

The logo for the Higher Education Authority (HEA) is displayed in white capital letters on a dark teal background.

An tÚdarás um Ard-Oideachas
The Higher Education Authority

Sectoral Review of Consultation and Reporting Arrangements: Student Services Expenditure and Student Levy

Report of the HEA Working Group

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Dr Deirdre Stritch on behalf of
the Higher Education Authority
(2025)

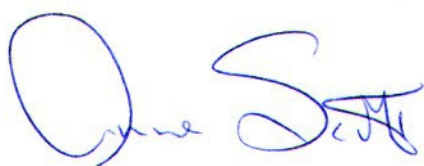
Foreword

On behalf of the HEA Working Group, I am pleased to present our report on the Sectoral Review of Consultation and Reporting Arrangements: Student Services Expenditure and Student Levy. The Working Group was convened by the HEA in May 2024 following a request from Students' Union Presidents for a review to examine consultation and engagement with students and the transparency and visibility of reporting on student services expenditure and the student levy. The review was timely given the significant sectoral changes that have taken place over the past decade, and the legislative responsibilities that the Higher Education Authority Act (HEAA) 2022 places on the HEA relating to Engagement with Students (S43) and National Student Engagement (S44).

I would like to extend my thanks to the seventeen Higher Education Institutions (see Appendix A) that participated in the review by responding to the reporting template circulated in November 2024 and completed by mid-January 2025. This report presents the key themes and trends arising from the analysis of information returned by the institutions. It captures the breadth of practices that exist in relation to student consultation and the transparency of reporting on student services expenditure and the student levy.

I would also like to express my gratitude to the members of the Working Group (see Appendix B) for their engagement and commitment to the review, and for the guidance and feedback provided on the reporting template and on the report itself. Lastly, I would like to thank Dr Deirdre Stritch for preparing this report, and the HEA for overseeing and managing the review.

I encourage higher education institutions and the HEA to draw on the findings of this report, noting in particular the instances of good practice on student consultation and the transparency of reporting, to further inform, develop, and strengthen existing practices.



Anne Scott, Professor Emerita

Chair of the Working Group

Executive Summary

Respondents: 17 Higher Education Institutions (HEIs)

Section I: Student Services Expenditure

i. Consultation with students on student services expenditure

- a. 16 HEIs reported a range of structures in place for consulting with students on student services expenditure.
 - 16 HEIs reported that student representatives are members of key governance committees with decision-making responsibilities for expenditure on student services/members of governance committees with oversight of such decision-making.
 - 6 HEIs (4 from the technological higher education sector) reported that there is a dedicated student finance committee in place with student membership.
 - 9 HEIs (6 from the traditional university sector) described other mechanisms for consulting with students such as, student committees, a SU permanent secretariat, surveys, focus groups/meetings between senior staff members and student representatives.
 - 2 HEIs reported that quality assurance processes are harnessed to capture student perspectives on student services, informing decisions on expenditure.
 - 2 HEIs reported no formal reporting on student services expenditure.
- b. Number of committee meetings: 2–24 each year; average number of meetings: 5.
- c. Publish committee membership/Terms of Reference online: 10 HEIs (yes), 5 HEIs (no), 1 HEI (committee membership).
- d. Engagement with students to improve consultation process: 15 HEIs (yes), 2 HEIs (no).

ii. Transparency and visibility of reporting arrangements

- 13 HEIs described the main committees responsible for approving budgets.
- 8 HEIs published financial statements/reports on student services expenditure online.

Section II: Student Levy

i. Institutions with a student levy in place

- 9 HEIs reported a student levy in place for 2024/25, with 1 HEI reporting two levies in place.

- Across these 9 HEIs, there are 4 multipurpose levies¹, 3 sports facility levies, and 3 student centre levies.
- Titles used to describe the student levy include 'Student Levy'; Student Centre Levy; Student Capitation Fee; Student Facilities Contribution Fee; Student Space and Centre Levy, and Student Sports Charge.
- Student levies range from €30–254 annually.
- Introduction of levy: post 2010 (7 levies), 2000–2010 (1 levy), prior to 2000 (2 levies).
- Specified end date: 2039/40 to 2041/42 (4 levies); 6 levies have no end date due to ongoing costs.

ii. Students paying a student levy

- The Student Levy applies to full and part-time students.
- Five HEIs report that online students are charged the same levy as in-person students, 3 HEIs responded 'no', and 1 HEI stated, 'not applicable'. Students on blended programmes (4 HEIs) are charged the same levy as in-person students.

iii. Consultation with students on the student levy

- 9 HEIs introduced a student levy following a student referendum.
- 4 HEIs reported dedicated communication between HEI management and specific student committees/councils or student representatives on the introduction of a student levy.
- 5 HEIs reported student membership of committees with a role in approving or in financial decision-making in respect of the levy. Of these committees, 3 are dedicated levy/capitation committees.

iv. Reporting mechanisms in place for the student levy

- 7 HEIs highlighted that student levy income and expenditure are reported to a finance and resource allocation committee.
- 3 HEIs reported that there is a capitation committee in place.
- 1 HEI provides an annual update to the students' union.

Section III: Student Services Expenditure and the Student Levy

i. Specific improvements that can be made to enhance the consultation process.

9 HEIs identified several ways to enhance consultation processes with students including,

- student services expenditure/student levy included as an agenda item for relevant committees.
- strengthening student participation on committees/establishing a student consultative group.

¹ These levies each contribute towards a range of functions, such as capital projects, student media, health services, mental health services, clubs and societies, a peer-learning programme, and the student union, sometimes in addition to student centres and sports facilities.

- identifying student services as an item of expenditure and provision of information online.

ii. Good practice on structures/mechanisms in place

Student consultation

- 8 HEIs highlighted good practice as a culture of engagement with students through committee membership and the existence of a range of formal/informal fora for student representation.
- 5 HEIs noted the positive aspects of direct engagement with the SU/other student groups.
- 3 HEIs highlighted a committee dedicated to student services expenditure, in addition to meetings of student representatives and senior personnel.

Transparency and visibility of reporting

- 5 HEIs highlighted the inclusion of students in key decision-making or oversight committees.
- 2 HEIs noted formal mechanisms for reporting to the governing authority/sub-committees.
- 1 HEI referred to the provision of a detailed breakdown of student services expenditure.

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1. Introduction

1.1 Background and Context

Student Services Expenditure

Guidance for Higher Education Institutions (HEIs) on consultation and reporting arrangements for student services expenditure and the student levy was issued in 2011. This guidance was introduced following a 2010 Comptroller and Auditor General (C&AG) report which found that reporting practice on student services varied between sectors and institutions, making it difficult to compare information provided in institutional financial statements. Following on from that C&AG report, the HEA published a Report on the Student Charge² in August 2010. That report recommended that HEIs engage directly with students regarding allocation of the student charge. It also recommended that HEIs explore ways to improve consultation processes with students and publish annual reports on their websites detailing income and expenditure related to student charges to ensure greater transparency.

A new Student Contribution was introduced with effect from September 2011, replacing the previous Student Charge. A working group on the Student Contribution was established in the same year. This group defined student services as those which support “the welfare of students outside the context of their formal academic programme”.³ The definition focused on three core areas: welfare & guidance, extra-curricular activities, and accommodation/childcare, and confirmed that individual HEIs could add to this list as appropriate and as agreed with the relevant student bodies. The working group developed a template for reporting expenditure on student services and recommended that reports be published annually and made available to current and prospective students, institutional management, and the HEA.

The working group also developed a Revised Framework of Good Practice for Student Involvement in Internal Allocation Processes. Building on existing consultation processes at that time, and recognising that local arrangements vary between institutions, and that students are represented on institutional boards, the Revised Framework proposed that best practice for student consultation could include the following elements:

- Students’ union representation on institutions’ main Finance Committee.
- At least two students’ union representatives on a Central Forum/Student Services Committee (plus other students as appropriate).
- A Capitation/Student Finance Committee — which would be a sub-committee of the Central Forum/Student Services Committee — with 50% student membership, to apportion the capitation fund (for clubs, students’ union and societies) which has been calculated by the main Finance Committee.

² HEA (2010) *Report on the Student Charge*. Available at: [Review-of-Student-Charge.pdf](#)

³ Report of Working Group on Student Contribution, November 2011 (not published)

- A Student Services Consultative Group, potentially chaired by the Dean of Students or equivalent, and including senior students' union officers to consider the yearly schedule of expenditure and recommend additional spending or consider the appropriateness of the current allocations to student services.⁴

Student Levy

HEIs may also charge an additional levy where this has been agreed with the student body. Under Section 40(1) of the [Universities Act, 1997](#), and Section 24(1) of the [Technological Universities Act, 2018](#), HEIs have scope to charge additional fees to students for a variety of purposes, including events and services. Such levies have typically been charged in relation to specific expenses, such as the development of new sports facilities or to cover the costs associated with providing ongoing access to such facilities. Whilst 'levy' is used by some HEIs to describe a number of charges made to students (for example in respect of graduation costs, garda vetting costs etc.), for the purposes of this study, the term has been defined by the HEA as referring to charges which have been agreed with the student body "to cover the costs associated with sports clubs, student societies, the Students' Union/representative body(s)". Such levies may operate under a variety of terms.

Student Engagement in Decision-Making

There have been significant sectoral changes in the 14 years since the consultation and reporting arrangements outlined above were recommended. In some instances, these changes may have impacted on mechanisms for engagement and consultation with students and on the visibility of reporting on expenditure. In 2016, the HEA published a report of the working group on student engagement in Irish higher education, [Enhancing Student Engagement in Decision-Making](#). The working group recognised that student representation on governance boards (required under statute in Ireland) is insufficient in itself to develop a true "culture of engagement" and further acknowledged that practice varied widely both within and across institutions. Taking account of institutional autonomy, the report identified ten (non-prescriptive) principles that it proposed should underpin student engagement⁵ and called on HEIs to develop, in partnership with students, policies for student consultation and engagement informed by these ten principles:

1. Democracy
2. Student as partner
3. Inclusivity and diversity (of insights and contributions)
4. Transparency (in decision-making processes and governance)

⁴ Report of Working Group on Student Contribution November 2011, pp. 10–11 (not published)

⁵ The working group adopted Trowler and Trowler's definition of student engagement: "The investment of time, effort and other relevant resources by both students and their institutions intended to optimise the student experience and enhance the learning outcomes and development of students, and the performance and reputation of the institution." Trowler, V. and Trowler, P. (2011) *Student engagement toolkit for leaders*. London: Leadership Foundation for Higher Education and Higher Education Research and Evaluation.

5. Students as co-creators
6. Collegiality and parity of esteem
7. Professionalism and support
8. Feedback and feedback loop
9. Self-criticism and enhancement
10. Consistency

It was considered that such institutional policies and their implementation would contribute to the development of conditions and a culture in which student engagement can flourish. The approach proposed by the working group is informed by the idea of students as partners, defined by the European Students Union (ESU) as follows:

A partnership goes far beyond the mere consultation, involvement, or representation of students in decision-making processes. Where a partnership exists, students do not only identify areas that could be enhanced, but they help to identify ways in which that enhancement can be carried out, as well as to help facilitate the implementation process wherever possible.⁶

The report further cites a Bologna process seminar in which it was proposed that training should be provided for student committee members; that such engagement should be recognised and the competencies and skills acquired certified; and that mechanisms should be prioritised for ensuring that information flows from the student representative to other students (p. 20). This review did not seek to address the extent to which these factors apply in relation to consulting and reporting arrangements for student services expenditure and the student levy in Irish HEIs; however, evaluating how current arrangements align with the principles offers a valuable opportunity for future exploration and consideration.

1.2 HEA Review

In 2024, Students' Union (SU) Presidents submitted a request for the HEA to undertake a review of consultation and reporting arrangements for student services expenditure and the student levy. Issues raised by students included the need for more engagement and consultation with the student body, and greater visibility and transparency of reporting on expenditure. Given this request from SU Presidents and the HEA's recently-introduced legislative responsibilities under the Higher Education Authority Act (HEAA) 2022 relating to engagement with students (Section 43); national student engagement (Section 44), and provisions that allow for a HEA review of fees charged, the HEA considered it timely and appropriate to conduct a review of current consultation and reporting arrangements for student services expenditure and the student levy.

⁶ [ESU \(2013\)](#) as quoted in Working Group on Student Engagement in Irish Higher Education (2016) *Enhancing Student Engagement in Decision-Making*, p.6. Accessible at: [HEA-IRC-Student-Engagement-Report-Apr2016.pdf](#)

The following areas were examined as part of the review:

- I. Mechanisms for consulting and engaging with students on student levies and student services expenditure.
- II. Identification of titles associated with a student levy.
- III. Student cohorts who incur a student levy.
- IV. Transparency and visibility of reporting arrangements.
- V. Identification of good practice.

2. Methodology

In November 2024, the Higher Education Authority (HEA) requested that 17 Higher Education Institutions (HEIs)⁷ provide information on the structures in place to consult with students and report on student services expenditure and the student levy. HEIs were advised to respond with reference to structures in place on Irish campuses only for the academic year 2024/25; where that was not possible, HEIs could provide information for the 2023/24 academic year. HEIs were provided with guidelines and a reporting template to ensure consistency in responses (included at Appendices C and D).

The reporting template was divided into three sections:

- Section I: Student Services, comprising two main questions and sub-questions.
- Section II: Student Levy, comprising seven questions and sub-questions.
- Section III: Student Services Expenditure and the Student Levy, comprising three main questions and sub-questions.

HEI responses were reviewed in February and early March 2025 by an independent consultant, with the aim of identifying trends and themes emerging from the data in respect of the overall higher education sector and each sub-sector (traditional universities, institutions in the technological higher education sector; and specialist colleges) as appropriate and relevant. Findings have been set out for each of the three headings of the template report: student services, student levy, and student services expenditure and the student levy. Drawing from this analysis, several recommendations have been identified and are contained in the conclusion of this report.

2.1 Limitations

The following limitations of this review should be noted before conclusions are drawn to inform policy development or other actions based on the format of this review being conducted by way of surveyed responses. HEIs' responses to the reporting template tended to be pitched at a high level, and did not always capture the full breadth of practice in place due to the review taking the form of a survey. Consequently, responses ranged from succinct, with quite specific information in some instances, to detailed, with expansive information provided on the variety of arrangements in place, in others. As a result, not all of the mechanisms for consulting and engaging with students or reporting on expenditure may have been reported by HEIs; or those in place may not have been reported in sufficient detail to offer a thorough understanding of how such arrangements and mechanisms work

⁷ These institutions are designated institutions of higher education under the Higher Education Authority Act 2022 (Section 53) and include an institution that the HEA works with under Statute, and which is in receipt of core public funding.

in practice, or how effective they are likely to be. This review should, therefore, be considered a starting point rather than the conclusion of a discussion on the topic of consultation and reporting on student services expenditure and the student levy.

3. Student Services

Expenditure: Analysis

3.1 Introduction

In this section of the template report, HEIs were asked to provide an overview of the structures in place (including reporting through the governing body) for consulting with students on student services expenditure, and to confirm the reporting arrangements in place in relation to this expenditure and to confirm whether this information is published.

3.2 Overview of Respondents

In total, 17 HEIs submitted a response (see Table 1 below) in respect of Sections I and III (eight traditional universities, five technological universities, two institutes of technology, and two specialist colleges). The term ‘institution in the technological higher education sector’ is used in this report to refer to both technological universities and institutes of technology, while ‘traditional universities’ is used with reference to the seven previously established universities and the Royal College of Surgeons in Ireland (RCSI).

| Name of HEI | Institution Type |
|---|--------------------------|
| Atlantic Technological University (ATU) | Technological University |
| Dublin City University (DCU) | Traditional University |
| Dundalk Institute of Technology (DKIT) | Institute of Technology |
| Institute of Art, Design & Technology (IADT) | Institute of Technology |
| Mary Immaculate College (MIC) | Specialist College |
| Maynooth University (MU) | Traditional University |
| Munster Technological University (MTU) | Technological University |
| National College of Art and Design (NCAD) | Specialist College |
| Royal College of Surgeons in Ireland (RCSI) | Traditional University |
| South East Technological University (SETU) | Technological University |
| Technological University Dublin (TU Dublin) | Technological University |
| Technological University of the Shannon (TUS) | Technological University |
| Trinity College Dublin (TCD) | Traditional University |
| University College Dublin (UCD) | Traditional University |
| University of Galway | Traditional University |
| University of Limerick (UL) | Traditional University |
| University College Cork (UCC) | Traditional University |

Table 1: List of HEIs that submitted a response to Sections I and III of the template report

3.3 Key Findings

3.3.1 How Do HEIs Consult with Students on Student Services Expenditure?

Sixteen HEIs reported a range of structures in place for consulting with students on student services expenditure, though it should be noted that the level of detail provided varied considerably among institutions, with some outlining in great detail all opportunities for students to provide feedback on student services and others simply reporting the key governance mechanism(s) in place. As such, it is difficult to determine how widespread the more comprehensive approaches reported by some HEIs are. The key mechanisms by which HEIs consult with students on student services expenditure are summarised in Figure 1 and discussed further below:

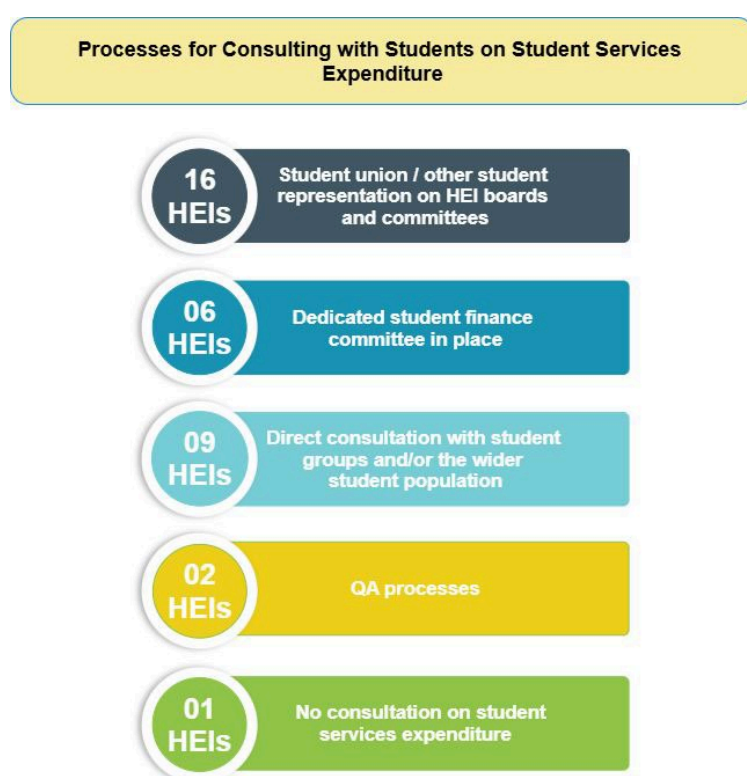


Figure 1: Processes reported by HEIs for consulting with students on student services expenditure

Students' union / student representation on HEI boards and committees

Sixteen HEIs reported that student representatives (often SU officers) are members of key governance committees with decision-making responsibility for expenditure on student services, and/or that student representatives are members of governance committees with oversight of such decision-making. The following examples are illustrative:

Student representatives are on all key committees such as Student [...] Committee, Capitation Committee, Planning Committee, Finance Committee; Council and Board

where services and finance are reported, reviewed and financed. The student representatives bring student perspectives into discussions on expenditure priorities.

Excerpt from HEI Response.

Three representatives of the Students' Union (SU), including the President, are members of the Governing Authority (GA) of the University, and the SU President is also a member of the Finance, [...] Management Committee. As members of these bodies, they have detailed oversight of University expenditure and can freely contribute their views on any aspect of this. **Excerpt from HEI Response.**

Dedicated student finance committee in place

Six HEIs (four of which are institutions in the technological higher education sector) reported that in addition to student representation on committees generally, there is a dedicated student finance committee in place with student membership. Such committees have a role in determining the allocation of funds for student services or for funding the students' union and/or student clubs and societies. An additional two HEIs reported that there is a Capitation Committee in place, while one HEI has a Levy Committee. The following examples are illustrative:

A student finance committee is in place in which the distribution of the student charge student services allocation is agreed. **Excerpt from HEI Response**

The main Committee for consultation with students on all aspects of the student experience/ student services including on student services expenditure is the Student [...] Committee which reports directly to Academic Council, where students are represented in significant numbers. **Excerpt from HEI Response**

An annual capitation allocation is provided to the Student Finance Committee, who allocate the funding between Clubs and Societies (extracurricular activities), and the administration of [the] Students Union. The majority of the membership of the Student Finance Committee are students, and University representatives include the Dean of Students. **Excerpt from HEI Response**

Direct consultation with student groups and/or the wider student population

Nine HEIs (including six from the traditional university sector) described a variety of other mechanisms for consulting with students, though it is not always clear that these focus on student services expenditure. These mechanisms included a range of student committees and fora; liaison with the permanent secretariat to the students' union; the use of surveys and focus groups; and meetings between senior staff and students/student representatives. Examples include:

The Undergraduate Student Union has a secretariat service within the Student Services Office and this secretariat works closely with the union on various matters relating to services expenditure. **Excerpt from HEI Response.**

*The Vice President for Students, [...] and the [...] with responsibility for student experience meet the ... student union Presidents monthly. This forum is an opportunity for both parties to raise issues in relation to student service supports ... SU Presidents frequently put forward resources they feel are required to support the student experience and these requests are considered. **Excerpt from HEI Response.***

*The Dean of Students and Students Union representatives ... meet annually to discuss expenditure in the previous financial year and the current year budget for student related expenditure. A reporting template for student service expenditure which was originally provided by the IUA for completion is shared with the Dean of Students and the Student Union prior to the meeting. **Excerpt from HEI Response.***

*Student feedback is harnessed regularly which informs decision making regarding service development, through multiple forms, such as surveys, in-person meetings and open forums. **Excerpt from HEI Response.***

Quality assurance processes

Two HEIs reported that quality assurance (QA) processes are harnessed to ensure that students' perspectives on the effectiveness of student services are captured, and that this informs decisions on expenditure:

*A student representative is included on Quality Review panels who undertake reviews of Schools and Professional Service Departments and make recommendations for further improvements. Student input and analysis of student experience underpinned the decision by our Governing Authority to invest very significantly in our digital transformation programme. **Excerpt from HEI Response.***

*[The] Quality programme provides consultative opportunities for students on the effectiveness of student services expenditure e.g. Thematic Review of [...]. **Excerpt from HEI Response.***

No reporting on student services expenditure/no consultation with students

Two HEIs reported that there is no formal reporting on student services expenditure. One of these two HEIs further reported that there is no consultation with students on this matter:

*We do not currently consult with students on student services expenditure. We do not currently report on student services expenditure to Academic Council. Information on expenditure is included in Budget information to [senior governance committee]. Oversight is held by the Head of Academic Affairs and the Head of Corporate Services. **Excerpt from HEI Response***

Students sit on multiple committees including the Governing Authority, however there is no formalised reporting on student services expenditure in recent years. The

reporting to the students is on capitation and levy funding. **Excerpt from HEI Response.**

3.3.2 Key Figures

- **Five** is the average number of committee meetings held within HEIs in which there is student engagement, with the overall frequency of committee meetings within and across HEIs ranging from 2–24 per annum.
- **Eleven** HEIs confirmed that they publish the membership and terms of reference for relevant committees, with ten publishing on the institutional website. The eleventh HEI publishes committee membership, meeting minutes, and reports online, but not the terms of reference for committees. Five HEIs reported that they do not make committee terms of reference publicly available; these include four institutions in the technological higher education sector, and one traditional university. One HEI did not address this question (see Figure 2 below).

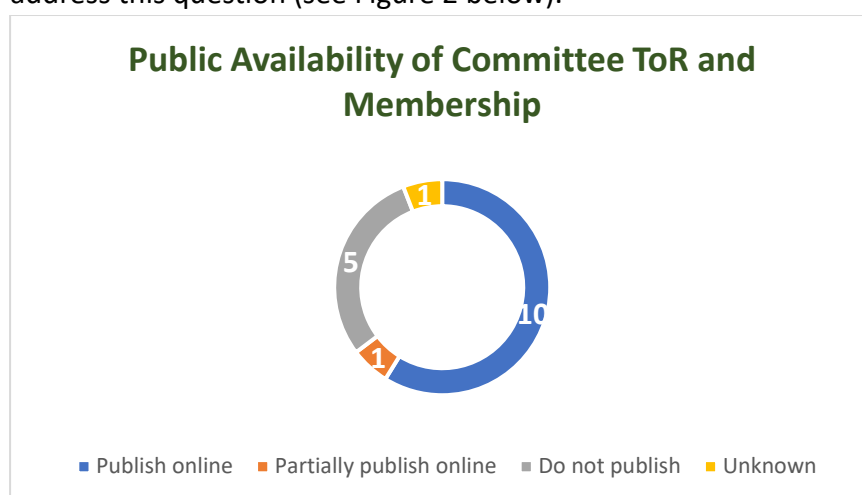


Figure 2: Number of HEIs that make the membership and terms of reference of relevant governance committees publicly available.

3.3.3 Has there been engagement with students on how the consultation process can be improved?

Fifteen of the 17 HEIs reported that there has been engagement with students on how the consultation process can be improved. Of the two that responded that engagement has not taken place, one reported that on foot of the outcomes of this study, it will explore ways to integrate existing structures that facilitate collaboration with the students' union, ensuring active engagement in decisions regarding student services expenditure. The other did not report any future plans for such engagement.

In reviewing the 15 positive responses, however, evidence has not been provided in the majority of cases that dedicated engagement has taken place with students on how consultation on *student services expenditure*, specifically, can be improved. Rather, HEIs

reported in general terms about the mechanisms in place for consulting with students (see Figure 3 below).

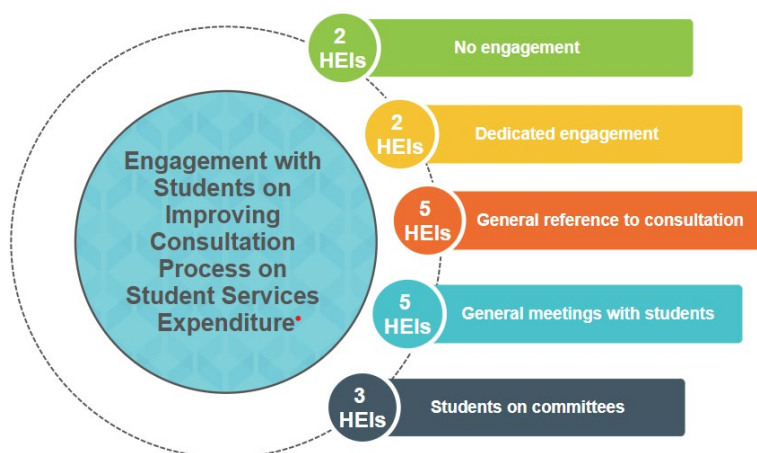


Figure 3: Response to question on whether and what engagement has taken place with students to improve the consultation process on student services engagement.

Two HEIs confirmed that there has been dedicated and targeted engagement with students on how the consultation process on student services expenditure can be improved. One referred to such engagement as an ongoing process and listed some examples of changes that had occurred as a result. The other reported dedicated engagement with students on this topic as part of a strategic review of student services, as well as part of the CINNTE external review process⁸:

*... there has been ongoing engagement over years that has shaped the student services consultation process to what it is today and has led in recent years to the formation of the various consultative groups such as the Disability [...]; Counselling Student [...] Board; Healthy [...] Ambassadors; Student-to-Student Peer Supporters. The continual and close nature of these ensures the consultation process remains dynamic and student-centred, enabling ongoing improvements that better reflect the diverse needs and preferences of the student body. **Excerpt from HEI Response.***

A Strategic Review of Student Services has been completed in the 2024/25 year ... This process involved structured focus groups with students and the student union. Through the conduct of a Peer Review Panel, a peer panel report was compiled, with recommendations. These recommendations are now being addressed in a revised strategy for student services and supported by a quality improvement plan ... This [CINNTE] review process involved structured meeting sessions with students, class representatives and the student union. A full report was compiled by the international panel with a range of recommendations outlined for implementation. [The HEI] is currently compiling a response to such recommendations including those in the area

⁸ As part of the CINNTE review process, the external review team meet with students.

of student services and consultation processes with students. Excerpt from HEI Response.

Of the other 13 HEIs, five reported generally on meetings with student representatives/students, but without reference to specific meetings focused on how the consultative process can be improved; for example:

Regular one to one meetings between members of the Students Union with Senior Leaders ... occur e.g. meetings with the President, the Deputy President, the Director of Student [...] and the Corporate Secretary. The Students' Union President, the Clubs Executive President and the Societies [...] President with their deputies attend a range of meetings. Excerpt from HEI Response.

Regular meetings with SU by University Executive. Excerpt from HEI Response.

Five of these 13 HEIs referenced their commitment and general approaches to consultation with students, without making specific reference to engagement with students on how consultation on student services expenditure can be improved. Illustrative examples include:

Consultation with students, towards achievement of meaningful impact of the student voice in the governance, strategy and operations of the College is [a] core strategic objective named in the College's strategic plan. The practical implementation of this is also subject to consultation with the student body, as well as with [student union] within the context of the governance and operational committee framework. Excerpt from HEI Response.

Yes, the Student [...] Forum provides a dedicated platform for students to engage in meaningful discussions and share their perspectives on how the consultation process can be improved. This forum encourages active student participation, fostering a collaborative environment where their voices are heard and considered in institutional decision-making processes. Excerpt from HEI Response.

Finally, three HEIs made reference to general student membership of committees and/or training for same. For example:

The student unions are well represented on the committee with the SU Presidents, the welfare officers and the education officers ... sitting on the committee. The SU officers return to student council for consultation where necessary. Excerpt from HEI Response.

Governing body training is provided (by external governance advisors such as Arthur Cox or Governance Ireland) at the commencement of each new term of office. Excerpt from HEI Response.

3.3.4 What reporting arrangements are in place in relation to expenditure on student services?

HEIs were further asked to describe the reporting arrangements in place in relation to expenditure on student services and to state whether the information is made publicly available (including any relevant information e.g. URL) and/or provided to the students' union. As with previous questions, the level of detail provided by HEIs varied considerably from one-line responses which did not address all elements of the question asked, to lengthy and expansive responses that gave a fuller insight into institutional practice. Given the incomplete nature of the information provided it is difficult to determine how representative the reporting arrangements summarised here are.

Thirteen HEIs gave brief descriptions of the main committee(s) responsible for approving budgets, though not all specified if reports on expenditure are submitted to the same committee. The following examples are illustrative:

The annual budget is agreed by Executive Committee and approved by Governing Authority. Student Services rolls up to the overall budget of the [President/Provost] and Deputy President. Excerpt from HEI Response.

University expenditure is reported to the Finance, [...] Committee, which reports to the Governing Authority, and both of these bodies have Students' Union representation. Excerpt from HEI Response.

Two of this group of thirteen HEIs made reference to reporting on expenditure pertaining to student clubs and societies rather than student services more broadly:

The students as members of the Student Finance Committee approve the allocations to Clubs and Societies and receive regular updates during a financial year on related expenditure. There are financial and other information updates during the financial year to the University Executive and Governing Authority, including the annual budget. Excerpt from HEI Response.

One HEI reported on steps taken to integrate previously separate reporting arrangements in antecedent institutions and confirmed that "In the budget year 2024, a singular student services budget allocation was trialled. This model will continue in 2025 ... The draft budget allocation model will be shared with the [] student unions." Finally, three HEIs did not address the question of reporting arrangements in their response. For example:

Information is provided to the students' union who are included in the committee. Excerpt from HEI Response.

Eight HEIs confirmed that they publish financial statements or reports online, though it was not always clear from responses whether these reports contain information on student services expenditure specifically. Six of these eight HEIs provided links to published reports. The majority of the other nine HEIs did not address this aspect of the question, while three of the nine confirmed that they do not make this information publicly available, and one reported that information is available on request. Two HEIs confirmed that information

related to student services expenditure is provided to the students' union, while another reported that this will happen in future (see Figure 4 below). Two HEIs confirmed that this information is not provided to students' unions, but relevant reports are published, while a further seven stated that students sit on the relevant decision-making or oversight committees within HEIs and five did not address this aspect of the reporting question.

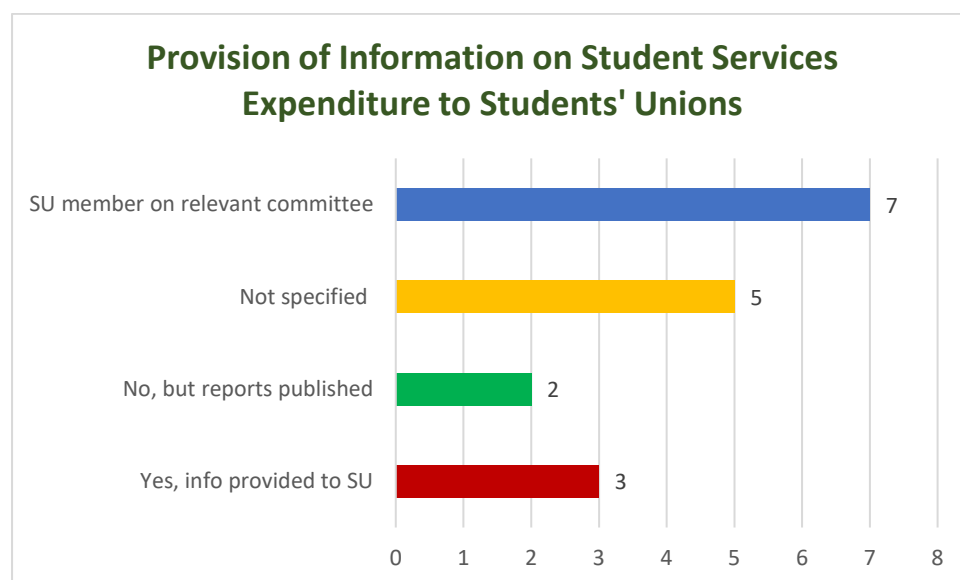


Figure 4: HEI responses to question on whether information on student services expenditure is provided to students' unions

3.4 Additional Observations

While HEIs were not asked to address the four elements of the *Revised Framework of Good Practice for Student Involvement in Internal Allocation Processes*⁹ (as outlined in the introduction to this report), nor to provide information in that format, the Framework may, nonetheless, provide a useful lens through which to explore the findings in this review. It is important to note, however, that firm conclusions cannot be drawn from this review on whether the Revised Framework is currently being implemented in Irish HEIs. Responses may not capture all of the mechanisms in place, or institutions may have different structures in place to those recommended in 2011 on foot of, and in response to, the 2016 Principles of Student Engagement¹⁰, reflecting the length of time and changes in the sector that have taken place since the Revised Framework was published in 2011. With these caveats in mind, it is noteworthy that the mechanisms outlined by HEIs for consultation with students on student services expenditure are somewhat consistent with the four elements set out in the *Revised Framework of Good Practice for Student Involvement in Internal Allocation Processes*.¹¹ As noted in the introduction to this report, the Revised Framework calls for:

⁹ Report of Working Group on Student Contribution November 2011, pp. 10-11

¹⁰ Working Group on Student Engagement in Irish Higher Education (2016) *Enhancing Student Engagement in Decision-Making*. Accessible at: [HEA-IRC-Student-Engagement-Report-Apr2016.pdf](https://www.heai.ie/sites/default/files/HEA-IRC-Student-Engagement-Report-Apr2016.pdf)

¹¹ Report of Working Group on Student Contribution November 2011, pp. 10-11

- I. Students' union representation on the main Finance Committee of a HEI;
- II. The establishment of a Central Forum/Student Services Committee with substantial student representation;
- III. The establishment of a Capitation/Student Finance Committee — which would be a sub-committee of the Central Forum/Student Services Committee — whose function it would be to apportion the capitation fund (for clubs, students' union and societies) which has been calculated by the main Finance Committee of the institution; and
- IV. A Student Services Consultative Group, which would consider the schedule of expenditure year on year and make proposals for additional spending recommendations or the appropriateness of the current allocations to student services.

Looking at each of these elements in turn, the information submitted indicates that the first three elements are partially met by a number of HEIs, but no HEI addresses the fourth element or all four elements in a strict sense, though some HEIs reported a variety of formal and informal mechanisms that may constitute partial alignment with element IV:

| | |
|-------------|---|
| Element I | Eight of the 17 (just under half) HEIs explicitly state that there is student representation on the main Finance Committee. It is not always clear whether this representation is from the students' union or whether student membership is appointed in an alternative way. Of the remainder, students are either members of the Governing Authority (which HEIs may regard as sufficient due to the financial oversight remit of governing authorities), or there is insufficient information provided to determine whether students are members of the main Finance Committee. |
| Element II | Three HEIs (18%) explicitly state that they have a committee which may be equivalent to a Central Forum/Student Services Committee with substantial student representation. None of the three use that term, rather the terms used include: Student Experience Committee, Student Affairs Committee, and Student Success Committee. As noted above, a range of alternative mechanisms, both formal and informal, exist across institutions for consulting with students, but it is not clear from this study how effective these are. |
| Element III | Seven HEIs (41%) reported that there is a Student Finance Committee in place, though the reporting structures differ from those outlined in the Revised Framework of Good Practice. |
| Element IV | No HEI reported the existence of a Student Services Consultative Group or equivalent which considers the schedule of expenditure year on year and makes proposals for additional spending recommendations or the appropriateness of the current allocations to student services. Some HEIs did, however, refer to annual or more regular meetings (as often as weekly in one instance) that take place between, for example, SU officers and the Financial Services [...] / the Dean of Students / Vice President for Students, [...] and that include discussion on student services and/or related expenditure. |

It is unclear, however, whether the gaps between HEI-reported practice and the Revised Framework's best practice recommendations have emerged because the Framework is no longer deemed relevant or fit for purpose, or due to other factors, such as the development of institutional approaches that align with the Principles of Student Engagement developed by the [Working Group on Student Engagement in Irish Higher Education \(2016\)](#).

The Report of the Working Group on the Student Contribution stated that "To ensure greater transparency, each institution's Student Charge Committee / Forum should have its membership and terms of reference available on the institution's websites, where this is not already the case" (2011).¹² The publication of the terms of reference of governance committees is also a requirement under QQI's Core Quality Assurance Guidelines (2016, p.5).¹³ Responses indicate that the majority of HEIs (11) address this requirement by publishing the terms of reference of relevant committees online. The majority of the six that do not publish relevant committee terms of reference online (four (66%)) are institutions in the technological higher education sector. This may reflect the ongoing change within that sector as new HEIs continue to integrate antecedent systems and develop new, institution-wide approaches.

The HEA also recommended that HEIs should engage with their student bodies at a local level to explore possible improvements in consultation processes in order to enhance transparency.¹⁴ While responses indicate that some HEIs engage with students on student services expenditure, it is notable that few have made dedicated efforts to improve the consultation process. Only two institutions provided concrete examples of targeted engagement, while others referenced general meetings or commitments without a clear focus on enhancing consultation on this particular topic.

In terms of transparency of reporting, it appears that the majority of HEIs are not publishing an annual financial report on student services expenditure on their websites. Furthermore, it appears that the majority of HEIs do not take the additional step of expressly providing information on student services expenditure reports to students' unions for consideration and feedback. Rather, reliance is placed on individual SU members as committee members to take this information back to their constituencies. Given the short tenure and onerous responsibilities of SU officers, this may not always be a feasible or the most effective approach to student engagement on this critical topic. As noted by the Working Group on Student Engagement in Irish Higher Education:

... student representatives are limited in what they can achieve in these formal settings as they sit for a much shorter term than their colleagues and might only have the opportunity to attend a handful of meetings. Like all members of the governing body, they are limited in the extent to which they can act in a representative capacity.

¹² HEA (2011) *Report of the Working Group on the Student Contribution*. (not published).

¹³ QQI (2016) *Statutory Quality Assurance Guidelines: Developed by QQI for use by all Providers*. Available at: [gg-1-core-statutory-quality-assurance-guidelines.pdf](#)

¹⁴ HEA (2011) *Report of the Working Group on the Student Contribution*. p. 2 (not published)

*There is a likelihood, therefore, of a gap developing between the opportunities for student involvement and actual engagement.*¹⁵

Finally, whilst the review did not address the 2016 principles on student engagement¹⁶, it is possible that HEIs have evaluated their student engagement practices and developed co-created policies for student consultation and engagement to reflect these principles as recommended. Such actions may have been omitted in responses to the reporting template.

¹⁵ Working Group on Student Engagement in Irish Higher Education (2016) *Enhancing Student Engagement in Decision-Making*. p. 26 Accessible at: [HEA-IRC-Student-Engagement-Report-Apr2016.pdf](https://www.heai.ie/sites/default/files/HEA-IRC-Student-Engagement-Report-Apr2016.pdf)

¹⁶ Working Group on Student Engagement in Irish Higher Education (2016) *Enhancing Student Engagement in Decision-Making*. Accessible at: [HEA-IRC-Student-Engagement-Report-Apr2016.pdf](https://www.heai.ie/sites/default/files/HEA-IRC-Student-Engagement-Report-Apr2016.pdf)

4. Student Levy: Analysis

4.1 Introduction

HEIs were asked to report on the levies¹⁷ currently charged to students and how these are applied across different student cohorts, i.e. full- and part-time students, online students, and blended learning students. HEIs were also asked to briefly outline the engagement and consultation that took place with students in relation to the introduction of the student levy (including consultation on the services/areas funded by the levy and subsequent engagement with students concerning changes in the allocation of funding), as well as on the reporting mechanisms in place for the levy.

4.2 Overview of Respondents

Ten HEIs submitted responses in respect of Section II though it was determined that the levies charged by one institution fall outside of the scope of this review, as they pertain to programme or other discipline-specific charges.

The nine HEIs that charge student levies comprise seven traditional universities, one technological university and one institute of technology (see Table 2 and Figure 5 below).

| Name of HEI | Institution Type |
|--|--------------------------|
| Dublin City University (DCU) | Traditional University |
| Dundalk Institute of Technology (DkIT) | Institute of Technology |
| Maynooth University (MU) | Traditional University |
| Munster Technological University (MTU) | Technological University |
| Trinity College Dublin (TCD) | Traditional University |
| University College Dublin (UCD) | Traditional University |
| University of Galway | Traditional University |
| University of Limerick (UL) | Traditional University |
| University College Cork (UCC) | Traditional University |

Table 2: List of HEIs with student levies in place

¹⁷ For the purposes of this review, the HEA defined a levy as: “A student levy agreed with the student body may be charged by institutions to cover costs associated with sports clubs, student societies, the Students’ Union/representative body(s). The levy may also be referred to as a student capitation fee/a student centre levy/charge etc.”

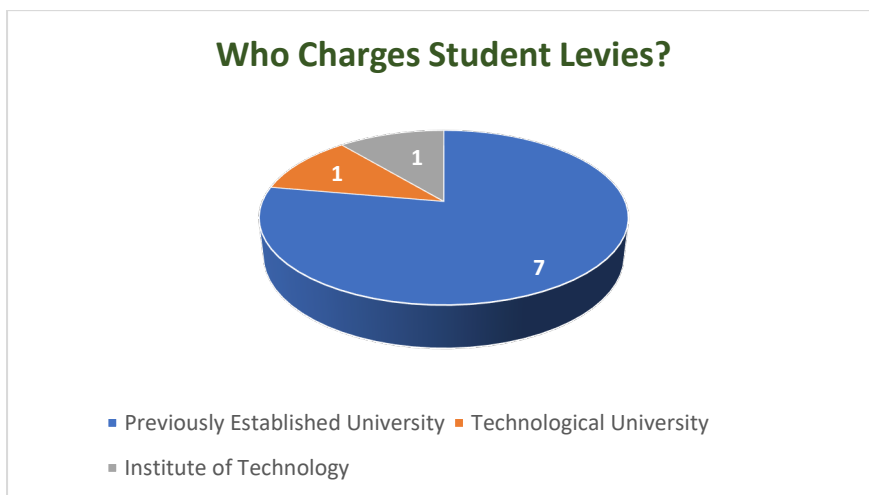


Figure 5: HEIs that charge a student levy or levies

4.3 Key Findings

4.3.1 Who Charges Student Levies?

It is notable that student levies are significantly less common in institutions in the technological higher education sector, with only one technological university and one institute of technology charging a student levy; by contrast, seven traditional universities charge a student levy (or levies). Within the two institutions in the technological higher education sector, levies are related to costs associated with the development of, and access to, sports facilities. One of these has a ‘Student Facilities Contribution Fee’ which enables students to access wide-ranging sports facilities. The charge contributes to the maintenance, staffing, and overall upkeep of these amenities.

Seven traditional universities charge a student levy (or levies), the purposes of which vary.

Table 3, below, summarises the primary purposes of the levies charged to students across the nine HEIs in question. In some cases, the cost of USI membership is included in the levy. Please note that one HEI charges more than one levy, so the number of levies described below does not equal the overall number of HEIs.

| Purpose of Levy | No. of HEIs in which levy charged |
|---|-----------------------------------|
| Multi-purpose student levy | 4 |
| Sports facilities (including access and membership) | 3 |
| Student centre | 3 |

Table 3: Primary purpose of student levies charged by HEIs

Titles used to describe the student levy vary but include: 'Student Levy'; Student Centre Levy; Student Capitation Fee; Student Facilities Contribution Fee; Student Space and Centre Levy; and Student Sports Charge (see Figure 6, below).

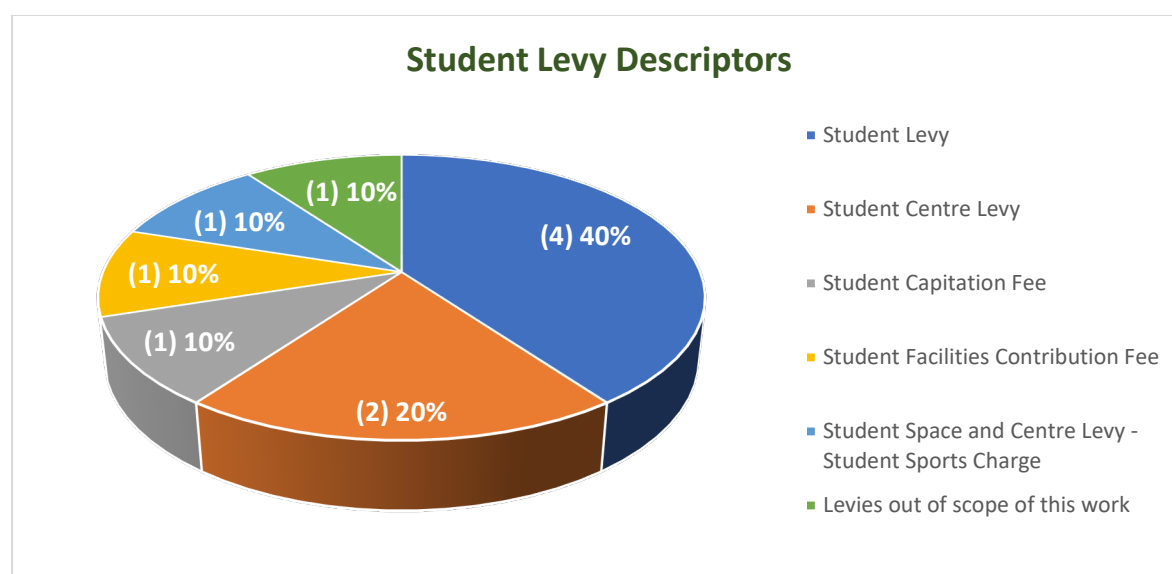


Figure 6: Student levy descriptors

Not all HEIs specified the amount charged for the student levy, but where this has been specified, students are charged varying amounts ranging between €30 and €254 annually. It is worth noting, however, that some HEIs charge more than one levy and that students may also face a number of additional programme-specific charges, such that the cumulative costs to students is much higher than that presented here.

With one exception, HEIs reported that levies are applied across all campuses.

4.3.2 When Were Levies Introduced and When Do They End?

The majority of levies (seven in seven HEIs) were introduced after 2010, with one introduced between 2000 and 2010, and two (in two HEIs) introduced before 2000.

Most levies (six of ten) do not have a specified end date, with responses indicating that the end date is either unknown or is not applicable because the levy covers recurrent and ongoing costs; or, in one instance, that there is no end date. Four HEIs reported that levies will end between the 2039/40 and the 2041/42 academic years.

4.3.3 Who Pays Levies?

In all cases, levies apply to both full-time and part-time students on the basis that the services or access to facilities covered by the levy are equally available to both categories of students. Whilst HEIs were asked to specify how they define “part-time”, only four provided such a definition. In all cases, part-time was defined in relation to ECTS credits and in

relation to scheduling and/or mode of delivery in two instances. Definitions provided are included in Table 4, below.

| Definitions of Part-Time |
|---|
| <i>Part-time consist of programmes delivered over 2 years - credit volume less than 60 each year. Part-time course delivery can either be online or on campus or distance Learning - evening/weekends - all on one semester or running over two semesters.</i> |
| <i>Part-time study is defined ... as a programme offering type where the programme is delivered in a manner that allows learners to study fewer hours per year (i.e., less than 60 ECTS) compared to their full-time counterparts. Part-time programmes are typically scheduled during late afternoon/evenings and/or weekends to accommodate individuals who are in full-time employment</i> |
| <i>ECTS credit weighting for the course year as a proportion of 60 ECTS.</i> |
| <i>Annual credit load for the definition of Part Time:</i> <i>Part-time Undergraduate: 5 to <40 credits per Academic Session</i> <i>Part-time Graduate Taught: 5 to <60 credits per Academic Session</i> <i>Graduate Research programmes (NFQ Levels 9 and 10 by Research) cannot be defined by ECTS Credit load.</i> |

Table 4: Definitions provided for 'part-time'

In five of the nine responses, HEIs reported that the levy applies to online students, who are charged the same amount as in-person students. Three HEIs reported that they do not charge online students a levy and one selected not applicable for this question (see Figure 7, below). The primary rationale provided for charging online students the same levy as in-person students is that all students, regardless of mode of delivery, have the same access to services and facilities. Other reasons included that the levy is for developmental purposes and not (just) for usage of current facilities.

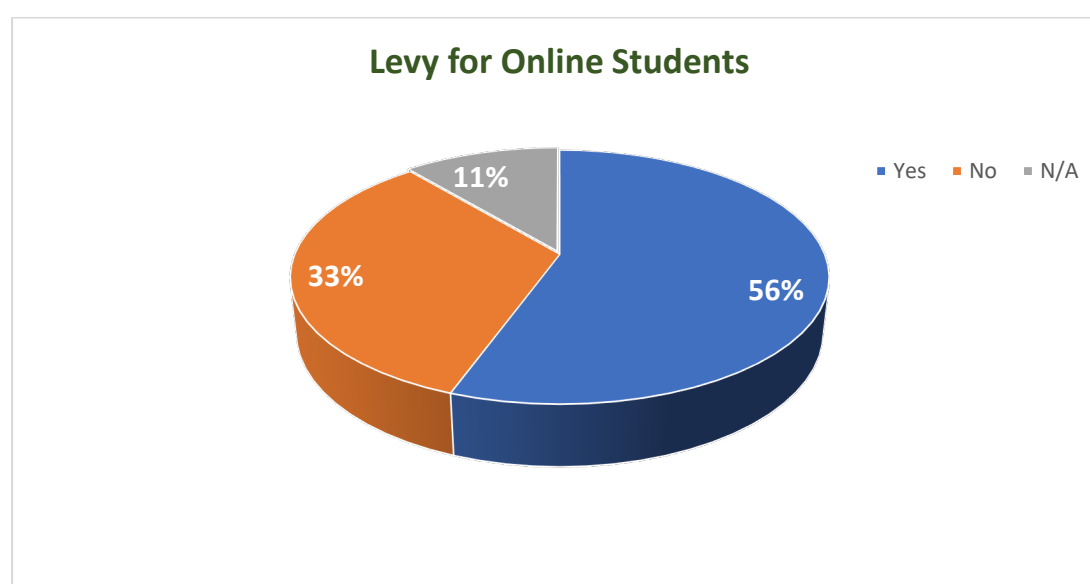


Figure 7: Percentage of HEIs that charge online students the same levy as in-person students

In relation to blended learning programmes (a combination of in-person and online modes of delivery):

- four HEIs reported that students on such programmes are charged the same levies as in-person students;
- one selected 'no' in response to this question, as this category of programme is not included in their system; and
- four HEIs selected 'not applicable' in response to this question, and did not elaborate further.

4.3.4 How Are Students Consulted on the Student Levy?

There was considerable variation in the level of detail submitted by HEIs in response to the question on how students were/are consulted in relation to student levies, with many HEIs highlighting more than one means of student consultation, and one noting that "Consultation with students is typically centred on identifying ways to improve and develop these services and facilities, rather than focusing on a detailed review of expenditure". The approaches to consultation identified by HEIs are summarised in Figure 8 and discussed further below:

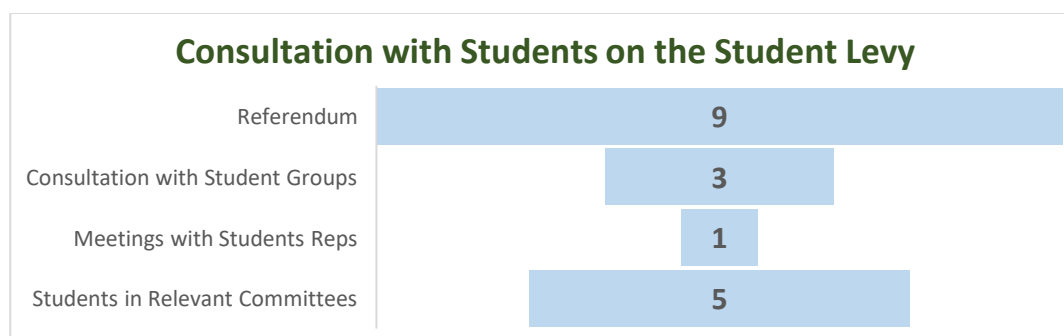


Figure 8: Consultation methods used by HEIs to engage with students on the student levy (numbers relate to number of HEIs)

Student referendum on the introduction of a particular levy

All of the nine HEIs that charge student levies reported that current levies were introduced on foot of a student vote in a referendum. In some cases, changes in levies were also agreed via student vote or referendum. The following quotes are illustrative:

Students voted in a referendum. Excerpt from HEI Response.

A student leadership group made up of representatives of sports clubs and societies developed a referendum campaign to be put forward to a university-wide student referendum. Excerpt from HEI Response.

A further referendum in [...] was passed by the student body increasing the charge and safeguarding open access to [...] for all students. Excerpt from HEI Response.

Consultation with dedicated student groups/committees/councils

Three HEIs reported that consultation on the introduction of a levy involved dedicated communication between HEI management and specific student committees or councils. These discussions informed the scope and nature of the levy, as well as next steps in terms of wider student consultation and engagement:

Further engagement occurred through the Student [...] Committee, Athletic [...] Council, and the Societies Council. At these meetings, students were presented with a suite of facilities that were to be developed for their benefit on the campus. At each point of the consultative process, students added to and took away facilities from the plan. Following these discussions, a student leadership group made up of representatives of sports clubs and societies developed a referendum campaign to be put forward to a university-wide student referendum. Excerpt from HEI Response.

There was limited consultation by the Students' Union with services / areas funded by the Levy (Societies, Clubs, Student Health Unit and [...] were informed by the SU President). There is (and was) considerable engagement with Students' Union concerning changes in the allocation of funding by the University. Excerpt from HEI Response.

There is (and was) considerable engagement with Students' Union concerning changes in the allocation of funding by the University e.g. Finance Resource Committee and University management team. Excerpt from HEI Response.

In one instance, this engagement with specific student groups was supplemented by meetings which were open to the general student population:

A number of meetings were held for students in advance of the meeting with staff of the University in attendance to answer queries. The University Societies Coordination Group called three public meetings that included representatives of the Students' Union, University Management Team, Student Services staff and student representation, particularly from Societies and Clubs. Excerpt from HEI Response.

In two instances, this dedicated consultation was supplemented with a wider communication effort with the overall student body, not on the introduction of the levy, but on the development of the facilities funded by the levy:

The broader student community was informed about the capital development project funded by the levy through multiple channels, such as the website, social media, student e-zines, and more. These efforts ensured that students were active leaders in this project and actively consulted and engaged others in decision-making processes related to the capital development of the facilities with the student centre levy funds. Excerpt from HEI Response.

... materials were produced by the [institution] which outlined in detail the services and facilities to be provided that the students were voting to accept through the levy. Excerpt from HEI Response.

Dedicated Meetings between senior management personnel and student representatives

One HEI reported that dedicated meetings took place between senior personnel and student representatives in relation to the introduction of a levy:

The President and Bursar/Secretary/COO ... held various meetings and discussions with student representatives on the introduction of the levy. Excerpt from HEI Response.

Student participation in decision-making committees

Five HEIs reported that committees with a role in approving or in financial decision-making in respect of the levy(ies) have student membership or that those committees report to students. Three HEIs have dedicated levy/capitation committees.

The current committee structure advises the students on the money available, agrees the breakdown of spend and provides regular updates on the spend. Excerpt from HEI Response.

The referendum states that the Levy Fee shall be overseen by the Capitation Committee and the appropriate personnel of the Financial Services [...]. Excerpt from HEI Response.

The Levy committee discusses the levy collected to date and the capital expenditure on the student facilities. Excerpt from HEI Response.

4.3.5 What Reporting Mechanisms are in Place for the Student Levy?

HEIs were also asked to identify the reporting mechanisms in place for the student levy. The majority (7) indicated that income and expenditure related to student levies is reported to the relevant finance and resource allocation committees, which in turn report to the governing body or authority in the institution. The majority reported that there are student representatives on these committees. The following response is illustrative:

The annual levy contribution collected from students is disclosed in the University's financial statements each year which are approved by GA, and publicly available once audited by the C&AG's office. Excerpt from HEI Response.

Two of the nine HEIs reported having a dedicated capitation committee in place, and one has a Levy Committee, which discuss and report on levy funds collected and how these funds are used. The following example is illustrative:

... Governing Authority (GA) approved the establishment of a Capitation Committee to provide oversight of funding from student referenda as provided for in the constitution of the SU, and to provide an annual report on how the student capitation levy is used via the Governing Authority subcommittee. Excerpt from HEI Response.

One HEI reported that an annual update is provided to the students' union; no other reporting mechanism were specified:

The Student Union is provided with an annual update on the student levy collected and outstanding by academic year and what has been assigned to the repayment of the 4 capital projects. Excerpt from HEI Response.

4.4 Additional Observations

The charging of additional student levies is a particular feature of the traditional university sector, with only limited occurrence in other sub-sectors. Levies are charged at comparatively low annual amounts to all full- and part-time students to cover costs associated with a combination of capital projects (typically sports facilities and dedicated student spaces and centres) and a range of other recurrent costs and services, such as use of sports facilities, and counselling services etc. Levies are known by a variety of terms. Consideration may be given as to whether the use of a consistent term across the sector would be more transparent for students.

In all cases, levies were introduced following a vote by the student body. In five HEIs, students continue to be consulted about student levies through the membership of students on relevant decision-making committees in the HEI. The majority of HEIs (7) stated that reporting of income and expenditure arising from student levies are presented to the appropriate finance and resource allocation committees, including two Capitation Committees, and a dedicated Levy Committee in one instance. These committees then report to the institution's governing body or authority. Most HEIs also noted that student representatives are included in these committees.

5. Student Services Expenditure and the Student Levy: Analysis

5.1 Introduction

This section of the template was forward-looking, with the objective of identifying current good practice for sharing across the sector, as well as eliciting feedback on potential improvements that can be made to enhance current consultation and reporting arrangements for student services expenditure and the student levy.

5.2 Overview of Respondents

As with Section I, all 17 HEIs already mentioned submitted responses to this section of the reporting template.

5.3 Key Findings

5.3.1 What specific improvements can be made to enhance the consultation process with students?

HEIs were asked to identify what specific improvements can be made to enhance the consultation process with students (with regards to student services expenditure and the student levy). Some HEIs identified a number of possible improvements, and these have been grouped separately, below, under particular themes as appropriate. Interestingly, the improvements proposed (see Figure 9 and further discussion, below) are closely aligned with the 2016 Principles for Student Engagement.¹⁸ Overall, eight HEIs identified no specific improvements, with seven restating (to varying degrees) arrangements already in place, and one responding 'N/A' to this question.

Nine HEIs identified a variety of possibilities to enhance consultation processes with students on student services expenditure and student levies.

¹⁸ Working Group on Student Engagement in Irish Higher Education (2016) *Enhancing Student Engagement in Decision-Making*. Accessible at: [HEA-IRC-Student-Engagement-Report-Apr2016.pdf](https://www.heai.ie/sites/default/files/HEA-IRC-Student-Engagement-Report-Apr2016.pdf)

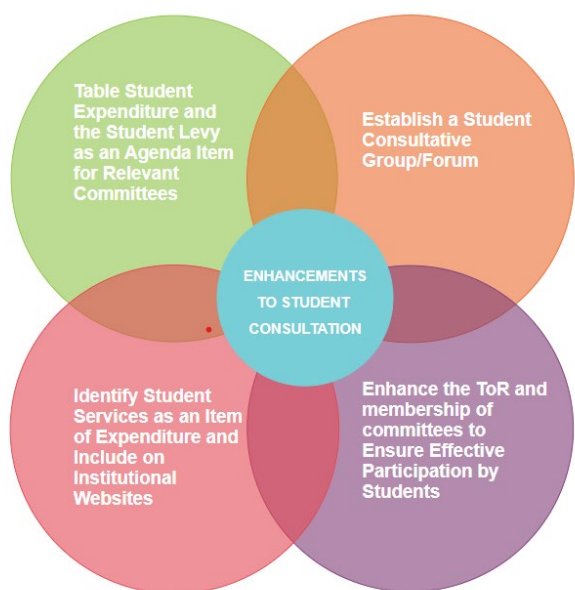


Figure 9: Potential enhancements proposed by HEIs to enhance consultation with students on student services expenditure and the student levy.

Table Student Services Expenditure and the Student Levy as an Agenda Item

Three HEIs suggested that student services expenditure and/or student levies should be tabled as an agenda item for relevant committee meetings:

*Inclusion of levies as a specific agenda item on a per annum basis on Finance & [...] Committee could be introduced although it should be noted that every opportunity to do this already exists and has not been exercised to date. **Excerpt from HEI Response.***

*The provision of a financial summary of expenditures associated with such activities could be tabled at the Student [...] Committee and the Student [...] Forum. Both of the committees represent a very broad selection of the general student body. A standing agenda item on student services with specific reference to what is core funded by the university and by the student levy could be introduced. **Excerpt from HEI Response.***

*The Director and Student [...] Manager currently meet with the [student union] Student Council once per Trimester. An update on expenditure in respect of Student Services could be included as an agenda item within those meetings. **Excerpt from HEI Response.***

Establish a Student Consultative Group and Strengthen Student Participation in Committees

Three HEIs suggested that a student consultative group or forum could be established to maximise the efficacy of current more dispersed consultative mechanisms. Another HEI proposed that the terms of reference and membership of committees could be enhanced to ensure that the student voice is effectively consulted:

Create an umbrella brand for the various consultative groups ... to help improve their visibility and impact. Excerpt from HEI Response.

A formal agreed fora that meet bi-annually to a) Feed into budget planning exercise and subsequently b) to consider the best use of budget allocation. This fora needs to involve the relevant student services managers, VP for finance so students have a comprehensive understanding of the funding allocation model deployed by the university. The outcome of these meeting should be considered by the University Planning team as they are charged with agreeing the University Budget annually. Excerpt from HEI Response.

[...] could further develop the draft terms of reference for the Student Services Finance Committee and ensure effective consultation with the Students Union and representative members of the staff and students to ensure a partnership approach ... Membership of the Student Finance Committee would comprise of: Student representatives to be nominated by the SU — sabbatical and nominated [SU] officers, student class representatives, etc. Excerpt from HEI Response.

Identify Student Services as an Item of Expenditure and Include on Institutional Websites

One HEI suggested that student services could be identified as a particular item of expenditure so that greater clarity can be achieved in relation to this area overall, whilst another HEI suggested that student services expenditure should be included on the institution website:

Collate a clear annual picture of expenditure on Student Services – this is not currently called out as an overall expenditure; Complete work currently underway to understand student study costs (materials expenditure, software expenditure); Collate a clear picture of current expenditure on providing materials to students (this happens at Department level) Excerpt from HEI Response.

The current committee structure advises the students on the money available, agrees the breakdown of spend and provides regular updates on the spend. Information currently is not available on the website but having this in place would be an improvement. Excerpt from HEI Response.

5.3.2 What improvements can be made to enhance reporting arrangements?

HEIs were also asked to identify what specific improvements can be made to enhance the transparency and visibility of reporting arrangements for student services expenditure and the student levy. The majority of Providers (nine) did not propose any improvements in response to this question: four HEIs reported that they are satisfied with current arrangements and did not propose any improvements; two HEIs repeated previous

comments, making no specific suggestions for improvement to reporting arrangements, and a further three HEIs responded 'N/A' or referred to a previous response.

The other eight HEIs identified a range of possible improvements as follows:

Increase the Visibility of Committee Minutes and Reports

Three HEIs suggested ways of ensuring that reports and/or minutes of committee meetings are more widely available:

Consider making full versions of Annual Reports of student services directly available to all students, not just via the Student [...] Committee Reps and Minutes. Excerpt from HEI Response.

We are not publishing Student Finance Committee minutes at the moment but probably should. They should also be presented to Class Representatives for information. Excerpt from HEI Response.

Consider making full versions of Annual Reports of student services directly available to all students, not just via the Student [...] Committee Reps and Minutes. Excerpt from HEI Response.

Enhance Engagement with Students' Unions and Students Generally

Three HEIs suggested that they are open to exploring ways to reach a wider student audience, including through working more closely with, and enhancing reporting to, the students' union, and through enhanced use of virtual learning environments:

The expert knowledge of the Students Union should be used to ensure that the modes/methods of communication regarding Student Services is accessible to the student body. The Students Union and Student Services have worked to consider how they can harness the student representative system to better disseminate Student Services information to students. Excerpt from HEI Response.

Expenditure on student services should be reported to students' union on an annual basis alongside student numbers and different classifications of student types. The expenditure should clearly detail the source of funding – core or specific.... In addition, how the university deploy the Access portion of the Block grant to support students with a disability or from a target socioeconomic group should be shared. Excerpt from HEI Response.

Adding information on both to the Student Services section on Moodle and also on the Student Life... (platform for all clubs and societies). Excerpt from HEI Response.

Enhance the Focus on Student Services Expenditure and the Student Levy in Relevant Governance Committees

One HEI proposed that there could be additional and/or more frequent reporting to relevant governance committees, while another proposed that student services expenditure will become a standing agenda item for the Student Finance Committee:

Enhancements to reporting arrangements could include: Biannual report on Student Services expenditure to [...]; Annual report on Student Services expenditure to Academic Council and [the Board]. **Excerpt from HEI Response.**

[...] will ensure that Student Services Expenditure is a standing item on the agenda for the Student [...] Committee meetings. This approach should strengthen the sharing of information regarding the Student Experience Budget. We will be guided by best practice and advice from the sector in relation to any additional improvements which can be made. **Excerpt from HEI Response.**

5.3.3 Good practice in student consultation

HEIs were further asked to reflect on their practices relating to student services expenditure and the student levy and identify those aspects which they consider to constitute good practice in relation to the structures/mechanisms in place to consult with students. In order to facilitate peer learning and the dissemination of good practice, all examples submitted are reproduced here under the relevant broad thematic heading.

Eight HEIs noted a culture of engagement with students, reflected through either committee membership and/or the existence of a range of formal and informal fora for student representation.

Institutional culture of engagement with students and their direct representation in institution-level decision-making fora as well as the creation of a multiplicity of formal and informal channels for both representation and consultation. **Excerpt from HEI Response.**

The significant SU presence and involvement on all aspects of student finance planning through their membership of and participation in the [...] Student Services [...] and Finance Committee. **Excerpt from HEI Response.**

Enabling direct collaboration with student representatives, including SU representation on GA and [...] as well as the [...] [Committee] and [...] [Forum], to ensure that reporting meets the expectations and requirements of the student body. **Excerpt from HEI Response.**

Launching comprehensive initiatives such as the [...] campaign during the 2019 referendum to facilitate consultation with students; The Student Mental Health project and the Student Success project have identified a workstream focused on enhancing student partnership, effectively creating a plan within these initiatives to strengthen collaboration with students. Both projects are examples of good practice in relation to the structures and mechanisms for engaging students, as they demonstrate active consultation with students on the development and delivery of provisions and services. The Student Mental Health project in particular has taken the results of student consultation and derived a plan to enhance student wellbeing services which has led to a University commitment to increase expenditure in student wellbeing services over the next 5 years. **Excerpt from HEI Response.**

*Start of tenure meetings and regular engagements with the undergraduate union throughout their period in office. **Excerpt from HEI Response.***

*...on the range of structures in [...] that are used to ensure that the student voice is represented. - the appointment of a senior role, the Vice President for Student Education and Experience, demonstrates the commitment of the organisation to students. They are the central touch point for enabling and assuring ongoing consultation with students, outside of the formal structures noted, and supporting the role of students in decision making related to student affairs and services. **Excerpt from HEI Response.***

*The students, through the Students Union have representation on Governing Body and relevant committees of the same. This process, alongside strong ongoing communication with the support of and training from the Student Services Officer represent and provide opportunities to mitigate risk where new projects are being scoped and implemented. Most recently, the [Institution] supported and welcomed the opportunity for representation of the Student Services area on Academic Council and its appropriate sub committees. Although matters of financial resourcing are not the business of Academic Council, it should be noted that the Student Voice is a standing item on all agendas. The President and Vice President of the Students Union attend all meetings and are also represented on sub committees of Council. **Excerpt from HEI Response.***

*As described above, very open engagement is in place with student representatives. **Excerpt from HEI Response.***

Five HEIs reported on the positive aspects of direct engagement with the students' union and/or other student groups, and one noted a referendum of the student body to underpin the introduction of a student levy:

*Presentations at the Students Union Council meetings, Athletic [...] Council and Societies meetings is always received very positively. **Excerpt from HEI Response.***

*The close working relationship between senior members of staff (Director, Student Experience Manager, Finance Officer, Health & Safety Officer; Head of Academic Affairs) and the Sabbatical Officers of the Students' Union. **Excerpt from HEI Response.***

*Monthly student meetings and representation on key bodies in the university. **Excerpt from HEI Response.***

*Close partnership between the Undergraduate Student Union, the Sports Union and the SU Secretariat. (The SU Secretariat post sits within the Student Services Office). **Excerpt from HEI Response.***

*The SU recently held focus groups and surveyed students regarding their priorities which will inform the development of sports facilities. This successful process will be replicated going forward for all referenda with the agreement of the SU. **Excerpt from HEI Response.***

*Ensuring that the student levy is underpinned by a clear referendum commitment from the student body. **Excerpt from HEI Response.***

Three HEIs noted the existence of a committee(s) dedicated to student services expenditure, in addition to other meetings between senior personnel and student representatives, and one HEI commented on the transparency and visibility of the decision-making process:

*Institutional culture of engagement with students and their direct representation in institution-level decision-making fora as well as the creation of a multiplicity of formal and informal channels for both representation and consultation. **Excerpt from HEI Response.***

*The [...] committee oversees the distribution and spend of the charge, also a partnership committee is in place to support engagement with the university and student representation. Additional Regular meetings take place with senior management, Registrar, Head of Academic Affairs, Head of Library, Head of Student services and student representatives to update and inform on issues with two-way feedback. **Excerpt from HEI Response.***

*Student Finance Committee. **Excerpt from HEI Response.***

*Transparency and visibility of the decision-making process. **Excerpt from HEI Response.***

5.3.4 Good practice in relation to reporting

Finally, HEIs were asked to identify current good practice in relation to the structures/mechanisms in place to ensure transparency and visibility of reporting. Responses to this question were noticeably briefer than those provided in response to the previous question. Not all HEIs provided examples of good practice: one HEI responded that it has "... not prioritised transparency and visibility of reporting. We prioritised flexibility and responsive provision". Another reported that "This is an area that the [institution] has not established yet"; and a third reported that "The reporting on student services spend ceased a number of years ago and has not been requested by the students". Two HEIs simply stated that transparent monitoring and reporting mechanisms are in place.

As with the previous question, all examples of good practice submitted are reproduced here, under the relevant broad thematic heading, in order to facilitate peer learning.

Five HEIs noted the inclusion of students in key decision-making or oversight committees to ensure that students are fully informed of key information, whilst another referred to engagement with the students' union in that regard:

Sustained commitment to the student voice as an imperative in institutional development and mission delivery, as well as location of formal student representation within the deliberative fora that have meaningful impact and allow for unencumbered review and interrogation of decision-making at the level of oversight. Excerpt from HEI Response.

Regular updates are provided to the student [...] committee to ensure that student representatives have up to date information on all spend and activity. Excerpt from HEI Response.

Student involvement in all formal governance committees. Excerpt from HEI Response.

SE budgets are prepared and presented to the SU [...] Committee for discussion and agreement. We have robust financial systems and there is full accountability for the budgets allocated and transparency is ensured as a result of our committees. The committee's membership is inclusive of students and we ensure the student voice is heard and they are integral to all our meetings. Excerpt from HEI Response.

That membership of such structures and mechanisms are fully utilised by students and are promoted and assured by [...]. Excerpt from HEI Response.

Maintaining a partnership approach with the Undergraduate Student Union and including union officers in all aspects of funding clubs, societies and student events. Providing union officers with an understanding of financial structures within the university including auditing requirements, in addition to their involvement in budgets/spending for clubs, societies and student events. Excerpt from HEI Response.

Two HEIs reported on formal mechanisms for reporting to the governing authority or its sub-committees:

Minutes of meetings of the [...] Student Services [...] and Finance Committee are provided to the Finance Sub-Committee of the [...] Governing Body for information. Excerpt from HEI Response.

Capitation Committee reporting to Governing Authority sub-committee on Finance and to Student Council. Excerpt from HEI Response.

Two HEIs referred to efforts to increase the visibility of relevant reports and committee meeting minutes to a wider range of stakeholders:

We will also review the fora that such reports are made available to with the purpose of ensuring and enhancing visibility to all stakeholders. Excerpt from HEI Response.

We can always enhance our student engagement in this area through publication of minutes and communication with groupings beyond the SU Executive. Excerpt from HEI Response.

Finally, one HEI reported on the provision of a detailed breakdown on student services expenditure, while another made a general reference to quality assurance processes, such as external cycle review by QQI ([CINNTE](#)):

To strengthen financial oversight, [...] Student Services & Facilities will formally request an annual comprehensive financial report from [...] Finance as a standard practice. This report will provide a detailed year-on-year breakdown of the loan and cash flow balance related to the student centre levy and its associated capital mortgage, to be delivered at the end of each fiscal year, thereby replacing the current practice of sourcing this information on an ad-hoc basis. Excerpt from HEI Response.

Annual Reports. Cyclical Reviews. Excerpt from HEI Response.

5.4 Additional comments

Seven HEIs submitted additional comments. The majority of these (four) reiterated general points made earlier. One thanked the HEA for this piece of research, while another requested more guidance from the HEA on requirements in this area:

A framework/guidance from the HEA to all HEIs on what should be included and reported under Student Service provision and expenditure, so as to provide clarity, consistency and comparability across HEIs would be beneficial. Excerpt from HEI Response.

One HEI referenced recent QQI activity in the area of student services and the establishment of a framework for improvement:

... it should be noted that a framework for improvement was established through the recent review of Student Services carried out by QQI under the Functional Area Quality process. Excerpt from HEI Response.

6. Discussion

The Irish higher education landscape has changed dramatically since the introduction of the Student Contribution in 2011 and the introduction of a Revised Framework of Good Practice for Student Involvement in Internal Allocation Processes in the same year. Most significantly, twelve former institutes of technology have merged to become five new technological universities since 2019. Other specialist colleges were incorporated into traditional universities. In light of these changes and the length of time since this area of activity was last reviewed, it is timely to consider current practice and determine whether amendments or enhancements should be made to ensure its efficacy and transparency.

This analysis, informed by responses to a template report submitted by 17 HEIs, indicates that there is broad consistency in practice in relation to consultation and reporting arrangements for student services expenditure and the student levy across the HE sector. The mechanisms used by HEIs to consult with students on student services expenditure partially align with the four elements outlined in the Revised Framework of Good Practice.

While most HEIs have reported some form of engagement with students on student services expenditure, there is limited evidence of dedicated efforts to improve the consultation process or ensure that it adequately captures the breadth of student perspectives (for example those of online, blended learning, and part-time students). Only two HEIs provided concrete examples of targeted engagement in relation to how current student consultation on this area can be improved, with one incorporating it into an ongoing review process and the other addressing it as part of a strategic review in 2024. The remaining institutions either referenced general meetings with students, broad commitments to consultation, or student representation on committees without specific focus on enhancing the consultation process. This suggests that while student consultation exists, there is a need for more structured and transparent engagement to ensure meaningful student participation in decision-making related to student services expenditure.

Additionally, most HEIs do not report that they make annual reports on student services expenditure and levies publicly available, thus reducing transparency. Few actively provide student services expenditure reports to students' unions for feedback, instead relying on individual SU representatives to relay information. Given the short tenure and heavy workload of SU officers, this approach may not be the most effective for student engagement in financial decision-making.

A notable exception to the sector-wide consistency of practice relates to the charging of a student levy: student levies are primarily a feature of traditional universities. These levies are charged at relatively low annual rates to both full-time and part-time students, as well as to online and blended learning students, to help fund capital projects (such as sports facilities and student centres) and recurring services like maintenance of facilities and counselling. In all cases, levies were introduced through a student vote, and in 50% of cases,

it was reported that students remain involved in decision-making via representation on relevant committees (in practice, this figure may be higher, as not all HEIs commented on committees in response to the question). Additionally, almost 80% of HEIs report levy-related income and expenditure to finance and resource allocation committees, which then report to the institution's governing body. Most HEIs also confirm student representation on these committees.

Whilst a significant number of HEIs (8 HEIs — 47%) either identified no improvements or reaffirmed existing practices, a number of others proposed specific improvements to enhance the consultation process with students on student services expenditure and the student levy. Key recommendations included establishing a student consultative group; expanding committee terms of reference and membership; and formally discussing student services expenditure and levies in relevant committee meetings (potentially as a standing agenda item). Additionally, some HEIs suggested increasing transparency by identifying student services as a distinct expenditure category or making related financial information accessible on institutional websites.

While a majority of HEIs (9 HEIs — 53%) did not propose any improvements to the transparency and visibility of reporting arrangements for student services expenditure and the student levy (either expressing satisfaction with current arrangements or providing no specific suggestions), almost half (8) identified potential enhancements. Key recommendations included making committee reports and minutes more widely available and exploring ways to improve communication with students, such as collaborating more closely with students' unions and utilising virtual learning environments for this purpose.

7. Conclusion

This review arose from concerns expressed by Students' Union Presidents in relation to the need for more engagement and consultation with the student body and greater visibility and transparency of reporting on student services expenditure and the student levy. Institutions have introduced (and amended) levies for a number of purposes. This review finds that, in all cases, this has been done with the consent of students through referenda by the student body. Seeking the agreement of students to such levies is imperative and should continue to be general practice. Whilst acknowledging this good practice, it would appear from responses submitted by HEIs to the HEA, that there is indeed scope for enhancements to be made in relation to student consultation and reporting on student services expenditure and the student levy in order to ensure:

- consistency of practice within and across HEIs, whilst respecting the autonomous nature of institutions;
- more focused and effective consultation with both the students' union and the wider student body on student services expenditure and the student levy *and* to ensure that consultation processes remain fit for purpose; and
- more detailed and transparent reporting on student services expenditure and the student levy.

To that end, the following actions are recommended:

1. When circulating the report to institutions, the HEA should consider issuing a letter to highlight good practice on consultation and reporting arrangements re student services expenditure and the student levy. There would be benefit in reviewing the implementation of good practice at regular intervals.
2. All HEIs should take prompt steps to ensure that there is students' union representation on the main governance committee in the institution that provides oversight of student services and student levy expenditure.
3. All HEIs should take prompt steps to ensure the membership and terms of reference for all governance committees are published.
4. All HEIs should take prompt steps to ensure that there is visibility of student services expenditure and the student levy, for example, through the publication of annual reports, and/or by making such reports more easily available to students, including the students' union and other relevant student groups.
5. All HEIs are encouraged to review current mechanisms for consulting with students on student services expenditure and the student levy and consider ways in which it could be enhanced. Particular attention should be paid to ensuring that the perspectives of part-time, online and blended learning students are appropriately captured.

Appendix A: Participating Higher Education Institutions

Atlantic Technological University

Dublin City University

Dundalk Institute of Technology

Institute of Art, Design & Technology

Mary Immaculate College

Maynooth University

Munster Technological University

National College of Art and Design

RCSI University of Medicine and Health Sciences

South East Technological University

Technological University Dublin

Technological University of the Shannon

Trinity College Dublin

University College Cork

University College Dublin

University of Galway

University of Limerick

Appendix B: Working Group Members

Professor P. Anne Scott, Chairperson, HEA Board member

Dr Richard Brophy, Secretary, HEA

Chris Clifford, President, USI, HEA Board member

Linda Darbey, HEA

Prof. Paul McSweeney, UCC

Faye Ní Dhomhnaill*/Dean Kenny**, SU President, University of Galway

Dr Áine Ní Shé, MTU

Frances O'Connell, TUS

Shauna O'Toole*/Brian Jordan**, SU President, TU Dublin

*May 2024–April 2025

**May–July 2024

Appendix C: Reporting Template Guide

Overview

In responding to the reporting template, each Higher Education Institution (HEI) is requested to provide information on the structures in place in the institution:

- to consult with students on student services expenditure and the student levy
- for reporting on student services expenditure and the student levy.

There should be one response per institution.

The review is examining mechanisms in place for the academic year 2024/25, however, where information (e.g. on reporting) is not yet available for 2024/25, please provide information for 2023/24 (indicate where the year 2023/24 applies).

Institutions with more than one campus: It is acknowledged that, with respect to the student levy, different arrangements may apply across campuses. Responses should refer to campus locations within Ireland only.

Terminology

The following explanations of terms are provided to support completion of the template. It is recognised that there may be variances across institutions.

Student Services, for the purpose of this review, are considered as supporting ‘...the welfare of students outside the context of their formal academic programme’¹⁹. Broad Student Services areas may include ‘welfare and guidance’, such as the Student Counselling Service; Extracurricular Activities, such as sport and recreation; and accommodation and childcare, such as the accommodation office, student creche, etc.

A **student levy** agreed with the student body²⁰ may be charged by institutions to cover costs associated with sports clubs, student societies, the Students’ Union/representative body(s). The levy may also be referred to as a student capitation fee/a student centre levy/charge etc.

Part-time programmes — it is recognised that what constitutes part-time may vary from HEI to HEI. Therefore, where part-time provision is available, the HEI is asked to specify the

¹⁹ Report of Working Group on Student Contribution, November 2011.

²⁰ HEA Review of Student Charge, August 2010.

definition of part-time employed by the Institution. In some instances, for example, part-time may relate to ECTS credit volume or relate to mode of delivery e.g. evening/weekends.

Online programmes — delivered fully online. **Blended programmes** — combination of online and in-person attendance.

The reporting template comprises three sections, Section I 'Student Services', Section II 'The Student Levy', and Section III 'Student Services Expenditure and the Student Levy'. As the focus of the reporting template is on consultation and reporting mechanisms in place for student services expenditure and the student levy, it is recognised that a response to a question in Section I may also apply to Section II. In this case, please refer to/draw from the earlier response, where relevant.

Appendix D: Reporting Template

Name of Institution: Click or tap here to enter text.

Number of campuses (within Ireland): Choose an item.

State name(s)/location of campus(es): Click or tap here to enter text.

Section I: Student Services

1. Consultation with students on student services expenditure

- a. Please provide an overview of the structures (includes reporting through the governing body) employed by your institution for consulting with students on student services expenditure? Click or tap here to enter text.
- b. Please provide the following information in the table below:
 - The titles of the specific committees and reporting lines (e.g. a reporting line may be to Academic Council and then to the Board/Governing Authority (GA), or directly to the Board/GA).
 - The number of times the committees meet during the academic year.
 - The student representation on the committees e.g. SU President/Education Officer etc.

| Committee title: | No. meetings 2024/25: | Reporting line: | Student representation: |
|----------------------------------|--------------------------|----------------------------------|----------------------------------|
| Click or tap here to enter text. | Choose an item. | Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Choose an item. | Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Choose an item. | Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Choose an item. | Click or tap here to enter text. | Click or tap here to enter text. |

Are the Terms of Reference (ToR) and membership structure(s) of the above committee(s) publicly available? Yes ☐ No ☐

If published on the institution's website, please include the relevant URL(s).

URL(s): Click or tap here to enter text.

- c. Has there been engagement with students on how the consultation process can be improved? Yes ☐ No ☐
If yes, please provide further details on the engagement: [Click or tap here to enter text.](#)

If no, is such engagement planned, please explain: [Click or tap here to enter text.](#)

2. Transparency and visibility of reporting arrangements

What reporting arrangements are in place in relation to expenditure on student services? Please state (and include relevant information e.g. URL) if the information is published on the institution's website and/or provided to the Students' Union (note: if information is not yet available for 2024/25, information for the academic year 2023/24 can be referenced).

Overview of reporting arrangements: [Click or tap here to enter text.](#)

URL(s): [Click or tap here to enter text.](#)

Section II: Student Levy

3. Is there a student levy in place in your institution for the academic year 2024/25?
Yes ☐ No ☐

If yes, please respond to questions 4 to 9 below. If no, please progress to **Section III**.

4. The title associated with the student levy may vary across institutions, e.g. capitation fee etc. Please state the title(s) associated with the student levy(s) in your institution (across all campuses). If there is more than one title employed, please provide further details.
[Click or tap here to enter text.](#)
5. Briefly explain the rationale for the introduction of each student levy (refer to the titles indicated in your response to question 4 if appropriate) and outline how the funding generated from each levy is employed. [Click or tap here to enter text.](#)

6. Complete the table below for the student levy(s) that are in place for 2024/25.

| Student Levy title: | Year Levy introduced: | Year Levy will cease: |
|--|--|--|
| Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |

Note: if unknown/no final date agreed, please explain. [Click or tap here to enter text.](#)

7. NFQ Levels to which a student levy applies (in responding to question 7, you may wish to refer to your responses to the questions above).

- a. **In-person programmes** — complete the table below by selecting the NFQ Level(s) where a student levy(s) applies. Where a levy applies across the institution (all campuses) or to a specific campus, this should be indicated.

| Select NFQ Level | Programme Commitment Tick all that apply | | Indicate if the levy applies across the Institution (all campuses) or to a specific campus |
|------------------|---|------------------------------------|--|
| | Full Time <input type="checkbox"/> | Part Time <input type="checkbox"/> | Select an item. |
| | Full Time <input type="checkbox"/> | Part Time <input type="checkbox"/> | Select an item. |
| | Full Time <input type="checkbox"/> | Part Time <input type="checkbox"/> | Select an item. |
| | Full Time <input type="checkbox"/> | Part Time <input type="checkbox"/> | Select an item. |
| | Full Time <input type="checkbox"/> | Part Time <input type="checkbox"/> | Select an item. |
| | Full Time <input type="checkbox"/> | Part Time <input type="checkbox"/> | Select an item. |
| | Full Time <input type="checkbox"/> | Part Time <input type="checkbox"/> | Select an item. |
| Other | Click or tap here to enter text. | | |

- (i) **Full-time programmes:** Indicate the services funded by the levy that are available to full-time students and highlight differences that exist across undergraduate and postgraduate programmes, if applicable.

Click or tap here to enter text.

- (ii) **Part-time programmes:** If part-time was selected above, please state the definition of part-time employed by the institution (e.g. ECTS credit volume less than 60 ECTS credits, or mode of delivery e.g. evening/weekends).

Click or tap here to enter text.

Following on from the above, highlight the services funded by the levy that are available to part-time students, indicating differences across undergraduate and postgraduate programmes, if applicable.

Click or tap here to enter text.

- (iii) **Institutions with more than one campus** (if applicable):

Is there variability in student levy rates charged across campuses? Please explain (in your response, highlight the services/areas funded by the levy that are available to students located on different campuses).

Click or tap here to enter text.

- b. **Online programmes**

For students (who are primarily resident in Ireland) engaging in a programme delivered entirely online, does a student levy apply? Yes ☐ No ☐ N/A ☐

If yes, select the NFQ level and indicate if the programme is delivered full time and/or part time.

| NFQ Level | Full Time | Part Time |
|-----------|----------------------------------|--------------------------|
| | <input type="checkbox"/> | <input type="checkbox"/> |
| | <input type="checkbox"/> | <input type="checkbox"/> |
| | <input type="checkbox"/> | <input type="checkbox"/> |
| | <input type="checkbox"/> | <input type="checkbox"/> |
| | <input type="checkbox"/> | <input type="checkbox"/> |
| | <input type="checkbox"/> | <input type="checkbox"/> |
| | <input type="checkbox"/> | <input type="checkbox"/> |
| Other | Click or tap here to enter text. | |

Are online students charged the same levy as students attending in person?

Yes ☐ No ☐ N/A ☐

Please explain (in your response, specify the services funded by the levy that are available to online students). Click or tap here to enter text.

c. Blended programmes

For students engaging in a blended programme delivered online and in person, does a student levy apply? Yes ☐ No ☐ N/A ☐

If yes, select the NFQ Level and indicate if the programme is delivered full time and/or part time.

| NFQ Level | Full Time | Part Time |
|-----------|----------------------------------|--------------------------|
| | <input type="checkbox"/> | <input type="checkbox"/> |
| | <input type="checkbox"/> | <input type="checkbox"/> |
| | <input type="checkbox"/> | <input type="checkbox"/> |
| | <input type="checkbox"/> | <input type="checkbox"/> |
| | <input type="checkbox"/> | <input type="checkbox"/> |
| | <input type="checkbox"/> | <input type="checkbox"/> |
| | <input type="checkbox"/> | <input type="checkbox"/> |
| Other | Click or tap here to enter text. | |

Are these students charged the same levy as students attending in person? Please explain (in your response, specify the services funded by the levy that are available to blended students). Click or tap here to enter text.

8. Consultation with students on the student levy (you may wish to draw from your responses above).

Briefly outline the engagement and consultation with students that took place in relation to the introduction of the student levy (this includes consultation on the services/areas funded by the levy and subsequent engagement with students

concerning changes in the allocation of funding). In your response, you may wish to refer to the committees listed in response to question 1 under 'student services expenditure'. [Click or tap here to enter text.](#)

9. Reporting mechanisms in place for the student levy

What reporting mechanisms are in place for reporting income and expenditure associated with the student levy? Reference current mechanisms for consulting/engaging with students in your response. Is this information published on the institution's website and/or provided to the Students' Union?

[Click or tap here to enter text.](#)

Provide URL(s) if applicable: [Click or tap here to enter text.](#)

Section III: Student Services Expenditure and the Student Levy

10. What specific improvements can be made (i) to enhance the consultation process with students (student services expenditure and the student levy):

[Click or tap here to enter text.](#)

(ii) to enhance the transparency and visibility of reporting arrangements (student services expenditure and the student levy): [Click or tap here to enter text.](#)

11. Reflecting on your institution's practices (student services expenditure and the student levy), what do you consider as good practice in relation to the structures/mechanisms in place:

(i) to consult with students: [Click or tap here to enter text.](#)

(ii) to ensure transparency and visibility of reporting: [Click or tap here to enter text.](#)

12. Are there any additional comments you would like to make? [Click or tap here to enter text.](#)

Contact Details of Respondent:

Name: [Click or tap here to enter text.](#)

Role: [Click or tap here to enter text.](#)

Section/Area: [Click or tap here to enter text.](#)

Email: [Click or tap here to enter text.](#)

HEA

An tÚdarás um Ard-Oideachas
The Higher Education Authority

