

# HEA

---

**Higher Education Authority**  
**An tÚdarás um Ard-Oideachas**

**Higher Education Authority**

**Review of Student Charge**

**August 2010**



## Table of Contents

Executive Summary, Conclusions and Recommendations .....	2
1.1 HEA Review .....	4
1.2 Background to the Student Charge .....	4
1.3 Framework of Good Practice .....	5
1.4 Review of the Internal Allocation Processes in Institutions .....	6
1.5 Joint Committee on Education and Science .....	6
Section 2: Accounting Practice and the Student Charge .....	8
2.1 Current Accounting Practice – Background .....	8
2.2 TCD and the Student Charge.....	11
2.3 Student Charge and Contribution towards Education .....	12
2.4 Fees - Legislation and Practice.....	12
2.5 Fee Increase and Increases in Student Charge.....	13
Section 3: Income and Expenditure Arising from the Charge .....	14
3.1 Universities .....	14
3.2 Institutes of Technology .....	19
3.3 Other Colleges.....	20
Section 4: Consultation with Students on Allocation of the Student Charge ..	24
Section 5: Additional Charges Levied by Third Level Institutions.....	46
Appendix I – Provision for Student Services within £250 Charge - Framework of Good Practice .....	53
Appendix II – Letter sent to Institutions for HEA Review .....	56
Appendix III – Letter to President of the Union of Students in Ireland.....	60
Appendix IV - IUA Proposed Approach to Student Service Charge Reporting .....	62
Appendix V – TCD Working Party Template for Reporting on Student Charge Income and Expenditure .....	65
Appendix VI – Increase in Student Charge/ Fee Increase .....	67
Appendix VII - Financial Information from the Institutes of Technology .....	68
Appendix VIII - Financial Information from Other Colleges .....	87

## Executive Summary, Conclusions and Recommendations

The Minister for Education and Skills requested that the HEA carry out a review of the student charge to identify –

- the income and expenditure associated with the student charge,
- the internal allocation process for same, and
- the additional charges that are levied on students outside of the student charge.

All of the institutions in receipt of recurrent funding from the HEA provided information in relation to these three areas.

The student charge was introduced in 1995/96 by the Minister for Education and Skills as part of the 'Free Fees' initiative – the Exchequer pays the tuition fees for eligible full-time undergraduate students, who were then required to make a contribution to other costs. It was envisaged that these would include those relating to examinations, registration and student services.

When the charge was introduced, what constitutes a student service was not prescribed. As a result, there have been various approaches across the sector to accounting for the charge in financial statements and consolidated accounts and it is not possible to compare the income and expenditure associated with the charge across third level institutions.

In 1995/96, the charge was £150. In 2009/10, it was €1,500. The greatest monetary increase occurred between 2008/09 and 2009/10 when the charge was €900 and then increased to €1500 (an increase of 66.7%). There was a substantial increase in the charge between 2001/02 and 2002/03 when the charge increased from €396 to €670.

The review has found that, based on the information submitted by the institutions, the estimated expenditure on services to students in 2009/10 would exceed or equal the income raised from the student charge for the same year.

As introduced, and for some time thereafter, the student charge was only a contribution towards the cost of providing examinations, registration and student services. The increase to €1500 per eligible student has had the effect of bringing the contribution of the student more into line with the actual cost of providing these services.

The title associated with the charge has varied over the years. Initially it was called a contribution towards examinations, registration and student services. It has subsequently been called a student services charge, a student capitation charge, a student charge etc. This has led to confusion in relation to what the charge is intended to cover. It is recommended that the title be now standardised to "student charge". This title has accordingly been used throughout this report.

Both the tuition fee and the student charge are significant elements of the annual income of a higher education institution. The average cost of educating a full time undergraduate student is approximately €10,000. The student charge meets approximately 15% of this cost. As a general principle, prescription as to what individual elements of an institutions' core recurrent grant is intended to cover is undesirable. Generally, it is the HEA's view that the internal allocation of core recurrent funds should be left to the discretion of the individual institutions (within the normal accountability frameworks and with the appropriate involvement of students). Institutions are best placed to direct resources to the areas of greatest need, in accordance with priorities and thereby achieve the maximum efficiencies and value for money.

Further consultation and agreement is required on a revised accounting approach that is cross institutional and acceptable to students and the institutions. Once this is complete, an annual report showing clearly the income and expenditure associated with the student charge should be made available via the institutions' websites, providing greater transparency and clarity.

The review found that the institutions had consultation processes that involved students in the disbursement of the charge. Students are represented on the Governing Authority of all institutions and on fora that make decisions regarding when and how the charge is spent. To ensure greater transparency, each institution's Student Charge Committee / Forum should have its membership and terms of reference available on the institutions' websites, where this is not already the case. It is also recommended that individual HEIs should engage at a local level with its student body to ascertain whether consultation processes can be improved.

Universities and smaller colleges have introduced levies for a number of purposes. The review concludes that in all cases this has been done with the consent of the student body. The agreement of students to such charges is imperative and should continue to be the general practice.

At present, the Institutes of Technology do not charge additional levies. However in some institutes, an amount from the student charge income is transferred to capital for the future development of student facilities. There should be clear and definite plans for the transfers to strategic / development funds from the student charge, where these arise, subject of course to the recurrent funding needs of the institute being met as a first priority.

## **Section 1: Introduction & Background**

### **1.1 HEA Review**

The HEA has been requested by the Minister for Education and Skills to review a number of issues related to the student charge levied by third level institutions to defray the costs of services to students, other than tuition, such as examinations, registration and other services.

The HEA review has three elements: to identify the income and expenditure associated with the student charge; to identify the internal allocation process for same, and to identify the additional charges that are levied on students outside of the student charge.

The HEA wrote to the universities, the institutes of technology and other colleges in January 2010 (letter attached as Appendix II) and requested the following information:

- Income and Expenditure accounts relating to the student charge for 2007/08, 2008/09 and an estimate for 2009/10,
- Clarification on what students (EU/ Non EU/ Full Time / Part Time / Undergraduate / Postgraduate) are included for the calculation purposes,
- Details on the process of allocating the student charge.

Following a request from the Minister, through the Department of Education and Skills, a further set of questions was circulated in February relating to the additional fees that students are charged outside of the student charge.

The HEA also wrote (letter at Appendix III) to the President of the Union of Students (USI) in Ireland to ascertain the views of students on both the expenditure from the charge and the relevant processes in place for disbursement of same in institutions.<sup>1</sup>

### **1.2 Background to the Student Charge**

The student charge was introduced in 1995/96 at a level of £150 (€191) by the Minister for Education and Skills as part of the 'Free Fees' initiative. While the Exchequer took over the payment of tuition fees for eligible undergraduate student, students were required to make a contribution to non-tuition costs

---

<sup>1</sup> The current affiliated members of the union are UCD, UCC, NUIG, NUIM, DIT, Dun Laoghaire IADT, Dundalk IT, Tallaght IT, Athlone IT, Carlow IT, Sligo IT, Galway-Mayo IT, Limerick IT, Letterkenny IT, Tipperary Institute, Tralee IT, NCI, Trinity College Dublin, Dundalk IT, Waterford IT, St Patricks College Drumcondra, LSAD, Queens University (via Bilateral Agreement), University of Ulster (via Bilateral Agreement).

that include those relating to examinations, registration and student services. Prior to the introduction of 'Free Fees', a composite fee which included an element for student capitation was payable by non grant holding students attending courses in the third level sector.

Before the 'Free Fees' scheme came into operation, the then Minister for Education and Skills established a Working Group to prepare a report and make recommendations on the implementation of the decision to introduce fee remission for 3<sup>rd</sup> level undergraduate courses. The agreed report of the Working Party in June 1995 recommended, in relation to the student charge that each college was to 'set out publicly for the information of the student body how this amount is allocated as between examinations, registration and capitation for student services'.

### **1.3 Framework of Good Practice**

A subsequent Working Group was set up in 1997 to draw up a Framework of Good Practice related to the use of the charge which was increased to £250 in 1997. The group was charged with preparing a Framework of Good Practice in relation to the charge with particular reference to the principles of transparency and accountability.

The HEA issued the Framework of Good Practice in January 1998 and circulated it to all relevant 3<sup>rd</sup> level institutions. The Framework was never intended to be prescriptive but was intended as providing guidance on best practice '...for those institutions where broad agreement has not been reached on the arrangements for the disposition of funding for student services from the £250 charge'. It was circulated in 1998 with the specific aim of facilitating the development of appropriate consultation procedures with students. The Framework also proposed that each institution would provide financial information each year explaining how the income derived from the charge had been used. The Framework is attached as Appendix I.

There has been no definition as to what could be considered expenditure on student services. According to Professor John Hughes (NUIM):

'As regards the scope and application of the student services charge, in 1998, the Higher Education Authority in consultation with the universities, developed a framework which recommended that the charge be categorised into three parts, namely a registration fee, examination fee and student services fee. However, there has never been any explicit definition, statutory or otherwise, as to what exactly constitutes student services. The scope of the charge could vary from a narrow band of direct services for students, such as registration, counselling, and so on, to a broader definition which could include examinations and support services such as libraries and information technology services, all of which students benefit from and are separate from tuition'.<sup>2</sup>

---

<sup>2</sup> Professor John Hughes at the Joint Committee on Education and Science, 28 January 2010

## **1.4 Review of the Internal Allocation Processes in Institutions**

Since the publication of the Framework, the HEA has reviewed the consultative procedures in place in relation to the disbursement of the student charge in each institution on a number of occasions and requested confirmation that such procedures are in the line with the Framework. This has been done on a sector wide basis in 1998 (with a report published in December 1999), in 2001, 2005 and 2008.

All such reviews have concluded that all third level institutions have endeavored to put in place appropriate arrangements for the disbursement of the student charge.

## **1.5 Joint Committee on Education and Science**

In January 2010, the HEA along with the presidents of the 7 universities appeared at a meeting of the Joint Committee on Education and Science to discuss the disbursement of the students registration fee/ student support services in each college and other matters relating to the payment of third level grants. The institutes of technology, the universities and other third level institutions were contacted by the Committee and requested to provide a detailed breakdown of how the income from the student charge is spent.

At the meeting of the Joint Committee, there was considerable discussion in relation to the nature of the charge and the costs/ services it is intended to cover.

An IUA representative pointed out that student services are one part of the overall experience for students – an experience that also includes teaching, research and mentoring. All of these elements are funded from the totality of an institution's income. Specific income streams are not generally delineated as being for a specific purpose.

The conclusion reached by the Committee was that the situation was unsatisfactory in that the definition of what is considered eligible expenditure from the charge keeps evolving.

It was suggested that the situation could be addressed through the introduction of guidelines in the area as to what could be considered an appropriate definition and advising on appropriate accounting practices. At the most recent meeting of the Committee in May, the Minister for Education and Skills noted the comments made by the committee and referred to the HEA review and suggested that further guidance or an updating of the Framework may be required in light of findings from this review.

**Conclusion:** A definition of what constitutes student services has never been formally agreed since the introduction of the student charge in 1995. In the absence of such a definition, confusion has arisen as to the eligible income and expenditure that can be associated with the charge.

**Recommendation:** **The HEA, IUA and IOTI should work together to arrive at an agreed framework for reporting income and expenditure with respect to the charge. This will allow for comparability across the sector. Students should also be consulted as part of the process.**

The conclusions and recommendations of Section 3 in this report should also be taken into account in this context.

## Section 2: Accounting Practice and the Student Charge

### 2.1 Current Accounting Practice – Background

In 2002, the Minister for Education and Skills announced that the student charge would increase for the academic year 2002/03 from €396 to €670. In a letter from the Department to the HEA the increase in the charge was explained as follows:

*'The overall Exchequer funding for third level institutions in 2002 was predicated on a 6% increase in the charge which would have given a revised charge of €420. The increase in the charge in excess of 6% vis. €250 is intended to secure savings to the Exchequer in 2002 and subsequent financial years.*

*Accordingly, the approved Exchequer Grants to third level institutions in 2002 will be reduced by the amount of additional income generated by the €250 increase while the increase of €24 arising from a 6% increase may be retained by institutions. The effect of this approach on 2002 funding is therefore neutral'.<sup>3</sup>*

The Department of Education and Skills has clarified that the rationale for the significant increases in the student charge in 2002 was that pre-existing levels of the charge were insufficient to meet the full costs of the relevant expenditure. This was made more explicit in August 2008, when the DES wrote to the HEA outlining the fee increase and the increase in the student charge for 2008/09. In relation to the latter, the DES advised the HEA as follows

*'... the charge for registration, examinations and students services, which currently stands at €825, will increase to €900 for the academic year 2008/09. In relation to the increase you are aware that the current student charge levied by third level institutions does not represent the total allocation made towards student services from institution's budgets. Accordingly this increase of €75 per student in the charge will bring the amount contributed by students more into line with the cost of providing these services. This will have the effect of releasing monies within the block grant allocated to these services. A reduction therefore will be made in the block grant corresponding to 75% of the amount of the increased revenue that will be generated by institutions'<sup>4</sup>*

---

<sup>3</sup> Letter DES to HEA 31 July 2002

<sup>4</sup> Letter from DES to HEA, 5<sup>th</sup> August 2008

In October 2008, the Minister announced that the student charge could increase by up to €1500 for 2009/10 on the understanding that the revenue generated by the level of increase is required to defray the costs of items that fall to be funded by the student charge. Again, the purpose of the increase was to bring the amount contributed by the student more into line with the cost of providing student services.

### *The Accounts*

As mentioned previously the Framework of Good Practice proposed that each institution each year provides financial information explaining how the income derived from the charge had been used. The treatment of the student charge in the accounts for the universities and the institutes of technology varies historically and did not easily identify the full income and expenditure associated with the charge. This arose due to some confusion, partially in relation to the increase in 2002, whereby it was understood that part of the increase in the charge was to replace a general reduction in the core grant.

From 2003/04 onwards, the note in the consolidated accounts for the universities began to show the student charge net of an amount that was transferred to the core grant. In others, a transfer to core grant appeared as a separate line.

For the universities, the expenditure associated with the student charge appears as note to the financial statements (usually Note 11). This excludes the amount netted off for the recurrent grant. The subheadings listed under Student Services are generally:

- Capitation and Other Grants
- Student Services
- Careers Office
- Health and Counseling
- Sports Facilities and Recreation
- Restaurant

The financial statements do not disclose the number of students that pay the charge.

In the consolidated accounts, which reflect the total of the university's activity, the fact that the student charge does not cover the full cost of providing same is stated in some of the accounts as follows:

*Income from the student charge represents a contribution toward the cost of student services provided by the university*<sup>5</sup>

---

<sup>5</sup> Appears in UCC, NUIG, NUIM and UL's consolidated financial statements for y/end 30 September 2007

All of the universities' consolidated accounts for y/end 2007 show a deficit on expenditure and income from the student charge. This is also reflected in the information that has been collected from the universities as part of the review - in 2008 and 2009 the amount per student does not cover the cost per student of providing student services.

In addition, some universities consolidated accounts (UCC, NUIG, NUIM and UL) show a reduction in state grant under the student charge heading, this is based on treatment of the increases in the charge since 2002. In other cases, both the gross and net income amounts are shown.

The net income figure is compared to the university's expenditure on student services including charges for premises/facilities. In all cases, there is a shortfall in the (net) income relative to the expenditure figure. The extent of the reported shortfall varies considerably.

In the institutes' accounts, as mentioned above, the treatment of the student charge income is more consistent. Each of the institutes indicates that some of the services charge income has been applied for general recurrent expenditure. In the financial statements for 2007/2008, most of the institutes indicate that €330 per full-time student was applied in this way. Each of the institutes states the amount of student charge income used to meet examination, registration and general education costs, including the pay costs associated with these areas. The amount used to pay for student services etc is also stated – usually comprised of amounts spent on directly provided services, grants paid to student committees or subsidiaries set up specifically to provide student services. In many cases, part of the services charge income was transferred to restricted reserves to provide for capital developments associated with student services e.g. costs of construction of sporting, entertainment or medical facilities. This treatment was permitted in recognition of the relatively underdeveloped nature of physical facilities for student services including sporting and other services, in the Institute sector.

Accounting for the charge has in the past reflected the view taken by the HEIs that some element of the charge was in lieu of core grant income. However, as stated above the DES position is that the reduction in core grant and the increase in the student charge reflected the fact that the core grant has to date been subsidising activities which should be paid for by the charge.

This is explicitly stated in the correspondence from the Department of Education and Science to the Joint Committee on Education and Science:

“The increase in the charge for the 2009/2010 academic year enabled individual institutions to bring the amount contributed by students more into line with the real cost of providing Student in those institutions. This was agreed on the understanding that the revenue generated by the increase adopted by each institution would reflect their requirements in defraying the full cost of items that fall to be funded by the charge. Where income from the charge did not previously meet the full cost of these services, this required an

effective cross subsidisation by institutions from their general block grant funding. The overall block grant allocations made to institutions for 2010, took account of the anticipated additional revenue available to institutions from an increase in the charge.”

There is a need now to agree the range of activities to be funded from the charge and to specify the treatment of same in the accounts. This will require a change in current accounting practice in relation to the charge.

## 2.2 TCD and the Student Charge

While the HEA review was taking place in early 2010, TCD’s board established a Working Party to consider the scope of the application of the student charge and the consultative process within the college in relation to the disbursement of the charge. Membership of the Working Party included the President and two other representatives from the Students Union.

The report of the Working Party which has been provided to the HEA reiterates what has been said in relation to the charge – i.e. that no definition of student services for the purpose of the scope and application of the student charge exists.

The Working Party recommended:

*‘that the student services element of the Student Services (i.e that part of the charge not applied to registration and examinations) should, in the first instance, be disbursed on the Accommodation Office, the Careers Advisory Service, the Chaplaincy service, the College Deans, the College Health Service, the College Tutorial Service, the Day Nursery, the Department of Sport and Recreation, the Disability Office, student bodies through the Capitation Grant, the Student Counselling Service and space costs associated with these student facilities. College shall obtain the views of the Student Services Charge Consultative Group on any proposal to disburse the student services element of the Student Services Charge on any other services on which students rely’.*<sup>6</sup>

A template was agreed by the Working Party for future reporting on the income and expenditure associated with the charge. The template is attached as Appendix V. The TCD template is not dissimilar to the IUA proposed template. However library has been removed but a ‘contribution to core grant reduction’ has been included.

While it is noted that students have agreed to this approach, it is our view that it is not sufficiently transparent in relation to activities funded from the contribution to the core grant element.

---

<sup>6</sup> Report of the Working Party on the Student Registration Charge – TCD internal document.

## 2.3 Student Charge and Contribution towards Education

The student charge now represents a significant source of income for the institutions. The average cost of educating a full time student is €10,000. Based on analysis of unit costs, the student charge accounted for 3-5 per cent of the unit cost in 1996/97 compared to an estimated 15 % per cent for 2009/10.

The student charge has risen significantly from £150 (€191) as it was in 1995/96 to €1,500 for 2009/10. This has resulted in a broadening of the activities which it funds.

## 2.4 Fees - Legislation and Practice

In Section 40 (Fees), the Universities Act 1997 provides as follows:

**40.**—(1) A university may determine and charge fees of such amounts for student registration, courses, lectures, examinations, exhibitions or any other event, service or publication held or provided at or by, or produced by, the University.

(2) An tÚdarás may review with the universities the fees charged or proposed to be charged by the universities for student registration and courses, and for lectures and examinations relating to those courses.

(3) Arising from a review under *subsection (2)*, An tÚdarás may, without prejudice to *subsection (1)* and after consultation with the Minister, advise the universities on the fees which in its opinion should be charged.

Similarly, Section 17 of the RTC Act (1992) provides the following

The college may charge fees or admission charges and such other charges of such amounts as may from time to time be determined by its governing body subject to such conditions as may be specified by the Minister from time to time for courses, lectures, examinations, exhibitions and other events held at or by the college and for other activities including research, consultancy and development work undertaken by the college.

As can be seen by reference to the both Acts, there is provision for the institutions to charge fees to cover any or all aspects of the services provided by them. The Act makes provision for the HEA/ Minister to review fees relating to registration, courses and lectures and examinations relating to those courses. In addition, in the Universities Act there is a provision for the HEA,

following consultation with the Minister to advise the universities on the fees which in its opinion should be charged.

## **2.5 Fee Increase and Increases in Student Charge**

Since the introduction of the 'free fees' scheme, the fee increase for full time undergraduate fees and the level of the student charge are reviewed annually by the Department of Education and Science in consultation with the HEA and the institutions. The DES then informs the HEA and the HEIs of the fees which in its view should be charged. Appendix V shows tuition fee increase and the increase in the Student charge since 1995/1996.

Institutions may add an additional 'levy' to the student services charge but only where agreement has been reached with the student body that such extra amounts can be levied on the students. None of the institutes of technology have introduced additional levies and further information on those levied by universities and other colleges are provided later in the report.

**Conclusion:** There is a lack of consistency across the sector in relation to how the student charge is accounted for. This stems from a lack of firm definition as to what activities are covered by the charge.

**Recommendation:** The HEA, IOTI and the IUA should work together to agree a framework for reporting income and expenditure associated with the student charge.

## **Section 3: Income and Expenditure Arising from the Charge**

A definition of what the student charge is to cover has not been formally agreed. The Framework of Good Practice deliberately did not set out to be prescriptive in order to accommodate the differing positions in the institutions.

The charge has been called many different things – the student services charge, the student charge, the student registration charge and the student capitation charge. This has added to the confusion in relation to the scope of the charge. The charge is now a significant element of an institution's total income. It is recommended that the title be now standardised to "student charge". This title has accordingly been used throughout this report.

The scope of the charge could vary from a narrow band of direct services for students such as registration, counselling and so on, to a broader definition which could include examinations and support services such as library and information services all of which students benefit from and are separate from tuition. As the scale of the charges increased more of these services have been subvented by the charge.

In the context of the review, the HEA requested details on the income and expenditure associated with the student charge in a specific format – different to what is available in the published accounts as 'it is considered that this information is not sufficiently comprehensive as it does not in all cases detail the full income and expenditure from the Student Services charge'<sup>7</sup>. As referred to above, the accounts of the HEIs include a transfer to core grant, which did not provide any further detail on the services which this transfer funded. For the purposes of this review, HEIs were requested to detail the activities funded under this heading. This required a broadening of the headings previously used in the accounts. The main additions relate to the inclusion of Academic and Other Services, ie Library, IT Services etc. This is reflected in the returns from the HEIs.

### **3.1 Universities**

The IUA co-ordinated a response from the sector for submission to the Joint Committee. It also circulated a proposed approach to reporting expenditure on the student charge. This approach was also followed in the submission made to the HEA review. The details are attached as Appendix IV.

The following tables show how the universities are still supplementing expenditure on the student charge from the recurrent grant. It also shows how expenditure has decreased from €172.252M in 2007/08 to an estimate of

---

<sup>7</sup> Letter from HEA to institutions, 13 January 2010 (Appendix II)

€165.794M in 2009/10. In the context of increasing student numbers and decreasing costs due to the employment control framework, reducing sectoral numbers and deflation, the cost per student of providing student services has decreased as the figures below show.

<b>Spend per Student 2007/08</b>	<b>€1,795</b>
<b>Spend per Student 2008/09</b>	<b>€1,699</b>
<b>Spend per Student 2009/10</b>	<b>€1,630</b>

The tables also show how all of the universities and the RCSI are charging the full €1,500 per student in 2009/10, as are all institutes of technology and other colleges.

An issue was raised at the Joint Oireachtas Committee regarding TCD including expenditure under heading of the Bio Resource Unit to be met from the student charge. If this expenditure heading is excluded, the spend per student in TCD is €1,918 in 2010/100 – which is still in excess of the €1,500 charge per student.



<b>Student Expenditure</b>	<b>UCD</b>	<b>TCD</b>	<b>UCC</b>	<b>NUIG</b>	<b>NUIM</b>	<b>UL</b>	<b>DCU</b>	<b>IUA Total</b>	<b>RCSI</b>	<b>Total</b>
<b>2008/09*</b>	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>		<b>€'000</b>	<b>€'000</b>	<b>€'000</b>
<b>Student Services</b>	6,433	5,046	6,986	5,113	3,101	5,008	4,514	36,201		
<b>Examination Costs</b>	2,823	1,345	1,705	2,502	618	1,946	527	11,466		
<b>Costs relating to Registration</b>	2,350	1,398	1,945	1,692	1,883	760	1,435	11,463		
<b>Academic &amp; Other Services</b>	19,611	17,435	11,504	12,228	5,367	6,513	5,710	78,368		
<b>Space Costs Associated with all student facilities</b>	5,884	6,487	6,147	4,937	1,303	2,661	935	28,354		
<b>Total Expenditure relating to Student Services</b>	<b>37,101</b>	<b>31,711</b>	<b>28,287</b>	<b>26,472</b>	<b>12,272</b>	<b>16,888</b>	<b>13,121</b>	<b>165,852</b>	<b>5,213</b>	<b>171,065</b>
<b>Proportion relating to student charge paying students</b>	<b>55%</b>	<b>56%</b>	<b>63%</b>	<b>55%</b>	<b>65%</b>	<b>74%</b>	<b>74%</b>		<b>100</b>	
<b>Spend relating to student charge paying students</b>	<b>20,414</b>	<b>17,853</b>	<b>17,941</b>	<b>14,638</b>	<b>7,938</b>	<b>12,575</b>	<b>9,662</b>	<b>101,022</b>	<b>5,213</b>	<b>106,235</b>
<b>Student charge paying students</b>	<b>12,997</b>	<b>9,187</b>	<b>10,799</b>	<b>8,311</b>	<b>4,989</b>	<b>7,094</b>	<b>6,080</b>	<b>59,457</b>	<b>437</b>	<b>59,894</b>
<b>Spend per student</b>	<b>1,571</b>	<b>1,943</b>	<b>1,661</b>	<b>1,761</b>	<b>1,591</b>	<b>1,773</b>	<b>1,589</b>	<b>1,699</b>	<b>3,510</b>	<b>1,774</b>
<b>Income per student</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>900</b>		<b>900</b>	<b>900</b>
<b>Based on draft/unaudited financial statements</b>										

<b>Student Services Expenditure 2009/10 (Est)</b>	<b>UCD</b>	<b>TCD</b>	<b>UCC</b>	<b>NUIG</b>	<b>NUIM</b>	<b>UL</b>	<b>DCU</b>	<b>IUA Total</b>	<b>RCSI</b>	<b>Grand Total</b>
	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>
<b>Student Services</b>	6,880	5,928	7,139	5,070	3,135	4,888	3,663	36,703		
<b>Examination Costs</b>	2,810	1,378	1,705	2,620	638	1,941	384	11,476		
<b>Costs relating to Registration</b>	2,035	1,311	1,850	1,767	1,778	723	1,045	10,509		
<b>Academic &amp; Other Services</b>	18,584	17,634	12,042	11,725	5,378	6,200	3,697	75,260		
<b>Space Costs Associated with all student facilities</b>	5,634	5,671	6,147	4,690	1,244	2,620	631	26,637		
<b>Total Expenditure relating to student services</b>	<b>35,943</b>	<b>31,922</b>	<b>28,883</b>	<b>25,872</b>	<b>12,173</b>	<b>16,372</b>	<b>9,420</b>	<b>160,585</b>	<b>5,209</b>	<b>165,794</b>
<b>Proportion relating to student charge paying students</b>	<b>56%</b>	<b>59.7%</b>	<b>63%</b>	<b>55%</b>	<b>67%</b>	<b>74%</b>	<b>100%</b>		<b>100%</b>	
<b>Spend relating to student charge paying students</b>	<b>19,948</b>	<b>19,058</b>	<b>18,196</b>	<b>14,355</b>	<b>8,116</b>	<b>12,128</b>	<b>9,420</b>	<b>101,221</b>	<b>3,163</b>	<b>104,384</b>
<b>Student charge paying students</b>	<b>13,258</b>	<b>9,756</b>	<b>10,799</b>	<b>9,469</b>	<b>5,341</b>	<b>7,244</b>	<b>6,244</b>	<b>62,111</b>	<b>640</b>	<b>62,751</b>
<b>Spend per student</b>	<b>1,505</b>	<b>1,952</b>	<b>1,685</b>	<b>1,516</b>	<b>1,519</b>	<b>1,674</b>	<b>1,509</b>	<b>1,630</b>	<b>3163</b>	<b>1663</b>
<b>Income per student</b>	<b>1500</b>	<b>1500</b>	<b>1500</b>	<b>1500</b>	<b>1500</b>	<b>1500</b>	<b>1500</b>	<b>1500</b>	<b>1500</b>	<b>1500</b>

### 3.2 Institutes of Technology

The IOT submissions varied in how they were prepared. Some institutions calculated the student charge on the basis of all full time students, some on EU students only and others included apprentices and other students. The table below details what students were included in each institute of technology's calculations that they submitted. Like the universities, all of the institutes are charging €1,500 per eligible undergraduate student for 2009/10 and the information submitted generally showed that that the income from the charge has not covered the associated costs.

	<b>Includes</b>	<b>Excludes</b>
<b>Athlone</b>	EU, Non EU, Postgraduates and Apprenticeships	Part Time
<b>ITB</b>	All students	
<b>CIT</b>	Full time EU and Apprenticeship	Part Time
<b>IT Carlow</b>	All students except Non EU and lifelong learning	Non EU and lifelong learning students
<b>DIT</b>	All students	
<b>DKIT</b>	EU, Fáilte Ireland and Apprentices,	Non EU
<b>GMIT</b>	All students	
<b>IADT</b>	All undergraduate (PT and FT) and postgraduate students are included	
<b>LIT</b>	Full-time, Fáilte Ireland, FETAC & Fás Apprentices	Part Time
<b>Letterkenny</b>	Full time EU undergraduates only	Non EU & Part Time
<b>Sligo</b>	All students	
<b>IT Tralee</b>	All students included	
<b>Tallaght</b>	EU, Non EU, postgraduate, Fáilte Ireland and Apprentices	Part Time
<b>Waterford</b>	EU, Non EU, Fáilte Ireland and Apprentices	Part Time

Because the information that has been submitted refers to various different types of students, and because institutions submitted the information in varied formats, it is not possible to do a comparison of the information received in the same manner as with what was received from the universities and the RCSI. The submissions from the IoTs are attached as Appendix VI.

DIT provided the following analysis of the breakdown of how the student charge will be distributed in 2009/10

<b>Student Service</b>	<b>Library Rate</b>	<b>Exams Rate</b>	<b>Registration Rate</b>	<b>Total</b>
<b>45%</b>	<b>39%</b>	<b>10%</b>	<b>6%</b>	<b>100%</b>

There are also variations across the sector as to projected expenditure on student services for 2009/10. In the case of AIT, CIT, DKIT, ITB, IT Carlow, IT Sligo and LIT there are increases in the expenditure for 2009/10 over the 3 year period whereas DIT, GMIT, IADT, IT Tralee. LYIT, IT Tallaght and WIT are projecting decreases or similar levels of expenditure over the 3 year period.

In a number of submissions received, the transfer to a development fund was included. These funds generally relate to the proposed development of student facilities e.g. sports centre, student medical facilities etc. However there is a lack of detail about some of the plans - it should be clearer that transfers to capital can only be made in respect of definite capital projects which must have been approved by the Governing Body.

### **3.3 Other Colleges**

St. Patrick's College Drumcondra, Mater Dei, NCAD, St. Angela's College and Mary Immaculate College provided the review with the information requested. Institutions had been previously requested to supply information to the Joint Committee on Education and Science. The financial information submitted by the smaller colleges can be viewed as Appendix VII. All of those that submitted information are charging the €1500 per student in 2009/10.

In St. Patrick's College Drumcondra, income and expenditure associated with the charge matched each other. BA and B Ed undergraduate students were included in the calculation. The Post Graduate Diploma in Education (Primary) students also pay the student charge as a composite part of the overall tuition / course fee. The Department of Education and Skills set this fee. A transfer to the capital development fund is included in the calculations.

Mater Dei is in receipt of the student charge for its fulltime on campus undergraduate students (including modular students). Such charges are not made to off-campus, part-time (including repeat) and postgraduate students.

The income raised by the charge is allocated in three ways:

- A. Allocation to Pastoral Care, Registration and Examination Expenses,
- B. Allocation to Student Services,
- C. Other allocation (used to maintain library and IT services on undergraduate programmes).

NCAD have accounted for all of the income from the student charge. Expenditure on student services is due to drop in 2009/10 compared with 2008/09.

St. Angela's have included full time EU undergraduates in their calculations and also show how the recurrent grant is subsidising expenditure on student costs. Expenditure on student services is forecast to drop by 7% over 2007/08. Students in St. Angela's also pay a €75 levy which was introduced in 2004 after a student referendum. The levy is for a capital development fund.

In Mary Immaculate College, the income and expenditure associated with the charge is based on full time EU undergraduate students and full time postgraduate students. Overall income and expenditure match.

Conclusion: It is clear from the figures presented above, and in the appendices, that all HEIs will be spending somewhat in excess of €1,500 per student on the range of services which they have described.

The information received from the universities which is broadly comparable shows how the universities are still supplementing expenditure on the student charge from the recurrent grant. Expenditure has decreased from €172.252M in 2007-08 to an estimate of €165.794M in 2009/10. In the context of increasing student numbers and decreasing costs due to the employment control framework, reducing sectoral numbers and deflation, the cost per student of providing student services has decreased as the figures below show.

Spend per Student 2007/08	€1,795
Spend per Student 2008/09	€1,699
Spend per Student 2009/10	€1,630

It is also clear that this range of services will need to be kept under review

As a general principle however, it is considered overly prescriptive to specify eligible areas of expenditure from individual streams of income, particularly when those income sources represent a significant part of the overall income of an institution. Such an approach could lead to specifying eligible expenditure from tuition fees and the core grant also. This would be inefficient and unduly restrictive and would not be the best way of ensuring maximum value for the institution and student. The totality of an institutions income must be considered if institutions are to frame their budgets in a cost effective and meaningful way, with appropriate balances across the full range of institutional activities, which make up the whole student experience at third level.

Conclusion: The different accounting for income and expenditure associated with the student charge has made a sectoral comparison problematic.

However all institutions have justified expenditure based on €1500 per student for 2009/10.

**Recommendation: Once the accounting practice has been agreed, an annual report showing clearly the income and expenditure associated with the student charge should be made available via the finance function of the institutions' websites.**

Conclusion: In the institutes of technology, a transfer to capital from the income received is made from the income associated with the charge.

**Recommendation: It should be clearer that transfers to capital can only be made in respect of definite capital projects which must have been approved by the Governing Body.**

The €224 is distributed as follows:-

Student Societies	€19.28
Sport & Recreation Union	€19.28
Students Union	€25.14
Health Centre	€18.46
Aras na Mic Léinn (Building)	€17.23
Radio Station	€4.92
Students Project Fund	€19.69
Sports Centre Building Fund	€100.00

**Recommendation: There should be clear and definite plans for the transfers to strategic / development funds from income from the student charge, where these arise. The process should be agreed with the HEA.**

## **Section 4: Consultation with Students on Allocation of the Student Charge**

The HEA review was also charged with looking at the allocation processes surrounding the student charge. The Framework of Good Practice recommends a two-tiered approach in that students would be represented on a central forum whose role it would be 'to consider and make recommendations on the implementation and distribution of the student portion of the ...charge'. Students would also be represented on a Student Finance Committee and the function of this committee is to allocate funding to certain specified areas within student services.

The presidents of the Students Unions in the seven universities wrote to the Chairman of the Joint Committee on Education and Science prior to the meeting of the Committee in January and made a very strong claim in relation to consultation on the allocation of funds in that:

'no signatory of this letter has ever been consulted on the spending associated with the charges income or the allocation of that income to Student in direct contravention of the framework'.

When questioned on this at the Committee meeting, Professor John Hughes said

'The presidents of the student unions are almost exclusively the members of the senior decision-making bodies of the universities such as the governing authority, the academic council and the planning and development committee. It is those committees that make decisions on the use of the universities' moneys...Perhaps they misunderstood the way in which decisions are made about the disbursement of moneys'

Indeed, Section 16 of the Universities Act (1997) states that the members of the governing authority shall include

(iv) not less than two or more than three students of the university who are elected officers of the Students Union or other student representative body in the university recognised by the governing authority, and

(v) one post-graduate student elected by the post-graduate students.

In relation to the Institutes of Technology, students are also represented on the governing body<sup>8</sup>

*(2) An ordinary member who is a registered student of the college shall hold office for a period of one year.*

---

<sup>8</sup> *An ordinary member who is a registered student of the college shall hold office for a period of one year.*

In St. Patrick's College Drumcondra, the student's union president sits on the Academic Council and the Governing Body. In Mary Immaculate College, a students union representative sits on the Governing Body, the Academic Council and a number of other committees. In the National College of Art and Design, there are 2 student representatives on the Board.

The institutions have responded themselves to the questions posed as part of the HEA review. Responses which are detailed below indicate the following

- Students are consulted on budgetary matters as part of their membership of the Governing Body. The Governing Authority has ultimate responsibility for determining the fees to be charged by a university and the disposition of the universities resources.
- Students appear to have a greater say in the allocation of the moneys directed towards clubs and societies, there is a generally a committee that deals with this and the representation is largely student orientated
- In some smaller colleges, a forum as such may not exist. However regular meetings held with the students union ensure that the process of allocating income from the student charge is transparent.

The USI were contacted as part of this review and requested for their views (see Appendix III). They did not make a submission. The HEA, as part of the review, considered their submission to the National Strategy for Higher Education in which the USI stated:

*We call upon you to act to abolish the Student Services Charge over the lifetime of this Dáil as part of an economic stimulus and recovery programme. The Student Services Charge must **not** be increased again and be phased out. Student representatives **must** be included in deciding the allocation of any and all monies for student services. If we are to truly **invest in Ireland**, then we must start by investing in breaking down barriers and obstacles.*<sup>9</sup>

The USI submissions suggests that the charge be reduced by 50% by 2010/11 and fully phased out by 2011/12. The USI recommend that the student charge should not be used for the general running costs of an institution and that student representatives must be included in deciding the allocation of any and all monies for student services. Each institutions' response to the questions posed for the HEA Review in relation to the allocation process are detailed below and demonstrate how students are consulted in these matters.

#### - **University College Dublin**

UCD has a central forum in line with the Framework of Good Practice. The forum is chaired by the VP for students, a representative from the Registrar's Office to include exams, a representative from Sport and two reps from student health and counselling. By agreement with the President of the Students Union, a meeting is held annually in June each year. The most

---

<sup>9</sup> USI submission to National Strategy Group. Available at [www.heai.ie](http://www.heai.ie). Emphasis in original.

recent meeting was held on the 15 June 2009. There is provision for a second meeting in the autumn if that is required. The university supplied the financial report that was made available for the students.

There is also a Students' Consultative Forum that decides on the allocation of the capitation fee from the university to areas such as student societies, sports clubs and the students union. It also reviews the financial operations of the student shop and bar. This forum is chaired by an academic and is mainly composed of members from the Students' Union. This does not report to the University.

The President of the Students' Union is also a member of the University's Finance Committee.

#### - **University College Cork**

UCC has a dedicated Vice President for Student Experience since 2008. As part of the budget process, the VP will consult with the stakeholders including students. The VP for Students forwards this budget as part of the overall budget for recommendation to the University's Finance Committee for approval and ultimately onwards to Governing Body for their approval and adoption. The President of the Student Union attends Finance Committee for financial matters related to student matters e.g. annual budget/fees and is a formal member of Governing Body along with other Student Union Executive members.

UCC also has a Student Finance Committee known as the Joint Boards for the Student Experience. The Students' Union is represented and there are regular meetings. This body determines the expenditure of the allocation of funding to the Students' Union Societies Guild, the Students' Union Clubs Executive and the Students' Union Executive from the registration charge. In relation to other relevant matters, the President of Students' Union is:

- a board member of the company owned by UCC to manage all sports services for students,
- a board member of the company owned by UCC managing accommodation for students
- a board member of the company owned by UCC managing student facilities – e.g. crèche, events, etc

As such, the Students' Union President has a further fiduciary role in the expenditure of funds for these activities.

#### - **NUI Maynooth**

The allocations to student services at NUI Maynooth are determined and monitored as part of the University budgetary procedures. Students are represented at all stages by the President of the Students' Union.

Shortly after the Students' Union Officers are elected, a formal meeting takes place between the elected officers and staff of the Bursar's office. Note 7 in the GAAP financial statements is discussed and the actual expenditure for the previous year is noted. The budget allocation for the following year is prepared and agreed. There are two of these meetings per annum. The attendees at these meetings are the Bursar and University Accountant, President, VP, PRO and Entertainments Officer (Students Union).

The budget includes a baseline amount for student services and activities. NUIM also has a Capitation Committee and this committee deals with the allocations to clubs and societies as well as student contributions to sports facilities and other social areas. Half of the ten person committee are student representatives, this committee meets four times a year.

NUIM also has a Student Affairs Committee which is a sub committee of the Planning, Development and Finance Committee. It deals with students union accounts including the shop, bar, entertainment and administration. It also meets 4 times a year. Half of the Committee are student representatives and this is chaired by the Registrar.

A student welfare committee also operates with an annual allocation provided to deal with hardship cases – half the membership of the Committee are student representatives.

#### - **NUI Galway**

The Student Services Committee of the Governing Authority and its subcommittees carry out both a consultative function and an allocation proposal function in respect of funds for student services, including Students' Union, Clubs and Societies. The Student Services Committee, made up of Údarás members including the student representatives, is charged with the responsibility to formulate policy and make recommendations on services and amenities in relation to the social, recreational, welfare and developmental needs of the students of the University as well as to advise and recommend to Údarás na hOllscoile an annual budget for student services. These funds contain a portion of the student charge. This committee has been replaced in the current Údarás na hOllscoile term by a Support Services committee which will subsume the role of the Student Services Committee. The terms of reference of the Support Services Committee have yet to be fully defined and are the subject of ongoing discussions within NUIG.

There are two working groups established, the Universities Societies Coordination Group and the University Sport and Recreation Union Working Group, made up of students and staff. These working groups have formal responsibility for decisions on funding the activities of individual Clubs and Societies. The Universities Societies Coordination Group has 5 student members and 8 staff members, the University Sport and Recreation Union Working Group has 9 student members and 9 staff members.

In addition, an agreed portion of the Student Charge is currently allocated to a "Student Projects Fund". A Student Projects Fund Committee, made up of an

equal number of students and staff, recommends to the Vice President for the Student Experience on the distribution and allocation of this fund.

The Student Services Committee would meet approximately 4 times per year. The Working Groups meet on a monthly basis approximately during term time. The Project Fund Committee meets about three times per year.

In addition to the Committee membership, the Students' Union of NUI Galway has access to information on the allocation of the student charge via the interaction of the Unions' Officers with the University Director of Management Accounting. It has also been the practice that this information is supplied to the Student Services Committee (to be subsumed into the Support Services Committee) on a regular basis and at least annually.

- **Trinity College Dublin**

The College through its main committees (Finance Committee and Student Services Committee) notes and reviews in detail the various elements of the Student Service Charge and reports accordingly to the Board and College annually. Students are represented on all the College's main committees and on the Board of the College, and accordingly, the process and transparency associated with the student charge is applied within the Framework for Good Practice as circulated by the HEA.

The Student Services Committee is appointed by Board, and its membership comprises two student representatives. The Student Services Committee is responsible for policy and delegated decision making for student support services, sports clubs and societies and encompasses activities for students based off campus as well as those based on the main campus. Student support services include careers, chaplaincy, counselling, day nursery, disability, health, sport and tutorial services.

The Finance Committee has one student representative and consists of

Provost (Chair)  
Bursar  
Vice-Provost/Chief Academic Officer  
Interim Chief Operating Officer  
Registrar  
Board members (2 representatives)  
President Students' Union  
Faculty Dean  
Treasurer

The Finance Committee is responsible for all matters relating to the financial affairs of the College and encompassing the areas of strategic financial planning, resource management, monitoring and policy related issues.

These Committees meet at least five times a year, with additional meetings being convened by the Chairperson as required for the Committee to fulfil its duties.

Annually, the draft Income and Expenditure (I&E) data is initially presented to the Dean of Students, Student Services Committee representatives and SU President for review and consultation. As part of this process any submissions for additional allocations are individually reviewed on their merits before allocations are made and prioritised for onward submission to the College's budgeting process.

The Capitation Committee/Student Finance Committee is a sub-committee of the Student Services Committee and meets at least once a term. One of its main roles is to apportion the capitation fund which is calculated on the basis of the historical allocation procedure approved by Finance Committee (FC Minute 2003/89 of 28.05.03 refers) and ratified by Board. In addition, it ensures the observation of all regulations pertaining to the capitated bodies and their dependent organisations.

The Committee comprises of 18 members of which 14 (78%) are representatives of student bodies:

- Senior Dean (casting vote)
- Student Support Officer (non vote)
- Treasurer's Office representative (non-vote)
- Principal Committee representative (voting)
- Dublin University Central Athletic Club (DUCAC 4 representatives)
- Central Societies Committee (CSC 4 representatives)
- Students' Union (3 representatives)
- Graduate Students' Union (2 representatives)
- Publication Committee representative (voting)

As was mentioned previously, the board of Trinity College recently established a Working Party to examine the scope and application of the student charge. The students union was represented by the President of the students union and two other representatives from the union. The Working Party agreed a template for future reporting on the income and expenditure associated with the charge.

- **University of Limerick**

Since the introduction of student charge, the University has kept the Students' Union fully informed with respect to the cost of providing student services on campus and the disbursement of their contribution towards the cost of such services.

The Students' Union participate fully in the annual budget cycle both as members of the Governing Authority Finance Committee and of the Governing Authority itself. The Students Union is invited to make an annual submission with respect to their budgetary requirements and this submission facilitates

the making of representations with regard to the provision of student services on campus.

The Students' Union representatives have regular formal meetings with the senior executives of the University, including the President, Vice President Academic and Registrar and Director of Finance.

In addition, the Students' Union are provided with an annual report setting out the cost of providing the range of necessary student services on campus and the income sources contributing to and underpinning these costs.

A capitation payment is made to the Students' Union and this is utilised to fund students union, clubs and societies. The allocation of these monies is determined by the Students' Union. The University receives an annual report accounting for this allocation from the Students' Union.

#### **- Dublin City University**

Within the budgetary process, funds are allocated to student services and related overheads. The Budget Committee in recommending the financial allocations considers the many historical student supports, past decisions in relation to student supports, recognition of current and future student needs, proposals from the Director of Student Support & Development (SS&D), and the current financial conditions. The Director of SS&D is in regular direct contact with Student Representatives in reviewing activities and developing new and improved supports. The outcomes from Budget Committee are recommended to the University Executive. The Students' Union President is a member of Executive. Governing Authority approves the Budget. The Students' Union President is also a member of the Governing Authority. Many other committees have student representatives as a norm. These include Sports Facilities, Catering Facilities, Social Centre, and SIF Steering Committee.

To ensure that allocations in respect of student union and clubs & societies (capitation) are maintained an amount per student was fixed several years ago. This amount is increased in line with the increase in the student charge. The Student Finance Committee has sole responsibility for the disbursement of these funds. The constitution and structure of this committee was agreed by Governing Authority. This committee is almost entirely representative of the student body. The Director of SS&D is also a member. Financial Statements detailing the income and expenditure are presented to the Director of SS&D and the Director of Finance. Since 2008, the Finance Officer also meets with the Student Finance Committee Head of Administration and the Director of SS&D to review the Financial Statements, the use of the funds, and reports from independent auditors. The Student Finance Committee was reviewed under the Quality Review Process, as with any other university unit.

An analysis of expenditures relating to the student charge and the university's contribution to this activity is normally supplied to the Student Union annually. The Finance Officer meets with the Student Union President to review.

Student Support is core in DCU activities and each school and unit must deliver on objectives relating to student support. This is recognised within the unit quality review process and are set out in the units own written objectives. The Office of Student Support & Development annual staff handbook confirms that all staff have a duty of support to students, and the primary point of contact is the academic.

- **St. Patrick's College Drumcondra**

At the commencement of each academic year, the Secretary/Bursar meets the Students' Union President and Vice President to review the planned work programme. Students' Union funding derived directly from the student charge is allocated by the Finance Office to fund the agreed work programme. The Finance Office disburses the Students' Union funding following consultation with the Students Union Officers and Administrator. The Students' Union Financial Statements are audited annually by PricewaterhouseCoopers. In addition, all other elements of expenditure related to registration, examinations and student services are included in the College financial statements which are audited annually by PwC and the Office of the Comptroller and Auditor General.

St. Patrick's College has a Student Services Committee which has the following membership:

- Registrar and or nominee
- Representative of Academic Staff
- College Adult Education / Careers Officer
- Student Counsellor
- Access Officer
- Chaplain
- Librarian
- President of the Students' Union
- Vice President of the Students' Union

This committee meets twice a semester and is charged with the following

- To further integrate, promote and strengthen student support services
- To make recommendations on the development of student support services
- To make recommendations on improving student facilities
- To liaise as appropriate with internal and external groups
- To report to Management Committee (through confirmed minutes and annual report).

The allocation and distribution of funding for Students' Union Activities is agreed in consultation between the Secretary Bursar, Assistant Secretary Bursar and the Executive of the Students Union.

The College has a Student Charter which outlines expectations of the College and of students in relation to student services.

The President of the Students' Union is a member of the Governing Body of the College.

- **Mary Immaculate College**

The Students' Union are represented at An Bord. The Students' Union prepare annual budgets which are discussed with the Students' Union Administrator, President, Vice President, and Societies Officer and the Finance Officer and the staff of the finance office.

Similar meetings take place with college counsellors, the medical staff, chaplaincy, health promotion personnel, IT, Learner Support, Library Services where the students union are always represented in addition to the staff providing the particular service. These meetings involve specific areas and tend to be far more focused and productive than a central forum. If the Students Union feel that a central forum was necessary, the College have confirmed that there would be no resistance from college management. The Students Union confirmed in 2008 in a letter to the HEA that 'there are appropriate, transparent and democratic consultation procedures in place with the Students' Union and all other Student Service Departments'.

- **Mater Dei**

MDI has a Student Central Forum (SSCF) that has been in existence since 2001 and was established in accordance with the Framework of Good Practice. Students form the majority of the membership. It meets once a semester.

The Constitution of the SSCF describes the remit of the SSCF as follows:

1. The MDI SSCF is a consultative advisory body made up of student representatives and staff who advise the MDI Governing Board in relation to the disposition of the student charge fund.

The MDI Students' Union also has a Student Finance Committee which oversees and reports (to the SSCF) on all aspects of expenditure by the Students Union, clubs, societies etc.

At each meeting of the SSCF, the Institute's Administrator presents a statement relating to the disposition of funds as recommended by the SSCF. At the first meeting of the SSCF each academic year a report is presented concerning the disposition of funds in the previous academic year and any carry over of surplus funds. The attached spreadsheet details the Administrator's report to the SSCF for 2008/9 academic year.

Details relating to the student charge fund allocation are included in the Institute's annual audited accounts which are approved by the MDI Governing Board. The Governing Board includes a student representative.

- **National College of Art and Design**

A small committee of the Registrar, the incoming President of the Students' Union and the Incoming Vice President of the Students Union meet in June of each year and again in October to discuss the budget for the forthcoming year and the outturn for the previous year. The discussion centres around headings such as examination/ registration fees, students union subvention, health and counselling, materials subvention, student travel and sports and leisure facilities.

Aside from meeting twice a year, the Registrar, President and Vice President of the Students' Union meet at least once a week on general issues relating to the Students' Union Activities. These meetings are not as high level as the meetings that take place twice a year.

On a monthly basis, accounts are presented to An Bord of the College where the students of the College are represented.

- **St. Angela's College, Sligo**

The Staff Student Forum addresses college-wide issues of both students and staff, which are not dealt with in any other college for forum. The aim is to find shared resolution on issues to bring about a positive learning, teaching and working environment for both staff and students. The Forum meets five times per year.

Membership of Staff Student Forum includes the College President, Heads of Departments or their representatives, Co-ordinator of BA programme, Access co-ordinator, Registrar, Bursar, Chaplain, representatives from the library, ICT and Dining-room, Project Manager, Student' Co-ordinator and Students' Union Executive Members.

All College courses, both undergraduate and postgraduate, are represented on the forum. If a particular course is not represented on the forum, a Class Representative from this course will be elected to the Staff Student Forum through Students' Union channels. Male and female students must be represented in the Forum. If this is not provided by Students' Union members, a student representative must be elected to the Forum. The chair rotates between College President and the Students' Union President.

Finance is outside the terms of reference of the Forum. However a finance sub-committee at which the Students' Union are represented is also in existence.

This consists of

- The Finance Manager
- The Students' Union President or Deputy Union President
- The Student Officer
- Students' Union Executive Members
- Registrar or Staff member representative.

This Finance Committee will meet at the request of the Staff Student Forum as required.

### **Institutes of Technology**

In general, there is direct student involvement in the allocation of the student charge. However, the level and formalities involved vary greatly throughout the IOT sector. As mentioned previously, students are part of the governing body and as such are privy to discussions on the financial affairs of the institute. There are some institutes that follow the Framework of Good Practice to the letter with the student forum and the student capitation committee and others that have a less formal yet satisfactory arrangement with their student body. In others, the fee is apportioned out on a historical basis agreed with by the students and the institute and subject to review.

#### **- Athlone Institute of Technology**

The Institute has a central framework as described in the Framework of Good Practice for the provision of student services. The membership of the forum is

- Head of Dept (Chairman)
- Secretary / Financial Controller
- SU President
- SU Vice President
- Student Manager
- Sports Office
- Chaplain
- Lecturer
- Registrar
- IT Manager

This meets 3 – 4 times a year. In 2008-09 it met twice. Its remit is to consider the allocation of the student charge and to recommend to the President the allocation of monies for student services.

There is also a student finance committee which allocates the funding in the areas of Students' Union / Hardship / Chaplaincy and Clubs – Societies. There are two students on the Committee out of a total membership of 6.

- **Blanchardstown Institute of Technology**

Blanchardstown has an institute capitation committee with the following representation:

- President
- Registrar
- Financial Controller
- SU President
- SU Clubs and Societies Officer
- SU Ents Officer
- SU Welfare Officer

The primary function of this committee is to agree a proportional distribution of the capitation funds on an annual basis.

ITB also has a Students' Union Finance Committee with the following representation

- Academic Administrator and Student Affairs Manager
- Finance Rep
- Academic Rep
- Sports Officer
- Student Officer
- SU President
- SU Clubs and Societies Officer
- SU Ents Officer
- SU Welfare Officer

This committee considers requests for funds from the stipend agreed by the institute capitation committee.

- **Institute of Technology, Carlow**

The institute operates a structured student services organisation which is based upon the institute agreeing a number of years ago that the students union would have the primary roles of representation of student views across all relevant committees and the organisation of student entertainment. The organisation and delivery of professional services such as medical, counselling, careers etc. were considered to be best managed by the professional staff employed in student services.

In relation to disbursement of funds the relevant institute management discuss the operational budget with the appropriate budget holders i.e. students' union budget agreed with the students' union, student costs agreed with the Registrar and Head of Learner Support and Student. In terms of a central forum and consultation processes the Head of Learner Support and Student holds regular team meetings which, includes all service providers.

The students' union meet with the full team at the beginning of the year and thereafter with different members of the team depending on events and

specific issues. The student services team and the students' union is responsible for the delivery of the full range of student services and activities both welfare and recreational. The Head of Learner Support and Student Services agrees the costs of the services/activities with the relevant responsible officer.

Students have representation on welfare committees, academic council and governing body where overall activities and service levels are discussed. In relation to student finance and activities, the Head of Learner Support Services and other members of the student services team meets with student representatives to discuss events, activities, welfare matters, service levels, complaints etc. on a regular basis. These meetings occur on average once every 3-4 weeks. Management meet with student union officers on an annual basis to agree their budget. In relation to capital expenditure on student services facilities, all responsible officers in the student services team and student union officers play an important role as users and stakeholders in the design of the facilities currently under development and have been consulted at numerous stages during the process.

The appropriate and responsible manager(s) receives annual expenditure statements and has ongoing real-time access to current financial information for their area of responsibility. The institute details all of its financial transactions including student charge, in its annual financial statements audited by the C&AG. No additional reporting arrangements are in place.

#### **- Cork Institute of Technology**

In accordance with procedures initiated by the Department of Education and Science, CIT allocated 47% of the capitation fee of €900 to the recurrent grant in 2007/08. Of the remaining 53%, 7% was allocated to examinations, registration, access and retention and 46% to student services.

CIT are confident that correct procedures are in place to deal with the student charge in accordance with the Framework. The Student Services Committee, consisting of 4 student members and 4 staff members directs and oversees the administration of the student service funding. CIT student services has evolved significantly since 1998 creating various sub-committees within the student activities area, all of which report to the Student Services Committee.

CIT also commission an external audit firm to carry out a review of procedures and activities on a yearly basis and this has resulted in improvements in the administration of the student charge over a number of years. The latest report prepared by Deloitte was submitted to the current review. The Deloitte report deals mainly with control issues identified during our review, together with recommendations and CIT responses to same.

## **- Dublin Institute of Technology**

DIT operates the allocation process for the student charge using the 1998 Framework for Good Practice. The Central Forum is known as the SSRS Council (Student Sport, Recreation and Support Council).

The Council has fifteen members as follows:-

- One member of DIT Governing Body (appointed Council Chairperson)
- Additional DIT Governing Body representative
- President of DIT
- Director of Finance or nominee
- Dean of Students and International Affairs
- Manager – Campus Life
- President of DIT Students' Union or nominee (student)
- Vice President for Student and Academic Affairs (student)
- General Manager of DIT Students' Union
- One representative from DIT Sports Clubs (student)
- One representative from DIT Societies (student)
- Chairperson of DIT's Sports Committee
- Chairperson of DIT's Cultural & Social Committee
- DIT Student Sports and Recreation Services Administrator or nominee
- Head of the Chaplaincy

In 2008/9, the SSRS Council met five times. In general, the Council would meet five or six times.

The terms of reference for SSRS Council include the agreement and approval of the Student Sports, Recreation and Support Services Plan and Budget to present to the President for approval and subsequently to the Governing Body for approval. The Council also makes recommendations to the President and the Governing Body regarding any significant development of Student Sports, Recreation and Support Services. It approves the annual allocation of the approved budgeted funds including student capitation in accordance with agreed mechanisms and guidelines and appropriate amounts to operate the following:

- DIT Students' Union
- Sports Facilities and Clubs
- Recreational Activities
- Promotion of Cultural and Social Activities
- Chaplaincy
- Student Financial Assistance
- Student Insurance Schemes

The SSRS Council monitors the funding provided to Clubs, Societies, the Students' Union or other entities and ensures that it is spent in line with the original submission for funding and existing agreement and contracts with the Institute. There are 2 standing subcommittees of the SSRS Council – these

are the sports committee and the cultural and social committee. These two Standing Sub-Committees assist the SSRS.

The Student Sports, Recreation and Support Council to prepare and submit to the Governing Body;-

- Plans and Budgets
- Formal Aide Memoires of all meetings of the Council
- Annual financial report
- Any activity or special reports prepared by or for the Council

The SSRS also manages the Student Development Fund of the Student Sports, Recreation and Support Council.

An annual audit by external auditors of all expenditure by the SSRS Council takes place each year. The Students' Union, Clubs and Societies also undergo an annual audit by external auditors. These audit reports and annual reports are submitted to SSRS Council, and to the President and Governing Body.

In 2008, the Institute submitted a proposal to the Students' Union for the establishment of a Student Finance Committee with 80% student representation but there has been no development since then. The matter of the lack of a Student Finance Committee is tabled for discussion at the next SSRS Council.

#### - **Dundalk Institute of Technology**

The original student funding committee established by the Institute was changed by the introduction of a new and expanded student services department. This included full time staff to provide and expand services which included activities such as careers, health and counselling, student union, sports and recreation and administration. A full time Student Services Manager and a Clubs and Societies Officer were appointed with appropriate support staff and funding. They work closely with the Student Union and Student Body and students in the Clubs and Societies. This has proved to be a very effective and efficient method of delivering services and maximising input from students. The particular allocations to these areas are done in line with the norms established in the sector. In relation to the student union, funds are allocated on a needs basis in discussion between the Student department and the students union.

#### - **Galway Mayo Institute of Technology**

At GMIT, the Student Service Charge is split between student services and meeting the recurrent costs of registration, admissions, examinations and other services.

The allocation for student services is made after consultation with representatives of the Students' Union which include the Trustee, Permanent Administrator, the President and Vice President. This group meets as often

as is required to finalise the budget. The budget is then incorporated into the Programmes & Budgets and is agreed at Executive Board and Governing Body.

- **Letterkenny Institute of Technology**

In Letterkenny Institute of Technology, the Students' Union is the representative group for student interests and the Finance Office deals with the SU Executive in discussions regarding the disbursement of the proceeds of the student charge. Management priorities in relation to the development of student services are articulated through normal management structures in the Institute. Actual disbursement of the fund is done by agreement at the Student Services Charge Disbursement Group (SSCDG).

Clubs and Societies are funded to a significant extent from the student charge and there are robust procedures in place to ensure development in this area as well as accountability. Students are involved in the disbursement of the funding for clubs and societies. As part of the overall disbursement, the allocation to Clubs & Societies is agreed by the SSCDG. There is then a detailed system in place for allocation of the agreed budget across the various Clubs and Societies.

The composition of the SSCDG is as follows:

- Registrar
- Student and Academic Administration Manager
- Student Officer who also has responsibility for Sports activities
- President, Students' Union
- Vice-President Students' Union with responsibility for Student Welfare
- Vice-President Students' Union with responsibility for Entertainment

Preliminary allocations in line with the previous year's expenditure are made from August with initial funding into approved accounts. The Group meets at least once in Semester 1, following indicative reports of expected income, to agree new priorities for the year and to allocate budgets across agreed headings. The Group also meets in second semester to review allocations in light of actual expenditure.

The remit of the SSCDG is to agree the allocation across the various headings in line with the established priorities for the year.

The allocations to Clubs & Societies for the year are considered following application to the Clubs & Societies Registration Committee, which is chaired by a person external to the Institute. It is a requirement for the continuing receipt of funding in any year by a Club or Society that a progress report together with accounts for the previous year have been submitted to the Finance Committee and approved. Proposals for funding for new clubs or societies are catered for in the procedures. There is a very significant involvement of students in both the Registration and Finance Committees.

The agreed allocation by the SSCDG, showing the disbursement under the various headings is signed off by the appropriate senior staff member and the SU President. There is no protocol in place to publish this to the wider Institute community but it is open to the Students' Union Executive to do so should it wish to.

The Income and Expenditure accounts relating to the student charge are included in the Accounts of the Institute.

A system to include this in the Registrar's Annual Report to the Academic Council is being discussed.

#### - **Limerick Institute of Technology**

There is a central forum in place in LIT, as set out in the Framework of Good Practice.

The central forum comprises four student representatives and three management representatives. The management membership is led by the Registrar, with the Academic Administration & Student Administration Manager and the Student Administrator. The student membership consists of the Presidents and Vice-Presidents of both Students' Unions within LIT.

The forum meets monthly and reports monthly to Governing Body. The September and October meetings of the forum are dedicated to preparation of the student services budget, with the agreed budget being presented to Governing Body in November each year for approval. The student representatives on Governing Body normally propose or second adoption of the agreed budget.

The remit of the central forum is to provide a regular, structured and formal communications forum for management and student representatives to consider student matters, in particular consider and reach agreement on all aspects of student services, budgets and resources. Queries from student representatives regarding the student charge are dealt with through this forum.

LIT operates a student finance committee chaired by the Student Administrator with the four student officers mentioned above as members and attendance on request of the committee by individuals with specific responsibilities (Sports Officer, Access Officer). The student finance committee provides oversight of the day to day operations and financial management, reporting monthly to the central forum.

Over the years, LIT management has invested in developing close working relationships with student's union officers and the student's union council. As a result, almost all issues that arise are resolved locally, with students union representatives having the right of direct appeal to Governing Body if needed. This communications mechanism also forms the basis on which the Student Budget is agreed.

- **Institute of Art, Design and Technology Dun Laoghaire**

The Student Services Committee (SSC) is responsible for the disposition of the allocated funding for student services. The committee has twelve members - 5 from the student body and 7 from Student Support Services and IADT Management. These are Academic Administration & Student Affairs Manager (Chair); Finance Officer; Access Officer; Student Representative; Sport & Recreation Officer; Examinations Officer; Student Union President; SU Vice-President; 3 other SU nominees.

The Student Services Committee meets monthly in term time. In 2008/09 it met nine times.

The general functions of the SSC are to promote and co-ordinate activities which cater for the professional lives of students and the intellectual and creative recreation of students including sports and fitness. The SSC oversees the allocation of finance for student services and facilities from Capitation fees and other sources of finance and the allocation of finance from the services fee and other funds to the individual societies and clubs and for major events, cultural or sporting.

The Student Services committee operates on an annual (academic year) budget. The budget is agreed by the committee. Details of the budget are circulated to the Students Union, the Governing Body and the Student Services Committee.

- **Sligo Institute of Technology**

The allocation of the income from the student charge is done in the Institute on a historically agreed basis. The institute deducts the amount required from the charge to fund the services provided by students from the recurrent grant.

The principal of one third (net of the portion allocated to the institute) has been operated over many years in the Institute.

Of the total funding that is allocated, the breakdown is as follows

- 40% goes to the students union
- 40% to clubs and societies
- 10% is set aside set aside for a sinking fund / reserve
- 10% is bid for and split between the students union and clubs and societies.

This agreement was completed by the Head of Development on behalf of the Executive with the student representatives. The students are fully involved in the detailed split of the allocation – it is done through a committee which has 4 representatives from staff and management and a minimum of 4 from the student body. The final 10% as outlined above is allocated through this committee.

- **Institute of Technology, Tralee**

The Student Services Charge Committee comprises of Academic Administration & Student Affairs Manager (AASAM) who acts as chair, Students Union President, Students Union Vice President (Welfare), Students Union Vice President (Education), Finance Manager and Student Services Officer. There is always a minimum of 50% Student representation.

The committee meets 3-4 times each year. (Meetings held for 2008/09 on 3-Dec-08, 26-Jan-09 and 24-Jun-09). Additional committee meetings can be convened to address particular queries or additional needs/potential unplanned expenditure that may arise during the year.

The committee determines and agrees the allocation of the student charge. The Committee monitors the actual versus budget spend. If necessary reallocates funds between expenditure line items.

The Students' Union recognises its ability to approach management at any time to voice any concerns or issues which may arise. The approach of the committee is one of consultation and co-operation. Every effort is taken within this forum and outside of this forum to ensure that services for students are planned for, maintained and enhanced.

The outline capitation budget once agreed with the Students' Union is formally approved by the Governing Body. It should be noted that the President of the Students union and a Vice-President of the Students' Union are members of the Governing Body.

A budgeted income and expenditure account for the current Academic Year (AY) and an actual income and expenditure account for the previous AY are prepared and approved by the Student Services Charge Committee. These accounts are in turn reviewed and approved by the Governing Body of the Institute.

- **Institute of Technology Tallaght**

The Institute of Technology Tallaght established the Student Services Committee (SSC) to fulfil the role as outlined in the framework document. The Committee was established over 10 years ago to promote, co-ordinate, develop and oversee student services in the institute.

Membership of SSC includes members of staff (Student) and Student Union representatives as follows:

- Academic Affairs and Student Manager (Chairperson)
- President Students' Union
- Deputy President SU Welfare
- Deputy President SU Education
- Nurse
- Sports and Recreational Officer
- Chaplain

The remit of the SSC is to disburse of all monies is in accordance with general Student Committee policy and decisions made at Student Committee meetings. The SSC oversees and controls the distribution of capitation charge for Students Union, Clubs and Societies, Childcare Assistance, Emergency Welfare and general Student Support Services. The SSC promotes sports clubs and sporting activities, encourages, promotes and co-ordinates student activities in the arts and the debating of economic, cultural, social, scientific and technological issues it also promotes and develops student welfare services in the institute.

The SSC allocates funding to the Students' Union for its day to day operation and always in response to a documented budget plan prepared by the Students' Union. The budget plan generally covers the following areas: administration, travel and transport, USI events, autonomous welfare and education campaigns, equipment, entertainment and training. The SSC allocates funding each semester subject to satisfactory submission of accounts and receipts for the previous semester to the Student Union.

The SSC meets regularly throughout the year. In 2008-09 it held 22 meetings. This regular contact between student services personnel and student union leaders provides an instant feedback mechanism about services and facilities. It also informs policy developments and provides an immediate response.

A statement on the capitation element of the charge is provided on an annual basis to the Students' Union. An overall statement is shown to the Student Union showing the expected income and expenditure of the capitation element of the student charge.

#### - **Waterford Institute of Technology**

In 2009/10, €995 of the total €1500 was used to part fund institutional costs associated with the provision of student services including Library Services, Information Technology support, Examinations, Marketing and Student Liaison etc. Out of the remaining €505 an allocation has been set aside for the running of an Academic Awards office, following the awarding of devolved academic powers to the Institute some years ago. A further allocation is made for Access and Attrition initiatives, calculated at €11 per student. Finally, the Institute, having negotiated an attractive Personal Accident Insurance Policy, on behalf of students, deducts a further €5 per student, to cover this cost.

An autonomous unincorporated association, known as The Development Committee, being representative of Institute staff and students, was established in 1990 to, inter-alia, support and assist the development of facilities for students of the Institute. The Committee operates in accordance with its own Constitution

In February, 1998, the then Governing Body approved a disbursement agreement, entered into by the Institute, the Development Committee and the Students Union in relation to the 'Student Services Fund' i.e. the balance of

monies remaining from the €505, per student, after deducting the various allocations, referred to above. This agreement, which is the subject of a five yearly review, makes provision for the remaining monies to be assigned, on the following basis:-

a) Student Capital Development Fund	54%
b) Student Affairs	12%
c) Clubs & Societies	13%
d) Students' Union	12%
e) Development Committee for provision of other services	9%

As stated, the agreement is reviewed by all parties, on a five yearly basis.

The Institute disburses funding for Clubs and Societies through its Clubs & Societies Finance Council (C.S.F.C.) which reviews each application for funding, accompanied by budgets, and then approves at its meetings an agreed grant amount, which may be less than the application. Often, depending upon a contingent event, only an interim payment will be made, with a follow-up application if that event actually occurs.

Only a registered Club or Society may apply for funding. There are written rules for registration, which include membership, constitution, officers, bank account etc. The Clubs & Societies Office will know the relevant officers and will be familiar with their activities. They would assist the officers in their organisation of events. They also are in attendance at C.S.F.C. meetings. If a Club/Society has not submitted its Annual Accounts (Out-turn) for the previous year funding will not be allocated until it does so. The CSFC meets approximately four times during the year and prepares its out-turn at the end of each year.

#### - **Royal College of Surgeons**

There is no specific central forum for the purpose of disbursing the student charge. However, there is student representation on the Medical Faculty Board which meets on a monthly basis and on the Student Affairs Committee which meets 3 times per year. The Medical Faculty Board is the Governing Body for the Faculty of Health Sciences in the College. The Student Affairs Committee is responsible for the non academic affairs of students. The College does not have a student finance committee in place but at the start of every academic year, a meeting takes place in which the overall budget allocation for the student clubs and societies is discussed and allocated to its constituent members based on these discussions at which students are represented.

Conclusion: Each institution has supplied comprehensive details on the consultation process with students that are taking place and the review has concluded that adequate processes are in place. Without the input from the USI, it is difficult to see where and how any problems have arisen.

**Recommendation: Each institution's Student Charge Committee / Forum should have its membership and a terms of reference freely available on the institutions website, where not already in existence.**

**Individual HEIs should engage at a local level with its student body to ascertain whether consultation processes can be improved**

## Section 5: Additional Charges Levied by Third Level Institutions

All universities have indicated that they charge additional levies to students. In all cases, these charges have been agreed with the student body via referendum. The charges in each university are detailed below.

The Institutes of Technology do not charge students additional levies. However in one case where a student is registered in DIT and in TCD, they pay the TCD sports levy.

St. Patricks College Drumcondra, Mary Immaculate College Limerick, St. Angela' s College and the RCSI also charge additional levies which are detailed below.

There are a variety of purposes for the monies raised by these levies and UCD has described it as for facilities 'not ordinarily provided by the university'.

These include

- Sports facilities
- USI membership
- Subvention towards the Health Centre
- Radio Station
- Development Purposes
- Materials Charge
- Transport
- IT Services

### - **UCD**

A student levy has been charged since 1995 when students voted to introduce a charge of £10 to fund a student centre. This has been increased via referenda in 1997, 1999 and 2006 to fund other facilities 'not ordinarily provided by the university'. It currently stands at €157.50 and is reviewed by a representative group including the student leadership each year. The financial information concerning the use of the collected funds is freely available to all students.

### - **UCC**

UCC students also pay what is known as the capitation fee. For 2009-10, this is €150 and is broken down as follows

- €100 for the sports complex (Mardyke Arena): students are given membership to the complex
- €40 for indoor sports facility
- €5 for USI subscription costs
- €3 for SU common room
- €2 for SU publication costs

All of the above charges were agreed to by students in referenda. The Mardyke Arena Board recommends the annual contribution per student to that entity – students are represented on the Board. All the other amounts are fixed.

- **NUIG**

NUIG have charged an additional levy since 1997/98 for a number of purposes. In the academic year 2009/10, the levy stood at €224.00.

The levy was first introduced by means of student referendum in 1997/8 for £30. It is increased by inflation each year. A student referendum in 2006 added a further €40 to the levy. In order to fund the New Sports Centre, the students again voted through referendum to pay a further €100 levy. This commenced in 2007/08 increasing the levy to €219 in that year.

There is no time limit to the duration of the Student Levy Charge with the exception of the New Sports Centre, which will not be required, when the building fund has been paid. Based on current interest rates, this will probably be in about 15 years time.

- **NUIM**

A student levy of €77.00 is charged for capital development purposes. It was introduced by referendum and there is an agreed and documented process for increasing it.

- **Trinity College Dublin**

Following a referendum held by students, a charge was introduced in 2007/08 to cover sports centre usage. This entitles all registered students to full use of the sports centre.

It was initially introduced at a rate of €70 per student. The 2009/10 charge is €77. The Sports Centre Charge is now linked to the average PG fee increase each year.

There is no fixed period over which this levy will be charged. It was brought in by a referendum by the students of Trinity with full student involvement.

Following another referendum held by students, a USI membership levy was introduced in 2001/02. Initially it amounted to £3 / €3.81. The 2009/10 levy is €8.

Payment of this levy by students is optional. Trinity assists USI by collecting the levy on their behalf through billing to students.

- **University of Limerick**

UL charges a student centre levy of €72 for full time students and €58 for part time students.

It was decided in AY1994/95 to dramatically expand the Stables complex and provide a significantly wider range of services to the student body. It was

agreed between the University and the UL Students Union to target funding for this project on a 50:50 basis, with the UL Foundation acquiring 50% of the funding from a range of donors and the balance of the funding being provided by a special student levy. In March 1995 a special levy of £30 per student was agreed following a referendum of the student body. This levy is linked to inflation and was to remain in place as long as necessary to provide the required 50% of the capital costs of the project. It was estimated that based on enrolment levels at that time and interest rates that the funding would be completed by 2008.

In 2003, UL students voted by way of referendum to provide funding to fund the construction of a boathouse. The project was to be funded through the extension of the student centre levy on the basis that the payment timetable was extended for a maximum of eight years from the existing termination date of AY2007/08 to AY2015/16 or less, should the said mortgage be repaid before the period of 8 years.

#### **- Dublin City University**

The Student Centre Fee is €38 (2009/10). This was introduced by referendum c. 1999 – at that stage it was £30. The student centre fee will be in place for 22 years and has not nor will not change over this time. The income from this charge does not appear in the university financial statements but appears in the consolidated accounts under the capital reserve account. DCU transfers the money to one of the campus companies that own the building.

#### **- St. Patrick's College Drumcondra**

Undergraduate students pay a once-off Materials Charge in first year which applies for the duration of the 3 years academic undergraduate programme. The charge covers photocopied hand outs and academic programme materials and a printing allowance of €5 per month. With the advent of on-line academic courses and modules, the requirement for Student printing of material sourced from the College Web Site has increased. (Course and Department dependent)

The Students are still in receipt of the handouts at each of the lectures/tutorials/workshops. They still receive reading lists etc. The charge is as follows

- B A - €250
- B Ed - €175

The B Ed students also pay €75 for teaching practice transport subvention. These charges have been in place since before 2000. The charge has remained static since September 2003. It is not thought that the charge will increase going forward. If the charge was to increase, which looks unlikely, the Students Union would be consulted.

#### **- Mary Immaculate College, Limerick**

The following charges were levied on students in the academic year 2009/10

<b>Academic Year 09/10</b>	<b>A/Y 09/10 €</b>
<b>Compulsory Expenses</b>	
1) Teaching Practice\ECCE Placement Expenses (1st yr B.Ed, B.Ed & Psy, BA ECCE, Diploma in ECCE)	<b>68</b>
2) IT Support (All Students)	<b>20</b>
3) Student Centre Levy	<b>49</b>
4) Garda Vetting Levy (1st yr B.Ed, B.Ed & Psy, B.A ECCE)	<b>50</b>

A charge is raised in respect of Teaching Practice placement expenses to help defray the costs associated with students who go to schools or relevant institutions on practical placements

In agreement with the Students Union, students requested additional I.T. support. This levy assists in defraying the staff costs of providing this service.

The College is currently building an extension which will incorporate new offices and facilities for the Students. This charge is collected as a contribution towards these costs, and in agreement with the Students Union, it is anticipated that the charge will remain in effect until A/Y 2012/13.

Garda Vetting was introduced last year in accordance with legislation which provided that students who may be in contact with children require Garda Vetting. An Executive Officer was recruited as Garda Vetting Officer and this charge is levied to defray the costs of this operation.

- **St. Angela's College**

The college has a €75 student levy in place which goes towards future Capital Development

- **RCSI**

RCSI also charges the following:

- NUI fees of €133 per student for all intake classes only
- I.T. fees of €475 for each academic year.

Details regarding fees are available on the RCSI website.

The purpose of the IT fee is to go towards the cost of the IT infrastructure and support delivery of undergraduate programmes including the Moodle e-learning platform and provision of laptops and other hardware to the students.

This charge has been levied for over 10 years by RCSI. The amount increases in line with other fee increases and it is not planned to change this.

The initial charge was based with reference to the cost of providing IT infrastructure support by the. It is estimated that this fee covers approximately 25% of the cost of same.

**Conclusion & Recommendation:** Universities and smaller colleges have introduced levies for a number of purposes, in all cases with the consent of the student body. Such consultation with students should continue.

## Section 6: Conclusions and Recommendations

1. A definition of what constitutes student services has never been formally agreed since the introduction of the student charge in 1995. In the absence of such a definition, confusion has arisen as to the eligible income and expenditure that can be associated with the charge. However, the information submitted by the institutions estimates that the expenditure on services to students in 2009/10 exceeds or equals the student charge for the same year which is €1500 per student.
2. The charge is a significant element of the recurrent income of all HEIs. As the scale of the charge increased (from £150 to €1500), the range of services funded by the charge has broadened. The average total cost of educating a full-time undergraduate student is approximately €10,000 per annum. Income from the charge now meets approximately 15% of that cost. As a general principle, it is considered that there should not be excessive prescription in relation to what the individual elements of an institution's income are intended to cover. Generally it is our view that the internal allocation of core recurrent funds should be left to the discretion of the individual institutions (within the normal accountability frameworks and with the appropriate involvement of students). It is considered that institutions are best placed to direct resources to the areas of greatest need, in accordance with priorities and thereby achieve the maximum efficiencies and value for money. The charge is now a significant element of an institution's overall income. It is one part of the overall income available to fund the whole student experience at third level. It is recommended that in general there should be flexibility at institutional level in relation to how this funding and other elements of an institution's income, are expended.
3. The HEA, IOTI, IUA and USI should work together to arrive at agreed definitions for reporting income and expenditure with respect to the charge. This will require a change in the current accounting practices and will allow for comparability across the sector. The range of services which the charge is intended to cover will need to be kept continually under review and revised as necessary. Students should also be consulted as part of the process.
4. The title associated with the charge has varied over the years. Initially it was called a contribution towards examinations, registration and student services. It has subsequently been called a student services charge, a student capitation charge, a student charge etc. This has led to confusion in relation to what the charge is supposed to cover. It is recommended that the title be now standardised to "student charge". This title has accordingly been used throughout this report.
5. Once the accounting practice has been agreed, an annual report showing clearly the income and expenditure associated with the student charge should be made available via the finance function of the institutions websites.

6. Transfers to strategic development funds out of income raised via the student charge should be subject to recurrent funding needs having been met as first priority. There should be clear and definite plans for the transfers to strategic / development funds from income from the student charge, where these arise. The capital projects must be approved by the Governing Body.
7. The Student Charge Committee / Forum of each institution should have terms of reference also freely available on its website.
8. The review has concluded that adequate consultative processes are in place. It is recommended that individual HEIs should engage at a local level with its student body to ascertain whether consultation processes can be improved.
9. Universities and smaller colleges have introduced levies for a number of additional services for students with the consent of the student body. It is imperative that such consultation with students continues.

## **Appendix I – Provision for Student Services within £250 Charge - Framework of Good Practice**

The Working Group concluded, in line with stated ministerial intention, that a Framework of Good Practice must:

- be acceptable to each third-level institution;
- have regard to the different circumstances of the individual institutions;  
and
- accommodate local arrangements.

The Framework would have particular relevance for those institutions where broad agreement has not been reached on arrangements for the disposition of funding for Student from the £250 charge.

The Framework of Good Practice as recommended by the Working Group is derived from examples furnished to the Group. It is proposed by way of guidelines in establishing an appropriate system of consultation with students, where such a system does not already exist, in the allocation of funding from the £250 charge towards student services and in the determination of the student services to be funded from this source. At the same time the Group acknowledges that the allocation to student services from the £250 charge does not necessarily represent the totality of funding needs for student services nor the total allocation towards such services from college budgets. These are matters for determination by college authorities and were outside of the remit of the Working Group.

### **Consultative Process**

The Working Group considered a number of selected models. It recommends that each institution should have a central forum on which students are well represented, which would be consulted by college authorities in relation to the proposed disposition of the allocated funding for student services. Without being specific, the Working Group would stress the need for substantial student representation on such a body. The objective here is to ensure that the interests and concerns of students are adequately met within the consultative process. The role of the central forum would be to consider and make recommendations on the implementation and distribution of the student services portion of £250 charge. The membership of the forum would include representatives associated with student services e.g. student services officers, representatives from Central Sports Committee, Cultural and Social Committee as well as representatives from management. The forum should hold meetings once a term and others as deemed necessary.

It is envisaged that the number of members on the forum and could vary from institution to institution as appropriate to individual needs. It is recommended however, that the level of representation should be agreed locally following

discussions between management and students. As a general rule, it is expected that the establishment of a forum with in excess of 20 members would be exceptional.

In addition, there should be a Student Finance Committee, or similar, in each institution which would have at least 50% student representation and whose function would relate to the allocation of funding to certain specified areas within student services, e.g. Student Union, Clubs and Societies with the proposed allocation as recommended below.

The consultative procedures, as outlined above, should be reviewed after six months to ensure that they are operating effectively and their objectives are being met.

### **Allocation from £250 for Student Services**

The information furnished by institutions indicate wide variations in allocations for and classifications of various kinds of student services, with no clear pattern. It would appear that a substantial portion of the service charge should be allocated for student services. The Working Group recommends that, within that provision, an allocation should be made to cover certain specified services, to include Student Union, Clubs and Societies. The opinion of the Working Group was that the allocation to be made should be a total allocation for these specified services, constituted as a fund (Student Services Fund), with the actual division of the funds between the various services to be proposed annually by the Student Finance Committee referred to above.

The information available to the Working Group did not provide any clear pointers as to the level at which the allocation should be pitched. In the context of the Minister's original statement that any arrangements put in place must not adversely affect the current function of the Students' Unions, Clubs and Societies, the Working Group understands that the average contribution to Students Unions, Clubs and Societies from the £150 charge was approximately £50.

Taking into account economies of scale, local needs and practice in institutions of comparable size, the Working Group recommends that institutions be cognisance of this figure when determining the revised contribution for these services from the £250 charge in accordance with the consultation process outlined above. The outcome of this process would fall to be reviewed as part of the review process previously mentioned.

### **Transparency and Accountability**

The Working Group is of the view that each institution should provide information annually as to the allocation of the £250 charge towards examinations / registration and towards student services, with in the latter case, the allocation towards the specific service referred to above to be separately identified.

There is also a need for accountability, while general accountability will be achieved through the institutions accounting requirements, additional accounting arrangements will be necessary for funds which are allocated and disbursed from the Student Services Fund. These arrangements would be a matter for determination by each institution's Chief Financial Officer and would include the need for the maintenance of satisfactory accounts in relation to all income and expenditure with groups receiving money from the fund.

January, 1998

## **Appendix II – Letter sent to Institutions for HEA Review**

Sent to 7 Universities, 14 Institutes of Technology, MIC, SPD, NCAD, St. Angela's College, Mater Dei, RCSI

13 January 2010

### **Review of Student Services Charge**

Dear President/ Director/ Provost,

The HEA has been requested by the Minister for Education and Science to review a number of issues related to the Students Services charge levied by third level institutions to defray the costs of services to students, other than tuition, such as examinations, registration and other services.

As you are aware, the HEA circulated the Framework of Good Practice in relation to the process of the disbursement of the Student Services charge in 1998. Since then, the HEA has written on a number of occasions to all institutions to request confirmation that appropriate procedures are in place for the disbursement of the charge, the last occasion being May 2008.

This current review is seen as timely in the context of the issues being raised by the USI at the Joint Committee on Education and Science and we appreciate that you have been requested to supply information to this Committee recently.

The HEA review has two elements: firstly to identify the income and expenditure associated with the Student Services charge and secondly the internal allocation process for same. With regard to identifying the income and expenditure associated with the Student Services charge, it should be noted that the Department, in recent correspondence with the Joint Committee on Education and Science indicated that

“The increase in the charge for the 2009/2010 academic year enabled individual institutions to bring the amount contributed by students more into line with the real cost of providing student services in those institutions. This was agreed on the understanding that the revenue generated by the increase adopted by each institution would reflect their requirements in defraying the full cost of items that fall to be funded by the charge. Where income from the charge did not previously meet the full cost of these services, this required an effective cross subsidisation by institutions from their general block grant funding. The overall block grant allocations made to institutions for 2010, took account of the anticipated additional revenue available to institutions from an increase in the charge.”

Given the urgency around the first element of the review, we consider that a co-ordinated approach would be most efficient and would suggest that the IUA and the IOTI with DIT should agree upon a template for the collection of income and expenditure data. This should facilitate the presentation of consistent and comprehensive data across the sector.

We request that the template clarify what students (EU/ Non EU/ Full Time / Part Time / Undergraduate / Postgraduate) are included on the income side. On the expenditure side, we would request that all areas, other than tuition, where the charge applies are reflected. We would appreciate if the income and expenditure information provided via the template would cover the following years:

- 2009/10 estimate
- 2008/09 draft
- 2007/08

We are aware of the information that is available in the published accounts, however it is considered that this information is not sufficiently comprehensive as it does not in all cases detail the full income and expenditure from the Student Services charge.

In relation to the second element of the review covering the allocation process in place in your institution, we attach a series of questions on which we request comprehensive responses.

We anticipate that the HEA review, which will be desk based only, will take a short period of time. We would request the information on the income and expenditure of the Student Services charge be returned to the HEA by the **25<sup>th</sup> of January** at the latest and the information on the allocation processes to be returned by **1 February**. If you have any queries, please contact Jane Sweetman (jsweetman@hea.ie).

Thank you for your co-operation with this matter.

Yours sincerely,

Tom Boland  
Chief Executive  
cc. Finance Officer & Registrar  
IUA & IOTI

## **Attachment: Student Services Charge – Allocation Process**

The Framework for Good Practice for the Provision of Student Services was circulated by the HEA to all third level institutions in January 1998. The Framework envisaged that each institution should have a 'central forum' on which students would be well represented, which would be consulted by college authorities in relation to the proposed disposition of the allocated funding for student services. The function of this central forum is to consider and make recommendations on the implementation of the student services portion of the charge. The Framework envisaged that the membership of the forum would include representatives associated with student services e.g. student services officers, representatives from the Central Sports Committee, Cultural and Social Committee as well as representatives from management.

In addition, the Framework recommended that a student finance committee should have a function in relation to the allocation of funding to certain specified areas within student services, with students comprising at least 50% of this committee.

**Please set out the structures in place in your institution in relation to the disbursement of the student services charge, taking account of the specific questions detailed below.**

- 1) Is there a central forum in your institution as outlined above?
- 2) What is the composition of this forum?
- 3) How often does this forum meet? Eg in 2008/09 how many times did it meet?
- 4) What is its precise remit?
- 5) Is there a student finance committee or similar in your institution, as outlined above? What is the % of student representation on this committee?
- 6) Please provide any other details as appropriate.

### **Attachment: Reporting of Disbursement of Student Services Charge**

The Framework of Good Practice envisages that each institution should provide information annually as to the allocation of the charge and recognises that arrangements for accounting, outside of the institutions accounting requirements, may be necessary.

- 1) Is a separate report/ statement prepared in your institution detailing the allocation of the student services charge? If so, how is it circulated internally to students and other stakeholders? Please provide the latest reports available.
  
- 2) If not, please detail any arrangements that are in place to report on the income and the expenditure relating to the student services charge.

## **Appendix III – Letter to President of the Union of Students in Ireland**

Mr. Peter Mannion  
President  
Union of Students in Ireland  
3-4 St Agnes' Road  
Crumlin  
Dublin 12

16 February 2010

Dear Mr Mannion,

The HEA has been requested by the Minister for Education and Science to review a number of issues related to the Students Services charge levied by third level institutions to defray the costs of services to students, other than tuition, such as examinations, registration and other services.

This is taking place outside of the work of the Joint Committee on Education and Science. However, there is overlap between both and information has been shared between the two processes.

The HEA review has two elements: firstly to identify the income and expenditure associated with the Student Services charge and secondly to look at the internal allocation process for same with reference to the Framework for Good Practice.

We have written to all designated institutions requesting information on income and expenditure associated with the charge and on the allocation process. I attach the letter that we sent to each institution requesting this information.

In addition, we have also recently requested institutions to supply information on any additional fees that are charged and the processes for same. This letter is also attached for your information.

We would welcome the views of students on both the expenditure from the student services charge and the relevant processes in place for disbursement of same with specific references to processes in individual institutions where appropriate.

As we would like to bring the review to a timely conclusion, your observations would be welcome by 5th of March,

Thank you for your co-operation in this matter,

Yours sincerely,

Mary Kerr  
Deputy Chief Executive

## **Appendix IV - IUA Proposed Approach to Student Service Charge Reporting**

### **Income**

Student services charge income is calculated as follows:-

Student service charge \* Student no.s

Student numbers for this purpose is defined as all students billed with the student services charge (i.e. excludes non-EU, part-time and post-graduate students).

### **Expenditure**

#### ***Categories of expenditure***

The following categories of expenditure should be included in student service charge expenditure:-

#### ***Student Services (Note 11 per Funding Statements)***

- Student Services<sup>1</sup>
- Careers Office
- Health & Counselling
- Sports facilities & recreation
- Capitation & Other Grants<sup>2</sup>

#### ***Examinations Costs (Note 10 per Funding Statements)***

- Includes:-
- Exam papers
- Hire of halls
- Invigilation costs

#### ***Costs relating to registration***

- Includes:-
- Fees office (pay & non-pay)
- Admissions office (pay & non-pay)
- Student records office (pay & non-pay)

#### ***Academic & Other Services<sup>3</sup> (Note 6 per Funding Statements)***

- Includes:-
- Library
- Information systems services
- Other relevant services

#### ***Space costs associated with all student facilities***

Careers & appointments office  
Accommodations office  
Chaplaincy  
Disability services  
PE & sports facilities  
Student health & counselling  
Capitated bodies  
Fees office  
Admissions office  
Student records office  
Library  
IS Services  
Other relevant academic & other services

**Notes**

<sup>1</sup> Includes:-

Tutorial expenses  
Disability office  
College deans  
Accommodation office

<sup>2</sup> Includes:-

Transfers to student clubs & societies

<sup>3</sup> To reflect non-student accessibility to these services it is proposed that total costs would be allocated to the student body on the basis of total student FTE's as a proportion of the sum of total students and staff FTE's  
Student FTE's to be based on un-weighted student FTE's returned to the HEA for RGAM purposes at 31 March.  
Staff FTE's to be based on total staff FTE's (core and research) as per the December HEA quarterly staff return.

It is a matter for each university to determine what detailed costs within the categories above are relevant student related costs for the purposes of student service charge reporting. All costs should be exclusive of costs funded through targeted funding and should be net of any income generated.

Other potential categories of expenditure which could be considered include other central administration (including finance, HR etc.) and academic costs on the basis that a proportion of these provide support to students or student related activities. It is not proposed to include these at the moment although these could be considered further if required.

### ***Proportionality of Expenditure***

The costs included in the categories of expenditure above relate to services which are provided to the entire student body whereas the income relates to those students paying the student charge only. To be consistent therefore it is necessary to identify the proportion of expenditure which relates to student charge paying students.

It is proposed that expenditure would be pro-rated on the following basis:-

Students paying student service charge / Total student body FTE's

The result is expenditure on student related services relating to those students paying the Student charge.

This therefore allows a surplus/(deficit) on student service charge income to be calculated.

## Appendix V – TCD Working Party Template for Reporting on Student Charge Income and Expenditure

Income/Expenditure	Year 1	Year 2
<b>Categories of expenditure</b>		
<b><i>Student Services</i></b>		
Accommodation Office		
Careers Advisory Service		
Chaplaincy Service		
College Deans		
College Health Service		
College Tutorial Service		
Day Nursery		
Department of Sport & Recreation		
Disability Service		
Student Bodies via Capitation & Other Grants		
Student Counselling Service		
Space Costs associated with the above student services		
<b><i>Examinations Costs</i></b>		
Includes:-		
Exam Allowances & Pay		
Exam papers		
External examining		
Hire of halls		
Invigilation costs		
<b><i>Costs relating to registration</i></b>		
Includes:-		
Admissions office (pay & non-pay)		
Fees office (pay & non-pay)		
Student records office (pay & non-pay)		
<b><i>Other Attributable costs</i></b>		
<b><i>Total Expenditure</i></b>		
<b><i>Proportion relating to student charge paying students (See Note 1)</i></b>		
<b><i>Expenditure relating to student charge paying students</i></b>		
<b><i>Contribution towards Core Grant Reductions</i></b>		
<b><i>Total Expenditure (including contribution to core grant reductions)</i></b>		
<b><i>Expenditure per student</i></b>		
Student Registration Charge per Student		

Excess Income/(Expenditure) Per Student Total Excess Income/(Expenditure)
--

**Note 1**

*a) Number of Students paying Student Services Charge*

*b) Total Student Numbers per Annual Return to HEA*

*Percentage (%) paying Student Charge (a divided by b)*

## Appendix VI – Increase in Student Charge/ Fee Increase

Year	Service Charge	Actual % Increase	% Fee Increase	Service Charge (fee increase)	Difference	Note
1995 / 96	€190	0.0%	4%	€317	€0	Half fees + £150 charge
1996 / 97	€190	0.0%	4%	€317	€0	£150 charge
1997 / 98	€317	0.0%	4.00%	€330	-€13	
1998 / 99	€330	4.1%	4.00%	€343	-€13	
1999 / 00	€353	7.0%	7.00%	€367	-€14	
2000 / 01	€371	5.1%	6.00%	€389	-€18	
2001 / 02	€396	6.7%	7.00%	€416	-€20	
2002 / 03	€670	0.0%	6.00%	€441	€229	
2003 / 04	€670	0.0%	6.50%	€470	€200	
2004 / 05	€750	11.9%	7.00%	€503	€247	
2005 / 06	€775	3.3%	7.00%	€538	€237	
2006 / 07	€800	3.2%	6.50%	€573	€227	
2007 / 08	€825	3.1%	6.60%	€611	€214	
2008 / 09	€900	9.1%	2.60%	€626	€274	
2009 / 10	€1,500	66.7%	0.00%	€626	€874	

## **Appendix VII - Financial Information from the Institutes of Technology**

<b>Athlone Institute of Technology</b>	<b>2007/08</b>	<b>2008/09</b>	<b>2009/10</b>
<b>Income</b>	Audited	Draft	Estimate
Full-time			
EU	2247435	2523538	4423327
Non-EU	90750	124710	110225
Postgraduate	27080	9090	20000
Part-time	0	0	0
Apprenticeships	156788	176526	271498
	<b>2522053</b>	<b>2833864</b>	<b>4825050</b>
<b>Expenditure</b>			
<b>Registration Costs</b>			
Student Retention	146878	102453	221722
Admissions	122871	111200	111095
Student Registration	325824	320008	233652
Fees & Grants	87679	89548	103022
Disability Liaison Office	37334	39593	52800
	<b>720586</b>	<b>662802</b>	<b>722291</b>
<b>Student Services</b>			
Medical Services	153659	143694	140663
Student Counselling	134189	101675	115088
Careers & Appointments	84866	97308	95889
Chaplaincy Services	128231	134961	146828
Student Services Staff & Non Pay	286262	242924	598973
Students Union	236946	211200	250950
AIT Social & Cultural	224927	192000	241050
Assistance Fund	2060		71400
AIT Sports	187405	187916	212850
Personal Accident Insurance	17334	13875	18150
Building Fund	84133	64000	723000
	<b>1540011</b>	<b>1389552</b>	<b>2614840</b>
<b>Examinations Costs</b>	<b>691777</b>	<b>553195</b>	<b>700930</b>
<b>Academic &amp; Other Services</b>			
Library	846509	786676	786989
<b>Total Expenditure</b>	<b>3798884</b>	<b>3392225</b>	<b>4825050</b>
<b>less: amounts funded by Recurrent Grant</b>	<b>-1276831</b>	<b>-558361</b>	<b>0</b>
	<b>2522053</b>	<b>2833864</b>	<b>4825050</b>
<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Note:</b>			
<b>No space charge included for student services</b>			
<b>No charge included for computer services</b>			

<b>Carlow Institute of Technology</b>	<b>07/08 Audited</b>	<b>08/09 Draft</b>	<b>09/10 Est</b>
<b>Total Student Registration Fee Income</b>	2,343,318	2,684,929	4,647,400
<b>Total Income</b>	2,343,318	2,684,929	4,647,400
<b>Expenditure:</b>			
Registration Costs			
Registrar's Office	145,058	124,980	183,637
Admissions	651,633	610,511	685,000
Student Retention	40,738	54,523	75,000
Disability Liaison Office	n/a	n/a	n/a
	837,429	790,015	943,637
<b>Student Services</b>			
Medical Services	139,989	113,434	155,000
Student Counselling	80,141	87,392	95,000
Careers & Appointments	65,867	70,977	80,000
Chaplaincy Services	46,426	54,997	60,000
Students Services staff & Non-Pay	298,245	270,701	325,000
Students Union	90,115	84,758	110,000
Social & Cultural	40,946	7,556	10,000
Assistance Fund	68,970	47,040	70,000
Sports	446,766	461,616	495,000
Conferring	69,790	51,512	70,000
Facilities Development	397,190	686,060	398,000
Teaching & Learning	103,603	93,711	103,000
Personal Accident Insurance	9,484	4,628	10,000
	1,857,532	2,034,382	1,981,000
<b>Examinations Costs</b>			
Exam supervision & related costs	194,762	165,432	205,000
	194,762	165,432	205,000
<b>Academic &amp; Other Services</b>			
Library & IT Services	1,401,546	1,678,528	1,825,000
	1,401,546	1,678,528	1,825,000
<b>Total Costs</b>	<b>4,291,269</b>	<b>4,668,357</b>	<b>4,954,637</b>
<b>Less: Amount funded by Rec Grant</b>	<b>(1,947,952)</b>	<b>(1,983,428)</b>	<b>(307,237)</b>
	2,343,317	2,684,928	4,647,400
<b>Note:</b>			
<b>No space charges included for Student Services Non EU and lifelong learning students are excluded</b>			

<b>Cork Institute of Technology</b>	<b>2007/08</b>	<b>2008/09</b>	<b>2009/10</b>
	<b>Audited</b>	<b>Draft</b>	<b>Estimate</b>
<b>Full-time</b>			
EU	4,798,617	5,366,092	9,088,000
Non-EU	-	-	-
Post Graduate	-	-	-
Part-time	-	-	-
Apprenticeship	367,125	289,440	404,000
	<b>5,165,742</b>	<b>5,655,532</b>	<b>9,492,000</b>
<b>Registration Costs</b>			
Student Retention	74,503	75,988	76,000
Admissions	572,896	574,045	940,000
Student Records	1,687,766	1,534,843	1,530,000
	<b>2,335,165</b>	<b>2,184,876</b>	<b>2,546,000</b>
<b>Student Services</b>			
Medical Services	210,706	223,942	225,000
Student Counselling	-	-	-
Careers & Appointments	288,679	241,917	242,000
Campus Life	-	-	-
Chaplaincy Services	19,365	20,000	20,000
Student Services Staff & Non-Pay *	2,495,152	2,445,194	2,456,000
Students Union	289,355	296,786	297,000
CIT Social & Cultural	142,333	125,557	125,550
CIT Sports	472,318	485,952	486,000
Student Services Development	812,957	757,006	1,301,450
Personal Accident Insurance	27,682	17,475	18,000
	<b>4,758,547</b>	<b>4,613,829</b>	<b>5,171,000</b>
<b>Examination Costs</b>	<b>852,409</b>	<b>876,485</b>	<b>875,000</b>
<b>Academic &amp; Other Services</b>			
Library	955,348	872,371	900,000
	<b>8,901,469</b>	<b>8,547,561</b>	<b>9,492,000</b>
<b>Less: amount funded by Recurrent Grant</b>	<b>3,735,727</b>	<b>2,892,029</b>	<b>-</b>
	<b>5,165,742</b>	<b>5,655,532</b>	<b>9,492,000</b>
<b>Note:</b>			
<b>No space charge included for student services</b>			
<b>No charge included for information services.</b>			
<b>* Staff Costs have not been sub analysed under other headings</b>			

Dundalk Institute of Technology	2007/08	2008/09	2009/10 (est)
	€ 000	€ 000	€ 000
Income	3,074	3,623	6,254
Transfer to Restricted Reserve	<u>235</u>	<u>478</u>	<u>1,000</u>
Balance	2,839	3,145	5,254
<i>Student Services</i>			
Student Services	742	776	1,500
Careers Office	80	96	200
Health & Counselling	252	296	350
Sports facilities & recreation	146	123	354
Capitation & Other Grants	<u>152</u>	<u>125</u>	<u>200</u>
	<b>1,372</b>	<b>1,416</b>	<b>2,604</b>
<i>Examinations Costs</i>			
	<u>401</u>	<u>373</u>	<u>400</u>
	<b>1,773</b>	<b>1,789</b>	<b>3,004</b>
<i>Application of Registration Charges</i>			
<i>Academic &amp; Other Services</i>			
Includes:-			
Library & Information systems services	1,366	1,446	2,000
Student Learning Support	<u>120</u>	<u>150</u>	<u>250</u>
	<b><u>1,486</u></b>	<b><u>1,596</u></b>	<b><u>2,250</u></b>
Balance funded through recurrent grant	<u>-420</u>	<u>-240</u>	<u>0</u>

<b>Dublin Institute of Technology</b>	<b>2007/08</b>	<b>2008/09</b>	<b>2009/10</b>
	<b>Audited</b>	<b>Draft</b>	<b>Estimate</b>
<b>Full-time</b>			
<b>EU</b>	6,686,325	7,446,600	13,471,500
<b>Non-EU</b>	609,675	701,100	1,147,500
<b>Post Graduate</b>	604,725	671,400	1,258,500
<b>Part-time</b>	288,530	283,740	304,830
<b>Apprenticeships</b>	539,748	549,846	549,846
	8,729,003	9,652,686	16,732,176
<b>Registration Costs</b>			
Student Retention	110,952	87,805	85,000
Admissions	463,490	657,565	653,000
Student Records	125,484	120,962	120,000
Disability Liaison Office	263,393	296,933	300,330
	963,320	1,163,266	1,158,330
<b>Student Services</b>			
Medical Services	159,468	208,420	208,000
Student Counselling	657,687	732,164	732,000
Careers & Appointments	531,345	606,931	607,000
Campus Life	217,781	241,420	241,000
Chaplaincy Services	27,976	34,836	35,000
Student Services Staff & Non-Pay	1,467,112	1,883,493	2,144,000
Students Union	1,329,500	1,303,382	1,303,000
DIT Social & Cultural	288,660	282,989	283,000
Assistance Fund	349,891	343,017	343,000
Student Medical Assistance	3,603	3,532	4,000

DIT Sports	560,175	549,170	549,000
Child Care Fund	155,244	152,194	152,000
Student Services Fund	24,360	23,881	24,000
Personal Accident Insurance	55,319	54,232	54,445
<b>Transfer to Student Facilities</b>	5,828,121	6,419,662	6,679,445
<b>Development Reserve</b>	397,011	294,039	600,000
<b>Examination Costs</b>	1,958,990	1,891,754	1,896,705
<b>Academic &amp; Other Services</b>	5,145,232	6,399,186	6,397,696
<b>Library</b>	14,292,674	16,167,907	16,732,176
<b>Less: amount funded by</b>			
<b>Recurrent Grant</b>	5,563,671	6,515,221	-
<b>Note:</b>	8,729,003	9,652,686	16,732,176
<b>No space charge for student services / charge for information services included</b>			

<b>Dun Laoghaire Institute of Art, Design and Technology</b>	<b>2009/10 Estimated</b>	<b>2008/09 Draft</b>	<b>2007/08 Audited</b>
<b>STUDENT SERVICES</b>	€	€	€
Support Services			
Student Support Services (Note 1)	475,000	457,152	429,747
Students Union	210,000	206,458	181,410
Clubs and Societies	35,000	29,380	25,267
Student Personal Accident Insurance	12,000	8,930	16,961
Catering Subsidy	100,000	99,239	110,070
Transfer to Restricted Reserves (Note 2)	35,000	38,536	166,057
	867,000	839,694	929,512
<b>Registration</b>			
Registration, Admissions and Student Records	548,605	573,888	579,585
Access and Retention	76,432	81,310	66,408
<b>Student Information Publications</b>	250,000	231,681	268,865
	875,037	886,879	914,858
<b>Examinations</b>	177,000	155,947	139,478
<b>Academic Support Services</b>			
Library	520,000	488,821	544,983
Student ICT Support	900,000	886,172	817,937
	1,420,000	1,374,993	1,362,920
<b>TOTAL EXPENDITURE ON STUDENT SERVICES</b>	<b>3,339,037</b>	<b>3,257,514</b>	<b>3,346,768</b>
<b>Funded by:</b>			
Student Registration Charge Income	2,911,500	1,433,581	1,298,947
Contribution from Recurrent Grant	427,537	1,823,933	2,047,821
	<b>3,339,037</b>	<b>3,257,514</b>	<b>3,346,768</b>
<b>Note 1: Student Support Services includes costs associated with the Student Medical Centre, Student Counselling Service, Careers Office, Sports &amp; Recreation Office and Writing and Research Skills Service.</b>			
<b>Note 2: The Restricted Reserve represents amounts set aside from student registration charges towards the future provision of student facilities and amenities.</b>			

<b>Galway – Mayo Institute of Technology</b>	<b>2007/2008</b>	<b>2008/2009</b>	<b>2009/2010</b>
<b>Income</b>			
EU	3,761,014	4,075,383	6,852,000
Non-EU	26,241	50,991	111,000
Post Graduate	24,750	27,675	52,500
Part-time	363,062	346,882	208,500
<b>Total Income</b>	<b>4,175,067</b>	<b>4,500,930</b>	<b>7,224,000</b>
<b>Student Services Expenditure</b>			
Student Capitation	470,000	560,000	650,000
Chaplaincy Galway	53,114	47,904	50,000
Hardship Galway	89,649	71,379	90,000
Hardship Castlebar	23,409	24,697	27,500
Parent/Baby Fund Galway	130,000		
Parent/Baby Fund Castlebar	40,000		
Insurance	19,309	18,884	30,000
Counselling Galway	142,230	110,539	269,087
C & Careers Castlebar	4,619	2,646	7,500
Careers	22,655	16,055	30,000
Sports/Recreation Galway	27,991	25,839	38,000
Sports/Recreation Castlebar	613	823	3,000
Medical Galway	111,856	122,656	141,217
Medical Castlebar	33,215	32,018	30,000
Student Services Admin Galway	472,350	502,028	284,859
Student Services Admin Castlebar	15,288	11,246	15,500
Student Services Copyright Fees	26,860	31,958	25,800
Student Services Complex	3,834		
Access Office	5,545	7,228	5,500
Exam Fees	181,730	131,861	130,000
Student Services Conferring Galway	82,222	69,096	80,000
Student Services Conferring Castlebar	19,996	19,131	21,000
Student Services ECDL	3,818	21,235	166,523
Student Services Disability	58,315	40,297	15,000
Transfer to Restricted Reserves	668,306	874,417	321,536
<b>Total</b>	<b>2,706,925</b>	<b>2,741,937</b>	<b>2,432,022</b>
<b>Academic &amp; Other Services</b>			
Examinations Pay Costs	668,491	642,069	650,000
Library Costs	1,356,497	1,431,595	1,400,000
Academic Affairs	2,431,134	2,455,939	2,400,000
Access Officer	67,295	79,095	80,000
Counselling & Careers	228,979	236,862	240,000
Sports & Recreation officer	147,040	152,098	150,000
Student Services	62,264	52,897	50,000
<b>Total</b>	<b>4,961,699</b>	<b>5,050,557</b>	<b>4,970,000</b>
<b>Total Expenditure</b>	<b>7,668,624</b>	<b>7,792,494</b>	<b>7,402,022</b>
<b>Shortfall funded from Recurrent Grant</b>	- 3,493,558	- 3,291,564	- 178,022



Institute of Technology, Blanchardstown	2007-08	2008-09	2009/10
<b>INCOME</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Non Apprentice Capitation Income</b>	<b>823,297</b>	<b>1,108,700</b>	<b>2,250,000</b>
Capitation Fees Apprentices	44,472	51,448	75,264
Apprentice Capitation Fees (FAS)	67,584	120,384	60,000
<b>Apprentice Capitation Income</b>	<b>112,056</b>	<b>171,832</b>	<b>171,897</b>
<b>Total Income</b>	<b>935,353</b>	<b>1,280,532</b>	<b>2,421,897</b>
Transfer to Recurrent	329,319	486,596	1,492,500
Total of FAS income received	67,584	120,384	60,000
<b>Income available for distribution</b>	<b>538,450</b>	<b>673,552</b>	<b>869,397</b>
<b>Expenditure</b>			
<b>Registration &amp; Examination costs</b>			
<b>EXAM</b>	36,459	72,589	90,000
<b>SUPERVISORS/INVIGILATORS</b>			
<b>SCRIBING</b>	5,351	11,712	20,000
<b>EXAMINATION EXPENSES - ITB</b>	145	29,333	
<b>CONFERRING CEREMONY</b>	18,686	9,116	25,000
<b>EXPENSES</b>			
<b>STUDENT SERVICES - HETAC FEES.</b>			
<b>STUDENT SERVICES - EXAM FEES</b>	5,676		15,000
<b>Student services charge for essential activities</b>			
<b>Nursing services</b>	62,984	64,659	70,000
<b>Special student support - ACCESS INITIATIVES</b>	3,971	10,213	20,000
<b>Special Student support - NLN SUBVENTION TO HARDSHIP FUND</b>	12,000	14,000	43,333
<b>STUDENT SERVICES - MEDICAL</b>	24,982	28,699	20,000
<b>STUDENT SERVICES - SPORTS OFFICE</b>	51,259	52,989	35,000
<b>STUDENT SERVICES - SPORTS OFFICE</b>	2,220	1,551	55,000
<b>STUDENT SERVICES - CAREERS SERVICE</b>	1,435	282	3,000
<b>STUDENT SERVICES - COUNSELLING</b>	72,893	81,397	85,000
<b>STUDENT SERVICES - COUNSELLING</b>	3,824	1,406	3,000
<b>STUDENT SERVICES - HANDBOOK</b>		8,816	10,000
<b>STUDENT SERVICES - OTHER COSTS</b>	3,127	3,611	4,000
<b>STUDENT SERVICES -OTHER COSTS INDUCTION</b>		2,915	3,000
<b>Irish Copyright Licensing Agency</b>	9,806	8,019	12,000
<b>STUDENT SERVICES - CHAPLAINCY</b>	3,854	480	1,000

<b>STUDENT SERVICES - ALUMNI</b>	4,878	1,538	3,000
<b>TRAVEL &amp; SUBSISTENCE - INSTITUTE</b>	510	902	1,000
<b>BUSINESS</b>			
	<b>324,060</b>	<b>404,227</b>	<b>521,333</b>
<b>Student Activity allocation</b>			
<b>Student Union Grant</b>	92,984	112,070	133,000
<b>Special Student Support</b>			21,667
<b>Transport</b>	3,825	12,760	18,000
<b>Telephone / Photocopy</b>	954		
<b>Insurance</b>		4,329	5,000
<b>Accountant</b>	7,527	8,000	8,000
<b>Other costs</b>	12,000	4,343	5,000
<b>Sports centre contribution (2%)</b>	17,000	25,509	27,000
	<b>134,290</b>	<b>167,011</b>	<b>217,667</b>
<b>Development fund</b>	<b>80,768</b>	<b>100,206</b>	<b>130,410</b>
<b>Accumulation of capital for investments of a capital nature to benefit student services directly</b>			

<b>Institute of Technology, Sligo</b>	<b>0708</b>	<b>0809</b>	<b>0910 Estimate</b>
<b>Total Capitation fee income</b>	2979	3283	5600
<b>Library</b>			
Pay	543	582	590
Books and periodicals	208	245	400
Other non-pay	18	16	20
<b>Computer Centre costs</b>			
Pay	731	839	850
Software costs	153	194	200
Other non-pay	46	36	50
<b>Examinations + conferring</b>			
Pay	617	644	670
Fees for examinations	81	88	95
Prizes and awards	72	76	80
Publicity	135	62	80
Other non-pay	26	8	20
<b>Admissions and Registration</b>			
Staff	0	0	730
communications	0	0	100
Publicity	0	0	55
Other non-pay	0	0	160
<b>Student Facilities</b>			
Student health services	82	120	130
Students Union and clubs and Soc	447	413	450
Pay	418	456	470
Non-pay	97	67	90
Facilities (space) charge (78.67 M2)			
Knocknarea Arena (MPC) 2580 M2	0	0	200
Student Services Building 2010 M2		0	160
<b>Total</b>	3674	3846	5600
<b>Recurrent Grant subsidy</b>	-695	-563	0

<b>Institute of Technology, Tallaght</b>	<b>2007/08 Audited</b>	<b>2008/09 Draft</b>	<b>2009/10 Estimated</b>
<b>Full Time</b>			
EU	1385019	1515028	3046500
Non EU	40481	111929	40000
Postgraduate	31399	29879	12000
Failte Ireland	99192	106506	76711
Apprenticeships	36864	80868	53352
<b>Total</b>	<b>1592955</b>	<b>1844210</b>	<b>3228563</b>
<b>STUDENT SERVICES</b>			
Medical Services	109896	123705	136029
Student Counselling	75127	82429	80974
Careers and Appointments	73464	74066	67223
Chaplaincy Services	53652	41578	53000
Student Services Staff and Non Pay	1155773	1108004	1096287
Students Union	102154	130499	128024
ITT Social Cultural and Child Care	452000	440000	407000
Attrition Fund		18551	20000
ITT Sports	62925	54499	70245
Personal Accident Insurance	10113	5873	8467
Alumni	46604	36367	34694
Capitation Other Expenses	23803	63734	74901
	2165511	2179305	2176844
Registration			
Student Retention	58,767	65,455	62,182
Admissions/ Student Records	546740	513990	488291
Student Information Publications	52178	54982	31832
Examinations	106352	184123	183916
Library	789673	763134	733440
<b>TOTAL EXPENDITURE ON STUDENT SERVICES</b>	<b>3,719,221</b>	<b>3,760,989</b>	<b>3,676,505</b>
<b>Funded by:</b>			
Student Registration Charge Income	1592955	1844210	3228563
Contribution from Recurrent Grant	2,126,266	1,916,779	447,942
<b>Total</b>	<b>3,719,221</b>	<b>3,760,989</b>	<b>3,676,505</b>

**Note 1: Student Support Services includes costs associated with the Student Medical Centre, Student Counselling Service, Careers Office, Sports and Recreation Office, and Writing and Research Skills Service/**

**Note 2: The Restricted Reserve represents amounts set aside from student registration charges towards the future provision of student facilities and amenities**

IT Tralee	Actual	Actual	Budget
	2007/08	2008/09	2009/10
	€	€	€
<b>INCOME</b>			
Full Time			
EU	1569	1820	2922
Non EU	3	28	80
Postgraduate	30	37	60
Part time	118	87	110
Apprenticeships	33	36	28
<b>Total Income</b>	1753	2008	3200
<b>EXPENDITURE</b>			
Sports and Societies	296	267	293
Careers Office	70	72	74
Student Health & Well Being	214	214	231
Students Union	163	148	158
Graduation	25	26	26
Retention Initiatives	41	62	175
Student Support Funds	63	179	115
Capital Expenditure		34	10
Library	780	789	823
Academic, Administration & Student Affairs	444	446	440
Student Services	357	348	325
Examinations	464	411	400
Student Facilities Capital Reserve Fund	351	354	300
Admissions/Registrations	203	197	190
<b>Total Expenditure</b>	3471	3547	3560
<b>Funded by Recurrent Grant</b>	1718	1539	360

<b>Letterkenny Institute of Technology</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>
	<b>Audited</b>	<b>Draft</b>	<b>Estimate</b>
<b>Income (Full Time EU)</b>	1,722,000	2,129,333	3,600,000
<b>Registration Costs</b>			
Student Retention	142,438	171,779	150,491
Admissions	1,038,873	981,799	950,000
	1,181,311	1,153,578	1,100,491
<b>Student Services</b>			
Medical Services	141,729	160,965	169,230
Student Counselling	91,228	103,321	84,159
Careers & Appointments	79,452	81,368	80,833
Chaplaincy Services	78,000	78,000	78,000
Students Union	560,208	565,194	590,000
LYIT Social & Cultural	201,812	221,751	223,760
LYIT Sports	173,303	180,832	177,414
Conferring	57,285	44,460	48,000
Personal Accident Insurance	4,500	4,809	5,000
	1,387,517	1,440,700	1,456,396
<b>Examination Costs</b>	364,596	339,143	335,500
<b>Academic &amp; Other Services</b>			
Library	750,000	826,769	784,339
<b>Total Expenditure</b>	<b>3,683,424</b>	<b>3,760,190</b>	<b>3,676,726</b>
<b>Less: amount funded by Recurrent Grant</b>	1,961,424	1,630,857	76,726
<b>Balance</b>	-	-	-
<b>Note:</b>			
<b>No space charge included for student services</b>			
<b>No charge included for information services.</b>			

<b>LIT Student Services Budgets</b>			
<b>Revenue</b>	2007/08	2008-09	2009-10
Projected income from IRFU	0	10,000	10,000
Income from Graduation	15,000	15,000	15,000
Income from Capitation, Full-time, Failte Ireland, FETAC & Fas Apprentices	2,024,340	2,112,809	2,253,748
AIB Access Fund	20,000	49,000	49,000
HSE Funding	19,000	40,000	40,000
Contribution/Repayment from Recurrent budget re staffing	115,000	128,500	130,000
Income from HEA for Disability Officer	0	24,500	32,200
<b>Total Revenue</b>	<b>2,178,340</b>	<b>2,379,809</b>	<b>2,529,948</b>
<b>Expenditure Pay</b>			
Access Officer	109,350	197,000	194,000
Disability Officer	50,000	52000	52,000
Careers Officer	50,000	58070	60,000
Counsellors	177,000	197,935	163,000
Nurses	100,000	100,000	75,000
Examination costs pay	364,015	400000	500,000
Learning	55,000	95,000	128,000
Support/Teaching/Admin Mentoring`	90,507	82,000	91,000
Chaplaincy	39,184	42000	44,000
Pastoral Care	0	25000	16,300
Alumni	0	0	0
<b>Total for Pay</b>	<b>1,035,056</b>	<b>1,249,005</b>	<b>1,323,300</b>
<b>Non Pay Expenditure</b>			
Student Union subvention Moylish	155,372	157,768	153,768
Students Union subvention Art	66,000	70,000	70,000
Student Facilities (Hunt, etc)	3,000	3,000	3,000
Societies	0	2,000	
USI subscription	20,000	19,000	20,000
Sports Council	220,000	230,000	230,000
Wired FM	35,088	36,500	37,000
Student Insurance	20,000	20,000	22,000

Accommodation	22,000	22,759	21,404
Careers Office	6,000	5,000	5,000
Chaplaincy Office	4,000	3,000	4,000
Childcare	137,652	140,000	152,476
Hardship/Waivers of Fees	50,000	50,000	64,000
Counselling office	13,750	12,000	12,000
Learning Support non pay	6,000	5,000	5,000
Access Service	18,500	16,000	16,500
Disability Non Pay	3,000	2,000	1,500
Contribution to Development Fund	7,922	0	
Management of Sports Facilities	125,000	140,000	140,000
Examination Costs	5,000	4,000	4,000
Alumni Association	5,000		
Professional Medical Services	100,000	95,000	145,000
Medical Health/Nurse PC package Lic Fee	2,000	2,000	2,000
Health Promotion	7,000	6,000	4,500
Medical Supplies	7,000	7,000	7,000
Induction & Open Days	5,000	4,000	3,000
Registrations/Graduations	50,000	48,000	48,000
General office supplies & communications	10,000	8,000	7,000
Copyright Contribution	24,000	25,000	24,000
Special Events once off	10,000	2,000	2000
Mentoring	2,000	1,000	1,000
Staff Training (Medical)	3,000	3,000	1500
<b>Total Non Pay</b>		<b>1,139,027</b>	<b>1,206,648</b>
	<b>1,143,284</b>		
<b>Total Expenditure</b>	<b>2,178,340</b>	<b>2,388,032</b>	<b>2,529,948</b>
<b>Overall Funding Position</b>	<b>0</b>	<b>-8,223</b>	<b>0</b>

<b>Waterford Institute of Technology</b>		<b>2007/08</b>	<b>2008/09</b>	<b>2009/10</b>
		<b>Audited</b>	<b>Audited</b>	<b>Draft</b>
<b>Income</b>	Note 1	4,979	5745	8,986
<b>Total Income</b>		<b>4,979</b>	<b>5745</b>	<b>8,986</b>
<b>Expenditure</b>				
Library Services		1,587	1564	1,486
Funding allocated for Student Buildings & Facilities			1338	1,401
Student Affairs		1,259	1257	1,223
Information Technology Support Service		1,206	1206	1,145
Examinations etc.		1,320		
Access & Attrition		891	915	869
			769	738
		703		
Educational Technology & related Services		595	586	557
Academic Awards Office		455	442	465
Clubs & Societies		303	322	337
Students Union		280	297	311
Student Admissions		486	319	303
Marketing & Student Liaison Offices		398	308	293
Careers Office		252	216	205
Secretarial Services, Student Bookshop etc.		210	223	233
Student Insurance		47	37	42
<b>Total Expenditure</b>		<b>9,992</b>	<b>9799</b>	<b>9,608</b>
<b>Shortfall funded from Recurrent Grant</b>		<b>-5,013</b>	<b>-4054</b>	<b>- 622</b>
<b>Note 1</b>				
<b>Income breakdown</b>				
<b>EU Students</b>		4,613	5186	8,410
<b>Non EU Students</b>		70	203	240
<b>Failte Ireland</b>		95	135	136
<b>Apprentices (FAS)</b>		201	221	200
		4,979	5745	8,986

## **Appendix VIII - Financial Information from Other Colleges**

<b>Mary Immaculate College</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>
	<b>Draft</b>	<b>Draft</b>	<b>Estimate</b>
<b>Income</b>	2,008,965	2,229,317	3,725,000
<b>Registration Costs</b>			
<b>Student Retention</b>	39000	39000	39000
<b>Admissions/Garda Vetting</b>	482596	500628	518466
	521,596	539,628	557,466
<b>Student Services</b>			
<b>Medical/Counselling Services</b>	172302	153792	160500
<b>Careers &amp; Appointments</b>	150369	161452	150000
<b>Health Promoting College</b>	31072	31835	25000
<b>Student Facilities Cost (Note 1)</b>	1489086	1597670	1020000
<b>Students Union</b>	321517	322426	325000
<b>Sports</b>	47866	131965	83000
	2,212,212	2,399,140	1,763,500
<b>Examination Costs</b>	244500	236928	265200
<b>Scholarships and Prizes</b>	147871	81798	35000
<b>Academic &amp; Other Services</b>			
<b>Library</b>	1313400	1263606	1311500
<b>Total</b>	4,291,708	4,439,302	3,897,666
<b>Less: amount funded by Recurrent Grant</b>	2282743	2209985	172666
	2,008,965	2,229,317	3,725,000
<b>Note 1</b>			
<b>Student Services Office, Access, Sports, Chaplaincy, Nurse, Computer Lab Attendants</b>			
<b>Note:</b>			
<b>No space charge included for student services</b>			
<b>No charge included for information services.</b>			

## Mater Dei Institute of Education

### A. Allocation to Pastoral Care, Registration and Examination Expenses

	2007/2008	2008/2009	2009/2010 <i>Estimated</i>
<b>Allocated from student services towards</b>	€ 98,850	€ 113,821	€ 128,700
Chaplaincy and Pastoral Care services	€ 35,334	€ 37,959	€ 37,959
Grant collection and distribution	€ 16,324	€ 17,573	€ 17,389
Assignment distribution and collection	€ 28,186	€ 28,792	€ 30,412
Processing student applications	€ 37,233	€ 45,368	€ 48,372
Graduation expenses	€ 4,159	€ 4,200	€ 4,200
Examination preparation and results provision	€ 10,521	€ 12,346	€ 12,133
<b>Subtotal</b>	<u>€ 131,757</u>	<u>€ 146,238</u>	<u>€ 150,465</u>
<b>Deficit (Registration and Examination)</b>	-€ 32,907	-€ 32,417	-€ 21,765

### B. Allocation to Student Services

	2007/2008	2008/2009	2009/2010 <i>Estimated</i>
<b>Carry Forward from previous year</b>	€ 38,765	€ 20,720	€ 53,792
<b>Income allocated directly</b>	<u>€ 163,770</u>	<u>€ 188,579</u>	<u>€ 215,000</u>
<b>Subtotal</b>	<u>€ 202,535</u>	<u>€ 209,299</u>	<u>€ 268,792</u>
<b>Expenditures</b>			
Resources for student teachers	€ 4,502	€ 834	€ 5,000
Student Medical Officers	€ 17,660	€ 18,480	€ 19,000
MDI Students Union	€ 32,450	€ 32,030	€ 35,000
B.A. student placements	€ 6,268	€ 6,499	€ 10,000
Teaching Placements	€ 17,620	€ 18,775	€ 22,466
Student teacher support programme			€ 3,000
Hospital A&E Charges	€ 50	€ 0	€ 200
Student counselling			€ 2,000
Access Programme	€ 11,430	€ 8,255	€ 9,000
Social Awareness	€ 3,000	€ 0	€ 3,000
1st Year Orientation	€ 1,752	€ 700	€ 1,700
Educational Events	€ 7,450	€ 5,973	€ 17,500
TV Licence & Cable TV	€ 218	€ 461	€ 460
Contribution ICT Services	€ 26,500	€ 26,500	€ 26,500
Canteen Subsidy	€ 35,800	€ 32,800	€ 32,800
Student personal Accident Insurance			€ 1,250
Career guidance advice			€ 4,000
Chaplains Requisites	€ 689	€ 550	€ 650
Student Equipment	€ 16,426	€ 3,650	€ 9,200
<b>Subtotal</b>	<u>€ 181,815</u>	<u>€ 155,507</u>	<u>€ 202,726</u>
<b>Surplus (Student Services)</b>	€ 20,720	€ 53,792	€ 66,066

<u>C. Other Allocation</u>	2007/2008	2008/2009	2009/2010 <i>Estimated</i>
Residual Expenditures			€229,300
<u>Library</u>			
Pay			€ 208,131
Non Pay			€ 72,881
<u>ICT Services</u>			
Pay			€ 83,572
Non Pay			€ 84,150
Deficit			-€219,434

<b>National College of Art and Design</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>
	<b>Audited</b>	<b>Draft</b>	<b>Estimate</b>
<b>Income from Student Services Charge</b>	587,185	672,300	1,145,000
<b>Registration Costs</b>			
<b>Admissions</b>	216,774	218,767	215,000
<b>Student records</b>	53,646	54,804	52,000
<b>Disability Liaison</b>	51,703	53,409	52,000
	322,123	326,980	319,000
<b>Student Services</b>			
Student Union Subvention	60,000	60,000	70,000
Student Union Other Costs	931	1,665	-
Student Assistance / Disability	95,445	142,282	77,000
Student Assistance / Financial Support	22,717	20,995	20,000
Student Assistance / Access	9,162	10,330	10,000
Medical Services	29,240	31,115	30,000
Counselling	24,560	34,160	35,000
Dyslexia	15,000	15,000	15,000
Nightline	4,500	4,500	5,000
Counselling (Other Costs)	4,811	5,620	5,000
Student Materials Subvention	46,350	45,563	50,000
Student Travel	33,916	36,848	35,000
Sports and Leisure	33,960	38,495	40,000
Careers Counselling	29,654	31,082	38,000
	410,246	477,655	430,000
<b>Examination Costs</b>			
<b>NUI</b>	96,825	100,430	105,000
<b>Academic &amp; Other Services</b>			
<b>Library</b>	413,976	569,862	535,000
<b>Books, catalogues and periodicals</b>	299,970	285,152	250,000
<b>Lease charges</b>	170,967	97,686	70,000
	884,913	952,700	855,000
<b>Total</b>	<b>1,714,107</b>	<b>1,857,765</b>	<b>1,709,000</b>
<b>Less: amount funded by Recurrent Grant</b>	1,126,922	1,185,465	564,000
<b>Student Services Charge</b>	587,185	672,300	1,145,000
<b>Total</b>	<b>1,714,107</b>	<b>1,857,765</b>	<b>1,709,000</b>

<b>St. Patricks College Drumcondra</b>	<b>2007/2008</b>	<b>2008/2009</b>	<b>2009/10 Estimate</b>
<b>Student Services Charge Income –</b>	€1,482,213	€1,627,951	2700000
<b>Less Transfer of Funding to Students Union</b>	€264,450	€264,600	270,000
<b>Balance of Funding</b>	€1,217,763	€1,363,351	€2,430,000
<b>Actual Expenditure as per Nominal Ledger</b>			
<b>Student Examination Pay &amp; Non Pay Costs</b>	€318,809	€385,240	
<b>Student Counsellor &amp; Career Guidance Pay &amp; Non Pay Costs</b>	€139,420	€149,906	
<b>Student Medical Services</b>	€59,504	€65,398	
<b>Student Activities</b>	€61,808	€110,436	
<b>Capital Development Fund</b>	€85,064	€85,113	
<b>Chaplain &amp; Chapel expenses</b>	€48,427	€76,489	
<b>College wide student support services:</b>	€504,737	€490,769	
<b>Library Services/Resource Centre/Student Fees Office</b>			
<b>Admissions &amp; Registration&amp; Examinations Offices/ Senior Tutor/Graduation Ceremonies/Open Days etc</b>			
<b>Total Expenditure</b>	€1,217,769	€1,363,351	€2,430,000
<b>Balance</b>	€6	€0	€0
<b>Notes</b>			
<b>Students include undergraduates on the BA and BEd courses and postgraduates on the Postgraduate Diploma in Education (Primary)</b>			

<b>St. Angela's College, Sligo</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
	<b>Management Accounts</b>	<b>Management Accounts</b>	<b>Budgeted</b>
<b>Full-time EU</b>	411,825	511,600	669,500
<b>Registration Costs</b>			
<b>Direct Reg Costs</b>			33,078
<b>Registrars Pay Costs</b>	29,304 152,176	31,164 169,975	161,475
<b>Student Services</b>	181,480	201,139	194,553
<b>Student Bus Service</b>	55,447	31,892	36,500
<b>Chaplaincy Services</b>	94,408	94,202	89,655
<b>Students Union</b>	100,000	78,333	75,000
<b>Student Services</b>	31,770	37,474	35,839
	281,625	241,901	236,994
<b>Examination Costs</b>	99,377	95,245	88,614
<b>Academic &amp; Other Services Library</b>	277,554	273,389	261,489
	840,036	811,674	781,650
<b>Amount funded by Recurrent Grant</b>	-428,211	- 300,074	-112,150