie Skłodowska Curie na hÉireann (MSCA), comhaontú a fhaigheann maoiniú ón gComhairle. Is é MSCA an tionscadal a tharraing anuas an méid is mó maoinithe d'Éirinn faoi Horizon 2020 go dtí seo

- ▶ Eagraíodh mórimeacht i mí na Nollag 2017 chun cúig bliana déag de Chomhairlí Taighde na hÉireann a chomóradh. Tugadh tacaíocht do bheagnach 8,000 taighdeoirí i ngach disciplín agus ag gach grád gairme chun taighde den chéad scoth a dhéanamh. Mar chuid den imeacht bhronn an Chomhairle an chéad ghradam Taighdeoir na Bliana riamh
- ▶ Fógraíodh roinnt ghradam a mhaoinigh an Chomhairle faoin gcomhpháirtíocht a raibh an Bord Thaighde Sláinte (HRB) i gceannas air, comhpháirtíocht a bhaineann le rannpháirtíocht othar agus an phobail i dtaighde sláinte (PPI Ignite)
- ▶ D'fhógair an tAire Stáit John Halligan TD Glao taighde inscne trasnáisiúnta €10.6 milliún a ndearna trí thír déag agus an Coimisiún Eorpach comh-mhaoiniú air faoin gclár Gender-Net Plus ERA-Net. Tá an Chomhairle ag cur €600k ar fáil don Ghlaio seo thar ceann na hÉireann.

An Fóram Náisiúnta um Fheabhsú Teagaisc agus Foghlama

Tar éis don Fhóram Náisiúnta um Fheabhsú Teagaisc agus Foghlama athbhreithniú saineolach neamhspleách a dhéanamh, cheadaigh an ÚAO maoiniú il-bhliantúil don fhóram thar na ceithre bliana atá amach romhainn. Chuir an t-athbhreithniú béim ar an dul chun cinn a rinne an Fóram le linn chéad chéim an mhaoinithe agus mhól sé go mba chóir do chéim a dó díriú ar réimsí áirithe nirt, lena n-áirítear: an Creat Forbartha Gairmiúil, tógáil ar chumas digiteach, anailísíocht a fhoghlaim ar mhaithe le rath mac léinn, agus na glaonna a bhaineann go sonrach le disciplín.

Digital First

Rinneadh athdhearadh ar shraith shuíomhanna gréasáin an ÚAO in 2017 agus cuireadh suíomhanna gréasáin feabhsaithe nua i bhfeidhm i mí Meithimh. Tháinig ardú d'os cionn 50% ar an méid daoine a d'úsáid an suíomh sa dara leath den bhliain i gcomparáid leis an gcéad leath. Bhí tábhacht níos mó ag straitéis an ÚAO foilsíú 'go digiteach ar dtús' agus níor táirgeadh an oiread foilseacháin i gcló; ina ionad sin, aistríodh go leor foilseachán chuig réitigh bunaithe ar an ngréasán. I mí Eanáir, den chéad uair riamh, bhí 5,000 de lucht leanúna Twitter ag ÚAO.

Chuir an ÚAO tús freisin leis an bpróiseas chun na sonraí ar fad a aistriú chuig an néal chomh maith le nuashonrú suntasach a dhéanamh ar áiseanna físchomhdhála inmheánacha.

Pleanáil Straitéiseach

Chuir an ÚAO clár cuimsitheach comhairliúcháin le páirtithe leasmhara i gcrích i rith 2017 mar chuid den fhorbairt a rinne sé ar phlean straitéiseach nua. Chuidigh cruinnithe aghaidh ar aghaidh, aighneachtaí scríofa agus imeachtaí an Fhóraitm Look Forward le cur le chéile Dhréachtphlean Straitéisigh a cheadaigh an tÚdarás agus a cuireadh faoi bhráid an Aire. Tiocfaidh an Plean Straitéiseach i bhfeidhm in 2018.

Comhoibriú le Gníomhaireachtaí Eile

Leanann an ÚAO de bheith ag oibriú go dlúth le gníomhaireachtaí eile Rialtais chun an córas oideachais agus taighde a fhorbairt. Tá tús curtha leis an obair chun Meabhráin Tuisceana a fhorbairt le Fondúireacht Eolaíochta Éireann, le Dearbhú Cáilíochta agus Cáilíochtaí Éireann agus le Solas.

6. IDIRNÁISIÚNTA

Is é an ÚAO an ghníomhaireacht náisiúnta don chlár Erasmus+, clár trína chuireann Éire fáilte roimh os cionn 7,000 mac léinn ón Eoraip gach bliain, agus trína thugtar tacaíocht d'os cionn 3,500 mac léinn Éireannach a théann thar lear chun staidéir a dhéanamh nó ar shocrúchán.

Seoladh clár nua um Shoghluaiseacht Acadúil de chuid Rialtas na hÉireann (GOI- AM) in 2017, clár a fuair 125 iarratas agus a rinne maoiniú thart ar €481,000 a leithdháileadh ar 51 thionscadal a bhain le 17 n-institiúid ardoideachais a bhí i gcomhpháirtíocht le 21 thír.

Rinneadh athbhreithniú ar chlár Scoláireacht Oideachais Idirnáisiúnta Rialtas na hÉireann (GOHES) agus táthar ag súil leis go seolfar é in 2018 ag baint úsáid as leagan amach nua a chuirfidh ar chumas mhic léinn a bhfuil suim acu ann iarratas a sheoladh díreach chuig an ÚAO.

D'fhoilsigh an Rialtas Straitéis do Theangacha lasachta i mí na Samhna, a ghlac an ÚAO páirt ann. Ag eascairt as seo, tá roinnt freagrachtaí ag an ÚAO daoine a spreagadh chun spéis a chur i dteangach iasachta agus na teangacha sin a chleachtadh.

Eagraíodh comhdháil chomhpháirteach idir an ÚAO-QQI in 2017 chun an tionchar an Idirnáisiúnú ar chaighdeán Ardoideachas na hÉireann a phlé.

Ghlac an Ghníomhaireacht Náisiúnta (NA) Erasmus+, atá mar chuid den ÚAO, páirt i réimse imeachtaí a eagraíodh ag an leibhéal Eorpach agus Náisiúnta chun 30 bliain den tionscnamh staidéir is mó ar domhan thar lear a chomóradh. I measc na himeachtaí sin, tharla mórimeachtaí promóisín ag Aerfort Bhaile Átha Cliath agus i lár Chathair Bhaile Átha Cliath; forlónadh de chuid an Irish Independent; rannpháirtíocht sa Chomórtas Náisiúnta Treabhadóireachta; agus tionscadal faoin oideachas faoin spéir le hOllscoil Chathair Bhaile Átha Cliath. Rinne an NA 4,320 soghluaiseacht mac léinn agus foirne a leithdháileadh in 2017 - an líon is airde ó cuireadh tús leis an gclár i 1987.

Brexit

I rith 2017, lean an ÚAO ar aghaidh ag déanamh monatóireachta ar na hiarmhairtí a d'fhéadfadh teacht as cinneadh na Breataine an tAontas Eorpach a fhágáil. Rinneadh tagairt forleathan do pháipéar a d'fhoilsigh an ÚAO i Samhain 2016 faoi na dúshlán a bhaineann le deiseanna a chruthú d'Éire, agus d'oibrigh an ÚAO ar cheisteanna a bhain le Brexit i roinnt fóram, lena n-áirítear Acadamh Ríoga na hÉireann agus Comhlachas Tráchtála na Breataine-na hÉireann. Tionóladh an dara cruinniú comhcheime le ceannairí institiúidí ardoideachais ar an 5^ú Deireadh Fómhair 2017.

7. COTHROMAS ROCHTANA AR ARDOIDEACHAS

Trí pholasaithe a threorú agus plé a dhéanamh, éascaíonn an ÚAO forbairt chóras ardoideachais a bhfuil an cothromas ó thaobh deiseanna mar chomhartha sóirt aige, córas atá inrochtana agus ina bhfuil sé furasta aistriú agus dul chun cinn a dhéanamh; agus a bhfuil modhanna foghlama solúbtha aige atá comhtháite go maith sa chóras ardoideachais.

Is cuid de gach cruinniú idirphlé straitéiseach a tharlaíonn leis na hinstiúidí ar fad an cothromas rochtana, na spriocanna agus pleananna institiúideacha agus déantar iad a chur san áireamh i gcinntí a bhaineann le maoiniú feidhmíochta.

Grúpa Oibre ar Rath Mac Léinn

Bunaíodh an Grúpa Oibre ar Rath Mac Léinn chun aghaidh a thabhairt ar cheist an easpa dul chun cinn agus an easpa críochnaithe san ardoideachas, go háirithe i measc spriocghrúpaí atá faoi thearcionadaíocht sa chóras ardoideachais. Ag díriú ar chúinsí a mbíonn tionchar acu ar rath mac léinn, rinne an Fóram Náisiúnta um Fheabhsú an Teagaisc agus Foghlama cleachtadh scóipe thar trí lá ina raibh 30 rannpháirtí páirteach ann chun pacáistí oibre a aithint a raibh gá leo chun dul i ngleic le ceist na rathúlachta mac léinn sna spriocghrúpaí. Chuir taighde an Fhórait Náisiúnta agus an cleachtadh scóipe araon bonn eolais faoi fhorbairt na moltaí ar bhearta nua chun tacú le rath mic léinn.

Cuimsíonn na bearta sin:

- ▶ Tionscnamh um Rath Mac Léinn atá Cumasaithe ag Sonraí (DESS): Tá sé mar aidhm ag an tionscnamh seo tacaíocht agus treoir eolasach a chur ar fáil d'instiúidí ardoideachais chun a gcumas chun sonraí mac léinn a úsáid le tacú le foghlaim agus le foghlaim a chíoradh nó a fhorbairt.
- ▶ Pleananna chun Staidéar Fadaimseartha ar Choinneáil mhac léinn ag Leibhéal 6 agus Leibhéal 7 sna hinstiúidí Teicneolaíochta a dhéanamh: Cuirfidh tuiscint níos fearr ar na tosca cinntitheacha ar chumas instiúidí ardoideachais tacaíochtaí cuí agus freagrúla a sholáthar do mhic léinn chun feabhas a chur ar a ndul chun cinn.
- ▶ Pleananna chun seimineár a réachtáil ar fhorbairt Straitéise do Rath Mhic Léinn chun tacaíocht a thabhairt d'instiúidí ardoideachais an riachtanas atá sa Chreat Feidhmíochta Córais 2018-2020 a chomhlíonadh, riachtanas a éilíonn ar gach instiúid Straitéis do Rath Mhic Léinn a chur i bhfeidhm roimh 2020 ionas go mbeidh nósanna imeachta maidir le rochtain fite fuaithe i nósanna imeachta gach instiúid ina hiomlán.

Ciste an Chláir um Chothromas Rochtana ar Ardoideachas (PATH)

Cuireann PATH maoiniú tiomnaithe ar fáil do mhic léinn ó na spriocghrúpaí chun tacú le rochtain ar ardoideachas ag leibhéal chnuasach réigiúnaigh. Déanann an ÚAO bainistíocht ar an gCiste, a bhfuil thart ar €16.5 milliún ann thar thrí bliana, thar ceann na Roinne Oideachais agus Scileanna. Chuir an ÚAO tús le trí shnáithe maoinithe PATH a chur i bhfeidhm in 2017, tar éis moltaí a fuarthas ó na cnuasaigh réigiúnacha agus ó na lárionaid oideachais do mhúinteoirí a mheas.

- ▶ PATH 1: Cothromas Rochtana ar Oiliúint Tosaigh Mhúinteoirí - ag tacú le réimse tionscnamh agus comhpháirtíochtaí nua chun rannpháirtíocht mac léinn ó na spriocghrúpaí san oiliúint tosaigh do mhúinteoirí a spreagadh.
- ▶ PATH 2: Ciste Sparánachta 1916 - cuireann sé tacaíocht airgeadais ar fáil do mhic léinn a mheastar go bhfuil siad ar an dream is mó atá faoi mhíbhuntáiste eacnamaíoch ó na spriocghrúpaí atá ag déanamh staidéir ar bhonn lánaimseartha nó páirtaimseartha. Tá tuismitheoirí aonaracha agus mionlaigh eitneacha ina spriocghrúpaí don chiste sin freisin.
- ▶ PATH 3: An Ciste um Rochtain ar Ardoideachas - tacaíonn sé le straitéisí comhpháirtíochta réigiúnacha agus pobail a fhorbairt chun go mbeidh rochtain níos fearr ar an ardoideachas ag na spriocghrúpaí. Tá sé i gceist ag an gciste seo tacú le cnuasaigh réigiúnacha instiúidí ardoideachais chun 2,000 mac léinn breise (lánaimseartha nó páirtaimseartha) a mhealladh ó ghrúpaí atá faoi thearcionadaíocht san ardoideachas faoi láthair agus a chinntiú go dtugtar tacaíocht do na mic léinn sin a gcuid staidéir a chríochnú.

Athbhreithniú ar an gCiste do Mhic Léinn faoi Mhíchumas

Foilsíodh an t-athbhreithniú seo ar an 27 Deireadh Fómhair 2017. Bunófar grúpa cur chun feidhme chun moltaí na tuarascála seo a chur chun cinn. Tá sé sin faoi threoir Aonad Maoinithe Córais ÚAO.

Scrúdú a dhéanamh ar cheist na dtacaíochtaí páirtaimseartha

Leathnaíodh Ciste Cabhrach na Mac Léinn (SAF) in 2017 chun tacú le mic léinn pháirtaimseartha ar thuismitheoirí aonaracha iad agus le spriocghrúpaí eile. Táthar ag cur €3m san iomlán leis an SAF atá imfhálaithe thar na trí bliana amach romhainn chun tacú le rannpháirtíocht pháirtaimseartha na ngrúpaí sin.

Plean Sonraí ar Rochtain

Fostaíodh sainchomhairleoir (Trutz Haase) chun Plean Sonraí ar Rochtain a fhorbairt agus bunaíodh Grúpa Stiúrtha, ar a bhfuil an ÚAO, an Roinn Oideachais agus Scileanna agus Pat Clancy (a bhí freagrach as obair a rinneadh cheana sa réimse sin).

Fóram Bliantúil

Tionóladh an chéad Fhóram bhliantúil ar Rochtain in Eanáir 2017. Tugann an Fóram deis dúinn an dul chun cinn atá déanta i bhfeidhmiú an Phlean Náisiúnta Rochtana a chur in iúl do pháirtithe leasmhara, aiseolas a fháil uathu, agus glacadh le tuairimí i dtaobh obair na bliana 2017.

Athbhreithniú lár téarma ar an bPlean Náisiúnta Rochtana

Cuireadh tús le hathbhreithniú a dhéanamh ar an bPlean Náisiúnta Rochtana in 2017 agus táthar ag súil len é a chríochnú in 2018.

Seachtain Feasacht ar an gColáiste

Rinne an ÚAO athbhreithniú a choimisiúnú ar an tSeachtain Feasacht ar an gColáiste i ráithe deiridh 2017. Tá sainchomhairleoir i dteagmháil le páirtithe leasmhara cuí agus cuirfidh sé/sí na torthaí ar fáil go luath in 2018.

Cóiríocht do Mhic Léinn

Tá an ghéarchéim leanúnach tithíochta ag cur isteach go mór ar na roghanna cóiríochta atá ann do mhic léinn. Tá ionadaíocht ag an ÚAO ar ghrúpa oibre idir-rannach atá ag iarraidh réiteach a fháil ar an dúshlán seo agus, i rith 2017, lean an ÚAO de bheith ag cur sonraí ar fáil maidir le cóiríocht nua do mhic léinn agus maidir le cóiríocht atá ann cheana.

8. ÚDARÁS AGUS FEIDHMEANNAS AN ÚAO

Is é Feidhmeannas an ÚAO a chuireann i gcrích an clár oibre atá comhaontaithe ag an Údarás. Seo a leanas na príomhghíomhaíochtaí a cuireadh i gcrích agus na príomhrudaí a baineadh amach in 2017:

- ▶ Cheadaigh an tÚdarás plean oibre 2017 ag a gcrúinniú in Eanáir 2017. Rinne an tÚdarás tuarascáil lár bliana agus tuarascáil dheiridh bliana ar fheidhmiú a mheas ina dhiaidh sin.
- ▶ Cuireadh Comhaontú Seirbhíse do 2017 i gcrích leis an Roinn Oideachais agus Scileanna.
- ▶ Cheadaigh an tÚdarás plean straitéiseach nua. Cuireadh an plean faoi bhráid an Aire Oideachais agus Scileanna chun a thuairimí a fháil, de réir alt. 1.18 den Chód Cleachtais chun Comhlachtaí Stáit a Rialú 2016, agus foilseofar é in 2018.
- ▶ Fuair an tÚdarás tuairisc ar chomhlíonadh Chóid 2016 ag a chruinniú i Meán Fómhair 2017.
- ▶ Ceadaíodh dréachtchuntais 2017 faoi réir iniúchadh an Údaráis i Márta 2018.



Ard Reachtaire Cuntas agus Ciste

Tuarascáil le cur i láthair Thithe an Oireachtais

An tÚdarás um Ard-Oideachas

Tuairim ar ráitis airgeadais

Tá iniúchadh déanta agam ar ráitis airgeadais an Údaráis um Ard-Oideachas don bhliain dar críoch 31 Nollaig 2017 mar a éilíonn forálacha Acht an Údaráis um Ard-Oideachas, 1971. Cuimsíonn na ráitis airgeadais

- an ráiteas ioncaim agus caiteachais agus cúlchistí ioncaim coinnithe
- an ráiteas ar ioncam cuimsitheach
- an ráiteas ar staid airgeadais
- an ráiteas ar shreabhadh airgid, agus
- na nótaí a ghabhann leis, lena n-áirítear achoimre ar pholasaithe cuntais suntasacha.

I mo thuairimse, tugann na ráitis airgeadais léargas fíorchearr ar shócmhainní, dlíteanais agus staid airgeadais an Údaráis ar an 31 Nollaig 2017 agus ar a ioncam agus caiteachas do 2017 de réir Chaighdeán Tuairiscithe Airgeadais (FRS) 102 — *an Caighdeán Tuairiscithe Airgeadais is infheidhme sa Ríocht Aontaithe agus in Éirinn*.

Bonn na tuairime

Rinne mé iniúchadh ar na ráitis airgeadais de réir na gCaighdeáin Iniúchóireachta Idirnáisiúnta (ISAnna) á fhogairt ag an Eagraíocht Idirnáisiúnta Uasfhoras Iniúchóireachta. Tá cur síos ar na freagrachtaí atá agam faoi na caighdeáin sin san aguisín a ghabhann leis an tuarascáil seo. Táim neamhspleách ar an Údarás agus tá mo chuid freagrachtaí eiticiúla eile comhlíonta agam de réir na gcaighdeán.

Creidim go bhfuil an fhianaise iniúchta a fuarthas dóthanach agus cuí chun bonn a chur le mo chuid tuairimí.

Tuairisc ar eolas seachas na ráitis airgeadais, agus ar ábhair eile

Tá eolas áirithe eile curtha ar fáil ag an Údarás in éineacht leis na ráitis airgeadais. Cuimsíonn sé sin an ráiteas rialachais agus tuarascáil na gcomhaltaí Boird, an ráiteas ar rialuithe inmheánacha agus tábla a dhéanann achoimre ar dheontais a íocadh i rith na bliana. Tá cur síos déanta in aguisín na tuarascála seo ar na freagrachtaí atá agam tuairisc a thabhairt maidir le heolas den chineál sin, agus ar ábhair áirithe eile ar a dtugann mé tuairisc go heisceachtúil.

Níl aon rud le tuairisciú agam ina leith sin.

Seamus McCarthy
An tArd-Reachtaire Cuntas agus Ciste

29 Meitheamh 2018

Aguisín leis an tuarascáil

Freagrachtaí na gComhaltaí Boird

Leagann ráiteas rialachais agus tuarascáil na gcomhaltaí Boird amach freagrachtaí na gcomhaltaí Boird. Tá na comhaltaí Boird freagrach as

- Ráitis airgeadais a ullmhú san fhoirm atá forordaithe ag Acht an Údaráis um Ard-Oideachas, 1971
- A chinntiú go dtugann na ráitis airgeadais léargas fírinneach agus cóir de réir FRS102
- Rialtacht na n-idirbheart a chinntiú
- A mheas an bhfuil an chaoi a n-úsáidtear bonn an ghnóthais leantaigh cuntasaióchta cuí, agus
- Aon rialú inmheánach a chinneann siad a bheith riachtanach chun a chur ar a gcumas ráitis airgeadais a ullmhú atá saor ó mhíríteas ábhartha, cibé de bharr calaoise nó de bharr earráide é.

Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Tá sé de dhualgas orm faoi Acht an Údaráis um Ard-Oideachas 1971 iniúchadh a dhéanamh ar ráitis airgeadais an Údaráis agus tuairisc a thabhairt ina leith sin do Thithe an Oireachtais.

Is é an cuspóir atá agam agus an iniúchadh á dhéanamh agam dearbhú réasúnach a fháil cibé an bhfuil nó nach bhfuil na ráitis airgeadais ina n-iomláine saor ó mhíríteas ábhartha de bharr calaoise nó earráide. Is leibhéal ard dearbhaíochta é an dearbhú réasúnach, ach ní barántas é go n-aimseoidh iniúchadh a dhéantar de réir na ISAnna aon mhíríteas ábhartha nuair is ann dó. Is féidir le míráitis eascairt ó chalaos nó ó earráid agus meastar go bhfuil siad ábhartha más rud é go bhféadfaí a cheapadh go réasúnach go mbeadh tionchar acu, go leithleach nó i dteaghlaim, ar chinntí eacnamaíochta úsáideoirí nuair a ghlactar cinntí bunaithe ar na ráitis airgeadais sin.

I rith na hiniúchta a dhéanaim de réir na ISAnna, déanaim breithiúnais atá sceiptiúil agus gairmiúil. Agus mé á dhéanamh,

- Aithním agus measaim na rioscaí a bhaineann le míráites ábhartha sna ráitis airgeadais cibé an de bharr calaoise nó de bharr earráide iad; dearaim agus cuirim i bhfeidhnm modhanna oibre a fhreagraíonn do na rioscaí seo; agus faighim eolas iniúchta atá dóthanach agus cuí chun bonn a chur faoi mo thuairim. Tá an riosca a bhaineann le neamh-bhraith mhírítis ábhartha a thagann ó chalaos níos airde ná an riosca a bhaineann le hearráid, mar go bhféadfadh baint a bheith ag claonpháirteachas, brionnú, easnaimh d'aon ghnó, mífhaisnéisí, nó scoitheadh rialú inmheánaigh a bheith i gceist i gcás na calaoise.
- Faighim tuiscint ar rialú inmheánach a bhaineann leis an iniúchadh chun modhanna oibre iniúchta atá cuí sna cúinsí sin a dhearadh, ach ní chun tuairim a thabhairt ar éifeachtúlacht na rialaithe inmheánacha.
- Déanaim oiriúnacht na bpolasaithe cuntasaióchta a húsáidtear agus réasúntacht na meastachán cuntasaióchta agus nochtaithe a bhaineann leo a mheas.
- Tugaim breithiúnas ar oiriúnacht bhonn cuntasaióchta an ghnóthais leantaigh a úsáid agus, bunaithe ar an bhfianaise iniúchta a fuarthas, tugaim breithiúnas ar cibé an bhfuil nó nach bhfuil neamhchinnteacht ábhartha ann maidir le himeachtaí nó le cúinsí a d'fhéadfadh

amhras suntasach a chaitheamh ar chumas an Údaráis leanúint ar aghaidh mar ghnóthas leantach. Má thugaim mo bhreithiúnas go bhfuil neamhchinnteacht ábhartha ann, tá sé mar dhualgas orm aird a thabhairt i mo thuarascáil ar na nochtuithe a bhaineann leis sna ráitis airgeadais nó má tá na nochtuithe sin uireasach, mionathrú a chur ar mo thuairim. Tá mo bhreithiúnas bunaithe ar an bhfianaise iniúchta a fuarthas suas go dáta mo thuarascála. Mar sin féin, d'fhéadfadh sé tarlú go dtiocfadh críoch leis an Údarás mar ghnóthas leantaigh mar thoradh ar theagmhais nó ar chúinsí a tharlóidh amach anseo.

- Déanaim léiriú, struchtúr agus ábhar foriomlán na ráiteas airgeadais, lena n-áirítear na nochtuithe, a mheas, agus tugaim breithiúnas ar cibé an léiríonn na ráitis airgeadais na hidirbhearta bunúsacha agus na teagmhais ar bhealach a thugann léiriú cóir, nó nach léiríonn.

Déanaim cumarsáid leo siúd a bhfuil freagracht rialachais orthu, maidir le, i measc rudaí eile, scóip agus tráthúlacht phleanáilte na hiniúchta agus maidir le torthaí suntasachta iniúchta, lena n-áirítear aon easpa suntasach sa rialú inmheánach a aithním le linn mo chuid iniúchta. I.

Eolas seachas na ráitis airgeadais

Ní chlédaíonn mo thuairim ar na ráitis airgeadais an t-eolas eile a cuireadh i láthair leis na ráitis sin, agus ní thugaim aon bhreithiúnas dearbhaíochta ina leith.

Maidir leis an iniúchadh ar na ráitis airgeadais, tá sé de dhualgas orm faoi na ISAnna an t-eolas eile a chuirtear ar fáil a léamh, agus a mheas agus, nuair a bhíonn sé sin á dhéanamh agam, breithiúnas a dhéanamh ar cibé an bhfuil nó nach bhfuil an t-eolas eile neamh-chomhsheasmhach go bunúsach leis na ráitis airgeadais nó leis an eolas a fuarthas le linn na hiniúchta, nó an cosúil go bhfuil míráites ábhartha bunúsach ann. Más rud é go ndéanaim breithiúnas, bunaithe ar an obair atá déanta agam, go bhfuil míráites ábhartha san eolas eile seo, tá sé de chúram agam é sin a thuairisciú.

Tuairiscí ar ábhair eile

Déanaim iniúchadh trí thagairt do na cúinsí speisialta a bhaineann le comhlachtaí Stáit maidir lena gcuid bainistíochta agus a n-oibriúchán. Tuairiscím má bhaineann aon ábhair ábhartha leis an mbealach a ndéanadh an gnó poiblí.

Déanaim iarracht fianaise a fháil faoi rialtacht idirbhearta airgeadais i rith na hiniúchta. Tuairiscím má tá aon chás ábhartha ann ina mbíonn airgead poiblí á úsáid do chuspóirí nár ceapadh dó nó mura bhfuil idirbhearta a gcur i bhfeidhm de réir na n-údarás atá á rialú.

Tuairiscím freisin de réir eisceachta i mo thuairim, mura,

- Bhfuair mé an t-eolas agus na mínithe ar fad a raibh ag am leo chun an t-iniúchadh a chur i gcrích, nó
- Mura raibh na taifid cuntasaióchta dóthanach chun go bhféadfaí na ráitis airgeadais a iniúchadh go héasca agus i gceart, nó
- Mura bhfuil na ráitis airgeadais ag teacht leis na taifid chuntasaióchta.

An tÚdarás um Ard-Oideachas

Ráiteas Rialachais agus Tuarascáil na gComhaltaí Boird

Rialachas

Bunaíodh Bord an Údaráis um Ard-Oideachas faoi Acht an Údaráis um Ard-Oideachas, 1971. Tá feidhmeanna an Bhoird leagtha amach in alt 3 den Acht sin; tugadh feidhmeanna breise don ÚAO faoi Acht na nOllscoileanna, 1997 agus faoi Acht na nInstitiúidí Teicneolaíochta, 2006. Tá an Bord freagrach don Aire Oideachais agus Scileanna agus tá sé de fhreagracht air rialachas maith a chinntiú agus cuireann sé an tásca seo i gcrích trí chuspóirí agus spriocanna straitéiseacha a shocrú agus trí chinntí straitéiseacha a ghlacadh ar na príomhcheisteanna gnó ar fad. Is ar an bPríomhoifigeach Feidhmiúcháin (POF) agus ar an bhfoireann bainistíochta sinsir atá an fhreagracht maidir leis an mbainistíocht, rialú agus treoir rialta ó lá go lá. Caithfidh an POF agus an fhoireann bainistíochta sinsir an treoir straitéiseach leathan a shocraíonn an Bord a leanúint, agus a chinntiú go bhfuil tuiscint shoiléir ag na comhaltaí Boird ar fad ar na príomhghníomhaíochtaí agus cinní a bhaineann leis an eintiteas, agus ar aon riosca suntasach a d'fhéadfadh a bheith ann.¹ Gníomhaíonn an POF mar theagmháil dhíreach idir an Bord agus bainistíocht an Údaráis um Ard-Oideachas.

Freagrachtaí an Bhoird

Tá obair agus freagrachtaí an Bhoird leagtha amach i

- ▶ Téarmaí Tagartha Bhord ÚAO
- ▶ Cód Iompair Chomhaltaí an Bhoird
- ▶ Sceideal na bhFeidhmeanna Forchoimeáda a bhfuil ábhair atá forchoimeáda go speisialta do chinneadh an Bhoird iontu freisin.

Ar na míreanna seasta a mheasann an Bord tá:

- ▶ dearbhú leasaithe,
- ▶ tuairisc ó choistí,
- ▶ tuarascálacha airgeadais/cuntais bhainistíochta,
- ▶ seisiúin do comhaltaí amháin
- ▶ tuairiscí feidhmíochta

Éilíonn Alt 20 d'Acht an ÚAO, 1971 ar Bhord an ÚAO na taifid go léir is cuí agus is gnách ar airgead a fuarthas agus a caitheadh a choimeád, i bhfoirm ata formheasta ag an Aire Oideachais agus Scileanna agus le toil an Aire Caiteachais Phoiblí agus Athchóirithe.

Éilítear ar Bhord an Údaráis um Ard-Oideachas, agus é ag ullmhú na ráitis airgeadais sin:

- ▶ polasaithe oiriúnacha cuntasaoíochta a roghnú agus iad a chur i bhfeidhm go seasta,
- ▶ breithiúnais agus meastacháin a dhéanamh atá réasúnach agus stuama,
- ▶ na ráitis airgeadais a ullmhú ar bhonn gnóthais leantaigh, mura bhfuil sé míchuí glacadh leis go leanfaidh sé ag obair, agus
- ▶ cuir in iúl cibé ar cloíodh nó nár cloíodh leis na caighdeáin cuntasaoíochta infheidhme, faoi réir aon imeacht ábhartha a nochtadh agus a míníodh sna ráitis airgeadais.

Tá sé de fhreagracht ar an mBord taifid chuntasaoíochta chuí a choinneáil, a nochtann a staid airgeadais, le cruinneas réasúnach ag aon am ar leith, agus a chuireann ar a chumas a chinntiú go gcomhlíonann na ráitis airgeadais Alt 20 den Sceideal a ghabhann le hAcht an ÚAO, 1971. Tá an Bord freagrach as cothabháil agus ionracas an eolais chorparáide agus airgeadais atá ar fáil ar shuíomh gréasáin an ÚAO.

Tá an Bord freagrach as an bplean agus an mbuiséad bliantúil a fhaomhadh. Rinneadh measúnacht ar fheidhmíocht an ÚAO trí thagairt don phlean bliantúil agus don bhuiséad ar an 27^ú Márta 2018.

Tá sé de fhreagracht freisin ar an mBord a chuid sócmhainní a chosaint agus mar sin céimeanna réasúnacha a ghlacadh chun calaois agus mírialtachtaí eile a chosc agus a aimsiú.

Measann an Bord go dtugann ráitis airgeadais an ÚAO léargas fíorcheart ar fheidhmíocht airgeadais agus ar staid airgeadais an Údaráis um Ard-Oideachas ar an 31 Nollaig 2017.

Struchtúr an Bhoird: Cuimsíonn an Bord Cathaoirleach, Leasathaoirleach agus triúr déag gnáth-chomhaltaí, agus ceapann an Rialtas gach duine díobh de réir mholadh an Aire Oideachais agus Scileanna. Ceapadh comhaltaí an Bhoird do thréimhse cúig bliana agus tagann siad le chéile faoi dhó sa mhí. Sonraíonn an tábla thíos tréimhse cheapacháin na gcomhaltaí reatha.

¹ Cód Cleachtais (Riachtanais Tuairiscithe Gnó agus Airgeadais) 1.3 - cuimseoidh na ráitis airgeadais ráiteas ar an gcaoi a bhfeidhmíonn an Bord, lena n-áirítear na cineálacha cinní a bheidh le glacadh ag an mBord agus a bheidh le tarmligeán don bhainistíocht.

Comhalta Boird	Ról	Dáta Ceaptha
Michael Horgan	Cathaoirleach	27 Iúil 2016
Sharon Feeney	Leaschathaoirleach ²	27 Iúil 2016
Orla Feely	Gnáth Chomhalta	27 Iúil 2016
Lynn Ramsey	Gnáth Chomhalta	27 Iúil 2016
John Wall	Gnáth Chomhalta	27 Iúil 2016
Tony Donohoe	Gnáth Chomhalta	27 Iúil 2016
Judith Eaton	Gnáth Chomhalta	27 Iúil 2016
Darina Kneafsey	Gnáth Chomhalta	27 Iúil 2016
Sinéad O'Flanagan	Gnáth Chomhalta	27 Iúil 2016
Pól Ó'Móráin	Gnáth Chomhalta	27 Iúil 2016
Bahram Bekhradnia	Gnáth Chomhalta	27 Meitheamh 2017
Jim Mountjoy	Gnáth Chomhalta	27 Meitheamh 2017
Michael Kerrigan ³	Gnáth Chomhalta	1 Iúil 2017
Deirdre Lillis	Gnáth Chomhalta	27 Samhain 2017
Ronan Lyons	Gnáth Chomhalta	27 Samhain 2017

Chuir an Bord tús le cleachtas féinmheasúnaithe i mí Lúnasa 2017 agus rinne sé na fionnachtana a mheas ag a chruinniú a reáchtáladh i mí Eanáir 2018.⁴

Tá Coistibunaitheag an mBordmar seo a leanas:

1. An Coiste um Iniúchóireacht agus Measúnú

Riosca⁵: tá seisear comhaltaí Boird air agus aon chomhalta neamhspleách amháin. Is é ról an Choiste um Iniúchóireacht agus Measúnú Riosca ná tacaíocht a thabhairt don Bhord maidir lena fhreagrachtaí maidir le ceisteanna a bhaineann le riosca, rialú agus rialachas agus ráthaíocht bhainteach. Tá an Coiste um Iniúchóireacht agus Measúnú Riosca neamhspleách ó bhainistíocht airgeadais na heagraíochta. Ach go háirithe, cinntíonn an coiste go ndéantar monatóireacht ghníomhach agus neamhspleách ar chórais rialaithe inmheánacha. Tuairiscíonn an Coiste um Iniúchóireacht agus Measúnú Riosca chuig an mBord tar éis gach cruinniú, agus go foirmiúil i scríbhinn uair amháin sa bhliain.

Is iad seo a leanas comhaltaí an Choiste um Iniúchóireacht agus Measúnú Riosca: Sharon Feeney (Cathaoirleach), Michael Kerrigan, Deirdre Lillis, Jim Mountjoy, Sinéad O'Flanagan agus Pól Ó'Móráin. Cheap an Bord comhalta breise nach comhalta boird iad ag a bhfuil cúlra sa chuntasaíocht, Ms Anne Brady ag a chruinniú i mí na Samhna 2017. Bhí ceithre chruinniú ag an ARC i 2017.

- 2 Ceapadh Leaschathaoirleach 27 Márta 2018
- 3 Ceaptha le haghaidh na tréimhse a bhfuil sé i mbun a róil mar Uachtarán USI
- 4 Cód Cleachtais 4.6 – ba cheart don Bhord measúnú bliantúil a dhéanamh ar a fheidhmíocht féin agus ar fheidhmíocht a chuid coistí. Ba cheart measúnú seachtrach i gcomhréir le méid agus riachtanais an chomhlacht Stáit a dhéanamh gach trí bliana ar a laghad.

- 5 Cód Cleachtais 7.2 – Caithfidh comhlachtaí Stáit Coiste um Iniúchóireacht agus Measúnú Riosca a bhunú chun tuairim neamhspleách a thabhairt maidir le rioscaí agus le córais bhainistithe rioscaí.

- 2. An Coiste Airgeadais agus Rialachais:** tá seisear comhaltaí Boird air agus beirt chomhaltaí nach comhaltaí boird iad. Is é príomhról an Choiste ná athbhreithniú a dhéanamh ar na leithdháiltí beartaithe um dheontais athfhillteacha agus rochtana do na hOllscoileanna, na hInstitiúidí Teicneolaíochta agus do chomhlachtaí eile arna maoiniú ag an Údarás agus moltaí a dhéanamh ina leith, i dteannta leis na leithdháiltí cistithe faoi roinnt clár breise lena n-áirítear maoiniú feidhmíochta. Is iad seo comhaltaí an choiste: Michael Horgan (Cathaoirleach), Bahram Bekhradnia, Judith Eaton, Darina Kneafsey, Michael Kerrigan agus Jim Mountjoy. Is iad an bheirt chomhaltaí nach comhaltaí boird iad ná Anne Brady agus Joe Heavey. Cheap sé an tUas. Michael O'Connell mar chomhairleoir speisialta freisin. Eagraíodh sé chruinniú den Choiste Airgeadais agus Rialachais in 2017.
- 3. An Coiste um Fhorbairt Córas agus Bainistíocht Feidhmíochta:** tá deichniúr comhaltaí Boird air. Is é ról an Choiste um Fhorbairt Córas agus Bainistíocht Feidhmíochta (FCBF) ná tacú leis an mBord chun maoirseacht a dhéanamh ar chóras comhordaithe d'institiúidí ardoideachais, agus misin soiléire, éagsúlaithe ag gach ceann acu agus béim mhór curtha ar thorthaí agus chistiú don fheidhmíocht. Is iad seo comhaltaí an choiste: An tUas. Tony Donohue (Cathaoirleach), Michael Horgan, Jim Mountjoy, Darina Kneafsey, Sharon Feeny, Bahram Bekhradnia, Lynn Ramsey, Sinead O'Flanagan, Ronan Lyons agus John Wall. Eagraíodh ceithre chruinniú den FCBF in 2017.
- 4. An Coiste Beartais agus Pleanála:** tá naonúr comhaltaí Boird air. Is é ról an Choiste Beartais agus Pleanála ná anailís agus comhairle oibiachtúil a sholáthar i dtaobh shaincheisteanna ardoideachas, saincheisteanna tábhachtacha beartais agus ceannaireachta san ardoideachas – idir saincheisteanna reatha agus fadtéarmacha – a aithint in Éirinn agus ar fud an domhain. Agus é ag tabhairt faoin anailís beartais sin, is é cuspóir an Choiste ná an t-ardoideachas in Éirinn, mar aon le freagrúlacht an phobail, a fheabhsú, trí thimpeallacht beartais a chruthú a bhfuil bonn eolais níos fearr faoi, agus trí fhreagraí praiticiúla a fhorbairt ar na saincheisteanna atá os comhair cheannairí institiúidí ardoideachais agus gníomhaireachtaí poiblí. Is iad seo comhaltaí an choiste: Darina Kneafsey (Cathaoirleach), Judith Eaton, Orla Feely, Pol O'Morain, John Wall, Sharon Feeny, Lynn Ramsey, Bahram Bekhradnia agus Ronan Lyons. Bhí aon chruinniú amháin ag an gCoiste Beartais agus Pleanála in 2017.
- 5. An Coiste Taighde agus Oideachas Céimí:** tá seisear Comhaltaí Boird ÚAO air agus triúr comhaltaí ón gComhairle um Thaighde in Éirinn air. Is é cuspóir an Choiste ná comhtháite beartais a chinntiú idir an ÚAO agus an Chomhairle um Thaighde in Éirinn, dréachtráiteas beartais agus comhairle a ullmhú ar gach gné den taighde agus den oideachas céimí, maoirseacht a dhéanamh agus tuairisc a thabhairt don Údarás agus don Chomhairle ar chur i bhfeidhm beartais ar thaighde agus oideachas céimí ag an gcóras ardoideachais agus institiúidí baill agus athbhreithniú a dhéanamh ar thionscnaimh bheartais ábhartha arna gcur isteach ag an Údarás nó an Chomhairle. Is iad seo comhaltaí an choiste: Orla Feely (Cathaoirleach HEA), Jane Ohlmeyer (IRC), Felicity Kelliher (IRC), Michael Kerrigan (HEA), Sinead O'Flanagan (HEA), John Wall (HEA), Deirdre Lillis (HEA), Ronan Lyons (HEA) agus Alan Smeaton (IRC). Bhí dhá chruinniú ag an gCoiste Taighde agus Oideachas Céimí i 2017.
- 6. An Coiste um Achomhairc Phinsin: tá ceathrar comhaltaí Boird ón ÚAO air.** is iad seo comhaltaí an choiste: Michael Horgan (Cathaoirleach), Bahram Bekhradnia, John Wall agus Michael Kerrigan. Bunaíodh an Coiste seo in 2012 chun feidhm reachtúil a chomhlíonadh a sannadh don ÚAO, is é sin achomhairc pinsin a mheas a chuirtear isteach ag foireann na hOllscoile faoi sceideal 5 d'Acht na n-Ollscoileanna. Tugtar cinneadh an ÚAO faoi na hachomhairc sin le cead an Aire Oideachais & Eolaíochta & an Aire Caiteachais Phoiblí & Athchóirithe. Ní bhíonn cruinniú ag an gCoiste ach má dhéantar achomharc pinsin. Bhí aon chruinniú amháin ag an gCoiste um Achomhairc Phinsin i 2017.

Sceideal an Fhreastail, na dTáillí agus na Speansas

Leagtar amach thíos sceideal an fhreastail ar chruinnithe an Bhoird agus an Choiste do 2017, agus na táillí agus na speansas arna bhfáil ag gach comhalta:

	AN BORD	AN COISTE UM INIÚCHÓIREACHT & RIOSCA	AN COISTE AIRGEADAIS AGUS RIALACHAIS	AN COISTE UM FHORBAIRT CÓRAS AGUS BAINISTÍOCHT FEIDHMÍOCHTA	AN COISTE BEARTAIS AGUS PLEANÁLA	AN COISTE TAIGHDE AGUS OIDEACHAS CÉIMÍ	AN COISTE UM ACHOMHAIRC PHINSIN	TÁILLÍ 2017	SPEANSAIS 2017
Líon na gcruinnithe	6	4	6	4	1	2	1	€	€
Michael Horgan – Cathaoirleach	6/6	n/a	6/6	n/a	n/a	n/a	1/1	11,970	601
Bahram Bekhradnia	3/3	n/a	3/4	1/1	n/a	n/a	1/1	4,489	3,800
Orla Feely	6/6	n/a	n/a	n/a	1/1	2/2	n/a	0	0
Mary Canning	1/1	n/a	n/a	n/a	n/a	n/a	n/a	641	0
Sinead O’Flanagan	6/6	4/4	n/a	4/4	n/a	2/2	n/a	7,695	546
Michael Kerrigan	2/3	1/2	3/4	n/a	n/a	1/1	1/1	3,848	0
Deirdre Lillis	0/0	0/0	n/a	n/a	n/a	0/0	n/a	0	0
Ronan Lyons	0/0	n/a	n/a	0/0	n/a	0/0	n/a	0	0
Brian Thornes	0/1	n/a	n/a	n/a	n/a	n/a	n/a	641	0
Jim Mountjoy	3/3	2/4	4/4	2/2	n/a	n/a	n/a	4,489	0
Gordon Ryan	0/1	0/0	n/a	n/a	n/a	n/a	n/a	0	0
Lynn Ramsey	5/6	n/a	n/a	4/4	0/1	n/a	n/a	0	2,580
John Wall	6/6	n/a	n/a	4/4	1/1	1/1	1/1	0	0
Declan Walsh	1/1	n/a	n/a	n/a	n/a	n/a	n/a	0	379
Siobhan Harkin	1/1	n/a	n/a	n/a	n/a	n/a	n/a	0	0
Sharon Feeney	6/6	4/4	n/a	4/4	0/1	n/a	n/a	0	0
Tony Donohoe	6/6	n/a	n/a	4/4	n/a	n/a	n/a	7,695	41
Judith Eaton	3/6	n/a	4/6	n/a	1/1	n/a	m/a	7,695	6,997
Stephen Kinsella	1/1	n/a	n/a	n/a	n/a	n/a	n/a	0	0
Pól O’Mórain	6/6	4/4	n/a	n/a	1/1	n/a	n/a	7,695	1,485
Darina Kneafsey	6/6	n/a	6/6	4/4	1/1	n/a	n/a	7,695	6,233
Annie Hoey	3/4	1/2	1/2	n/a	n/a	n/a	0/0	3,848	0
lomlán								68,401	22,662

Príomhathruithe Pearsanra

D'éirigh na comhaltaí Boird seo a leanas as a ról i rith na bliana tar éis gur tháinig deireadh lena dtréimhse san oifig;

- ▶ Mary Canning 31 Eanáir 2017
- ▶ Siobhan Harkin 31 Eanáir 2017
- ▶ Stephen Kinsella 31 Eanáir 2017
- ▶ Gordon Ryan 31 Eanáir 2017
- ▶ Brian Thornes 31 Eanáir 2017
- ▶ Declan Walsh, 31 Eanáir 2017
- ▶ Annie Hoey, 30 Iúil 2017

D'éirigh an POF eatramhach, an Dochtúir Anne Looney as a ról i mí an Mhárta 2017 tar éis gur ceapadh POF nua, an Dochtúir Graham Love.

D'éirigh Stiúrthóir na Comhairle um Thaighde in Éirinn, an Dochtúir Eucharía Meehan, as i mí Bhealtaine 2017. Chuaigh an tUas. Peter Brown ina hionad.

Nochtuithe a Cheanglaítear de réir an Chóid Chleachtais chun Comhlachtaí Stáit a Rialú (2016)

Tá an Bord freagrach as a chinntiú go gcomhlíonann an tÚdarás um Ard-Oideachas ceanglais an Chóid Chleachtais chun Comhlachtaí Stáit a Rialú (“an Cód”), arna fhoilsiú ag an Roinn Caiteachais Phoiblí agus Athchóirithe i Lúnasa 2016. Ceanglaítear na nochtuithe seo a leanas faoin gCód:

Mionsonrú ar Shochair Ghearrthéarmacha na bhFostaithe

Ceanglaítear faoin gCód go gcuirfeadh comhlachtaí Stáit eolas ar fáil maidir le sochair ghearrthéarmacha fostaí i ndáil le seirbhísí arna gcur ar fáil i rith na tréimhse tuairiscithe áit a sáraíonn na sochair sin an tairseach de €60,000 – ba cheart na sonraí sin a chur ar fáil i mbandaí de €10,000. I gcomhréir le Ciorclán 13/2014 ón DPER Bainistíocht agus Cuntasacht i leith Deontas ón Státchiste cuirtear an fhaisnéis seo i láthair i nóta 17 sna ráitis airgeadais.

Ceanglaítear nochtuithe sonracha faoin gcód maidir le híocaíochtaí scoir os cionn €10,000. D'éirigh duine amháin as a phost in 2017 agus ba é an costas as sin ná €41,964.

Costais Sainchomhairliúcháin

Tá an miondealú ar Chostais Sainchomhairliúcháin curtha i láthair i nóta 5a de na ráitis airgeadais

Costais agus Socruithe Dlí

Ní raibh aon chostais a bhain le táillí as imeachtaí nó socruithe dlí in 2017. Ní chuimsíonn an chatagóir seo speansais arna dtabhú maidir le comhairle dlí ghinearálta a fuair an ÚAO atá nochta sna costais Shainchomhairleoireachta thuas.

	2017 €	2016 €
Táillí dlí – imeachtaí dlí	0	0
Íocaíochtaí idir-réitigh agus eadrána	0	0
Socruithe	0	0
lomlán	0	0

Caiteachas Taistil agus Cothabhála

Déantar caiteachas taistil agus cothabhála a aicmiú mar seo a leanas:

	2017 €	2016 €
Intíre		
<i>An Bord</i>	9,834	10,325
<i>Fostaithe</i>	128,344	108,560
Idirnáisiúnta		
<i>An Bord</i>	12,828	11,974
<i>Fostaithe</i>	84,310	108,143
lomlán	235,316	239,002

Caiteachas Fáilteachais

Cuimsítear sa Chuntas Ioncaim agus Caiteachais an caiteachas fáilteachais seo a leanas:

	2017 €	2016 €
Fáilteachas foirne	2,125	6,121
Fáilteachas cliaint	102	100
lomlán	2,227	6,221

Ráiteas Comhlíontachta

Ghlac an Bord leis an gCód Cleachtas chun Comhlachtaí Stáit a Rialú (2016) agus tá nósanna imeachta agus athbhreithnithe curtha i bhfeidhm aige chun comhlíonadh a bhforálacha a chinntiú. Comhlíonann an tÚdaráis um Ard-Oideachas ceanglais an Chóid Chleachtas chun Comhlachtaí Stáit a Rialú arna fhoilsiú ag an Roinn Caiteachais Phoiblí agus Athchóirithe i Lúnasa 2016, leis na heisceachtaí seo a leanas:

I rith 2017, rinneadh caiteachas €45,410 a thabhú maidir le hearraí agus seirbhísí áit nár chloígh na nósanna imeachta arna n-úsáid le treoirlínte soláthair. Tharla sé sin mar thoradh ar thar-rolladh conartha reatha ar feitheamh tairiscint nua a thabhairt chun críche. Tugadh an comórtas tairisceana nua chun críche i mí an Mhárta 2018.

Michael Horgan
Cathaoirleach

Graham Love
Príomhfheidhmeannach

26 Meitheamh 2018

Ráiteas faoin gCóras Rialuithe Inmheánacha

1. Thar ceann Bhord an Údaráis um Ard-Oideachas glacaim lenár bhfreagracht a dheimhniú go gcoinneofar agus go n-oibreofar córas éifeachtach rialuithe inmheánacha.
2. Ní cinnteacht iomlán atá sa chóras rialuithe inmheánacha ach cinnteacht réasúnach go mbíonn sócmhainní slán, go mbíonn idirbhearta ceadaithe agus cuntas ceart coimeáda orthu agus go n-aithnítear nó go ndéantar neamhrialachtaí nó earráidí ábhartha a chosc go pras.

3. Príomhnósanna Imeachta Rialaithe

Tá bearta déanta ag an Údarás le cinntiú go bhfuil timpeallacht chúil rialála i bhfeidhm trí:

- ▶ Freagrachtaí bainistíochta a shainmhíniú go soiléir, lena n-áirítear deighilt dualgas;
- ▶ Cloí le prionsabail an rialachais chorparáidigh atá sa Chód Cleachtas chun Comhlachtaí Stáit a Rialú 2016;
- ▶ Nósanna imeachta foirmiúla a bhunú chun teipeanna rialaithe suntasacha a thuairisciú agus gníomhaíocht cheartaitheach chúil a chinntiú; agus
- ▶ Nósanna imeachta foirmiúla a bhunú chun faireachán a dhéanamh ar ghníomhaíochtaí agus sócmhainní na heagraíochta a chosaint.

Tá córas na rialaithe inmheánacha airgeadais bunaithe ar chreat oibre d'fhaisnéis bainistíochta rialta, ar chóras tarmhligin agus cuntasachta, ar thacar nósanna imeachta airgeadais agus ar nósanna imeachta riaracháin agus seiceálacha diana leanúnacha ag an bhfeidhm airgeadais. Áirítear leis go háirithe:

- ▶ Córas buiséadta cuimsitheach le buiséad bliantúil a dhéanann comhaltaí an Údaráis a athbhreithniú agus a fhaomhadh;
- ▶ Athbhreithniú rialta ag comhaltaí an Údaráis ar fhaisnéis agus ar thuarascálacha airgeadais tréimhsiúla agus bliantúla a léiríonn feidhmíocht airgeadais in aghaidh na mbuiséad; agus
- ▶ Teorainneacha údaraithe a shocrú don chaiteachas maidir le foréileamh cistí agus íocaíocht amach cistí.

Tá Coiste um Iniúchóireacht agus Measúnú Riosca ag an Údarás a mbíonn cruinnithe rialta aige chun obair na hIniúchóireachta Inmheánaí a athbhreithniú. Tuairiscíonn an Coiste um Iniúchóireacht agus Measúnú Riosca go dtí an Bord. Rinneadh obair na hIniúchóireachta Inmheánaí a sheachfhoinisíú go comhlacht gairmiúil cuntasáíochta, Mazars, agus an comhlacht reatha ceaptha ag an mBord i mí na Samhna 2014 tar éis tairisceana forlíoantaí ar thug an ÚAO agus Coimisiún na Scrúduithe Stáit faoi i dteannta a chéile.

Tá an Coiste um Iniúchóireacht agus Measúnú Riosca freagrach as plean oibre na hIniúchóireachta inmheánaí a fhaomhadh, agus ullmhaítear é agus aird á tabhairt ar phróifíl anailís riosca an ÚAO. Cuimsíonn an plean soláthar d'athbhreithniú ar rialuithe inmheánacha ar bhonn bliantúil.

Braitheann monatóireacht agus athbhreithniú an Údaráis ar éifeachtúlacht an chórais um rialú inmheánach airgeadais ar obair an iniúcháir inmheánaigh, ar an gCoiste um Iniúchóireacht agus Measúnú Riosca a mhaoirsíonn obair an Iniúcháir Inmheánaigh, ar fhoireann bainistíochta feidhmiúcháin an Údaráis a bhfuil freagracht air as forbairt agus as cothabháil an chreat rialuithe airgeadais inmheánacha, agus ar na tuairimí a thugann an tArd-Reachtair Cuntas agus Ciste ina tuairisc de réir mar is infheidhme.

Rinne iniúcháirí seachfhoinisithe an ÚAO athbhreithniú ar rialuithe inmheánacha i mí na Nollag 2017. Rinne an Coiste um Iniúchóireacht agus Measúnú Riosca an dara tuarascáil a mheas ag a chruinniú a reáchtáladh ar an 5 Márta 2018. Ina theannta sin rinne na hIniúcháirí inmheánacha na hathbhreithnithe iniúchóireachta inmheánaí seo a leanas i rith 2017:

Athbhreithniú ar Bhainistíocht Riosca – tuarascáil breithnithe ag an gCoiste um Iniúchóireacht agus Measúnú Riosca ar an 5 Meán Fómhair 2017

Cuireadh tús le hathbhreithniú iniúchóireachta inmheánaí ar chur i bhfeidhm na moltaí ó athbhreithnithe iniúchóireachta inmheánaí roimhe sin i mí Eanáir 2018. Rinneadh an tuarascáil a mheas ag an gCoiste um Iniúchóireacht agus Measúnú Riosca ar an 5 Márta 2018.

D'fhaomh an t-Údarás creat bainistíochta riosca agus, le cúnadh ó na hIniúcháirí inmheánacha, cuireadh clár rioscaí i bhfeidhm.

Fuair an Coiste Iniúchóireachta tuarascáil ón POF ar chur i bhfeidhm creat bainistíochta riosca an ÚAO ag a chruinniú i mí Mheán Fómhair 2017.

Thug iniúchóirí inmheánacha an ÚAO faoi athbhreithniú ar bhainistíocht riosca an ÚAO i mí Bhealtaine 2017, agus rinne an Coiste um Iniúchóireacht agus Measúnú Riosca an tuarascáil sin a bhreithniú ag a chruinniú ar an 5 Meán Fómhair 2017. Ag eascairt ón athbhreithniú rinneadh roinnt athruithe ó Eanáir 2018 ar aghaidh, lena n-áirítear:

- ▶ Tuarascáil Bainistíochta Riosca a thuirisciú go foirmeálta don Bhord tríd an gCoiste um Iniúchóireacht agus Riosca dhá huair sa bhliain;
- ▶ Tuairisc an POF maidir le bainistíocht riosca a chur sa tuarascáil arna cur faoi bhráid gach cruinniú den Bhord;
- ▶ Bainistíocht Riosca le bheith ina mír sheasta ag gach cruinniú den Choiste um Iniúchóireacht agus Measúnú Riosca.

4. Athbhreithniú Bliantúil ar Rialuithe

Deimhním go ndearna an t-Údarás athbhreithniú ar éifeachtacht an chórais um rialú inmheánach airgeadais maidir leis an mbliain dar críoch 31 Nollaig 2017.

Michael Horgan

Cathaoirleach

26 Meitheamh 2018

Ráiteas Ioncaim agus Caiteachais agus faoi na Cúlchistí Ioncaim Coinnithe

Don bhliain dar críoch 31 Nollaig 2017

	Nótaí	2017 €'000	2016 €'000
Ioncam			
Deontais Oireachtais	2	1,153,979	1,111,584
Ús Tuillte		3	20
Glanmhaoiniú iarchurtha do Phinsin	19b	670	623
Ioncam Eile	3	11,530	33,035
		1,166,182	1,145,262
<i>Lúide</i>			
Méideanna leithdháilte don ÚAO			
Cuspóirí Caipitil	7	(102)	(43)
		1,166,080	1,145,219
Caiteachas			
Deontais Athfhillteacha agus Rochtana	4	1,066,097	1,027,251
Deontais Caipitil	4	21,626	30,072
Deontais Taighde	4	69,166	78,674
Forchostais Riaracháin	5	8,901	9,344
		1,165,790	1,145,341
		290	(122)
Aistriú ón gCúlchiste Caipitil	7	75	73
Barrachas/(Easnamh) don bhliain		365	(49)
larmhéid arna thabhairt ar aghaidh ón 1 Eanáir		2,485	2,534
larmhéid tugtha ar aghaidh		2,850	2,485

Tá an Ráiteas ar Shreabhadh Airgid agus na Nótaí 1-21 mar chuid de na Ráitis Airgeadais.

Gach mír ioncaim agus caiteachais a bhaineann le gníomhaíochtaí leantacha.

Michael Horgan
Cathaoirleach

Graham Love
Príomhfheidhmeannach

26 Meitheamh 2018

Ráiteas faoi Ioncam Cuimsitheach Don bhliain dar críoch 31 Nollaig 2017

Nótaí	2017 €'000	2016 €'000
Barrachas/(Easnamh) roimh leithghabhálacha	365	(49)
Cailteanais ó thaithí ar oibleagáidí sochair scoir	19e (1,368)	(1,434)
Athrú sna boinn tuisceana ar a bhfuil luach reatha na n-oibleagáidí sochair scoir bunaithe	(1,664)	(3,943)
Cailteanas achtúireach iomlán sa bhliain	(3,032)	(5,377)
Coigeartú ar chistiú pinsin iarchurtha	3,032	5,377
Ioncam Cuimsitheach Iomlán don bhliain	365	(49)

Tá an Ráiteas ar Shreabhadh Airgid agus na Nótaí 1-21 mar chuid de na Ráitis Airgeadais.

Michael Horgan
Cathaoirleach

Graham Love
Príomhfheidhmeannach

26 Meitheamh 2018

Ráiteas faoi Sheasamh Airgeadais Don bhliain dar críoch 31 Nollaig 2017

	Nótaí	2017 €'000	2016 €'000
Sócmhainní Neamhreatha			
Sócmhainní Seasta Inláimhsithe	6	114	87
Sócmhainní Reatha			
Infháltais agus Réamhíocaíochtaí	8	1,074	738
Coibhéisí Banc agus Airgid Thirim		42,711	23,460
		43,785	24,198
Dlíteanais Reatha			
Iníocaíochtaí agus Caiteachas Fabhráithe	9	40,935	21,713
Glansócmhainní Reatha			
		2,850	2,485
Sócmhainní Iomlána lúide Dlíteanais Reatha roimh Phinsin			
		2,964	2,572
Maoiniú Pinsin Iarchurtha	19f	29,702	26,000
Dlíteanais Phinsin	19f	(29,702)	(26,000)
		0	0
Glansócmhainní Iomlána			
		2,964	2,572
Léirithe ag:			
Cúlchiste Caipitil	7	114	87
Cúlchiste Ginearálta	10	2,850	2,485
		2,964	2,572

Tá an Ráiteas ar Shreabhadh Airgid agus na Nótaí 1-21 mar chuid de na Ráitis Airgeadais.

Michael Horgan

Cathaoirleach

Graham Love

Príomhfheidhmeannach

26 Meitheamh 2018

Ráiteas ar Shreabhadh Airgid Don bhliain dar críoch 31 Nollaig 2017

	2017	2016
	€'000	€'000
Sreabhadh Airgid ó Ghníomhaíochtaí Oibriúcháin		
Ioncam Breise os cionn caiteachais	365	(49)
Dímheas agus bearnú sócmhainní seasta	75	73
Méadú/(Laghdú) ar Infháltais	(336)	1,061
Méadú/(Laghdú) ar Shuimeanna Iníoctha	19,222	5,327
Ús bainc isteach	(3)	(20)
Leithdháileadh chun Míreanna Caipitil a Mhaoiniú	102	43
Aistriú ón gCuntas Chúlchiste Caipitil	(75)	(73)
Glan-insreabhadh Airgid ó Gníomhaíochtaí Oibriúcháin	19,350	6,362
Sreafaí Airgid ó Ghníomhaíochtaí Infheistíochta		
Íocaíochtaí chun maoin, gléasra & trealamh a fháil	(102)	(43)
Glansreafaí Airgid ó Ghníomhaíochtaí Infheistíochta	(102)	(43)
Sreafaí Airgid ó Ghníomhaíochtaí Maoinithe		
Ús bainc isteach	3	20
Glansreabhadh Airgid ó Ghníomhaíochtaí Airgeadais	3	20
Méadú ar Airgead Tirim agus ar Choibhéisí Airgid Thirim	19,251	6,339
Airgead tirim agus coibhéisí airgid thirim ar an 1 Eanáir	23,460	17,121
Airgead tirim agus Coibhéisí Airgid Thirim ar an 31 Nollaig	42,711	23,460

Michael Horgan
Cathaoirleach

Graham Love
Príomhfheidhmeannach

26 Meitheamh 2018

Nótaí a ghabhann leis na Ráitis Airgeadais

An bhliain dar críoch an 31 Nollaig 2017

Bunaíodh an tÚdarás um Ard-Oideachas ar an 15 Bealtaine 1972 chun feidhmeanna a chomhlíonadh arna sannadh dó ag Acht an Údaráis um Ard-Oideachas 1971. Baineann an t-ioncam agus an caiteachas ar fad don bhliain le gníomhaíochtaí leanúnacha ag an dáta tuairiscithe.

1. Polasaithe Cuntasaíochta

Tá na boinn chuntasaíochta agus na polasaithe cuntasaíochta suntasacha a ghlacann an tÚdarás um Ard-Oideachas leagtha amach thíos. Cuireadh i bhfeidhm go leanúnach iad ar fad i rith na bliana agus don bhliain roimhe sin.

a) Eolas Ginearálta

Bunaíodh an tÚdarás um Ard-Oideachas chun feidhmeanna a chomhlíonadh arna sannadh dó ag Acht an Údaráis um Ard-Oideachas 1971, agus tá a cheannoifig i 3 Foirgnimh Shelbourne, Ascaill Crampton, Bóthar Shelbourne, Droichead na Dothra, Baile Átha Cliath 4.

Is é an tÚdarás um Ard-Oideachas an comhlacht maoinithe reachtúil don earnáil ardoideachais agus tá sé freagrach as leithdháileadh airgid arna chur ar fáil ag an Oireachtas le haghaidh ollscoileanna, institiúidí teicneolaíochtaí agus institiúidí sannta eile.

Tá sé ina cheannródaí ó thaobh forbairt straitéiseach a dhéanamh ar chóras ardoideachais agus thaighde na hÉireann agus tá sé de chuspóir aige córas comhleanúnach d'institiúidí ilghnéitheacha a bhfuil misin éagsúla acu a chruthú, córas a fhreagraíonn d'fhorbairt shóisialta, chultúrtha agus gheilleagrach na hÉireann agus a thacaíonn le cuspóirí náisiúnta a bhaint amach.

Déanann sé faireachán ar fheidhmíocht institiúidí ardoideachais agus tá sé cuntasach don Aire i dtaobh fheidhmíocht agus rialachas an earnáil ardoideachais. Is Eintiteas Sochair Phoiblí é an tÚdarás um Ard-Oideachas.

b) Ráiteas Comhlíontachta

Ullmhaíodh ráitis airgeadais an Údaráis um Ard-Oideachas don bhliain dar críoch an 31 Nollaig 2017 i gcomhréir le FRS 102, an caighdeán tuairiscithe airgid a bhfuil feidhm aige sa Ríocht Aontaithe agus in Éirinn, arna eisiúint ag an gComhairle Tuairiscithe Airgeadais agus arna fhógairt ag Institiúid na gCuntasóirí Cairte in Éirinn. Ba é 1 Eanáir 2014 an dáta chun aistriú chuig FRS102.

c) Bunús an Ullmhúcháin

Ullmhaíodh na ráitis airgeadais i gcomhréir le FRS 102 faoi choinbhinsiún an chostais stairiúil, seachas i gcás sócmhainní agus dliteanais áirithe atá á thomhais ag luachanna córa mar a mhínítear sna polasaithe cuntasaíochta thíos. Leagtar amach na ráitis airgeadais san fhoirm atá formheasta ag an Aire Oideachais agus Scileanna agus ag an Aire Caiteachais Phoiblí agus Athchóirithe le comhthoilíú ón Aire Airgeadais faoin Acht an Údaráis um Ard-Oideachas 1971. Cuireadh na polasaithe cuntasaíochta seo a leanas i bhfeidhm go seasta maidir le déileáil le nithe a mheastar a bheith ábhartha i ndáil le ráitis airgeadais an Údaráis um Ard-Oideachas. Tá an t-Údarás díolmhaithe ó Chánachas Corparáide faoi Ordú Stádais Charthanúil. Ar an mbonn sin, níor áiríodh an cháin i dtaobh Cháin Chorparáide sna Ráitis Airgeadais.

d) Bunús na Cuntasaíochta

Ullmhaíodh na Ráitis Airgeadais i gcomhréir le Caighdeán Tuairiscithe Airgeadais 102 (FRS102). Ullmhaítear na Ráitis airgeadais ar bhonn fabhrúithe, ach amháin mar a luaitear thíos, agus tá siad i gcomhréir le cleachtas cuntasaíochta a bhfuil glacadh leis go ginearálta. Glactar le Caighdeán Tuairiscithe Airgeadais a mholann an Bord um Chaighdeán Chuntasaíochta, de réir mar a thagann siad i bhfeidhm. Aistrítear idirbhearta a ainmnítear in airgeadraí eachtracha ag an ráta malartaithe ar dháta na n-idirbheart. Déantar sócmhainní agus dliteanais airgid arna n-ainmniú in airgeadraí eachtracha ar dháta an chláir chomhardaithe a thuairisciú ag na rátaí malartaithe a bhí i bhfeidhm ar an dáta sin.

e) Ioncam a Aithint

i. Deontas Oireachtais

Is ionann ioncam ó dheontais Oireachtais agus ioncam fabhrúithe sa bhliain. Chomh maith le speansais reatha a chlúdach féadfar na deontais sin a chur i bhfeidhm freisin le haghaidh cuspóirí eile, lena n-áirítear troscán a cheannach, trealamh a athsholáthar nó miontionscadail chaipitil a chur i gcrích.

ii. Ioncam Deontais Neamh-Stáit

Áirítear le hioncam ó fhoinsí nach foinsí stáit iad airgead faoi na Clár Science without Borders agus Eorpacha. Is ionann TF agus ioncam fabhrúithe sa bhliain.

iii. Aisíocaíochtaí

Baineann aisíocaíochtaí arna bhfáil ó Institiúidí Ardoideachais le maoiniú taighde nár caitheadh. Filltear na méideanna arna bhfáil ar an Roinn Oideachais agus Scileanna ar bhonn bliantúil.

f) Trealamh

Tá sócmhainní seasta an Údaráis a chuimsíonn troscán agus trealamh agus ríomhairí sonraithe sna ráitis airgeadas ag costas nó luacháil lúide dímheas carntha agus soláthar do bhearnú áit is infheidhme. Má tá fianaise oibiachtúil ann gur tharla bearnú do luach na sócmhainne, aithnítear cailteanas bearnaithe sa Ráiteas faoi Ioncam agus Caiteachas agus Cúlchistí Ioncaim Coinnithe don bhliain.

Dímheas agus Soláthar do Bhearnú

Baintear dímheas ó ríomhairí ag ráta de 33 1/3% in aghaidh na bliana le modh na líne dírí. Baintear dímheas ó na sócmhainní seasta eile go léir ag ráta de 10% in aghaidh na bliana le modh na líne dírí. Áit gurb ann do fianaise de bhearnú déanann an tÚdarás comparáid idir luach (tugtha) anonn na sócmhainní atá i gceist agus an luach maidir le húsáid agus fáltais ionchais ó dhiúscairt lúide costas le díol. Déantar luach in úsáid a tomhas mar shreafaí airgid lascainithe a bhfuiltear ag súil go sreabhfaidh siad ó sócmhainní arna ngrúpáil mar aonaid ghiniúna airgid.

g) Maoiniú Caipitil

Déantar sócmhainní an Údaráis a mhaoiniú le deontais riaracháin. Is ionann an Cuntas Cúlchiste Caipitil agus méid an ioncaim arna leithdháileadh le haghaidh cuspóirí caipitil lúide an méid arna scaoileadh go hioncam thar shaol na sócmhainní.

h) Deontais arna Leithdháileadh d'Ollscoileanna, d'Institiúidí Teicneolaíochta agus d'Institiúidí Sannta

Is ionann an caiteachas faoi na ceanteidil seo agus na deontais a leithdháileadh do na hOllscoileanna agus na hInstitiúidí Teicneolaíochta i dtaobh na bliana. Is iad na hInstitiúidí sannta ná Coláiste Phádraig, Droim Conrach, Coláiste Mhuire Gan Smál, Coláiste Oideachais Naomh Angela agus Mater Dei. Cuirtear na deontais sin i bhfeidhm ag na hInstitiúidí ar an mbonn seo a leanas:

i. Deontais Athfhillteacha

Chomh maith le speansais reatha a chlúdach féadfar na deontais sin a chur i bhfeidhm freisin le haghaidh cuspóirí eile, lena n-áirítear troscán a cheannach, trealamh a athsholáthar nó miontionscadail chaipitil a chur i gcrích.

ii. Deontais Tógála

Úsáidtear na deontais chun costais tógála, bonneagair, fáil maoinne agus athchóirithe a chlúdach, agus ar chúinsí áirithe féadfar iad a úsáid chun eisiúintí tosaigh stoc leabharlainne, trealamh nó troscáin a mhaoiniú.

iii. Deontais faoin Tionscnamh Taighde

Cuimsíonn na deontais sin:

- ▶ Maoiniú faoin gClár um Thaighde in Institiúidí Tríú-Leibhéal (PRTL) le haghaidh scéimeanna athfhillteacha agus chuspóir caipitil arna maoiniú ag an Roinn Gnó, Fiontar agus Nuálaíochta (DBE).
- ▶ Maoiniú faoi Scéimeanna Taighde na Comhairle um Thaighde in Éirinn.
- ▶ Maoiniú ón 1 Deireadh Fómhair 1999 thar ceann an Roinn Oideachais agus Scileanna (ROS) faoi scéim chomhaltachtaí iardhochtúireachta.
- ▶ Tá leithdháiltí taighde nár caitheadh agus a aisíoctar leis an HEA iniúchta leis an ROS agus le DBE.

iv. An Oifig Náisiúnta um Rochtain Chomhionann ar an Ardoideachas

Cuimsíonn na deontais sin:

- ▶ Maoiniú faoin gClár Cúnaimh do Mhic Léinn.
- ▶ Maoiniú faoin gciste do Mhic Léinn faoi Mhíchumas.

v. Erasmus

Áirítear aon mhaoiniú Erasmus mar chreidiúnaí in-aisíochta i Nóta 12.

i) Sochair Scoir

Léiríonn costais phinsin sochair phinsin atá tuillte ag fostaithe sa tréimhse agus léirítear iad gan ranníocaíochtaí pinsin na foirne a áireamh atá á gcoinneáil ag an Údarás um Ard-Oideachas. Déantar méid arb ionann an costas pinsin a aithint mar ioncam sa mhéid is atá sé inghnóthaithe, agus déantar é a fhriotháireamh in aghaidh deontais a fuarthas sa bhliain chun íocaíochtaí pinsin a ghlanadh.

Déantar costais phinsin faoi FRS 102 a mheasúnú i gcomhréir le comhairle achtúireach bunaithe ar na luachálacha agus na boinn tuisceana achtúireacha is déanaí arna sainiú ag an achtúire.

Léirítear gnóthachain agus cailteanais achtúireacha sa Ráiteas ar Ioncam Cuimsitheach agus aithnítear coigeartú comhfheagrach sa mhéid is féidir a aisghabháil ón Roinn Oideachais agus Scileanna.

Áirítear leis na dliteanais phinsin, luach láithreach na n-íocaíochtaí pinsin todhchaí a shaothraigh an fhoireann go dtí seo. Is é atá i gceist le maoiniú pinsin iarchurtha ná an tsócmhainn chomhfheagrach a aisghabhfar amach anseo ón Roinn Oideachais agus Scileanna.

Freisin oibríonn an ÚAO Scéim Pinsin Aonair Seirbhíse Poiblí (Scéim Aonair), ar scéim sochair shainithe é, do sheirbhísigh phoiblí inphinsin a ceapadh ar nó tar éis an 1 Eanáir 2013. Íoctar ranníocaíochtaí bhaill na Scéime Aonair leis an Roinn Caiteachais Phoiblí agus Athchóirithe.

j) Breithiúnais agus Meastacháin Chuntasaíochta Suntasacha

Éilíonn ullmhúchán na ráitis airgeadais go ndéanfadh bainistíocht breithiúnais, meastacháin agus boinn tuisceana a mbeidh tionchar acu ar na méideanna a tuairiscíodh mar shócmhainní agus dhliteanais ar dháta an Ráitis ar an Staid Airgeadais agus na méideanna a tuairiscíodh mar ioncain agus speansais le linn na bliana. É sin ráite, de bharr nádúr an mheastacháin ciallaíonn sé seo go bhféadfadh na torthaí iarbhír a bheith difriúil leis na meastacháin sin. Bhí tionchar suntasach ag na breithiúnais seo a leanas ar na méideanna a aithnítear sna ráitis airgeadais.

Dualgas Sochair Scoir

Déantar na boinn tuisceana atá mar bhunús ag na luachálacha achtúireacha ar a ndeimhnítear na suimeanna aitheanta sna ráitis airgeadais (lena n-áirítear rátaí lascaine, rátaí breisithe sna leibhéil cúitimh todhchaí, rátaí báis agus rátaí a bhaineann le treochtaí costais cúram sláinte) a thabhairt suas chun dáta go bliantúil bunaithe ar choinníollacha eacnamaíocha reatha, agus ar aon athrú ábhartha ar théarmaí agus coinníollacha na bpleananna pinsin agus iar-scoir.

D'fhéadfadh tionchar a bheith ag na rudaí seo a leanas ar na boinn tuisceana sin:

- i. An ráta lascaine, athruithe ar an ráta sochair ar bhannaí corparáide d'ardchaighdeán
- ii. Leibhéil chúitimh sa todhchaí, tosca margaidh lucht oibre sa todhchaí
- iii. Rátaí treochta maidir le costais chúraim sláinte, ráta boilscithe chostais leighis sna réigiúin ábhartha.

Ioncam Iarchurtha

Beidh tionchar ag sainiú mhéideanna ioncain iarchurtha, ioncam Taighde ach go háirithe, ar an mBarrachas/an Easnamh don bhliain agus ar na Cúlchistí Ioncain ar dháta an Ráitis maidir le Staid Airgeadais. Déantar ioncam a iarchur don tréimhse ina dtagann na gealltanais ghaolmhara chun cinn.

k) Leasanna Comhaltaí

Ghlac an tÚdarás le nósanna imeachta de réir na dtreoirínte arna n-eisiúint ag an Roinn Caiteachais Phoiblí & Athchóirithe (DPER) i ndáil le nochtadh leasanna Chomhaltaí an Údaráis agus cloíodh leis na nósanna imeachta sin sa bhliain. Ní raibh idirbhearta ar bith ann i rith na bliana maidir le gníomhaíochtaí an Údaráis ina raibh leas tairbheach ag Comhaltaí an Údaráis.

l) Léasanna Oibriúcháin

Aithnítear caiteachas ar chíos faoi léasanna oibriúcháin sa Ráiteas Ioncain agus Caiteachais agus Cúlchistí Ioncain Coinnithe thar saolré an léasa. Aithnítear caiteachas de réir méid chothroim thar tréimhse an léasa, ach amháin nuair atáthar ag súil le harduithe cíosa atá bainteach leis an ráta úis measta, áit a ndéantar na harduithe seo a aithint nuair a thabhaítear iad. Aithnítear aon dreasacht léasa thar saolré an léasa.

2. Deontais Oireachtais

	Nótaí	2017 €'000	2016 €'000
Deontais Athfhillteacha		1,045,233	989,692
Deontais Oifig Rochtana		20,261	17,910
	11	1,065,494	1,007,602
Deontais Caipitil		21,626	30,071
Deontais Taighde		58,958	65,962
Deontais Riaracháin		7,901	7,949
	11	1,153,979	1,111,584

3. Ioncam Eile – Riarachán

	2017 €'000	2016 €'000
Maoiniú Tionscadal Eorpach	478	501
Ranníocaíocht Eile	330	323
	808	824
Ioncam Deontais Neamh-Stáit	10,722	32,211
Iomlán an Ioncaim Eile	11,530	33,035

4. Deontais d'Institiúidí

	2017 €'000	2016 €'000
Deontais Athfhillteacha	1,045,477	1,009,282
Deontais Oifig Rochtana	20,620	17,969
	1,066,097	1,027,251
Deontais Caipitil	21,626	30,072
Deontais Taighde	69,166	78,674
	1,156,889	1,135,997

Maoinítear na deontais taighde d'institiúidí ó ioncam taighde a thaispeántar faoi Dheontais Oireachtais. Taispeántar ioncam taighde nach ioncam Stáit é faoi Ioncam Eile.

5. Forchostais Riaracháin

	Nótaí	2017 €'000	2016 €'000
Costais Foirne			
Tuarastail & Pá		4,000	4,001
Sochair Scoir	19c	1,106	1,074
Speansais Taistil agus Chothabhála/Intíre		138	119
Speansais Taistil agus Chothabhála/Idirnáisiúnta		97	120
		5,341	5,314
Áitreabh – Cothabháil agus Forchostais			
Soilse agus Teas		15	20
Cothabháil		148	150
Cíos & Árachas		751	745
Dímheas		75	73
		989	988
Costais Riaracháin Ghinearálta			
Speansais Oifige		168	159
Post agus Teileafón		54	46
Muirir Bhainc		1	1
Teicneolaíocht na Faisnéise		193	182
Forbairt Foirne		47	17
Táillí Iniúchóireachta		45	35
		508	440
Oideachas Taighde agus Forbairt			
Foilseacháin		689	749
Seimineáir		105	186
Taillí Taighde agus Suirbhé	5a	759	1,070
Costais na Measúnóirí		349	352
Tionscadail HERA, Comhairle agus Eorpacha		39	142
Ballraíocht ar Chiste Sóisialta na hEorpa (CSE)		4	5
Gairm agus Ceapacháin		52	33
		1,997	2,537
Táillí Chomhaltáí an Bhoird	18	66	65
Iomlán		8,901	9,344

5a. Táillí Taighde agus Suirbhé

	2017	2016
	€'000	€'000
Idirphlé Straitéiseach, An Straitéis Náisiúnta, Athbhreithniú RGAM, Feidhmíocht Córtais agus Comhairle Beartais, Comhaltaí an Phainéil agus Eile	201	159
Tacaíocht Bhunachar Sonraí agus Comhairleoireacht Láithreán Gréasáin	94	0
Tacaíocht Marie Curie d'Iarchéimithe	80	80
Iníúchtaí Inmheánacha/Seachtracha, Seiceálacha faoi Airteagal 13 an AE agus Spotseiceálacha Caipitil, Cánachas agus Eile	65	231
Athbhreithnithe Rochtana agus PATH	57	98
Táillí Dlí	36	36
Costais Earcaíochta	14	41
Idináisiúnú Athbhreithnithe ar	0	78
Athbhreithniú Rialachas AO na hÉireann	0	68
	212	279
	759	1,070

6. Sócmhainní Seasta Inláimhsithe agus Trealamh

	Troscán & Trealamh	Ríomhaire Trealamh	2017	2016
			€'000	€'000
Costas				
Costas nó Luacháil ar an 1 Eanáir 2017	1,863	2,160	4,023	3,997
Breiseanna i rith na bliana	4	98	102	43
Diúscairtí i rith na bliana	(8)	(12)	(20)	(17)
Ar an 31 Nollaig 2017	1,859	2,246	4,105	4,023
Dímheas				
Iarmhéid ar an 1 Eanáir 2017	1,824	2,112	3,936	3,880
Muirear don bhliain	7	68	75	73
Lúide Dímheas ar Dhiúscairtí	(8)	(12)	(20)	(17)
	1,823	2,168	3,991	3,936
Leabharluach Glan amhail ar 31 Nollaig 2017	36	78	114	87
Leabharluach Glan amhail ar 31 Nollaig 2016	39	48	87	117

7. Cúlchiste Caipitil

	Nótaí	2017 €'000	2016 €'000
Iarmhéid amhail an 1 Eanáir	6	87	117
Deontas Oireachtais		102	43
Méid scaoilte go hloncam – Dímheas		(75)	(73)
Iarmhéid amhail an 31 Nollaig		114	87

8. Infháltais agus Réamhíocaíochtaí

	2017 €'000	2016 €'000
Suimeanna le haisíoc laistigh d'aon bhliain amháin Deontais Taighde	680	459
Infhála Infháltais agus	394	279
	1,074	738

Níl aon mhéid dlite tar éis níos mó ná bliain amháin.

9. Iníocaíochtaí agus Caiteachas Fabhráithe

	2017 €'000	2016 €'000
Suimeanna atá le haisíoc laistigh de bhliain amháin Fabhráithe		
<i>Ginearálta</i>	6,750	5,575
<i>Athfhillteach</i>	10,723	419
Deontais Taighde iníoctha	263	3,093
Deontais Rochtana Springboard arna bhfáil roimh ré	12,172	2,922
Deontais Taighde arna bhfáil roimh ré	11,027	9,704
	40,935	21,713

Áirítear le Deontais Taighde arna bhfáil roimh ré €1.20m de chistí EPS arna mbailiú agus inbhailithe ó chomhpháirtithe EPS a úsáidfeair i gcomhréir leis an bhfaomhadh a thugann an Roinn Oideachais agus Scileanna do thionscnaimh ghaolmhara eile.

Níl aon mhéid dlite tar éis níos mó ná bliain amháin.

10. Cúlchiste Ginearálta

	2017	2016
	€'000	€'000
Iarmhaid 1 Eanáir	2,485	2,534
Barrachas/(Easnamh) don bhliain	365	(49)
Iarmhaid amhail an 31 Nollaig	2,850	2,485

11. Anailís ar Dheontais Iarchurtha agus ar Ioncam Deontais ÚAO don Bhliain dar Chríoch 31 Nollaig 2017

IONCAM STÁIT						
AINM AN DEONTÓRA	AINM AN DEONTAIS	CUSPÓIR AN DEONTAIS	IARCHUR TOSAIGH 01 Ean 17 €'000	DEONTAS A FUARTHAS 2017 €'000	IARCHUR DEIRIDH 31 Nollaig 17 €'000	IONCAM AGUS CAITEACHAS 2017 €'000
An Roinn Oideachais agus Scileanna*	Vóta C4 ar Dheontais Ghinearálta Reatha	Maoiniú deontas athfhillteach le haghaidh ollscoileanna, institiúidí teicneolaíochta agus institiúidí sannta	0	1,001,853	997	1,000,856
An Roinn Oideachais agus Scileanna	Vóta Aoisliúntais C10.2	Maoiniú phinsin ollscoile	0	21,550	0	21,550
An Roinn Ealaíon, Oidhreacht agus Gaeltachta	Vóta Gaelige 33 C4	Gaeilge a mhaoiniú in ollscoileanna agus in institiúidí teicneolaíochta	0	1,067	154	913
An Roinn Oideachais agus Scileanna	Vóta 26 Springboard NTF (Cuid)	Springboard a mhaoiniú in ollscoileanna, institiúidí teicneolaíochta, institiúidí sannta agus i soláthraithe príobháideacha	0	26,552	5,319	21,233
An Roinn Oideachais agus Scileanna	Vóta 26 Scileanna TFC NTF (Cuid)	Scileanna TFC a mhaoiniú in ollscoileanna, institiúidí teicneolaíochta, institiúidí sannta agus i soláthraithe príobháideacha	681	0	0	681
An Roinn Oideachais agus Scileanna	Vóta 26 C11 Deontas Rochtana	Pinsin a mhaoiniú in ollscoileanna agus in institiúidí sannta	2,923	23,194	5,856	20,261
An Roinn Oideachais agus Scileanna	Vóta Caipitil D4	Caipiteal a mhaoiniú in ollscoileanna, in institiúidí teicneolaíochta, in institiúidí sannta	0	21,626	0	21,626
An Roinn Oideachais agus Scileanna**	Vóta C12 ar Dheontais Taighde, Athfhillteach agus Chaipiteal	Chun maoiniú a dhéanamh ar thaighde in ollscoileanna, in institiúidí teicneolaíochta agus in institiúidí sannta	408	37,758	5,608	32,558

IONCAM STÁIT						
AINMAN DEONTÓRA	AINMAN DEONTAIS	CUSPÓIR AN DEONTAIS	IARCHUR TOSAIGH 01 Ean 17 €'000	DEONTAS A FUARTHAS 2017 €'000	IARCHUR DEIRIDH 31 Nollaig 17 €'000	IONCAM AGUS CAITEACHAS 2017 €'000
An Roinn Gnó, Fiontar agus Nuálaíochta ***	Deontais Taighde lena n-áirítear Vóta 32 B5 PRTLÍ	Chun maoiniú a dhéanamh ar thaighde in ollscoileanna, in institiúidí teicneolaíochta agus in institiúidí sannta	0	26,400	0	26,400
An Roinn Oideachais agus Scileanna	Vóta 26 ar Dheontais Riaracháin Cuid C12	Maoiniú dheontais riaracháin ÚAO, IRC agus an Oifig Rochtana	0	7,901	0	7,901
IONCAM IOMLÁN Ó DHEONTAIS STÁIT			4,012	1,167,901	17,934	1,153,979

* Maoiniú Deontas Athfhillteach ón Roinn Oideachais agus Scileanna – Áirítear leis seo Deontais Linc €1,458k. Faightear sin ón Roinn Leanal agus Ginóthai Óige.

** An Roinn Oideachais agus Scileanna (ROS) Áirítear le Deontais Taighde Deontais HEAnet agus deontais taighde ilchineálacha eile.

*** Áirítear leis Deontais Taighde r-Irise agus ICHEC

12. An Clár Foghlama Fadsaoil – AE

Is é an ÚAO an ghníomhaireacht náisiúnta in Éirinn don chlár Foghlama Fadsaoil a mhaoiníonn an AE.

Scéim na nDeontas Erasmus

Soláthraíonn an scéim seo deontais um shoghluaisteacht thrasnáisiúnta mac léinn i mballstáit an AE, agus tréimhse idir trí mhí agus dhá mhí déag á clúdach. Chun bheith incháilithe ní mór go mbeadh duine ina mac léinn cláraithe go hiomlán atá ag gabháil do chúrsa lánaimseartha in institiúid tríú-leibhéal faoifa.

Faighítear maoiniú ón AE agus íoctar leis na hOllscoileanna agus na Coláistí é ar bhonn na bliana acadúla. Ba iad na leithdháilítí d'Ollscoileanna agus do Choláistí le haghaidh na mblianta acadúla 2016/2017 agus 2015/2016 ná €9.8 milliún agus €8.8 milliún faoi seach.

Tá méideanna nár caitheadh le haisíoc leis an AE ag deireadh gach bliana acadúla.

Amhail an 31 Nollaig 2017, bhí méid de €1.4 milliún le haisíoc leis an AE i dtaobh na mblianta acadúla suas go 2016/2017. Le haghaidh na bliana acadúla 2017/2018, socrófar an méid, más ann, atá le haisíoc leis an AE nuair a bheidh gach éileamh tugtha chun críche.

	2017 €'000	2016 €'000
larmhéid 1 Eanáir	4,350	1,644
Ioncam		
Deontas	10,861	11,741
Ús Bainc	1	3
Lúide	15,212	13,388
Caiteachas		
Deontais d'Ollscoileanna, do Choláistí agus d'institiúidí ainmnithe Aisíocáocht leis an AE	9,352	8,329
	35	709
	9,387	9,038
larmhéid amhail an 31 Nollaig	5,825	4,350

13. Ceangaltais Chaipitil

Ba é méid na gceangaltas caipitil a bhí faoi chonradh agus faoifa ag an Údarás amhail an 31 Nollaig 2017 ná €16.5 milliún (2016: €35.4 milliún). Meastar gurb é méid na gceangaltas nach bhfuil faoi chonradh ach atá faoifa ag an Údarás ná €7.6 milliún amhail an 31 Nollaig 2017 (2016: €7.6 milliún). Baineann an Ceangaltas Caipitil de €24.1 milliún leis an gClár um Thaighde in Institiúidí Tríú-Leibhéal (PRTL) agus tá sé maoinithe ag an Roinn Gnó, Fiontar agus Nuálaíochta (DBE). Áirítear le TF freisin ceangaltais Chaipitil Ghinearálta arna maoiniú ag an Roinn Oideachais agus Scileanna (ROS).

14. Léasú cóiríochta

Coimeádtar an t-áitreabh ag 3 Foirgnimh Shelbourne, Bóthar Shelbourne, Droichead na Dothra, Baile Átha Cliath 4 faoi dhá chomhaontú tionóntachta ar leithligh. Coimeádtar an chéad urlár faoi chomhaontú 25 bliana ó Bhealtaine 2001 agus athbhreithniú cíosa le déanamh tar éis cúig bliana ar chostas bliantúil de €0.521 milliún.

Coimeádtar urlár na talún faoi chomhaontú 25 bliana ó Shamhain 2001 agus athbhreithniú le déanamh tar éis cúig bliana ar chostas bliantúil de €0.320 milliún. Shínigh an ÚAO Gníomhas Éagsúlaithe dá léasa ar an 27 Lúnasa 2015. Imoideh an léasa in éag ar an 31 Márta 2026.

Laghdaíodh an cíosa ar an 27 Lúnasa 2015 mar seo a leanas: Urlár na Talún go €0.281m agus an Chéad Urlár go €0.456m. Ní áirítear costais pháirceála sna figiúir Chíosa. Is é an chéad dháta eile um athbhreithniú cíosa ná an 31 Márta 2021.

Seo a leanas iomlán na n-íocaíochtaí léasa íosta don todhchaí faoi na léasanna oibriúcháin neamh-inchealaithe:

	2017 €'000	2016 €'000
Laistigh de 1 bhliain	737	737
Ildir 1 agus 5 bliana	2,948	2,948
Tar éis 5 bliana	2,395	3,132
	6,080	6,817

15. Figiúir Incomparáide

Rinneadh figiúir incomparáide sa bhliain roimhe a choigeartú chun réiteach leis na hathruithe ar chur i láthair sna ráitis airgeadais sin.

16. Páirtithe Gaolmhara

Corpraíodh HEAnet Ltd. ar an 12 Samhain 1997. Tá an chuideachta teoranta faoi Ráthaíocht gan aon Scairchaipiteal agus tá an t-Údarás um Ard-Oideachas ina Ghnáthchomhalta sa chuideachta. Is iad Gnáthchomhaltaí eile na cuideachta ná TCD, UCC, UCD, NUIG, UL, DCU, NUIM, DIT, IT Bhaile Átha Luain, IT Cheatharlach agus DBEI. Ba é an t-ioncam le haghaidh 2017 ná €35.7 milliún (2016: €30.1 milliún). Bhí barrachas de €1.81m ann in 2017 (2016: Easnamh €3k) Soláthraíonn an chuideachta seirbhísí idirlín d'Institiúidí ardoideachais agus taighde atá ina síntiúsóirí chomh maith le bunscoileanna agus iar-bhunscoileanna agus eagraíochtaí taighde eile. Bhí barrachas carntha de €2.49k ar ghníomhaíochtaí na cuideachta amhail an 31 Nollaig 2017 €675k ar an 31 Nollaig 2016). D'íoc an HEA deontais iomlána de €16.0 milliún le HEAnet Ltd i 2017 (€18.5 milliún i 2016). Ba é an fáth leis an méadú ar loncam agus íocaíochtaí ó 2016 go 2017 ná go ndearnadh Educampus a chomhdhlúthú i gCuntais Ghrúpa HEAnet i 2017. Le bunú EduCampus léirítear gealltanais athnuaithe chun forbairt an soláthar seirbhíse roinnt don earnáil ardoideachais ina hiomlán. Corpraíodh EduCampus tar éis gur leachtaíodh An Chéim.

Is í an fhís atá i gceist do EduCampus ná cuir chuige nua, shamhlaíoch agus sholúbtha a ghlacadh i dtreo sheirbhísí roinnte TF don earnáil ardoideachais agus réitigh ardchaighdeán a fhorbairt do bhonn cliant méadaithe.

Príomhphearsanra Bainistíochta

Is ionann an príomhphearsanra Bainistíochta san ÚAO agus an POF agus Comhaltaí an Údaráis. Ba é an cúiteamh iomlán a íocadh leis an bpríomhphearsanra, lena n-áirítear táillí agus speansais Chomhaltaí an Údaráis agus Luach Saothair iomlán an POF ná €204,151 (2016: €181,178). Tá táillí agus speansais an Údaráis agus speansais an POF leagtha amach i Nóta 18 leis na cuntais.

17. Sochair Fhostaí

	2017	2016
€60,000 go €69,999	5	4
€70,000 go €79,999	6	11
€80,000 go €89,999	5	1
€90,000 go €99,999	1	5
€100,000 go €109,999	2	0
€110,000 go €119,999	0	0
€120,000 go €129,999	0	1
€130,000 go €139,999	1	0
€140,000 +	0	0

Ba é meánlíon na bhfostaithe (coibhéisí lánaimseartha) i rith na bliana, gan poist IRC maoinithe ag an AE agus baili foirne sealadacha gníomhaireachta san áireamh, ná 2017:59 (2016:59). Taispeántar sa tábla thuas líon na bhfostaithe ar tháinig iomlán a gcuid sochar fostaí faoi na bannaí faoi seach.

18. Íocaíochtaí Chomhaltaí Boird agus POF 2017

Comhalta Boird	Dáta Tosaithe	Dáta Críochnaithe	€ Caiteachas 2017	€ Pá/Táille Comhlán 2017	2017 € Iomlán	€ Caiteachas 2016	€ Pá/Táille Comhlán 2016	€ Iomlán 2016
Tom Bolland – POF		31/07/2016	0	0	0	11,434	80,961	92,395
Graham Love – POF	12/03/2017	-	3,259	105,481	108,740	0	0	0
John Hennessy – Cathaoirleach	25/01/2011	24/01/2016	0	0	0	1,073	787	1,860
Anne Looney – POF Eatramhach	01/08/2016	12/03/2017	1,764	2,584	4,348	1,506	0	1,506
Michael Horgan – Cathaoirleach	27/07/2016	-	601	11,970	12,571	0	5,182	5,182
Bahram Bekhradnia	27/06/2017	-	3,800	4,489	8,289	7,033	7,695	14,728
An tOllamh Orla Feely	27/07/2016	-	0	0	0	0	0	0
Mary Canning	07/03/2012	31/01/2017	0	641	641	0	7,695	7,695
Sinead O'Flanagan	27/07/2016	-	546	7,695	8,241	4,561	3,331	7,892
Michael Kerrigan	01/07/2017	-	0	3,848	3,848	0	0	0
Deirdre Lillis	28/11/2017	-	0	0	0	0	0	0
Ronan Lyons	28/11/2017	-	0	0	0	0	0	0
Brian Thornes	07/03/2012	31/01/2017	0	641	641	0	7,695	7,695
Jim Mountjoy	27/06/2017 (athcheaptha)	-	0	4,489	4,489	0	7,695	7,695
Gordon Ryan	07/03/2012	31/01/2017	0	0	0	4,071	7,210	11,281
Lynn Ramsey	27/07/2016	-	2,580	0	2,580	1,165	0	1,165
Kevin Donoghue	01/01/2015	30/08/2016	0	0	0	0	3,848	3,848
John Wall	27/07/2016	-	379	0	379	0	0	0
Declan Walsh	20/03/2014	31/01/2017	0	0	0	1,144	0	1,144
Siobhan Harkin	07/03/2012	31/01/2018	0	0	0	0	0	0

Comhalta Boird	Dáta Tosaithe	Dáta Criche	Dáta Criche	€ Caiteachas 2017	€ Pá/Táille Comhlán 2017	2017 € Iomlán	€ Caiteachas 2016	€ Pá/Táille Comhlán 2016	€ Iomlán 2016
Sharon Feeney	27/07/2016	-	-	0	0	0	0	0	0
Tony Donohoe	27/07/2016	-	-	41	7,695	7,736	0	3,331	3,331
Judith Eaton	27/07/2016	-	-	6,997	7,695	14,692	0	0	0
Anthony Staines	07/03/2012	03/03/2016	-	0	0	0	0	0	0
Stephen Kinsella	20/03/2014	31/01/2017	-	0	0	0	935	0	935
Pól O'Mórain	27/07/2016	-	-	1,485	7,695	9,180	380	3,331	3,711
Darina Kneafsey	27/07/2016	-	-	6,233	7,695	13,928	1,937	3,331	5,268
Annie Hoey	01/07/2016	30/06/2017	-	0	3,848	3,848	0	3,847	3,847
IOMLÁN				27,685	176,466	204,151	35,239	145,939	181,178

Íoctar táill agus speansais taistil agus chothabhála na gcomhaltaí i gcomhréir leis na rátaí ama sócrú ag an Roimn Caiteachais Phoiblí agus Athchóirithe. Seo a leanas an táille bliantúil faoif do chomhaltaí an ÚAO, Cathaoirleach €11,970, Gnáthchomhalta €7,695. Faoin bPrionsabal 'Duine Amháin' arna chur i bhfeidhm ón 1 Samhain 2011 ní íoctar an táille le comhalta a fhaigheann tuarastal eamála poiblí. Íocadh táille pro-rata le comhaltaí a chríochnaigh nó a thosaigh i mí Iúil. Féadfar éilimh inaisíoctha go díreach nó speansais ama n-íoc thar ceann an Chomhalta a chuimsiú i speansais.

Luach saothair agus speansais an Phriformhoifigeach Feidhmiúcháin

Ba é Luach Saothair an Phriformhoifigeach Feidhmiúcháin, gan an POF Eatramhach san áireamh, le haghaidh 2017 ná €105,481, tá na catagóirí seo a leanas san áireamh i Speansais (€3,259): taisteal gluasteáin, cothabháil, cóiríocht, eitiltí, tacsaithe, iompar agus míreanna ilchineálacha. Faomhann an tAire Oideachais agus Scileanna agus an tAire Caiteachais Phoiblí agus Athchóirithe tuarastal an Phriformhoifigeach Feidhmiúcháin agus na mball foirne go léir san ÚAO agus íoctar é i gcomhréir le cur i bhfeidhm mholtaí an Choimisiúin um Chaidreamh Oibreachais (Bealtaine 2013) don Chomhaontú um Chobhsaíocht na Seirbhíse Poiblí 2013-2016 'Comhaontú Bhóthar Haddington'

Luach saothair agus speansais an Chathaoirleach

Ba iad Táill an Chathaoirleach le haghaidh 2017 ná €11,970 (2016: €5,969). Áirítear le speansais (€601) (2016: €0) na catagóirí seo a leanas: taisteal gluasteáin, eitiltí, cothabháil, tacsaithe agus míreanna ilchineálacha. Níl coiste aoiúintais ag an ÚAO. Tá coiste achomharc pinsin ag an ÚAO do bhaill foirme ollscoile. Tháinig an Cathaoirleach reatha chun bheith ina chomhalta den choiste seo tar éis gur ceapadh é ar an 27/07/2016.

19. Sochair Scoir

a. Comhdhéanamh na scéimeanna

Tá rochtain ag baill foirne incháilithe de chuid an Údaráis um Ard-Oideachas ar dhá scéim pinsin. Maidir le baill foirne a ceapadh roimh an 1 Eanáir 2013 go ginearálta is comhaltaí iad de scéim sochair shainithe arna faomhadh faoi Alt 15 d'Acht an Údaráis um Ard-Oideachas 1971 a mhaoinítear go bliantúil ar bhonn íoc mar a úsáidtear ó airgead arna sholáthar ag an Roinn Oideachais agus Scileanna agus ó ranníocaíochtaí arna ndéaduchtú ó thuarastail ball foirne. Tá na sochair ar a bhfuil na ríomhaireachtaí FRS 102 bunaithe leagtha amach i

- Scéim Aoisliúntais an ÚAO 1980
- Scéim Aoisliúntais Bhaill Foirne an ÚAO (Leasú) 1993
- Scéim Céilí agus Leanáí an ÚAO 1985, agus
- Scéim Céilí agus Leanáí an ÚAO (Leasú) 1992

Is é Scéim Pinsin Aonair na Seirbhíse Poiblí (An Scéim Aonair) an scéim pinsin sochair shainithe do sheirbhísigh phoiblí inphinsin a ceapadh ar nó tar éis an 1 Eanáir 2013 i gcomhréir leis an Acht um Pinsin na Seirbhíse Poiblí (An Scéim Aonair agus Forálacha Eile) 2012. Foráiltear leis an scéim do phinsean agus chnapshuim scoir bunaithe ar mheán-luach saothair inphinsin do ghairm agus do phinsin céilí agus leanáí. Is í an aois íosta ag a bhfuil pinsean iníoctha ná 66 bliana (a ardófar i gcomhréir le hathruithe ar aois an phinsin Stáit). Áiríodh leis áis luathscoir arna laghdú go hachtúireach ó 55 bliana d'aois. Méadú ar phinsin arna n-íoc ar aon dul leis an bpraghasinnéacs tomhaltóirí.

Dualgas Sochair Scoir

Bhí an luacháil a úsáidtear do nochtuithe FRS102 bunaithe ar luacháil achtúireach iomlán a rinne achtúire neamhspleách cáilithe chun ceanglais FRS102 a thógáil san áireamh le dliteanais na scéime a mheas.

Na príomhthoimhdí achtúireacha a úsáideadh chun dliteanais scéime a ríomh faoi FRS102.

	Amhail an 31/12/2017	Amhail an 31/12/2016
Ráta Lascaine	1.80%	1.75%
Ráta an Mhéadaithe lonchais ar Thuarastal	2.75%	2.50%
Ráta Méadaithe ar Íocaíocht Pinsin	2.25%	2.0%
Boilsciú	1.75%	1.5%

Tá na toimhdí déimeagrafacha i.e. rátaí báis le linn seirbhíse agus le linn scoir ar aon dul leis na táblaí caighdeánacha arna n-úsáid sna luachálacha achtúireacha ar scéimeanna eárnála poiblí den chineál céanna. Léiríonn sé sin treocht reatha na bhfeabhsúcháin ar rátaí báis agus an t-ionchas ginearálta go leanfaidh an treocht sin ar aghaidh go luath amach anseo. Is iad na táblaí a úsáidtear ná:

		Ionchas saoil intuigthe do dhuine 65 bliana d'aois	
		2017	2016
Iar-scor – pinsinéirí reatha	Pinsinéirí fireanna	22.0	22.0
	Pinsinéirí baineanna	24.6	24.6
Iar-scor – pinsinéirí na todhchaí	Pinsinéirí fireanna	23.0	23.0
	Pinsinéirí baineanna	25.5	25.5

b. Glanmhaoiniú iarchurtha i gcomhair pinsean sa bhliain

	2017	2016
	€'000	€'000
Maoiniú inghnóthaithe i dtaobh na bliana reatha	1,235	1,236
Deontas Stáit curtha i bhfeidhm chun pinsinéirí a íoc	(565)	(613)
	670	623

c. Anailís ar iomlán na gcostas sochair scoir arna ngearradh ar an Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe

	2017	2016
	€'000	€'000
Costas seirbhíse reatha	785	726
Ús ar Dhliteanais Scéim Phinsin	450	510
Ranníocaíochtaí Fostaí	(129)	(162)
	1,106	1,074

d. Maoiniú iarchurtha do shochair scoir

Aithníonn an tÚdarás um Ard-Oideachas na suimeanna seo mar shócmhainn a fhreagraíonn don dliteanas iarchurtha neamh-mhaoinithe do phinsin. Is ar bhonn na mbonn tuisceana a sonraíodh thuas agus mar gheall ar roinnt eachtraí a tharla san am atá thart a aithnítear amhlaidh. Áirítear leis na himeachtaí sin an bonn reachtúil chun scéim aoisliúntais a bhunú, agus an beartas agus an cleachtas atá i bhfeidhm faoi láthair i ndáil le pinsin na seirbhíse poiblí a mhaoiniú, lena n-áirítear ranníocaíochtaí ó fhostaithe agus an próiseas meastachán bliantúil. Cé nach ann do chomhaontú foirmiúil leis an Roinn Oideachais agus Scileanna maidir leis na méideanna sonracha sin, níl aon fhianaise ag an Údarás um Ard-Oideachas nach leanfaidh an beartas cistithe seo de a bheith faoi chomhair suimeanna dá leithéid de réir chleachtais reatha. Ba é méid an sócmhainn maoinithe iarchurtha le haghaidh pinsean amhail an 31 Nollaig 2017 ná €29.7 milliún (2016: €26 milliún).

e. Anailís ar chostais iomlán shochair scoir a ghearrtar ar an Ráiteas Ioncaim Chuimsithigh

	2017	2016
	€'000	€'000
(Cailteanais) ó thaithí ar dhliteanais na Scéime Pinsin	(1,368)	(1,434)
Athruithe ar bhoinn tuisceana atá ina mbonn le luach reatha dhliteanais na scéime pinsin	(1,664)	(3,943)
(Cailteanas) Achtúireach ar Dhliteanais Phinsin	(3,032)	(5,377)

f. Gluaiseacht i nglanoibleagáidí sochair scoir i rith na bliana airgeadais

	2017	2016
	€'000	€'000
Easnamh sa scéim ag tús na bliana	(26,000)	(20,000)
Gluaiseacht sa bhliain:		
Costas Seirbhíse Reatha	(785)	(726)
Pinsin a íocadh sa bhliain	565	613
Ús ar Dhliteanais Scéim Phinsin	(450)	(510)
Gnóthachan/(cailteanas) achtúireach	(3,032)	(5,377)
Easnamh sa Scéim ag deireadh na bliana	(29,702)	(26,000)

g. Stair na n-oibleagáidí sochair sainithe

	2017	2016	2015	2014
	€'000	€'000	€'000	€'000
Gnóthachain agus (caillteanais) ó thaithí ar dhliteanais scéime: Méid (€)	(1,368)	(1,434)	(1,304)	347
Céatadán Dhliteanais Scéime	(4.6%)	(5.5%)	6.5%	1.6%
Méid iomlán aitheanta sa Ráiteas ar Ioncam Cuimsitheach				
Méid (€)	(3,032)	(5,377)	2,471	(3,728)
Céatadán Dhliteanais Scéime	(10.2%)	(20.7%)	12.4%	(17.4%)

20. Cuntais Rialaithe Pinsin

Mar chuid den chur chuige ar aontaíodh air leis an Roinn Oideachais agus Scileanna agus leis an Roinn Airgeadais chun an t-easnamh pinsin i scéimeanna maoinithe an earnáil ollscoile a chur i gceart, dúnadh scéimeanna pinsin maoinithe UCD, UCC, NUIG, MU, agus TCD agus tugadh isteach samhail-scéimeanna nua íoc mar a thuiltear (ÍMAT) ag tús 2005. Aistríodh sócmhainní na scéimeanna maoinithe dúnta chuig an stát faoin Acht um Bearta Airgeadais (Forálacha Ilghnéitheacha) 2009.

Ceanglaíodh le hAcht 2009 go leanfadh na hinstiitúidí sin ar aghaidh ag déanamh ranníocaíochtaí fostóra agus fostaí i dtaobh na scéimeanna pinsin maoinithe dúnta sin. Níl ranníocaíochtaí fostóra ina gceangal sna samhail-scéimeanna nua. Mar bheart sealadach, áfach, lean an ÚAO ar aghaidh ag soláthar do phinsin fhostóra agus fostaí sa deontas lárnach i dtaobh ball foirne sna scéimeanna nua ÍMAÚ sna 5 ollscoil sin. Rinneadh na cistí sin a leithdháileadh do chuntais rialaithe pinsin i bhfianaise na n-acmhainní foriomlána atá ar fáil don earnáil mar bhealach críonna le soláthar chun freastal ar chostais mhéadaitheacha pinsin thar scéimeanna dúnta agus samhail-scéimeanna.

Chuir an ÚAO in iúl d'ollscoileanna nach mór leanúint de soláthar bonnlíne pinsin sin i dtaobh na scéimeanna dúnta agus na samhail-scéimeanna nua a léiriú ina gcuid buiséad lárnach, agus ní mór leanúint ar aghaidh á chur i leataobh i gcuntas rialaithe pinsin agus á úsáid chun pinsin a íoc agus dó sin amháin. Threoraigh an ÚAO freisin gur cheart an cuntas rialaithe pinsin a aithint ar leithligh i ráitis airgeadais na hollscoile agus go mbeadh sé faoi réir iniúchóireachta ag Oifig an Ard-Reachtaire Cuntas agus Ciste.

Scríobh an ÚAO chuig na hollscoileanna ar an 31 Lúnasa 2016 agus d'iarr sé go gcuirfí na hathruithe seo a leanas i bhfeidhm:

Le héifeacht ón 1 Deireadh Fómhair 2016:

- ▶ Gach ollscoil le haistriú go ráta ranníocaíochta fostóra de 0% do bhaill foirne lárnacha na Samhail-Scéime (ag athrú an chuir chuige a bhí i bhfeidhm ag UCD, UCC, OÉ na Gaillimhe, MU agus TCD).
- ▶ Amhail an 30 Meán Fómhair gach bliain aon bharrachais ar chuntais rialaithe na Samhail-Scéime le haistriú chuig cuntais rialaithe na scéime dúnta le haghaidh UCD, UCC, OÉ na Gaillimhe, MU agus TCD.
- ▶ Gach ollscoil le leanúint ar aghaidh ag déanamh ranníocaíochtaí fostóra agus fostaí do bhaill foirne nach baill foirne lárnacha iad, is cuma faoi mhaoiniú (é sin le bheith ina cheanglas faoin gComhaontú Smachtbhanna Tarmligthe nuair a bheidh sé foilsithe, mar a bhí go dtí seo faoin gCreat Rialaithe Fostaíochta).

Le héifeacht ón 1 Eanáir 2017:

- ▶ Gach ollscoil le cuntas a thabhairt i leith ranníocaíochtaí fostaí i dtaobh bhaill foirne lárnacha na Samhail-Scéime sna cuntais rialaithe pinsin. (Ceanglóidh sé sin ar UL agus DCU ranníocaíochtaí pinsin fostaí a aistriú ó bhaill foirne lárnacha chuig cuntas rialaithe an chláir chomhardaithe ar aon dul leis an gcleachtas sna cúig ollscoil eile).
- ▶ An Fachtóir Coigeartaithe Pinsin i RGAM le baint.

Ba cheart leanúint ar aghaidh ag tuairisciú chuntais rialaithe pinsin i gCuntais Chomhchuibhithe ollscoileanna sna fhormáid atá forordaithe. Le héifeacht ón 1 Deireadh Fómhair 2016, áfach, ba cheart aon bharrachais ar chuntais rialaithe Samhail-Scéime ag deireadh na bliana airgeadais a aistriú chuig cuntais rialaithe na scéime dúnta ar an 30 Meán Fómhair ar bhonn bliantúil. Deimhneoidh an ÚAO go foirmiúil formáid athbhreithnithe na gcuntas chuige sin in am cúí.

Tá iarmhéideanna barrachais ag na samhail-scéimeanna agus an scéim pinsin aonair ar an 30 Meán Fómhair 2017 de €287.6 milliún (2016: €219.9 milliún). Tá iarmhéideanna easnaimh ag na scéimeanna dúnta amhail an dáta céanna de (€305.7) milliún (2016: €253.1 milliún) rud a thugann glaneasnamh foriomlán de €(18.1) milliún (2016: €(33.2) milliún). Tá meicníocht chúí chun na barrachais nó na heasnaimh ar chuntais rialaithe pinsin aonair na n-ollscoileanna á plé leis an Roinn Oideachais agus Scileanna.

Ní raibh aon imeachtaí suntasacha tar éis dheireadh na bliana a mbeadh sé riachtanach iad a nochtadh sna ráitis airgeadais seo.

21. D'fhaomh an tÚdarás na ráitis airgeadais ar an 27 Márta 2018 agus shínigh iad ar an 26 Meitheamh 2018

Achoimre ar na Deontais go léir a Íocadh

Sceideal 1

	2017	2017	2016	2016
	€'000	€'000	€'000	€'000
Deontais Athfhillteacha				
Deontais Bhliantúla	583,155		543,915	
Mionoibreacha	639		639	
Aisghabháil Táille	286,797		277,717	
Altranas	41,946		39,000	
Springboard	14,881		21,404	
Tionscnaimh Straitéiseacha	95,757		108,242	
Scileanna TFC	11,048		8,563	
Printéiseacht	11,254	1,045,477	9,802	1,009,282
Deontais Inrochtana				
Mic léinn faoi Mhíchumas	9,749		9,108	
Ciste Cúnamh do Mhic Léinn	8,936		8,677	
An Ciste Eorpach um Dhomhandú	94		184	
An Clár Náisiúnta um Chothroimas Rochtana ar Ardoideachas	1,841	20,620	0	17,969
Deontais Caipitil				
Deontais Tógála	13,730		26,724	
Deontais Trealaimh	7,896	21,626	3,348	30,072
Deontais Taighde				
Deontais Athfhillteacha PRTLÍ	13,566		13,000	
Deontais Tógála PRTLÍ	12,736		17,977	
Deontais Trealaimh PRTLÍ	6,798		5,755	
Deontais Taighde	17,357		17,723	
Deontais Taighde	18,709		23,660	
Cúnamh Éireann	0	69,166	559	78,674
Iomlán Deontas Íoctha		1,156,889		1,135,997

Achoimre ar na Deontais go léir 2017
Sceideal 1

	Deontais Athfhillteacha	Deontais Caipitil	Deontais Erasmus	Deontais Taighde	Deontais Inrochtana	Iomlán 2017	Iomlán 2016
	€	€	€	€	€	€	€
Coláiste Náisiúnta na hÉireann	360,697	0	0	0	0	360,697	343,697
An Coláiste Ollscoile, Baile Átha Cliath	120,943,217	0	1,026,583	9,913,177	1,281,078	133,164,055	131,359,139
An Coláiste Ollscoile, Corcaigh	94,644,613	0	773,959	6,467,116	1,672,353	103,558,041	100,116,269
Ollscoil na hÉireann, Gaillimh	78,067,195	0	999,683	8,983,376	1,222,562	89,272,816	90,371,444
Ollscoil Mhá Nuad	50,974,440	0	564,802	8,786,070	1,331,263	61,656,575	58,749,551
Coláiste na Tríonóide, Baile Átha Cliath	89,033,935	0	868,315	9,077,938	946,308	99,926,496	100,563,984
Ollscoil Chathair Bhaile Átha Cliath	65,983,480	0	1,121,077	4,940,038	1,380,030	73,424,625	67,021,484
Ollscoil Luimnigh	72,903,074	3,820,577	1,738,598	3,590,803	1,143,928	83,196,980	77,303,569
An Coláiste Náisiúnta Ealaíne agus Deartha	11,214,082	0	82,438	0	145,095	11,441,615	10,654,076
Acadamh Ríoga na hÉireann	3,304,922	0	0	342,639	0	3,647,561	3,098,785
Coláiste Mhuire Gan Smál	20,458,791	0	256,166	166,811	440,655	21,322,423	20,177,747
Coláiste Phádraig, Droim Conrach	9,084,907	0	0	86,334	0	9,171,241	13,973,379
Institiúid Teicneolaíochta Bhaile Átha Luain	22,295,457	1,295,014	27,100	92,604	486,113	24,196,288	23,766,374
Institiúid Teicneolaíochta, Baile Bhlainséir	12,531,004	440,492	32,137	18,000	335,870	13,357,503	12,279,166
Institiúid Teicneolaíochta, Ceatharlach	22,393,369	730,867	93,595	217,049	376,330	23,811,210	21,696,684
Institiúid Teicneolaíochta Chorcaí	49,624,806	2,411,888	198,126	436,408	668,996	53,340,224	47,598,855
Institiúid Ard-Léinn Bhaile Átha Cliath	0	0	0	114,195	0	114,195	137,891
Institiúid Teicneolaíochta Bhaile Átha Cliath	80,171,704	1,872,599	534,320	1,590,873	1,484,442	85,653,938	83,036,188

	Deontais Athfhillteacha	Deontais Caipitil	Deontais Erasmus	Deontais Taighde	Deontais Inrochtana	Iomlán 2017	Iomlán 2016
	€	€	€	€	€	€	€
Institiúid Teicneolaíochta Dhún Dealgan	22,187,325	1,345,004	57,668	23,900	381,111	23,995,008	22,093,663
Institiúid Teicneolaíochta Dhún Laoghaire	10,569,158	347,493	83,344	0	302,729	11,302,724	10,459,229
Institiúid Teicneolaíochta na Gaillimhe – Maigh Eo	30,387,232	694,124	199,876	65,707	1,270,012	32,616,951	29,847,664
Institiúid Teicneolaíochta Leitir Ceanainn	16,992,839	347,492	78,840	0	581,923	18,001,094	15,784,173
Institiúid Teicneolaíochta Luimnigh	30,595,978	4,520,005	160,826	33,856	603,419	35,914,084	30,472,482
Institiúid Teicneolaíochta, Sligeach	24,325,650	1,020,004	142,039	20,622	337,816	25,846,131	24,663,938
Institiúid Teicneolaíochta, Tamhlacht	17,624,531	347,492	74,654	54,274	324,390	18,425,341	16,996,505
Institiúid Teicneolaíochta, Trá Lí	16,083,329	347,492	34,145	0	185,686	16,650,652	15,408,904
Institiúid Teicneolaíochta Phort Láirge	37,584,184	1,431,032	100,974	339,648	660,432	40,116,270	41,215,021
HEAnet	10,109,000	452,798	0	5,450,000	0	16,011,798	18,497,289
Institiúid Oideachais Mater Dei	1,686,588	0	0	0	117,236	1,803,824	2,012,290
Coláiste Náisiúnta na hÉireann	2,622,032	0	0	0	236,689	2,858,721	3,146,680
Coláiste Ríoga na Máinlia in Éirinn	4,677,477	0	38,877	531,527	27,467	5,275,348	5,001,000
Coláiste Oideachais Naomh Angela	5,908,049	201,210	11,197	0	66,310	6,186,766	5,340,596
Institiúid Oideachais Marino	0	0	7,804	0	0	7,804	117,411
Institiúidí na RA	0	0	0	0	125,472	125,472	425,326
Institiúidí Éireannacha	9,332,319	0	(1,900)	179,611	2,470,342	11,980,372	16,233,679
Colaiste Phádraig, Má Nuad	0	0	955	0	13,957	14,912	21,009
ESF/HERA/NORFACE/AE	0	0	0	7,509,685	0	7,509,685	8,393,936
Coláiste Montessori Niocláis	0	0	29,632	0	0	29,632	17,367
Teagasc	0	0	0	133,822	0	133,822	39,023

	Deontais Athfhillteacha	Deontais Caipitil	Deontais Erasmus	Deontais Taighde	Deontais Inrochtana	lomlán 2017	lomlán 2016
	€	€	€	€	€	€	€
Ceol-Acadamh Ríoga na hÉireann	0	0	16,066	0	0	16,065	19,959
Coláiste Uí Ghríofa	580,905	0	0	0	0	580,905	980,294
Coláiste Ósta na Sionainne	0	0	0	0	0	0	97,984
THEA	0	0	0	0	0	0	2,662,136
An Foras Riaracháin	19,988	0	0	0	0	19,988	139,497
Cumann Ollscoileanna Éireann	200,933	0	0	0	0	200,933	11,991,291
lomlán	1,045,477,210	21,625,583	9,351,892	69,166,083	20,620,014	1,166,240,785	1,144,326,628

Caiteachas Athfhillteach Deontais

Sceideal II

Institiúid	Deontais Bhliantúla		Deontas Forchúiteamh Mionobrea cha		Táille		Printíseacht		Altranas		Spring-board Straitíseacha		Tionscnaimh Scilleanna TFC		(a)		(b)	
	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€
Coláiste Náisiúnta na hÉireann	12,697	0	0	0	0	0	0	0	0	0	0	0	0	0	0	360,697	343,697	
Coláiste na hOllscoile, Baile Átha Cliath (c)	50,936,859	146,000	44,256,972	0	6,212,951	784,764	417,520	18,188,151	0	0	0	0	0	0	120,943,217	116,178,114		
An Coláiste Ollscoile, Corcaigh	34,328,687	146,000	41,154,920	0	5,447,022	311,012	267,750	12,989,222	0	0	0	0	0	0	94,644,613	89,991,946		
Ollscoil na hÉireann, Gaillimh	33,966,782	73,000	32,782,327	0	2,791,590	188,683	257,150	8,007,663	0	0	0	0	0	0	78,067,195	77,467,142		
Ollscoil Mhá Nuad	17,910,553	36,000	24,429,869	0	0	0	473,874	8,124,144	0	0	0	0	0	0	50,974,440	47,889,478		
Coláiste na Tríonóide, Baile Átha Cliath	37,054,474	146,000	33,949,362	0	6,914,225	127,140	237,750	10,604,984	0	0	0	0	0	0	89,033,935	88,533,557		
Ollscoil Chathair Bhaile Átha Cliath	24,385,230	36,000	30,115,271	0	5,137,928	488,569	468,950	5,351,530	0	0	0	0	0	0	65,983,478	56,657,996		
Ollscoil Luimnigh	31,924,272	56,000	29,759,818	0	2,710,936	194,715	418,725	7,838,608	0	0	0	0	0	0	72,903,074	64,926,309		
An Coláiste Náisiúnta Ealaíne agus Deartha	5,233,810	0	4,237,333	0	0	0	40,000	1,702,939	0	0	0	0	0	0	11,214,082	10,508,033		
Acadamh Ríoga na hÉireann	2,812,500	0	0	0	0	0	0	492,422	0	0	0	0	0	0	3,304,922	3,006,015		
Coláiste Mhuire Gan Smál (d)	7,121,603	0	7,204,680	0	0	0	0	6,132,508	0	0	0	0	0	0	20,458,791	19,489,680		
Coláiste Phádraig, Droim Conrach (d)	6,327,287	0	557,000	0	0	0	0	2,200,620	0	0	0	0	0	0	9,084,907	13,952,186		
Institiúid Mater Dei (d)	1,344,588	0	229,000	0	0	0	0	113,000	0	0	0	0	0	0	1,686,588	2,011,901		
Heanet	10,045,000	0	0	0	0	0	0	64,000	0	0	0	0	0	0	10,109,000	10,108,000		
Coláiste Ríoga na Máinlia in Éirinn	0	0	1,968,777	0	0	0	0	2,708,700	0	0	0	0	0	0	4,677,477	4,373,866		

Institiúid	Deontais Bhliantúla		Deontas Forchúiteamh Táille		Printíseacht	Altranas	Spring-board Straitéiseacha		Tionscnaimh Scileanna TFC	Iomlán 2017	Iomlán 2016
	€	€	€	€			€	€			
Institiúid Teicneolaíochta Bhaile Átha Luain	17,845,963	0	1,399,926	843,067	1,422,515	368,796	209,315	205,875	22,295,457	20,483,644	
Institiúid Teicneolaíochta, Sligeach	19,394,704	0	1,576,988	1,417,093	0	245,359	1,398,631	292,875	24,325,650	22,088,320	
Fo-iomlán	300,645,009	639,000	253,622,243	2,260,160	30,637,167	2,709,038	86,474,437	3,080,469	680,067,523	648,009,884	
Coláiste Náisiúnta na hÉireann	0	0	0	82,750	0	517,792	0	2,021,490	2,622,032	2,902,307	
Institiúid Teicneolaíochta Chorcaí	41,438,467	0	4,312,872	1,709,640	0	298,305	1,507,070	358,452	49,624,806	45,519,444	
Institiúid Teicneolaíochta Dhún Dealgan	16,511,330	0	1,535,422	885,820	2,702,465	190,712	133,153	228,423	22,187,325	20,676,692	
Institiúid Teicneolaíochta Phort Láirge	28,332,705	0	4,577,684	846,820	2,735,274	327,475	306,311	457,915	37,584,184	34,461,905	
Institiúid Teicneolaíochta Luimnigh	26,372,352	0	2,553,354	987,607	0	109,524	190,115	383,026	30,595,978	28,780,218	
Coláiste Naomh Angela (d)	1,877,834	0	1,611,670	0	1,268,543	3,800	1,146,202	0	5,908,049	5,217,078	
Institiúid Teicneolaíochta na Gaillimhe – Maigh Eo	24,179,471	0	2,780,416	1,000,567	1,070,257	293,355	163,291	899,875	30,387,232	27,901,580	
Institiúid Teicneolaíochta Thamhlacht	14,735,852	0	1,406,570	0	0	239,275	872,459	370,375	17,624,531	16,104,195	
Institiúid Teicneolaíochta Leitir Ceanainn	13,569,722	0	1,149,469	0	1,684,186	239,275	154,451	95,935	16,992,839	14,655,517	
Institiúid Teicneolaíochta Bhaile Átha Cliath	65,975,008	0	7,511,843	2,285,314	0	138,375	3,625,164	636,000	80,171,704	79,275,162	
Cumann Ollscoileanna Éireann	0	0	0	0	0	0	200,933	0	200,933	11,991,291	
THEA	0	0	0	0	0	0	0	0	0	2,662,136	

Institiúid	(a)										(b)	
	Deontais Bhliantúla	Deontas Forchúiteamh Mionobrea	Táille	Printiseacht	Altranas	Spring-board Straitéiseacha	Tionscnaimh Scileanna TFC	Tionscnaimh Straitéiseacha		Iomlán 2017	Iomlán 2016	
€	€	€	€	€	€	€	€	€	€	€	€	
Institiúid Teicneolaíochta Cheatharlach	18,095,421	0	1,967,546	506,567	0	1,127,780	275,650	420,405		22,393,369	20,431,435	
Institiúid Teicneolaíochta, Trá Lí	12,214,108	0	1,352,768	213,627	1,848,108	209,837	150,480	94,401		16,083,329	14,608,439	
Institiúid Teicneolaíochta Bhaile Bhlainséir	10,394,814	0	1,152,500	204,627	0	182,672	227,000	369,391		12,531,004	11,269,734	
Institiúid Teicneolaíochta Dhún Laoghaire	8,813,081	0	1,262,802	0	0	170,278	228,750	94,247		10,569,158	9,582,798	
An Foras Riaracháin	0	0	0	0	0	19,988	0	0		19,988	139,497	
Institiúid Éireannacha	0	0	0	270,500	0	7,726,979	1,329,840	5,000		9,332,319	14,116,674	
Coláiste Uí Ghríofa	0	0	0	0	0	276,930	303,975	0		580,905	985,533	
Iomlán	583,155,174	639,000	286,797,159	11,253,999	41,946,000	14,881,191	11,047,655	95,757,030		1,045,477,208	1,009,291,519	

Nótaí.

- (a) Seo a leanas cuid de na Tionscnaimh Straitéiseacha: Gaelige lena n-áirítear cistí an Roinn Pobail, Comhionannais agus Gnóthaí Gaeltachta €912k, R-Irisí €4.3m, Oideachas Leighis €21.6m, Pánsin €29.5m Scoláireachtaí Rialtas na hÉireann €234k, Braisil/Seirbhísí Roinnte/Costais Athstruchtúraithe/TU €11.4m, Fiaclóireacht agus Tréidliacht €4.2m, agus scéimeanna eile €17.8m.
- (b) Tagraíom sé sin don Chiste Infheistiúcháin um Theicneolaíocht na Faisnéise agus don Chiste Náisiúnta Oiltúna.
- (c) San áireamh i dTionscnaimh Straitéiseacha UCD tá €200k ama íoc le AHEAD (Association for Higher Education Access and Disability).
- (d) Ioctar Coláiste Mhuire gan Smál trí hOllscoil Luimnigh, Ioctar Coláiste Phádraig, Droim Conrach agus Institiúid Mátar Deir trí hOllscoil Chathair Bhaile Átha Cliath. Ioctar Coláiste Oideachais Naomh Angela trí OÉ na Gaillimhe. Déantar íocaíochtaí le Froebel, €2.5m trí hOllscoil Mhaigh Nuad. Íocadh €2.2m le CICE (Coláiste Oideachais Eaglais na hÉireann) trí DCU. Fuair Coláiste Phádraig Durlas €700k ó MIC. Íocadh €328k le Coláiste Chaitríona trí Choláiste Oideachais Naomh Angela.

Deontais Chaipitil 2016
Sceideal III

Institiúid	Deontais Tógála	Deontais Trealamh	Iomlán 2017	Iomlán 2017
	€	€	€	€
An Coláiste Ollscoile, Baile Átha Cliath	0	0	0	799,685
An Coláiste Ollscoile, Corcaigh	0	0	0	0
Ollscoil na hÉireann, Gaillimh	0	0	0	0
Ollscoil na hÉireann, Má Nuadh	0	0	0	0
Coláiste na Tríonóide, Baile Átha Cliath	0	0	0	0
Ollscoil Chathair Bhaile Átha Cliath	0	0	0	3,154,761
Ollscoil Luimnigh	3,820,577	0	3,820,577	5,135,617
Coláiste Phádraig, Droim Conrach	0	0	0	0
Coláiste Oideachais Naomh Angela	201,210	0	201,210	77,967
HEAnet	0	452,798	452,798	2,939,289
Institiúid Teicneolaíochta Phort Láirge	759,755	671,277	1,431,032	5,431,972
IT Shligigh	441,727	578,277	1,020,004	2,182,675
Institiúid Teicneolaíochta Chorcaí	530,073	1,881,815	2,411,888	900,000
Institiúid Teicneolaíochta Bhaile Átha Luain	441,728	853,286	1,295,014	2,600,000
Gmit	441,727	252,397	694,124	750,000
IT Cheatharlach	441,728	289,139	730,867	750,000
Institiúid Teicneolaíochta Dhún Dealgain	441,727	903,277	1,345,004	750,000
IT Thrá Lí	347,492	0	347,492	590,000
Institiúid Teicneolaíochta Luimnigh	3,941,728	578,277	4,520,005	750,000
IT Thamhlacht	347,492	0	347,492	590,000
Institiúid Teicneolaíochta Leitir Ceanainn	347,492	0	347,492	590,000
DIT	530,073	1,342,526	1,872,599	900,000
IT Bhaile Bhlainséir	347,492	93,000	440,492	590,000
IT Dhún Laoghaire	347,493	0	347,493	590,000
Iomlán	13,729,514	7,896,069	21,625,583	30,071,966

**Caiteachas Deontais faoin Tionscnamh
Taighde
Sceideal IV**

55 Institiúid	Taighde agus PRTL Athfhillteach	Scéimeanna Taighde Ircset		Scéimeanna Taighde Ircshs		Deontais Tógála PRTL		Deontais Trealaimh PRTL	Iomlán 2017	Iomlán 2016
		€	€	€	€	€	€			
An Coláiste Ollscoile, Baile Átha Cliath	0	2,918,015	2,551,998	1,730,533	2,712,631				9,913,177	12,186,184
An Coláiste Ollscoile, Corcaigh	0	1,782,297	1,731,193	2,213,602	740,024				6,467,116	8,502,119
Ollscoil na hÉireann, Gaillimh	2,061,000	3,181,163	1,611,126	1,762,408	367,679				8,983,376	10,768,627
Ollscoil Mhá Nuad	5,700,000	809,332	1,373,617	903,121	0				8,786,070	9,471,321
Coláiste na Tríonóide, Baile Átha Cliath	0	3,891,689	2,361,101	2,373,399	451,749				9,077,938	9,860,110
Ollscoil Chathair Bhaile Átha Cliath	0	1,433,375	602,426	2,198,290	705,947				4,940,038	5,608,431
Ollscoil Luimnigh	0	1,230,615	466,225	1,393,021	500,942				3,590,803	5,012,239
Coláiste Ríoga na Máinla in Éirinn	11,355	448,172	72,000	0	0				531,527	594,583
Institiúid Teicneolaíochta Bhaile Átha Luain	0	92,604	0	0	0				92,604	73,591
Institiúid Teicneolaíochta Chorcaí	5,601	219,775	(14,900)	62,889	163,043				436,408	429,702
IT Bhaile Átha Cliath	0	258,413	77,668	98,422	1,156,370				1,590,873	645,828
Institiúid ArdLéinn Bhaile Átha Cliath	0	92,843	21,352	0	0				114,195	137,891
Institiúid Teicneolaíochta Dhún Dealgain	0	23,900	0	0	0				23,900	133,600
IT Dhún Laoghaire	0	0	0	0	0				0	0
IT na Gaillimhe-Mhaigh Eo	0	65,707	0	0	0				65,707	126,982
IT Bhaile Bhainséir	0	18,000	0	0	0				18,000	42,000
IT Cheatharlach	0	217,049	0	0	0				217,049	102,695

55 Institiúid	Taighde agus PRTLÍ Athfhillteach		Scéimeanna Taighde Ircset		Scéimeanna Taighde Ircchss		Deontais Tógála PRTLÍ		Deontais Trealaimh PRTLÍ		Iomlán 2017		Iomlán 2016	
	€	€	€	€	€	€	€	€	€	€	€	€	€	€
IT Thamhlacht	6,274	48,000	0	0	0	0	0	0	0	0	54,274	9,881	0	0
IT Thrá Lí	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IT Shligigh	0	20,622	0	0	0	0	0	0	0	0	20,622	18,794	0	0
Institiúid Teicneolaíochta Leitir Ceanainn	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Institiúid Teicneolaíochta Luimnigh	0	33,856	0	0	0	0	0	0	0	0	33,856	75,899	0	0
Institiúid Teicneolaíochta Phoirt Láirge	0	230,985	108,663	0	0	0	0	0	0	0	339,648	539,762	0	0
HEAnet	5,450,000	0	0	0	0	0	0	0	0	0	5,450,000	5,450,000	0	0
An Coláiste Náisiúnta Ealaíne agus Deartha	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Coláiste Mhuire Gan Smál	0	22,304	144,507	0	0	0	0	0	0	0	166,811	269,002	0	0
Coláiste Phádraig, Droim Conrach	0	0	86,334	0	0	0	0	0	0	0	86,334	68,876	0	0
Institiúidí na RA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Institiúidí Éireannacha	0	179,611	0	0	0	0	0	0	0	0	179,611	20,622	0	0
Teagasc	0	133,822	0	0	0	0	0	0	0	0	133,822	39,023	0	0
NORFACE / ESF / HERA / Eolaíocht AE	0	5,000	7,504,685	0	0	0	0	0	0	0	7,509,685	8,393,936	0	0
Acadamh Ríoga na hÉireann	331,700	0	10,939	0	0	0	0	0	0	0	342,639	92,770	0	0
An Institiúid Taighde Eacnamaíochta agus Sóisialta	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Coláiste Náisiúnta na hÉireann	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Iomlán	13,565,930	17,357,149	18,708,934	12,735,685	6,798,385	69,166,083	78,674,468	69,166,083	78,674,468	69,166,083	78,674,468	78,674,468	78,674,468	78,674,468

Deontais Socrates – Erasmus 2017
Sceideal V

INSTITIÚID	IOMLÁN 2017	IOMLÁN 2016
	€	€
An Coláiste Ollscoile, Baile Átha Cliath	1,026,583	1,034,979
An Coláiste Ollscoile, Corcaigh	773,959	640,257
Ollscoil na hÉireann, Gaillimh	999,683	1,021,807
Ollscoil Má Nuad	564,802	379,094
Coláiste na Tríonóide, Baile Átha Cliath	868,315	1,028,009
Ollscoil Chathair Bhaile Átha Cliath	1,121,077	566,712
Ollscoil Luimnigh	1,738,598	1,370,226
An Coláiste Náisiúnta Ealaíne agus Deartha	82,438	29,339
Coláiste Mhuire Gan Smál	256,166	219,045
Coláiste Phádraig, Droim Conrach	0	(50,795)
Institiúid Teicneolaíochta Bhaile Átha Luain	27,100	22,719
Institiúid Teicneolaíochta Bhaile Bhlainséir	32,137	31,434
Institiúid Teicneolaíochta, Ceatharlach	93,595	43,488
Institiúid Teicneolaíochta Chorcaí	198,126	232,339
Institiúid Teicneolaíochta Bhaile Átha Cliath	534,320	665,574
Institiúid Teicneolaíochta Dhún Dealgan	57,668	84,122
Institiúid Teicneolaíochta Dhún Laoghaire	83,344	59,459
Institiúid Teicneolaíochta na Gaillimhe – Maigh Eo	199,876	192,032
Institiúid Teicneolaíochta Leitir Ceanainn	78,840	42,524
Institiúid Teicneolaíochta Luimnigh	160,826	229,786
Institiúid Teicneolaíochta, Sligeach	142,039	78,387
Institiúid Teicneolaíochta, Tamhlacht	74,654	82,027
Institiúid Teicneolaíochta, Trá Lí	34,145	33,394
Institiúid Teicneolaíochta Phort Láirge	100,974	161,632
Institiúid Oideachais Mater Dei	0	389
Coláiste Ósta na Sionainne	0	69,513
Coláiste Oideachais Naomh Angela	11,197	9,837
Institiúid Marino	7,804	0
Colaiste Phádraig, Má Nuad	955	3,543
Coláiste Montessori Niocláis	29,630	17,367

INSTITIÚID	IOMLÁN 2017	IOMLÁN 2016
	€	€
Ceol-Acadamh Ríoga na hÉireann	16,065	19,959
Coláiste Uí Ghríofa	0	(5,239)
Coláiste Ríoga na Máinlia in Éirinn	38,877	18,954
Insitiúidí Éireannacha	(1,900)	(2,415)
Iomlán	9,351,893	8,329,498

Scéideal VI – An Oifig Náisiúnta um Rochtain Chomhionann ar an Ardoideachas

	Mic léinn faoi Mhíchumas	Ciste Cúnaimh do Mhic Léinn	Path	EGF	Iomlán 2017	EGF 2016	Iomlán 2016
	€	€	€	€	€	€	€
An Coláiste Ollscoile, Baile Átha Cliath	337,815	743,263	200,000	0	1,281,078	5,300	1,160,177
An Coláiste Ollscoile, Corcaigh	713,182	694,581	259,000	5,590	1,672,353	45,590	991,947
Ollscoil na hÉireann, Gaillimh	516,445	669,530	36,587	0	1,222,562	1,824	1,113,868
Ollscoil Mhá Nuad	527,651	541,551	250,000	12,061	1,331,263	0	1,009,658
Coláiste na Tríonóide, Baile Átha Cliath	345,234	471,030	122,964	7,080	946,308	5,779	1,142,308
Ollscoil Chathair Bhaile Átha Cliath	439,622	642,801	297,607	0	1,380,030	11,205	1,033,584
Ollscoil Luimnigh	432,905	514,087	175,000	21,936	1,143,928	18,459	859,178
An Coláiste Náisiúnta Ealaíne agus Deartha	101,600	43,495	0	0	145,095	0	116,704
Coláiste Mhuire Gan Smál	37,211	153,444	250,000	0	440,655	0	200,020
Coláiste Phádraig, Baile Átha Cliath	0	0	0	0	0	3,112	3,112
Institiúid Teicneolaíochta Bhaile Átha Luain	259,930	224,403	0	1,780	486,113	0	586,420
Institiúid Teicneolaíochta Bhaile Bhlainséir	155,553	180,317	0	0	335,870	9,350	345,998
Institiúid Teicneolaíochta, Ceatharlach	63,447	301,613	0	11,270	376,330	22,980	369,066
Institiúid Teicneolaíochta Chorcaí	256,747	412,249	0	0	668,995	8,500	517,370
Institiúid Teicneolaíochta Bhaile Átha Cliath	614,017	743,920	125,000	1,505	1,484,442	17,657	1,549,624
Institiúid Teicneolaíochta Dhún Dealgan	122,879	258,232	0	0	381,111	0	449,249
An Institiúid Teicneolaíochta Dhún Laoghaire	197,039	105,690	0	0	302,729	0	226,972
Institiúid Teicneolaíochta na Gaillimhe – Maigh Eo	907,950	362,062	0	0	1,270,012	0	877,070

	Mic léinn faoi Mhíchumas	Ciste Cúnaimh do Mhic Léinn	Path	EGF	Iomlán 2017	EGF 2016	Iomlán 2016
	€	€	€	€	€	€	€
Institiúid Teicneolaíochta Leitir Ceanainn	245,306	211,617	125,000	0	581,923	0	496,132
Institiúid Teicneolaíochta Luimnigh	270,939	332,480	0	0	603,419	15,755	636,579
Institiúid Teicneolaíochta, Sligeach	68,298	264,568	0	4,950	337,816	4,950	295,762
Institiúid Teicneolaíochta, Tamhlacht	79,632	218,198	0	26,560	324,390	6,454	210,402
Institiúid Teicneolaíochta, Trá Lí	50,448	135,238	0	0	185,686	0	177,071
Institiúid Teicneolaíochta Phort Láirge	260,852	399,580	0	0	660,432	0	619,750
Institiúid Oideachais Mater Dei	60,309	56,927	0	0	117,236	0	0
Coláiste Náisiúnta na hÉireann	69,499	167,190	0	0	236,689	7,560	244,373
Coláiste Ríoga na Máinlia in Éirinn	0	26,132	0	1,335	27,467	0	13,597
Coláiste Oideachais Naomh Angela	18,918	47,392	0	0	66,310	0	35,714
Institiúidí na RA	125,472	0	0	0	125,472	0	425,326
Institiúidí Éireannacha	2,470,342	0	0	0	2,470,342	0	2,098,798
Colaiste Phádraig, Má Nuad	0	13,957	0	0	13,957	0	17,466
Institiúid Oideachais Marino	0	0	0	0	0	0	117,411
Coláiste Ósta na Sionainne	0	0	0	0	0	0	28,471
Iomlán	9,749,242	8,935,547	1,841,158	94,067	20,620,015	184,475	17,969,177

ACHOIMRE AR NA DEONTAIS GO LÉIR A ÍOCADH

SCEIDEAL VII

	2017 €'000	2017 €'000	2016 €'000	2016 €'000
Deontais Athfhillteacha				
Deontais Bhliantúla	583,155		543,915	
Mionoibreacha	639		639	
Aisghabháil Táille	286,797		277,717	
Altranas	41,946		39,000	
Springboard	14,881		21,404	
Tionscnaimh Straitéiseacha	95,757		108,242	
Scileanna TFC	11,048		8,563	
Printéiseacht	11,254	1,045,477	9,802	1,009,282
Deontais Inrochtana				
Mic léinn faoi Mhíchumas	9,749		9,108	
Ciste Cúnamh do Mhic Léinn	8,936		8,677	
An Ciste Eorpach um Dhomhandú	94		184	
An Clár Náisiúnta um Chothroimas Rochtana ar Ardoideachas	1,841	20,620	0	17,969
Deontais Caipitil				
Deontais Tógála	13,730		26,724	
Deontais Trealaimh	7,896	21,626	3,348	30,072
Deontais Taighde				
Deontais Athfhillteacha PRTLÍ	13,566		13,000	
Deontais Tógála PRTLÍ	12,736		17,977	
Deontais Trealaimh PRTLÍ	6,798		5,755	
Deontais Taighde	17,357		17,723	
Deontais Taighde	18,709		23,660	
Cúnamh Éireann	0	69,166	559	78,674
Iomlán Deontas Íoctha		1,156,889		1,135,997

