

Cavan and Monaghan Education and Training Board

Financial Statements For The Year Ended 31 December 2022

Cavan and Monaghan Education and Training Board

**Index to the Financial Statements for the Year Ended
31 December 2022**

	Page
Statement of Board Responsibilities	3
Statement on Internal Control	4-10
Comptroller and Auditor General Audit Report	11-12
Operating Statement	13
Statement of Current Assets and Current Liabilities	14
Notes To The Financial Statements	15-32

Page 2

Cavan and Monaghan Education and Training Board

Statement of Board Responsibilities

Cavan and Monaghan Education and Training Board was established on 1 July 2013 under the provisions of the Education and Training Boards Act 2013.

Section 51 of that Act requires the ETB to keep in such form and in respect of such accounting periods as may be approved by the Minister for Education with the consent of the Minister for Finance and the Minister for Public Expenditure, NPD Delivery and Reform, all proper and usual accounts of the monies received or expended by it.

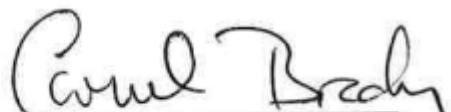
In preparing those accounts, the Board is required to:

- (a) apply the standard accounting policies for the preparation of ETB financial statements
- (b) make judgements and estimates that are reasonable and prudent
- (c) disclose and explain any material departures from the standard accounting policies

The Board is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Board and which enable it to ensure that the Financial Statements comply with section 51 of the Education and Training Boards Act 2013. The Board is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Chairperson

Signature:



Name _____

Date: 28/6/23

Cavan and Monaghan Education and Training Board
Statement on Internal Control

Cavan and Monaghan Education and Training Board (“CMETB”) came into being on 1st July 2013 under the provisions of the Education and Training Boards Act 2013. On that date, CMETB took over the Assets, Liabilities and functions of the former Vocational Education Committees of county Cavan and county Monaghan. With effect from 22nd September 2015, CMETB took over from SOLAS, the assets, liabilities and the management of the activities of their Training function.

The Code of Governance for ETBs set out in Circular Letter 002/2019, which was issued by the Department of Education to all ETBs in January 2019. The Code of Governance was adopted by CMETB on 26th March 2019.

A new Board was constituted for CMETB on 31st July 2019, and at its meeting of 29th October 2019, the Board completed the appointment of new Finance and Audit and Risk Committees.

Responsibility for the System of Internal Control

As Chairperson of CMETB, I acknowledge the responsibility of the Board for ensuring that an efficient, effective, and economic system of internal controls is maintained and operated. The system can only provide reasonable, and not give absolute assurance, that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

Key Control Procedures

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

- Clearly defining management and staff responsibilities.
- Establishing procedures for reporting significant control failures and ensuring appropriate corrective actions.
- Establishing a formal risk management system involving procedures for identifying and evaluating all risks which could prevent CMETB achieving its objectives.

The system of internal control operated in CMETB is based on:

- Detailed administrative procedures.
- Segregation of duties.
- Specific authorisations.
- Internal checks.
- Monthly management review of reports outlining the actual and budgeted results of programmes operated by the ETB.
- Financial Management Maturity Model action points reviews completed in 2022.
- Compliance Working Group bringing a systematic approach to monitoring and review and therefore improving the effectiveness of risk management, control, and governance processes.

Cavan and Monaghan Education and Training Board

Statement on Internal Control

The Boards Oversight Framework includes:

The Board's monitoring and review of effectiveness of the system of internal controls is informed by:

- The Chief Executive who has responsibility for the internal control framework.
- Recommendations made by the Office of the Comptroller and Auditor General in management letters or other reports.
- Recommendations made by the Internal Audit Unit – ETBs
- Work of the Audit and Risk Committee and the Finance Committee.

Audit and Risk Committee

The Board's oversight of the system of internal control is informed by the work of the Audit and Risk Committee (ARC) who met five times in 2022. The work programme of the ARC included consideration of:

- Internal audit reports
- External audit reports and the management letter of the Comptroller and Auditor General (C & AG)
- Annual Financial Statements
- Risk Management Framework
- Risk Register
- Audit Register
- Compliance Audit Report
- Risk Management Reports from DOSD
- Opinion report to the board as to the adequacy and appropriateness of the systems of internal control

The Chief Executive, Director of OSD and when required, Director of FET, Director of Schools, Head of Finance, Head of Human Resources, Head of Corporate Services, Head of Compliance, Head of IT and Youth Development Officer provided reports on operation of controls and finances and met with the Audit and Risk Committee in 2022 and to date.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 1 March 2023.

Finance Committee

The Board's oversight of the system of internal control is also informed by the work of Finance Committee who met five times in 2022. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements 2022 (AFS)
- Recommendation to the Board of AFS 2022
- Monthly Income and Expenditure Accounts
- Risk Management Reports from DOSD

The Chief Executive, Director of OSD and Head of Finance reported to the Finance Committee in 2022.

The Finance Committee reviewed the Annual Financial Statements 2022 on 21 March 2023 and recommended their adoption to the Board.

Cavan and Monaghan Education and Training Board

Statement on Internal Control

Internal Audit

An internal audit service is provided by the Internal Audit Unit-Education and Training Boards (IAU-ETBs), who provide an overall opinion on areas audited. The overall opinion is based on the findings identified during the audit and the range of possible opinions is as follows:

Comprehensive: System of internal control is adequate and operates effectively.

Adequate: System of internal control is generally adequate and operates effectively.

Inadequate: System of internal control is inadequate and does not operate effectively.

The following internal audit reviews were carried out in the period from the 01 January 2022 – 31 December 2022.

An audit of “**COVID-19 Finance**” was carried out in May 2022 and the finalised report was received from IAU-ETBs in December 2022 and presented to the Audit and Risk Committee on 1 March 2023. The overall finding of the Report was that there was a comprehensive system of Controls in place. A total of 3 recommendations were made – 0 high, 1 medium and 2 low. CMETB has implemented two of the recommendations and are progressing the third recommendation with SOLAS.

A review of “**Governance and Risk Management**” was carried out in October 2022. We are still awaiting the finalised report from the IAU-ETBs.

The following internal audit reports were received in 2022 relating to audits that were conducted in 2021.

An audit of “**Utilisation of Further Education and Training and Post Leaving Certificate in CMETB**” was carried out in June 2021 and the finalised report was received from IAU-ETBs in December 2022 and presented to the Audit and Risk Committee on 1 March 2023. The overall finding of the Report was that there was an adequate system of Controls in place. A total of 11 recommendations were made – 1 high, 6 medium and 4 low. All recommendations are either in progress or due to be progressed in 2023 and are kept under on-going review.

An audit of “**Enrolment**” was carried out in May 2021 and the finalised report was received from IAU-ETBs in August 2022 and presented to the Audit and Risk Committee on 26 September 2022. The overall finding of the Report was that there was an adequate system of Controls in place. A total of 5 recommendations were made – 1 high, 2 medium and 2 low. CMETB has implemented all recommendations except for 1 medium recommendation which is being progressed with the Department of Education.

A review of “**ICT Network Security Accreditations and Standardised ETBI ICT Policies**” was carried out in October 2021 and the finalised report was received from IAU-ETBs in June 2022 and presented to the Audit and Risk Committee on 26 September 2022. A total of 12 recommendations were made – 2 High, 1 Medium and 9 Low. CMETB has implemented all recommendations except for 6 low recommendations which will be implemented in 2023.

Sectoral audits

A Sectoral Report on Procurement Compliance Leases/ Stock Management/ Tax Compliance & Supplier Bank Account Details was received in January 2023 and presented to the Audit and Risk Committee on 1 March 2023. CMETB are addressing the recommendations which are either in progress or due to be progressed in 2023 and are kept under on-going review.

Cavan and Monaghan Education and Training Board
Statement on Internal Control

Breaches of system internal control Procurement-

CMETB is continuing to work towards meeting all its responsibilities in respect of procurement regulations and requirements. There are instances where goods and services are procured across over a number of sites through competitive procurement processes, in line with CMETB's Procurement Policy, but the cumulative value across all sites exceeds National/EU tendering thresholds.

Based on analysis of 2022 expenditure in areas where an organisation-wide eTenders process is appropriate, expenditure totalling €129,540 (ex. VAT) has been identified as non-compliant as follows:

- (i) Expenditure of €26,442 on COVID related products such as air cleaners and CO₂ monitors. These are once off purchases and non-compliance will not reoccur for this category of goods.
- (ii) Expenditure of €103,098, paid to several suppliers, across a range of goods and services including class materials and IT equipment. Tender processes have been conducted for class materials and a contract is in place from 14 January 2023 relating to €26,064 of this expenditure. Expenditure relating to IT equipment will be monitored going forward to ensure compliance.

CMETB has developed a Corporate Procurement Plan for 2022-2023, which sets out actions to address areas of identified non-compliance and other CMETB procurement needs. CMETB will continue to monitor and review all areas of expenditure to identify opportunities where tendering and the utilisation of existing National Frameworks for goods and services will provide best value for money and meeting compliance requirements.

Fraud

No incidents were reported under CMETB's Anti-Fraud Policy in 2022.

One incident, which was reported under another CMETB policy, was investigated and reported, as required, to the Department of Education and An Garda Síochána. In June 2023 the Department of Education have advised of a remedial plan in relation to this incident.

One incident was carried forward from 2021, the incident was investigated in 2020 and reported to the Department of Education and An Garda Síochána, as required, in 2021.

Protected Disclosures

CMETB hereby confirms that two reports were received under the Protected Disclosures Act during 2022. An assessment was undertaken of the first disclosure, and it was not deemed to be a Protected Disclosure within the meaning of the legislation. The second disclosure is being assessed and will be investigated if it is found to be a Protected Disclosure within the meaning of the legislation.

One report received in 2021 was investigated under the CMETB Protected Disclosures Policy during 2022 and is now closed.

Risk Management

CMETB has a Corporate Risk Management in place across the organisation. The Risk register was reviewed at each meeting of the Audit & Risk Committee in 2022 and the Committee continues to monitor the development of the CMETB Strategic Risk Management plan.

Cavan and Monaghan Education and Training Board
Statement on Internal Control

Issues progressing at Sectoral level

Single Public Services Pension Scheme

Circular Letter 11/2014 obliges ETBs to provide benefits statements and calculations to members of the Single Public Services Pension Scheme by end of June 2014. CMETB did not meet its obligations to provide annual pension statements to all members of the Single Public Services Pension Scheme in 2022. However, statements are being provided to members where they request them individually and statements for staff members nearing retirement are being prioritised. This is an issue across the ETB sector and is being pursued at national level by the ESBS area of the Department of Education in conjunction with ETBI and individual ETBs.

In October 2022, software changes were deployed to the ETB Payroll Shared Services PeopleXD system to address issues with pension contributions for 95% of payees. Work is underway to review requirements for multi-appointment and referable amount calculations. An SPS Data Hub has been established by ESBS and a pilot is underway with one ETB to collate data for SPS pension benefit statements and SPS Databank. This forms part of the overall Pensions Improvement Programme being implemented by the Department of Education and a dedicated team in ESBS has been put in place which is working solely on resolving Pension and Superannuation Contribution matters. The provision of accurate benefit statements for SPS pension scheme members is an integral part of the scope of this Pensions Improvement Programme.

Education Business Shared Services

The Education Shared Business Service (ESBS) has been established to deliver shared services for the Education and Training sector. The migration of CMETB to the various phases of shared services are outlined below:

1. Payroll

The migration of CMETB payroll to ESBS for all staff took place in November 2019. The ESBS is responsible for the processing of the payroll while CMETB is still responsible for the issuing of instructions to shared services of the changes to payrolls and HR function.

The Chief Executive has confirmed that she has fulfilled her responsibilities in relation to the requirements of both the Memorandum of Understanding and the Service Management Agreement that has been signed and is in place between CMETB and the Department of Education – Education Shared Business Service (ESBS) centre. These documents provide the framework for the operation of ESBS-ETB Payroll Shared Services on behalf of the ETB sector. The Chief Executive relies on a letter of assurance from the Accounting Officer of the Department of Education that appropriate controls are exercised in the provision of payroll services by the ESBS to CMETB.

2. Expenses including Travel and Subsistence

CMETB transitioned to Travel and Subsistence (T&S) expenses to the ESBS in January 2020.

3. Apprentice payroll

CMETB transitioned their apprentice payroll to the managed payroll service set up by ESBS in March 2020.

Cavan and Monaghan Education and Training Board

Statement on Internal Control

4. Learner payments

CMETB have transitioned their learner payments to the managed service set up by ESBS in two waves. Wave 1 in August 2020 and Wave 2 (Youthreach and VTOS) in February 2022.

5. Finance Shared Services

The next phase of Shared Services for CMETB is the migration to the full financial Shared Services. Plans are in place to migrate the first two ETBs (Cavan and Monaghan and Cork ETBs) to full finance shared services with CMETB transitioning in Q3, 2023.

Covid-19 Pandemic

Assessments of the impact of Covid-19 were carried out and the results are as follows:

- An appropriate control environment exists within CMETB. The key message from management to staff continued that there was no change to controls or compliance requirements when working remotely. The CMETB COVID-19 Remote Working Policy was approved in 2020 and continued to be implemented in 2022. Relevant supports were put in place to assist with remote working including provision of devices and relevant training courses. Weekly reporting mechanisms were put in place to monitor and maintain employee engagement during periods of remote working. Wellbeing training sessions were delivered to all staff and information on the Employee Assistance Service regularly circulated.
- Risk Management processes are in place to identify business risks and evaluate their financial implications. Business continuity plans were documented for each sector within CMETB to ensure key functions can continue to operate. An assessment of the impact on forecasts, budgets and cash flows were completed and continuously monitored. A Cybersecurity Incident Response Plan was developed in 2022. Cyber awareness campaigns for all staff were ongoing throughout 2022.
- Appropriate control activities and procedures to address major risks are in place.
- Information and communication systems continued to evolve to meet the remote working needs arising from COVID-19.
- Monitoring and oversight procedures were continually enhanced to ensure the effectiveness of controls in the remote working environment.

Annual Review of Controls

CMETB is committed to operating an efficient, effective and economic internal control system. I confirm that the Audit Committee at its meeting on the 1 March 2023, conducted a review of effectiveness of the system of internal financial control for year ended 31 December 2022 in the manner prescribed by the Code of Practice for the Governance of Education & Training Boards.

This included

- The Executive presented a report of its review of controls (both verbally and by written report) at the Audit Committee meeting on 1 March 2023. The Audit Committee received confirmation from the Chief Executive that the system of internal control is adequate and appropriate insofar as is reasonably practicable. The Chief Executive based this statement on information gathered from senior managers across the organisation. A Protected Disclosure was received in 2021 which was investigated by CMETB. In 2022 it was identified that one School had overstated student numbers. CMETB reported the matter to the Audit and Risk Committee (ARC), the Board and the Department of Education (DES) in 2021 and the Internal Audit Unit ETBs (IAU-ETBs) and relevant statutory bodies

Cavan and Monaghan Education and Training Board

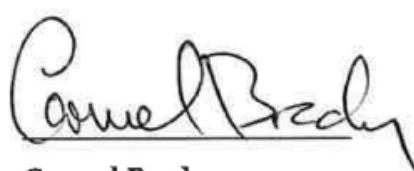
Statement on Internal Control

in 2022. CMETB are liaising with the Department of Education to determine potential financial implications on this matter. Following this incident, CMETB has introduced additional controls and provided additional training in this area. Following a national report on potential reporting exceptions on Travel and Subsistence, an investigation was carried out by the IAU-ETBs per the request of CMETB. Three of the four recommendations identified are implemented and the final recommendation is being progressed nationally.

- A review of internal and external audit reports issued in 2022 and to date in 2023, met with representative from the C&AG and the IAU-ETBs, along with an examination of minutes of meetings of the Board and Finance Committee to ensure there are no inconsistencies in these with the assessment of internal control provided to the Audit and Risk Committee in Internal Audit Reports and Management representations.
- The Audit Committee presented a report (verbally and by written report) on the review of controls to the Board on 28 March 2023.
- A review of Governance and Control activities in 2022 including:
 - Engagement between the Audit and Risk Committee, Finance Committee, Board and the Executive
 - Reports from the Chief Executive, Director of Organisation Support and Development (OSD), Director of Schools and Director of Further Education and Training (FET) to the Board
 - Reports from the Chief Executive, Director of OSD, Director of FET, Director of Schools, Head of Finance, Head of Human Resources, Head of Corporate Services, Head of Compliance, Head of IT and Youth Development Officer to the Audit and Risk Committee
 - Recommendations made by the C & AG in management letters or other reports
 - Recommendations made by the IAU-ETBs
 - Risk Management Reports from Director of OSD, Director of FET and Director of Schools
 - The Risk Register that is kept up-to-date and presented to the Audit Committee on a regular basis.

The Board review and approved this statement at its meeting held on 28 March 2023.

Signed:



Carmel Brady
Chairperson
Cavan and Monaghan ETB

Date: 28/03/23

Cavan and Monaghan Education and Training Board Comptroller and Auditor General Audit Report



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Cavan and Monaghan Education and Training Board

Opinion on the financial statements

I have audited the financial statements of Cavan and Monaghan Education and Training Board for the year ended 31 December 2022 as required under the provisions of the Education and Training Boards Act 2013. The financial statements comprise

- the operating statement
- the statement of current assets and current liabilities, and
- the related notes, including a summary of significant accounting policies.

In my opinion,

- the financial statements properly present the income and expenditure of the Board for 2022 and the state of affairs of the Board at 31 December 2022, and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education.

Basis of opinion

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

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

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

The Board has presented certain other information together with the financial statements. This comprises the statement of Board responsibilities and the statement on the system of internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Andrew Harkness
For and on behalf of the
Comptroller and Auditor General

30 June 2023

Cavan and Monaghan Education and Training Board

Comptroller and Auditor General Audit Report

Appendix to the report

Responsibilities of Board Members

As detailed in the statement of Board responsibilities, the Board members are responsible for

- the preparation of the annual financial statements in the form prescribed under section 51 of the Education and Training Boards Act 2013
- ensuring the regularity of transactions
- implementing such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under the Education and Training Boards Act 2013 to audit the financial statements of Cavan and Monaghan Education and Training Board and to report thereon to the Houses of the Oireachtas.

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

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

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

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

I report by exception if, in my opinion,

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

Cavan and Monaghan Education and Training Board
Operating Statement For The Year Ended 31 December 2022

	Note	Year ended 31/12/2022	Year ended 31/12/2021
RECEIPTS		€	€
Post Primary Schools & Head Office Grants	3	46,504,687	41,324,527
Further Education and Training Grants	4	30,779,049	26,005,335
Student Support Services	5	-	3,025
Youth Services Grants	6	1,169,657	1,161,660
Agencies & Self-Financing Projects	7	5,859,430	4,938,305
Capital	8	19,089,772	6,517,699
		103,402,595	79,950,551
PAYMENTS			
Post Primary Schools & Head Office	9	46,102,695	40,642,649
Further Education and Training	10	31,110,772	27,863,805
Youth Services	11	1,168,378	1,141,870
Agencies & Self-Financing Projects	12	5,281,520	4,104,492
Capital	13	16,453,060	5,238,716
		100,116,425	78,991,531
Cash Surplus for Year		3,286,170	959,020
Movement in Other Net Current Assets	24	(2,139,253)	(646,573)
Accrual Revenue Surplus for Year		1,146,917	312,448
Revenue Surplus at 1 January		1,706,403	1,393,955
Revenue Surplus at 31 December	15	2,853,320	1,706,403

Signed : Conal Breathnach Signed : _____
 Chairperson
 Date : 28/6/22 Date : _____

Signed : _____
 Chief Executive
 Date : 28/6/2023

The notes on pages 14 to 32 form part of these Financial Statements

Cavan and Monaghan Education and Training Board
Statement of Current Assets and Current Liabilities as at 31 December 2022

	Note	Year ended	
		31/12/2022	31/12/2021
		€	€
Current Assets			
Recurrent State Grants	16	1,114,550	949,669
Capital State Grants	17	4,538,869	448,379
Other Recurrent Income	18	207,220	181,255
Third Party Debtors	19	96,606	191,765
Bank Balance		14,609,834	11,323,663
		20,567,079	13,094,731
Current Liabilities			
Recurrent State Grants	20	2,139,473	2,944,840
Capital State Grants	21	8,980,867	2,380,923
Other Recurrent Income	22	2,470,480	2,441,587
Pay & Expense liabilities	23	4,122,939	3,620,978
		17,713,759	11,388,328
Net Current Assets / (Liabilities)		2,853,320	1,706,403

Represented By

Revenue Surplus / (Deficit)	15	2,853,320	1,706,403
------------------------------------	-----------	------------------	------------------

Analysis of Revenue Surplus/ (Deficit)

Accrued
Retained Surplus Revenue Surplus Retained Surplus

Programme	31/12/2022		For 2022	31/12/2021
	€	€		
Schools & Head Office	1,837,157	864,391	€	972,766
Further Education Programmes	(6,837)	1	(6,838)	740,475
Agency Programmes	1,023,000	282,525	1	740,475
Self-financing Programmes	15	2,853,320	1,146,917	1,706,403

Signed :

Carrol Bracken
Chairperson
28/6/23

Date :

Signed :

Fiona McFadden
Chief Executive
28/06/2023

Date :

The notes on pages 14 to 32 form part of these Financial Statements

Cavan and Monaghan Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2022

1 Accounting Policies

1.1 Significant Accounting Policies

The basis of accounting and significant accounting policies adopted by Cavan and Monaghan Education and Training Board are set out below. They have been applied consistently throughout the year and the preceding year.

1.2 General Information

Cavan and Monaghan Education and Training Board was established on 1 July 2013 and its functions are set out in section 10 of the Education and Training Boards Act 2013.

1.3 (a) Basis of Presentation

The financial statements are presented in the form approved by the Minister for Education with the consent of the Minister for Finance and the Minister for Public Expenditure, NPD Delivery and Reform. They consist of an Operating Statement, a Statement of Current Assets and Current Liabilities and notes to the Financial Statements including Accounting Policies.

(b) Revenue and Expenditure Recognition

Revenue

Oireachtas grants and other grants are recognised on a cash basis.

Other receipts are recognised on a cash basis.

Expenditure

Pay

Pay expenditure is recognised on a cash basis. Pay represents remuneration to employees including ER PRSI.

Non Pay

Non Pay expenditure is recognised on a cash basis. Non pay expenditure is comprised of administration and operational expenses.

Allowances

Allowance expenditure is recognised on a cash basis. Allowances are paid to learners who are undertaking specified further education and training programmes funded by SOLAS.

The Operating Statement is presented by cash receipts and cash payments per programme grouping. The cash surplus / (deficit) is adjusted for movement in Current Assets (excl. Bank) and Current Liabilities to give an overall result for the year on an accrual basis.

(c) Asset and Liabilities Recognition

The Statement of Current Assets and Current Liabilities is prepared on the accruals basis by determining state grant and other funder balances at amounts that reflect the related receipts received and expenditure incurred and in accordance with the funding rules.

Recurrent State Grants

These grants constitute the core funding to the Education and Training Board.

Capital Grants

These grants are used to meet building, infrastructure, property acquisitions and refurbishment costs, and in specified circumstances may be used to fund fixtures, fittings, equipment and furniture.

Other Recurrent Income

Agency and Self - financing Projects

Agency work involves running a programme on behalf of another organisation or students according to agreed criteria and the Education and Training Board is reimbursed its cost. Self - financing Projects are programmes run under the complete control of the Board either for the Education and Training Board or other organisations.

Third Party Debtors are included in Current Assets.

Pay and Expense Liabilities are included in Current Liabilities.

Comparatives

Where necessary, the comparative figures for the previous year have been restated on the same basis as those for the current year.

Cavan and Monaghan Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2022

1 Accounting Policies (continued)

(d) Tangible fixed assets

All tangible fixed assets purchased including building, infrastructure, property acquisitions, refurbishment costs, fixtures, fittings, equipment and furniture are expensed in the year of purchase. State grants to fund the purchase of tangible fixed assets are recognised in the same year.

(e) Stocks

All consumable stocks are expensed as purchased.

(f) Superannuation

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under defined benefit schemes. Staff employed since 2013 are included in the Single Public Service Pension Scheme and monthly payments are made to the Department of Public Expenditure and Reform.

Superannuation deductions made from employees pay in respect of the schemes are retained by the ETB as part of agreed Exchequer funding, or paid over to the Department of Public Expenditure and Reform.

The ETB does not make any contributions towards the schemes.

These unfunded schemes are operated on a pay as you go basis with the annual pension entitlements being paid directly by the National Shared Services Office on behalf of the ETB. ETBs are responsible for the administration of their pensions. Pension funds are provided by the Department of Education.

Provision has not been made in the financial statements for the present cost of the future benefits that have accrued to staff members and existing pensioners under these schemes.

(g) Leases

All lease payments are expensed as incurred.

2 Cavan and Monaghan ETB provides Education and Training as set out below:

Service	Number of Schools/Centres*	Number of Participants**	Number of Beneficiaries***
Second Level	11	5,810	[REDACTED]
Further Education and Training (FET)****	22	[REDACTED]	12,923
Part-time / Night Classes****	3	[REDACTED]	1,131

* The number of Schools/ Centres from which Cavan and Monaghan ETB provides educational service and activities.

** For primary and second level this is based on the academic year enrolment. For FET and part time / night classes this is based on the individual enrolments in the calendar year.

*** Beneficiaries refers to the total number of places taken up in the year. This is calculated by adding enrolments as on 1 January and all subsequent enrolments throughout the year.

**** Beneficiaries of Training Centres Part- time/ Night Classes are included in Further Education and Training (FET) numbers.

Cavan and Monaghan Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2022

3 Post Primary Schools & Head Office Receipts	Year Ended 31/12/2022	Year Ended 31/12/2021
	€	€
Department of Education		
-Pay	40,832,393	36,000,821
** -Non Pay	3,363,084	2,538,768
-Associated Programmes	2,193,413	2,618,507
Department of Education -sub total	<hr/> 46,388,890	41,158,096
Tuition Fees – Students	2,310	200
Irish Public Bodies	108,054	145,531
Other	5,433	20,700
	<hr/> 46,504,688	<hr/> 41,324,527
4 Further Education and Training Receipts	Year Ended 31/12/2022	Year Ended 31/12/2021
	€	€
SOLAS	30,760,874	26,005,335
Department of Further and Higher Education, Research, Innovation and Science	18,175	-
	<hr/> 30,779,049	<hr/> 26,005,335
5 Student Support Services Receipts	Year Ended 31/12/2022	Year Ended 31/12/2021
	€	€
Department of Further and Higher Education, Research, Innovation and Science	<hr/> -	<hr/> 3,025
6 Youth Service Receipts	Year Ended 31/12/2022	Year Ended 31/12/2021
	€	€
Department of Children, Equality, Disability, Integration and Youth	1,120,612	976,312
Other	49,045	185,348
	<hr/> 1,169,657	<hr/> 1,161,660

**The Non-Pay receipts include a once-off cost of living measure paid to CMETB in December 2022 to support increased school running costs announced as part of the cost of living measures in Budget 2023. Any surplus arising in 2022 due to the timing of payment of this measure will be used to fund such ongoing costs in 2023.

Cavan and Monaghan Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2022

7 Agencies and Self Financing Project Receipts Agencies	Sponsoring Department/ Funder		
		Year ended	Year ended
		31/12/2022	31/12/2021
		€	€
School Meals Programme	Department of Social Protection	730,807	702,744
School Completion Programme	Tusla	711,298	450,610
CMETB Music Generation	Various	466,899	236,039
Internal Audit Unit	Department of Education/SOLAS	288,666	223,333
Enterprise Ireland	Enterprise Ireland	182,144	-
Exam Bodies SEC	State Exams Commission	147,653	116,715
Further Ed. Support Service	City of Dublin ETB	125,490	219,780
Monaghan Education Centre	Monaghan Education Centre	77,657	-
Software Systems Manager	Other ETBs	63,096	50,184
Other agency - 21 in Number	Various	344,684	631,462
		3,138,394	2,630,867
Self-Financing Projects			
Student Activities	Parents/ Students	1,065,589	623,489
Garage Theatre	Arts Council/County Council/Patrons	427,340	251,670
Tanagh OEC	Parents/ Students	360,583	326,719
PLC Student Contribution	Parents/ Students	195,000	267,450
School Books	Parents/ Students	161,540	227,373
School Canteen	Parents/ Students/Concessions	127,245	99,026
Insurance Claims/Settlements	IPB	115,376	113,452
Other self-financing - 14 in Number	Various	268,364	398,260
		2,721,037	2,307,438
Total		5,859,431	4,938,305
8 Capital Receipts			
		Year ended	Year ended
		31/12/2022	31/12/2021
		€	€
Department of Education		13,498,810	5,966,470
SOLAS		5,590,962	551,229
		19,089,772	6,517,699

Cavan and Monaghan Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2022

9 Post Primary Schools & Head Office Payments	Year Ended 31/12/2022			Year ended
	Pay	Non Pay	Total	31/12/2021
	€	€	€	€
PAY				
Instruction	36,436,599	-	36,436,599	32,259,429
Administration	3,551,782	-	3,551,782	3,236,899
Maintenance	928,785	-	928,785	831,722
	40,917,166		40,917,166	36,328,050
NON PAY	41,444	2,396,610	2,438,054	2,333,880
ASSOCIATED PROGRAMMES				
School Services Support Fund	34,942	639,295	674,237	354,620
Covid19 Enhanced Supervision	225,290	256,596	481,887	389,918
Covid19 Sanitiser & PPE	-	386,565	386,565	263,516
ICT Grant	-	339,528	339,528	313,926
ICT Digital Divide	-	171,619	171,619	-
Book Grants	-	147,999	147,999	153,206
Covid19 Cleaning Support	60,906	61,169	122,075	123,459
DEIS Funding	-	91,964	91,964	95,202
Transition Year	-	74,662	74,662	58,144
Bus Escort Grants	70,563	-	70,563	52,900
DEIS Summer Programme	64,521	6,038	70,558	66,197
Other - 11 in Total	15,338	100,480	115,817	109,634
	471,560	2,275,915	2,747,473	1,980,719
	41,430,170	4,672,525	46,102,694	40,642,649

Cavan and Monaghan Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2022

10 Further Education and Training Payments

	Year Ended 31/12/2022			Year Ended 31/12/2021
	Pay	Non Pay	Allowances	Total
	€	€	€	€
PLC Pay SOLAS Funded	7,272,704	-	-	7,272,704
Youthreach	2,470,690	538,901	586,565	3,596,156
FET - Payroll Costs	2,799,325	-	-	2,799,325
Apprenticeship D/P	-	442,147	1,517,465	1,959,612
Skills Training C/P	-	1,576,912	406,937	1,983,849
Operational Costs	-	1,630,201	-	1,630,201
PLC Solas Funded Non-Pay	-	1,209,876	-	1,209,876
Adult Literacy Ordinary	829,023	321,358	-	1,150,382
B.T.E.I.	781,929	289,811	-	1,071,740
Specialist Training Providers	-	902,284	-	902,284
Co-operation Hour-External Bod	814,560	-	-	814,560
Traineeship C/P	-	447,965	177,856	625,821
VTOS	28,154	53,104	438,172	519,430
Apprenticeship 2016+ D/P	358,177	122,083	-	480,260
Community Education	341,986	96,565	-	438,551
Traineeship D/P	-	84,987	187,154	272,141
Adult Literacy ESOL	315,115	71,101	-	386,216
Reach Funding (MAEDF)	-	383,828	-	383,828
Local Training Initiatives	-	236,057	143,207	379,264
Adult Ed Guidance Initiative	282,343	52,230	-	334,574
Explore	4,498	22,465	-	26,963
Others - 34 in Number	1,796,726	1,076,309	-	2,873,035
	18,095,230	9,558,184	3,457,356	27,863,805

11 Youth Services Payments

	Year Ended 31/12/2022			Year Ended 31/12/2021
	Pay	Non Pay	Total	Total
	€	€	€	€
INCLUDE Programme	-	182,425	-	182,425
BOUNCEBACK South East	-	174,662	-	174,662
Youth Worker Functions	125,827	17,344	-	143,171
BOUNCEBACK West Cavan	-	129,088	-	129,088
Youth Information	-	127,370	-	127,370
UBU Cavan Town	-	72,085	-	72,085
Local Youth Club Grants Scheme	-	68,670	-	68,670
ISPCC Monaghan Project	-	61,195	-	61,195
Other - 11 IN NUMBER	34,649	175,064	-	209,713
	160,476	1,007,903	1,168,379	1,141,870

Cavan and Monaghan Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2022

12 Agencies and Self Financing Project Payments

Agencies	Sponsoring Department/ Funder	Year Ended 31/12/2022			Year ended 31/12/2021 Total €
		Pay €	Non Pay €	Total €	
School Completion Programme	Tusla	592,043	158,390	750,433	699,419
School Meals Programme	Department of Social Protection		559,998	559,998	421,962
CMETB Music Generation	Various	261,966	243,527	505,492	199,495
Internal Audit Unit	Department of Education		299,242	299,242	248,517
Further Ed. Support Service	City of Dublin ETB	124,118	31,517	155,635	128,433
State Examinations Commission	State Examinations Commission	149,534	1,039	150,573	113,492
Enterprise Ireland Project - SCLP	Enterprise Ireland Funding	129,747	20,929	150,676	12,597
Software Systems Manager	Education and Training Boards	64,238	957	65,195	68,773
Sports Capital Grants	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media		51,867	51,867	-
Other agency - 24 in Number	Various	23,843	173,621	197,464	336,058
		1,345,489	1,541,087	2,886,575	2,228,745
Self-Financing Projects					
Student Activities	Parents/ Students	-	805,036	805,036	697,540
Garage Theatre	Arts Council/County	158,324	285,071	443,395	206,726
Outdoor Education Centre	Council/Patrons	183,188	150,608	333,796	288,318
Cavan Institute Student Services	Patrons		241,256	241,256	192,800
Book Rental Scheme	Parents/ Students	-	157,140	157,140	146,289
PLC Fees	Parents/ Students	-	66,484	66,484	146,289
School Canteen	Parents/ Students	1,032	62,941	63,973	77,466
Other self-financing - 12 in Number	Various	43,646	240,219	283,865	120,320
		386,190	2,008,755	2,394,945	1,875,747
Overall					
		1,731,679	3,549,842	5,281,520	4,104,492

13 Capital Payments Facility

	Expenditure Type	Year Ended 31/12/2022		Year Ended 31/12/2021 Total €
		Total €	Total €	
Cavan Modular 2022	Temporary Accommodation	-	4,505,466	4,505,466
Breifne Modular 2022	Temporary Accommodation	-	3,427,909	3,427,909
RSC Modular 2022	Temporary Accommodation	-	993,387	993,387
Ballybay CC New Science Lab	Temporary Accommodation	-	946,151	946,151
Inver Temporary Accommodation	Temporary Accommodation	-	795,563	795,563
Beech Hill Temporary Accommodation 2022	Temporary Accommodation	-	548,016	548,016
Solas Devolved Capital	Various	-	481,064	481,064
Doohamlet Modular 2022	Additional Accommodation	-	303,027	303,027
Covid 19 Minor Works Grant	Various	-	302,931	302,931
Dun An Ri Temporary Accommodation	Temporary Accommodation	-	289,051	289,051
Virginia Additional Accommodation Project	Additional Accommodation	-	275,530	275,530
Cavan Modular LF&E 2022	Loose Furniture and Equipment	-	267,342	267,342
Beech Hill Additional Accommodation Project	Additional Accommodation	-	235,982	235,982
Inver College Additional Accommodation Project	Additional Accommodation	-	228,263	228,263
Temporary Accommodation - Virginia College	Temporary Accommodation	-	212,384	212,384
Beech Hill PE Hall Roof 2022	Emergency Works	-	208,786	208,786
Project Management Fees	Capital Projects Assistance	-	206,640	206,640
Dun an Ri Additional Accommodation 2021	Additional Accommodation	-	188,513	188,513
Youthreach Kingscourt	Temporary Accommodation	-	187,590	187,590
Temp Accommodation - Beech Hill College	Temporary Accommodation	-	105,507	105,507
Temporary Accommodation LFE & IT	Loose Furniture, Equipment and IT	-	100,440	100,440
Other Capital Projects -33 in number	Others	-	671,228	671,228
During the year Cavan and Monaghan ETB acted as a project manager for the following devolved projects :				
Scoil Mhuire, Rockcorry	Additional Accommodation	-	468,877	468,877
Gaelscoil Eois, Clones	Additional Accommodation	-	265,652	265,652
Gaelscoil Lorgan	Additional Accommodation	-	237,760	237,760
		-	16,453,059	16,453,059
				5,238,716

Cavan and Monaghan Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2022

14	ANALYSIS OF RECEIPTS BY FUNDER	Programme						TOTAL Year Ended 31/12/2022	Year Ended 31/12/2021
		FUNDER	Post Primary Schools & Head Office	Further Education and Training	Youth Services	Agencies and Self-financing	Capital		
			€	€	€	€	€	€	€
State Funding Received									
Department of Education		46,388,890	-	-	266,666	13,498,810	60,154,366	47,470,857	
Department of Further and Higher Education, Research, Innovation and Science			18,175					18,175	3,025
SOLAS		-	30,760,874		22,000	5,590,962	36,373,836	26,652,214	
Department of Children, Equality, Disability, Integration and Youth		-	-	1,120,612	-	-	1,120,612	976,312	
Department of Social Protection		-	-		730,807	-	730,807	450,610	
State Examinations Commission		-	-		147,653	-	147,653	116,715	
Music Generation		-	-		200,000	-	200,000	50,000	
TUSLA		-	-		711,298	-	711,298	702,744	
Enterprise Ireland		-	-	0	182,144	-	182,144		
Léargas		-	-		84,965	-	84,965	11,625	
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media		-	-	-	31,970	-	31,970	-	
County Council					152,048		152,048	466,759	
Professional Development Service for Teachers		-	-		15,279	-	15,279	11,610	
Seconded Pay & other recoupments & Other		-	-	-	252,172	-	252,172	633,400	
		-	-	-	-	-	-	-	
		46,388,890	30,779,049	1,120,612	2,797,002	19,089,772	100,175,324	77,545,872	
Non State Funding Applied to State-funded Schemes									
Parents/ Students		2,310	-	-	1,501,845	-	1,504,155	1,463,100	
Irish Public Bodies - Dividends/ Capital Reserve		108,054	-	-	-	-	108,054	145,531	
Monaghan Education Centre		0	-	-	77,657	-	77,657	-	
Institutes of Technology		0	-	-	68,200		68,200	30,179	
Other		5,433	-	49,045	218,335	-	272,813	73,261	
		115,797	-	49,045	1,866,037	-	2,030,879	1,712,071	
Other Non State Funding									
Parents/ Students		-	-	-	550,912	-	550,912	197,054	
Arts Council - Theatre					69,450		69,450	117,550	
County Council - Theatre					50,100		50,100	47,600	
Patrons		-	-	-	307,790	-	307,790	105,412	
Irish Public Bodies - Insurance Settlements		-	-	-	115,376	-	115,376	113,452	
Staff		-	-	-	16,536	-	16,536	24,126	
Other		-	-	-	86,229	-	86,229	87,415	
		-	-	-	1,196,393	0	1,196,393	692,609	
Total		46,504,687	30,779,049	1,169,657	5,859,432	19,089,772	103,402,595	79,950,552	

Cavan and Monaghan Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2022

15 Source and Use of Funds

Primary Grantor Department/ Office	Project	2022		2022							31/12/2022	
		01/01/2022 ^a		2022					31/12/2022			
		Grant Issued		Amount due from/ (due to) Grantor	Receipts direct from Grantor	Receipts from other sources	Total Receipts per Operating Statement	Local Funding Transfers	Cash Expenditure per Operating Statement	Change in Liabilities Debtors	Surplus/ (Deficit) per Operating Statement for 2022	Amount due from/ (due to) Grantor
Department of Education												
Post Primary Schools and Head Office	Pay ^b	(40,881,656)		904,916	(38,962,846)	(1,869,547)	(40,832,393)		40,917,166	115,758	-	1,105,448
	Non-Pay ^c	(3,427,282)		(619,363)	(3,363,084)	(115,798)	(3,478,882)	670,963 (670,963)	2,438,054	124,835	864,391	(o) (670,963)
	Local Funding Surpluses											
	Associated Programmes	(2,193,413)		(1,689,527)	(2,193,413)		(2,193,413)		2,747,473	97,844	-	(1,037,622)
Capital		(13,498,810)		(1,884,394)	(13,498,810)		(13,498,810)			11,193,782 (2,380)	-	(4,191,800)
	Internal Audit Unit	(266,666)		(153,756)	(266,666)	(22,000)	(288,666)		299,242	24,425 (568)	-	(118,755) (31,736)
	Public Sector Reform	-		(35,462)					4,294			
Total Department of Education		(60,267,827)		(3,477,586)	(58,284,819)	(2,007,345)	(60,292,163)	-	57,600,013	359,914	864,391	(4,945,428)
Other Funders												
Department of Further and Higher Education, Research, Innovation and Science	Explore	(18,175)		(303)	(18,175)	-	(18,175)		26,963	617	-	9,102
Total DFHERIS		(18,175)		(303)	18,175	-	18,175	-	26,963	617	-	9,102
SOLAS	Further Education and Training	(30,760,874)		(231,410)	(30,760,874)	-	(30,760,874)	-	31,083,808	(180,238)	-	(88,714)
SOLAS	Capital	(5,590,962)		(48,149)	(5,590,962)	-	(5,590,962)	-	5,259,277	129,637	-	(250,197)
Total SOLAS		(36,351,836)		(279,559)	(36,351,836)	-	(36,351,836)	-	36,343,085	(50,601)	-	(338,911)
Department of Children, Equality, Disability, Integration and Youth		(1,120,612)		(170,267)	(1,120,612)	(1,120,612)	-	1,068,724	30,471	-	(191,684)	
Other	Youth Services	(49,045)		(119,437)	(49,045)	(49,045)	-	99,654	9,246	-	(59,582)	
Department of Social Protection	Agency	(730,807)		(49,821)	(730,807)	(730,807)		559,998	38,292	-	(182,339)	
State Examinations Commission	State Examinations	(147,653)		(1,043)	(147,653)	(147,653)		150,573	-	-	1,877	
Music Generation	Agency	(466,899)		(239,928)	(466,899)	(466,899)		505,492	3,192	-	(198,142)	
Professional Development Service for Teachers	Agency	(15,279)		(21,310)	(15,279)	(15,279)		4,557	-	-	(32,032)	
TUSLA	School Completion Programme	(711,298)		(382,932)	(711,298)	(711,298)		750,433	468	-	(343,329)	
Léargas	Agency	(84,965)		(97,458)	(84,965)	(84,965)		76,648	7,213	-	(98,562)	
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Agency	(31,970)		-	(31,970)	(31,970)		51,867	-	-	19,897	
Institutes of Technology	Agency	(68,200)		(65,463)	(68,200)	(68,200)		13,441	64,708	-	(55,514)	
Enterprise Ireland	Agency	(182,144)		13,688	(182,144)	(182,144)		150,676	3001	-	(14,779)	
Seconded Pay & Other Recoupments	Agency	(209,870)		91,758	(209,870)	(209,870)		232,994	4,393	-	119,274	
Other	Agency	(200,645)		(57,790)	(200,645)	(200,645)		86,360	7,206	1	(164,868)	
Total State		(2,898,775)		(929,736)	(2,898,775)	-	(2,898,774)	-	2,682,693	137,718	1	(1,008,099)
Total Non State	Agency and Self Financing	(2,721,036)		(1,330,595)	(2,721,036)	(2,721,036)		2,394,944	119,002	282,525	-	(1,255,160)
Total State and Non State		(103,378,259)		(6,188,046)	(101,395,251)	(2,007,345)	(103,402,596)	-	100,116,424	597,121	1,146,918	(7,730,181)

Cavan and Monaghan Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2022

15 Source and Use of Funds (continued)

Reconciliation of Amount due From/ (Due to) Grantor to
Revenue Surplus per Statement of Current Assets and Liabilities

	31/12/2022	31/12/2021
	€	€
Amount due from/ (due to) Grantor at 31 December	(7,730,181)	(6,188,046)
Bank Balance	(Page 14)	14,609,834
Third Party Debtors	(Note 19)	96,606
Pay & Expenses Liabilities	(Note 23)	(4,122,938)
Revenue Surplus per Statement of Current Assets and Liabilities	<hr/> <hr/> 2,853,320	<hr/> <hr/> 1,706,403

Notes

- a Opening balances** Balances are reported on an accruals basis.
- b Pay** Department of Education: Post-Primary Schools and Head Office Pay Grant was funded by direct receipts from grantor of €38,962,846 and anticipated receipts from Retained Superannuation Contributions of €1,851,419. Actual receipts of Retained Superannuation Contributions were €1,869,547, which is €18,128 more than anticipated.
- c Non Pay** Department of Education: Post-Primary Schools and Head Office Non Pay Grant was funded by direct receipts from grantor of €3,427,282 (the non pay grant includes a once-off cost of living measure to support increased school running costs announced as part of the cost of living measures in Budget 2023) and forecasted locally raised receipts of €5,400. In 2022 actual locally raised receipts were €115,798 (Locally raised receipts includes an IPB Capital Dividend of €108,054 (which was not included in original forecast estimate) resulting in a surplus of receipts of €110,398 over the amount forecasted. Surplus receipts are due to the Department of Education and are not considered part of the current year funding.
- d Total State funding** The difference between the total amount received from grantors of €101,395,251 above and the total in Note 14 - Funding of €103,402,595 is represented by Retained Superannuation Contributions of €1,869,547 and €137,798 from other sources

Cavan and Monaghan Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2022

	Year Ended 31/12/2022	Year Ended 31/12/2021
	€	€
Amount due from Department of Education		
Pay Grant Underfunding	1,105,448	904,916
Associated Grants Underfunding	-	44,753
Amount due from Department of Further and Higher Education, Research, Innovation and Science	9,103	-
	1,114,551	949,669
Amount due from the Department of Education		
	4,538,869	448,379
	4,538,869	448,379
Amount due from Other State bodies	170,372	162,874
Amount due from Other Non-State bodies	36,848	18,381
	207,220	181,256
Local Training Initiatives	27,199	27,199
Overpayments	14,367	7,912
Tuition Fees	55,040	156,655
	96,606	191,766
Amount due to the Department of Education		
Associated Grants Unspent	1,037,622	1,734,279
Local Receipts/Receiveables Excess	670,963	619,363
Internal Audit Unit	118,754	153,756
Public Sector Reform	31,736	35,462
Amount due to Department of Further and Higher Education, Research, Innovation and Science	-	303
Amount due to SOLAS	88,711	231,409
Amount due to Department of Children, Equality, Disability, Integration and Youth	191,686	170,269
	2,139,472	2,944,840

Cavan and Monaghan Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2022

	Year Ended 31/12/2022	Year Ended 31/12/2021	
	€	€	
Amount held for Department Of Education	8,730,669	2,332,774	
Amount due to SOLAS	<u>250,197</u>	<u>48,149</u>	
	<u>8,980,866</u>	<u>2,380,923</u>	
21 Current Liabilities - Capital State Grants			
	Year Ended 31/12/2022	Year Ended 31/12/2021	
	€	€	
Amount held for Others State bodies	1,178,470	1,092,609	
Amount held for Others Non-State bodies	<u>1,292,010</u>	<u>1,348,978</u>	
	<u>2,470,480</u>	<u>2,441,587</u>	
22 Current Liabilities - Other Recurrent Income			
23 Pay and Expense Liabilities			
	Year Ended 31/12/2022	Year Ended 31/12/2021	
	€	€	
Expense Liabilities	2,427,988	2,113,858	
Pay Liabilities	<u>1,694,950</u>	<u>1,507,120</u>	
	<u>4,122,938</u>	<u>3,620,978</u>	
24 Movement in Other Net Current Assets			
	Balance as at 31/12/2022	Balance as at 31/12/2021	Movement in Period
	€	€	€
Current Assets			
Increase in Recurrent State Grants Receivable	1,114,551	949,669	164,882
Increase in Capital State Grants Receivable	4,538,869	448,379	4,090,490
Increase in Other Recurrent Income Receivable	207,220	181,256	25,964
Decrease in Third Party Debtors	<u>96,606</u>	<u>191,766</u>	<u>-</u> 95,160
	<u>5,957,246</u>	<u>1,771,070</u>	<u>4,186,176</u>
Current Liabilities			
Decrease in Recurrent State Grant Liabilities	2,139,472	2,944,840	805,368
Increase in Capital State Grant Liabilities	8,980,866	2,380,923	- 6,599,943
Increase in Other Recurrent Income Liabilities	2,470,480	2,441,587	- 28,893
Increase in Pay and Expense Liabilities	<u>4,122,938</u>	<u>3,620,978</u>	<u>-</u> 501,960
	<u>17,713,756</u>	<u>11,388,329</u>	<u>6,325,428</u>
Net Movement			<u>- 2,139,253</u>

Cavan and Monaghan Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2022

25 Remuneration		Year Ended	Year Ended
		31/12/2022	31/12/2021
(a) Aggregate Employee Benefits		€	€
Staff Short-term benefits		61,417,556	55,689,097
Termination benefits		-	-
		61,417,556	55,689,097
(b) Staff Short-Term Benefits			
Pay (Comprising Basic Pay/Allowances/ Overtime) plus Employers' PRSI		61,417,556	55,689,097
		61,417,556	55,689,097

The pay ranges and the number of employees in each range are:

Pay range €	No. Employees	Cost in 2022*
0-10,000	442	€1,102,996
10,001 - 20,000	158	€2,319,823
20,001 - 30,000	112	€2,829,288
30,001 - 40,000	159	€5,507,325
40,001 - 50,000	152	€6,931,801
50,001 - 60,000	152	€8,365,365
60,001 - 70,000	125	€8,127,186
70,001 - 80,000	163	€12,190,347
80,001 - 90,000	95	€8,069,626
90,001 - 100,000	22	€2,073,295
100,001 - 111,000	11	€1,162,974
110,001- 120,000	8	€910,026
120,001 - 130,000	9	€1,139,675
130,001 - 140,000	4	€534,556
140,001 - 150,000	0	€0
150,001 - 160,000	1	€153,271
Total:	1613	€61,417,556

*Cost in 2022 includes employers' PRSI

(c) Termination Benefits

There were no termination benefit settlements during the year (2021 €0).

(d) Key Management Personnel

Key management personnel in Cavan and Monaghan ETB consist of the Chief Executive and the Directors of Schools, Further Education and Organisation Support and Development. The total value of employee benefits for the key management personnel excluding employers' PRSI is set out below:

	Year Ended	Year Ended
	31/12/2022	31/12/2021
Salary	€	€
Allowances	612,521	435,622
Termination Benefits	-	-
	612,521	435,622

(e) Chief Executive Salary and Benefits

The Chief Executive remuneration package excluding employers' PRSI for the year was:

Basic Salary	29,455	129,718
Former Acting CE: Mr John Kearney (01/09/2016 - 14/03/2022)	-	-
Current (Acting) CE: Dr Fiona McGrath (15/03/2022 - Present)	113,651	-
Other**	139,100	132,156
	282,206	261,874

** The CE of CMETB was seconded to JCT on 01/09/2016. Mr John Kearney was appointed as Acting CE on 01/09/2016 and was replaced as Acting CE by Dr. Fiona McGrath on the 15/03/2022.

The Chief Executive is a member of an unfunded defined benefit public sector pension scheme and their entitlements do not extend beyond the standard entitlements available under the scheme.

Cavan and Monaghan Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2022

26 Specific Costs

	Year Ended	Year Ended
	31/12/2022	31/12/2021
	€	€

(a) Consultancy

The costs of external services under the following headings:

Legal (includes general legal advice)	31,718	34,839
Financial / Actuarial	20,360	93,606
Public relations/marketing	-	-
Human Resources	18,171	21,951
Audit Fee (Annual external audit)*	45,900	44,500
Other	72,976	15,624
	189,125	210,520

The 2020 Audit Fee was paid in 2021. The 2021 Audit Fee of €45,900 was paid in 2022. The 2022 Audit fee of €50,500 will be paid in late 2023.

(b) Legal Costs and Settlements

	Year Ended	Year Ended
	31/12/2022	31/12/2021
	€	€
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	4,920	10,967
Conciliation and arbitration payments	-	-
Settlements	-	13,000
	4,920	23,967

The legal costs and settlements figure above relates to one legal case (2021: 4)

Additional legal costs and settlements were paid by CMETBs insurance body.

(c) Travel and Subsistence

	Year Ended	Year Ended
	31/12/2022	31/12/2021
	€	€
Travel and subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	11,353	743
- expenses paid for Board Members	-	-
- expenses paid to employees	197,845	58,426
	209,198	59,169
International		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	-	-
	-	-
Total	209,198	59,169

(d) Hospitality

	Year Ended	Year Ended
	31/12/2022	31/12/2021
	€	€
Hospitality costs incurred were:		
Staff Hospitality	-	-
Other	-	504
	-	504

Cavan and Monaghan Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2022

27 Board members' expenses

Expenses and fees are paid to Board members for travel to Board-related meetings and other meetings.

The aggregate expenses paid to each member in the year ended the 31 December 2022 were:

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	BOM	Other	Total Expenses	Total Fees
	€	€	€	€	€	€	€
Cllr Madeleine Argue	444	-	538	-	-	982	392
Ms April Anna Barker	86	-	735	18	-	839	636
Cllr Carmel Brady*	183	153	521	190	-	1,046	1,705
Cllr Aidan Campbell	-	-	-	-	-	-	-
Ms Elaine Carolan****	-	-	-	-	-	-	-
Cllr Colm Carthy**	428	90	447	50	237	1,251	707
Cllr Sean Conlon	-	-	-	-	-	-	1,140
Ms Rosena Donagh	-	-	-	-	-	-	-
Cllr Brendan Fay	221	73	553	42	-	888	1,133
Mr Sean Fegan	370	802	-	-	-	1,172	2,832
Ms Michelle Flynn	-	-	-	-	-	-	-
Cllr Clifford Kelly***	595	163	874	176	-	1,807	1,307
Mr Brian Martin****	-	-	-	-	-	-	-
Mr Micheál Martin	213	-	548	52	309	1,122	-
Cllr David Maxwell	-	-	-	-	-	-	-
Mr Martin McBreen	-	-	-	-	-	-	2,406
Mr Joe McGrath	292	83	540	72	199	1,186	2,482
Cllr P J O'Hanlon	-	-	-	-	-	-	-
Cllr Sarah O'Reilly	187	93	-	81	270	630	2,404
Cllr Sean Smith	427	-	-	-	-	427	-
Cllr Patricia Walsh	-	-	-	-	-	-	-
Total	3,446	1,457	4,756	680	1,015	11,353	17,145

*Chairperson from September 2022

**Chairperson prior to September 2022

***ETBI Representative

****National Parents' Council for ETB Schools

28 Committee Fees

The following fees were paid to Non- Board Committee members

		Year Ended 31/12/2022	Year Ended 31/12/2021
		€	€
Audit and Risk Committee (ARC)	(No. of Non Board ARC members 2022 4, 2021 4)	6,426	5,122
Finance Committee (FC)	(No. of Non Board FC members 2022 3, 2021 3)	4,450	5,311
		10,876	10,433

29 Chief Executive's Travel Expenses

	Year Ended 31/12/2022	Year Ended 31/12/2021
	€	€
Domestic Travel	5,061	898
Foreign Travel	-	-
	5,061	898

Cavan and Monaghan Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2022

30 Capital Commitments

At 31 December 2022 Cavan and Monaghan ETB had capital commitments of €20m (2021 €9.01m). All of the above capital expenditure will be Exchequer funded.

31 Lease and Other Finance Commitments

	31/12/2022	31/12/2021
	€	€
Payments due:		
Within one year	1,196,460	1,100,307
Between two and five years	3,334,071	3,611,587
After 5 years	<u>9,002,565</u>	<u>9,549,657</u>
	<u>13,533,096</u>	<u>14,261,551</u>

32 Contingencies

At the date of approval of these financial statements, there were no significant legal proceedings in respect of events that occurred on or before the 31/12/2022. CMETB are currently involved in a number of litigations, the outcome of which cannot be determined at this time.

33 Additional Superannuation Contribution

2013 all new entrants are obliged to join the Single Public Pension Scheme.

From 1 January 2019 onwards, members of public service defined benefit pension schemes pay an additional superannuation contribution (ASC) arising from the Public Service Stability Agreement (2018-2020) and the Public Service Pay and Pensions Act 2017. ASC is a permanent contribution in respect of pensionable remuneration.

The ETB deducted Additional Superannuation Contributions from employees amounting to €1,702,127 (2021 €1,554,680) which were remitted to the Department of Education

34 Retirement Benefit costs

During 2021 a pilot project was undertaken in three ETBs to estimate the cost of retirement benefit obligations. This pilot was further extended in 2022 to include another two ETBs. The Department is currently considering the outcome of this pilot with a view to rolling the project out on a phased basis to all ETBs.

35 Write - Offs

In 2021 sanction was given by Department of Public Expenditure and Reform to the National Shared Services Office (NSSO) who act as payroll providers for ETB pensioner payments to write off overpayments to the value of €250 for individual deceased pensioners on the Superannuation Scheme/Schemes. In 2022, €101.01 was written off on behalf of Cavan and Monaghan ETB.

36 Annual Contribution to Education and Training Boards Ireland

Cavan and Monaghan ETB made a contribution of €42,700 to ETBI in 2022.

37 Charity Note

Cavan and Monaghan ETB has charitable status under the Charities Act 2009 and is registered with the Charities Regulator. The Charity Number is CHY 20896

38 Connected Persons

There were no transactions with connected persons during the year.

39 Provision of National Service

The Internal Audit Unit was set up in 2000 on the instruction of the Department of Education under the aegis of the former Co. Cavan VEC. The cost of providing the service in 2022 was €1,027,939.68 and is included in note 12 Agencies and note 9 Post Primary Schools and Head Office Payments Administration. The IAU is funded by the DE/SOLAS.

Cavan and Monaghan Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2022

40	Property			
Cavan and Monaghan ETB provides educational service and activities from the properties listed below:				
40A	OWNED			
	Category	Location	Annual Rent per agreement	Expiry Date
Primary level, Post Primary Level and Centres				
Ballybay Community College	Ballybay, Co. Monaghan.	n/a	n/a	
Beech Hill College Monaghan	Beech Hill, Monaghan, Co. Monaghan.	n/a	n/a	
Castleblayney College	Castleblayney, Co. Monaghan.	n/a	n/a	
Coláiste Oiriall	Monaghan Education Campus, Armagh Road, Monaghan.	n/a	n/a	
Inver College Carrickmacross	Carrickmacross, Co. Monaghan.	n/a	n/a	
St. Mogue's College Bawnboy	Bawnboy, Co. Cavan.	n/a	n/a	
St. Bríctin's College Belturbet	Belturbet, Co. Cavan.	n/a	n/a	
Breifne College Cavan	Coothehill Road, Cavan.	n/a	n/a	
Virginia College	Virginia, Co. Cavan.	n/a	n/a	
Coláiste Dún an Rí	Kingscourt, Co. Cavan.	n/a	n/a	
Monaghan Institute	Monaghan Education Campus, Armagh Road, Monaghan.	n/a	n/a	
Cavan Institute	Cathedral Road, Cavan.	n/a	n/a	
Ballybay Recreation Centre	Ballybay, Co. Monaghan.	n/a	n/a	
Gatehouse Learning Centre	Beech Hill, Monaghan, Co. Monaghan.	n/a	n/a	
Monaghan Youthreach Centre	Knockaconny, Monaghan.	n/a	n/a	
Kingscourt Youthreach Centre	Kingscourt, Co. Cavan.	n/a	n/a	
Castleblayney Youthreach Centre	Oram, Castleblayney, Co. Monaghan.	n/a	n/a	
Cavan FET Campus	Dublin Road, Cavan.	n/a	n/a	
Tanagh Outdoor Education and Training Centre	Dartrey, via Coothehill, Co. Monaghan.	n/a	n/a	
Others				
Garage Theatre	Monaghan Education Campus, Armagh Road, Monaghan.	n/a	n/a	
Fairfield Demesne	Dartrey, via Coothehill, Co. Monaghan.	n/a	n/a	
40B	Property not Owned - Leased			
	Category	Location	Annual Rent per agreement	Expiry Date
Primary level, Post Primary Level and Centres				
Castlemeadow Court	Tirkeenan, Monaghan.	€28,000.00	31.12.2024	
Workhouse, Carrickmacross	Shercock Road, Carrickmacross.	€36,780.00	31.12.2024	
Cavan Youthreach	Moynenhall, Cavan.	€33,000.00	31.12.2023	
Coothehill Youthreach	Magheranure, Coothehill, Co. Cavan.	€60,000.00	8.12.2024	
Cavan Institute - Hampton Court	Cavan.	€252,822.00	1.1.2044	
Cavan Institute - Ballinagh Road	Cavan.	€55,000.00	30.9.2026	
Cavan Institute - St. Clare's Building	Main Street, Cavan.	€85,000.00	31.03.2023	
Cavan Institute - Cootehill Road	Drumalee, Cavan.	€24,600.00	10.9.2024	
Corrybrennan Ballybay	Ballybay, Co. Monaghan.	€66.03	28.7.2098	
Carrickmacross Youthreach	20 Main Street, Carrickmacross, Co. Monaghan	€48,000.00	13.11.2027	
Administrative Offices				
Administration Office - Head Office (1)	Market Street, Monaghan.	€60,940.00	24.4.2024	
Administration Office - Head Office (2)	Market Street, Monaghan.	€40,000.00	23.2.2025	
Administration Office - Sub-Office	Churchview Square, Cavan.	€289,050.00	28.11.2044	
40C	Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)			
	Category	Location	Status	Annual Rent per agreement
Primary level, Post Primary Level and Centres				
Largy College, Clones	Clones, Co. Monaghan	PPP		
Adult Education Centre Ballyjamesduff	Ballyjamesduff, Co. Cavan.	Redress Property	€20,000.00	
Dún Mhuire Adult Education Centre	Mullaghmonaghan, Monaghan	Rented	85000	Annually
Unit 20 Churchview, Cavan.	Church View Square, Cavan.	Rented	20000	31.12.2023
Railway Building, Kingscourt	Station Rd., Kingscourt, Co. Cavan	Rented	107193	31.08.2026
Virginia Show Centre	Virginia, Co. Cavan	Rented	65000	31.12.2023
Carrickmacross Youthreach	Carrickmacross, Co. Monaghan.	Rented	28667	Annually
40D	Properties in use by a 3rd Party			
	Category	Location	Status	Annual Rent per agreement
Gaelscoil Ultain	Monaghan Education Campus, Armagh Road, Monaghan	Owned/Leased	€1.00	31.12.2111
Castleblayney (1951 Building)	Castleblayney, Co. Monaghan.	Owned/Leased	€100.00	31.12.2024 & 31.12.2025
Old Largy College Site	Clones, Co. Monaghan.	Owned/Leased	nil	To be transferred to DE for Gaelscoil
Kingscourt Community Centre	Kingscourt, Co. Cavan.	Owned/Leased	€6.35	31.5.2028
40E	Properties not in use:			
Centres		Location	Status	Annual Rent per agreement
Corrard House	Dowra, Co. Cavan.	Owned	n/a	n/a

Notes:

Owned - Cavan and Monaghan ETB/DE hold full title and ownership of these properties.

Leased - Cavan and Monaghan ETB holds a lease for these properties.

Licenced - Cavan and Monaghan ETB holds a licence for these properties. A Licence is used for shorter term agreements where Cavan and Monaghan ETB do not wish to commit to a long term lease due to operational reasons and funding.

Cavan and Monaghan ETB Properties in use by a third party also operate under a licence agreement as Cavan and Monaghan ETB do not issue leases for any of its properties.

Managed - The property is owned by another party (usually Department of Education or County Council) and Cavan and Monaghan ETB only manage the property or part thereof. Cavan and Monaghan ETB is not the owner or the patron.

Service Level Agreement - Similar to Managed Properties.

PPP- Public Private Partnership

**Cavan and Monaghan Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2022**

41 The impact of COVID 19

The COVID 19 pandemic developed rapidly in 2020 and its impact continued in 2022.

Measures taken by our government to contain the virus affect how we operate.

CMETB has taken a range of measures to monitor and mitigate the effects of COVID 19 including putting in place required safety and public health measures for our staff and learners.

Notwithstanding the impact of COVID 19, CMETB continues to carry out its vital role in education and training with a focus on ensuring continuity of education for learners, including a particular focus on more vulnerable students.

Since March 2020 the pandemic has had a financial implication for CMETB and we have received additional resources in the form of government grants to assist us in continuing in our role.

In 2022 we received the following additional COVID 19 related funding

- Department of Education - COVID 19 operational supports for a full return to school- €355,920
- Department of Education - COVID 19 Capitation funding supports- €231,265
- Department of Education- COVID 19 Additional Supervision Arrangements- €361,130
- SOLAS- COVID 19 FET overheads- €21,453
- Department of Children, Equality, Disability, Integration and Youth - Youth Services -€30,839
- Increased Student access support Mitigating Educational Disadvantage Fund (MEADF)

This additional grant assistance provided funding across a range of areas of expenditure arising from the pandemic such as:

- Cleaning support
- Hand sanitiser and PPE
- Enhanced Supervision Support
- Minor Works including classroom reconfiguration
- Additional Short term COVID related leases
- Software licences and IT equipment

On 28/09/2022, CMETB refunded the Department of Education unspent COVID 19 funding of €417,875.

CMETB has taken the following steps to manage and mitigate the effects of the pandemic on its operation

- CMETB engaged its business continuity plan to ensure that its operations continued as normal in line with its regulatory requirements.
- The Audit and Risk Committee reviewed the updated risk register to take account of the specific risks arising from COVID 19 and CMETB developed and implemented additional control measures as required.
- The Departments of Education and Further and Higher Education, Research, Innovation and Science put in place a range of steering and engagement structures to support the education and training system in navigating the challenges of COVID-19. CMETB is participating in these structures to ensure a joined-up approach across the education sector.

In 2023 we will continue to follow the various government policies and advice and, in parallel, we will do our utmost to continue our vital role in the best and safest way possible. Within the further education and training sector, ETBs will continue to play an important role in the response to upskilling and reskilling those adversely impacted by the pandemic.

42 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2022 were approved by the Board of CMETB on 28th March 2023.

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin

Ráitis Airgeadais don Bhliain dar Críoch an 31 Nollaig 2022

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Innéacs leis na Ráitis Airgeadais don Bhliain dar Críoch an 31
Nollaig 2022

Leathanach

An Ráiteas Fhreagrachtaí an Bhoird	3
An Ráiteas ar Rialú Inmheánach	4-10
Tuarascáil Iniúchóireachta an Ard-Reachtaire Cuntas agus Ciste	11-12
Ráiteas Oibriúcháin	13
Ráiteas na Sócmhainní Reatha agus na nDliteanas Reatha	14
Nótaí leis na Ráitis Airgeadais	15-32

Leathanach 2

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin

An Ráiteas Fhreagrachtaí an Bhoird

Bunaíodh Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin an 1 Iúil 2013 faoi fhorálacha an Acharta um Boird Oideachais agus Oiliúna, 2013.

Ceanglaítear in Alt 51 den Acht sin ar an BOO gach cuntas cuí agus rialta a choimeád ar airgead a fuair sé nó a chaith sé i cibé foirm agus maidir leis na tréimhsí cuntasaíochta sin a fhaomhfaidh an tAire Oideachais le toiliú an Aire Caiteachais Phoiblí, um Sholáthar an PFN agus Athchóirithe.

Agus na ráitis siúd airgeadais á réiteach, ceanglaítear an mBord an méid a leanas a dhéanamh:

- (a) na beartais chuntasaíochta chaighdeánach a chur i bhfeidhm d'ullmhú ráitis airgeadais BOO
- (b) breithiúnais agus meastacháin a dhéanamh atá réasúnta agus stuama
- (c) aon imeachtaí ábhartha ó na beartais chuntasaíochta chaighdeánacha a noctadh agus a mhíniú

Tá an Bord freagrach as taifid chuí chuntasaíochta a choimeád ina noctar le cruinneas réasúnta, ag tráth ar bith, staid airgeadais an Bhoird agus a chuireann ar a chumas a chinntí go gcomhlíonann na Ráitis Airgeadais Alt 51 den Acht um Boird Oideachais agus Oiliúna, 2013.

Tá an Bord freagrach, chomh maith, as a shócmhaínní a chosaint agus as dul i mbun bearta réasúnta chun cosc a chur ar chalaois agus ar neamhrialtachtaí eile nó iad a bhrath.

Cathaoirleach

Signature:

Carol Brady

Name

Date:

28/6/23

Leathanach 3

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin

An Ráiteas ar Rialú Inmheánach

Bunaíodh Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin (“BOOCM”) an 1 Iúil 2013 faoi fhorálacha an Achta um Boird Oideachais agus Oiliúna, 2013. Ar an dáta sin, ghlac BOOCM le Sócmhainní, Dliteanais agus feidhmeanna iar-Choistí Gairmoideachais Chontae an Chabháin agus Chontae Mhuineacháin. Le héifeacht ón 22 Meán Fómhair 2015, ghlac BOOCM le sócmhainní, dliteanais agus bainistiú ghníomhaíochtaí a bhfeidhme Oiliúna ó SOLAS.

D'eisigh an Roinn Oideachais an Cód Rialachais do Bhoird Oideachais agus Oiliúna a leagtar amach i Litir Chiorcláin 002/2019 do gach BOO in Eanáir 2019. Ghlac BOOCM leis an gCód Rialachais an 26 Mártá 2019.

Bunaíodh Bord nua do BOOCM an 31 Iúil 2019, agus chríochnaigh an Bord Coistí Iniúchóireachta agus Riosca nua a cheapadh ag a chruinniú an 29 Deireadh Fómhair 2019.

Freagracht as an gCóras Rialaithe Inmheánaigh

Mar Chathaoirleach BOOCM, aithním an fhreagracht atá ar an mBord as a chinntíú go bhfuil córas éifeachtach éifeachtúil agus geilleagrasch rialuithe inmheánacha á choimeád agus á fheidhmiú. Ní féidir leis an gcóras ach a dhearbhú go réasúnta, seachas go hiomlán, go gcosnaítear sócmhainní, go n-údaraítear idirbhearta agus go gcuirtear i dtáifead iad i gceart, agus go gcoisctear earráidí nó neamhrialtachtaí ábhartha nó go mbraithfí iad ar bhealach tráthúil.

Príomh-Nósanna Imeachta Rialaithe

Chuaigh an Bord i mbun beart le timpeallacht chuí rialaithe a chinntíú tríd an méid seo a leanas a dhéanamh:

- Freagrachtaí bainistíochta agus foirne a shainiú go soiléir.
- Nósanna imeachta a bhunú chun teipeanna suntasacha rialaithe a thuairisciú agus gníomhartha ceartaitheacha cuí a chinntíú.
- Córas foirmiúil bainistíochta riosca a bhunú ina bhfuil nósanna imeachta chun gach riosca a shainaithint agus a mheasúnú a d'fhéadfadh cosc a chur ar BOOCM óna chuspóirí a bhaint amach.

Tá an córas rialaithe inmheánaigh a oibrítear in BOOCM bunaithe ar an méid seo a leanas:

- Nósanna imeachta mionsonraithe riarracháin.
- Leithdheighilt dualgas.
- Údaraithe sonracha.
- Seiceálacha inmheánacha;
- Athbhreithniú míosúil bainistíochta ar thuarascálacha ina dtugtar cuntas ar thorthaí iarbhír agus buiséadaithe clár a oibríonn BOOCM.
- Tugadh athbhreithnithe ar phointí gnímh na Samhla Aibíochta Bainistíochta Airgeadais chun críche in 2022.
- Bunaíodh Grúpa Oibre Comhlíonta a chuireann cur chuige córasach ar fáil i leith monatóireacht agus athbhreithniú a dhéanamh agus a fheabhsaíonn éifeachtacht na bpróiseas bainistíochta riosca, rialaithe agus rialachais dá bharr.

Leathanach 4

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin

An Ráiteas ar Rialú Inmheánach

I measc Chreat Maoirseachta an Bhoird, tá:

Tá an mhonatáireacht agus an t-athbhreithniú a dhéanann an Bord ar éifeachtacht an chórais rialuithe inmheánacha curtha ar an eolas ag an méid seo a leanas:

- An Príomhfheidhmeannach, atá freagrach as an gcreat rialaithe inmheánaigh.
- Moltaí a dhéanann Oifig an Ard-Reachtaire Cuntas agus Ciste i litreacha bainistíochta nó i dtuarascálacha eile.
- Moltaí a dhéanann an tAonad Iniúchóireachta Inmheánaí – BOOanna
- Obair an Choiste Iniúchóireachta agus Riosca agus an Choiste Airgeadair.

An Coiste Iniúchóireachta agus Riosca

Tá an mhaoirseacht a dhéanann an Bord ar an gcóras rialaithe inmheánaigh curtha ar an eolas ag obair an Choiste Iniúchóireachta agus Riosca (an CIR), a chas lena chéile cúig huaire in 2022. Áriodh le clár oibre an CIR breithniú a dhéanamh ar an méid seo a leanas:

- Tuarascálacha iniúchóireachta inmheánaí
- Tuarascálacha iniúchóireachta seachtraí agus litir bhainistíochta an Ard-Reachtaire Cuntas agus Ciste (an ARCC)
- Ráitis Airgeadair Bhliantúla
- Creat Bainistíochta Riosca
- Clár Rioscaí
- Clár Iniúchta
- Tuarascáil Iniúchóireachta Comhlíonta
- Tuarascálacha ar Bhainistíocht Riosca ón RTFE
- Tuarascáil tuairime a chur faoi bhráid an Bhoird maidir le leordhóthanacht agus oiriúnacht na gcóras rialaithe inmheánaigh

Sholáthair an Príomhfheidhmeannach, an Stiúrthóir TFE agus, nuair ba ghá, an Stiúrthóir BOO, an Stiúrthóir Scoileanna, an Ceann Airgeadair, Ceann Acmhainní Daonna, Ceann Seirbhísí Corparáideacha, an Ceann Comhlíonta, an Ceann TF agus an tOifigeach Forbartha Óige, tuarascálacha ar oibriú rialuithe agus airgeadair agus chas siad leis an gCoiste Iniúchóireachta agus Riosca in 2022 agus go dtí seo.

Rinne an Coiste Iniúchóireachta agus Riosca athbhreithniú ar éifeachtacht an chórais rialuithe inmheánacha don tréimhse thuairiscithe ábhartha an 1 Márta 2023.

An Coiste Airgeadair

Tá an mhaoirseacht a dhéanann an Bord ar an gcóras rialaithe inmheánaigh curtha ar an eolas freisin ag obair an Choiste Airgeadair, a chas lena chéile cúig huaire in 2022. Áriodh le clár oibre an Choiste Airgeadair breithniú a dhéanamh ar an méid seo a leanas:

- Ráitis Airgeadair Bhliantúla 2022 (RABanna)
- Moladh don Bhord faoi RABanna 2022
- Cuntais Ioncaim agus Chaiteachais Mhíosúla
- Tuarascálacha ar Bhainistíocht Riosca ón RTFE

Rinne an Príomhfheidhmeannach, Stiúrthóir TFE agus an Ceann Airgeadair tuairisciú leis an gCoiste Airgeadair in 2022.

Rinne an Coiste Airgeadair athbhreithniú ar Ráitis Airgeadair Bhliantúla 2022 an 21 Márta 2023 agus mhol sé don Bhord glacadh leo.

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin

An Ráiteas ar Rialú Inmheánach

Iniúchóireacht Inmheánach

Cuireann an tAonad Iniúchóireachta Inmheánaí – Boird Oideachais agus Oiliúna (na AII-BOOanna) seirbhís iniúchóireachta inmheánaí ar fáil, a chuireann tuairim fhioriomlán ar fáil ar na limistéir a rinneadh a iniúchadh. Bunaítear an tuairim fhioriomlán ar na torthaí a sainaithníodh i rith an iniúchta agus ar réimse tuairimí féideartha, mar seo a leanas:

Cuimsitheach: Tá an Córás Rialaithe Inmheánaigh leordhóthanach agus oibrítear go héifeachtach é.

Leordhóthanach: Tá an Córás Rialaithe Inmheánaigh leordhóthanach, den chuid is mó, agus oibrítear go héifeachtach é.

Neamhleor: Tá an Córás Rialaithe Inmheánaigh neamhleor agus ní oibrítear go héifeachtach é.

Tugadh faoi na hathbhreithnithe iniúchóireachta inmheánaí seo a leanas sa tréimhse ón 01 Eanáir 2022 go dtí an 31 Nollaig 2022:

Tugadh faoi iniúchadh ar “**Airgeadas COVID-19**” i mBealtaine 2022 agus fuarthas an tuarascáil a cuireadh i gcrích ó na AII-BOOanna i Mártá 2022 agus cuireadh faoi bhráid an Choiste Iniúchóireachta agus Riosca é an 1 Mártá 2023. Ba é an toradh, ar an iomlán, a deimhníodh sa Tuarascáil go raibh córas cuimsitheach Rialuithe i bhfeidhm. Rinneadh 3 mholadh, ar an iomlán, – rinneadh o ardmholadh, rinneadh 1 mholadh meánach agus rinneadh 2 mholadh ísle. Chuir BOOCM dhá cheann de na moltaí i bhfeidhm agus tá dul chun cinn á dhéanamh ar an tríú moladh le SOLAS.

Tugadh faoi athbhreithniú ar “**Rialachas agus Bainistíocht Riosca**” i nDeireadh Fómhair 2022. Táimid ag feitheamh go fóill leis an tuarascáil deiridh ó na IAU-BOOanna.

Fuarthas na tuarascálacha iniúchóireachta inmheánaí seo a leanas in 2022 a bhaineann le hiniúchtaí a rinneadh in 2022.

Tugadh faoi iniúchadh ar “**Breisoideachas agus Oiliúint agus Iar-Ardteistiméireacht a Úsáid in BOOCM**” i Meitheamh 2021 agus fuarthas an tuarascáil a cuireadh i gcrích ó na AII-BOOanna i Nollaig 2022 agus cuireadh faoi bhráid an Choiste Iniúchóireachta agus Riosca é an 1 Mártá 2023. Ba é an toradh, ar an iomlán, a deimhníodh sa Tuarascáil go raibh córas leordhóthanach Rialuithe i bhfeidhm. Rinneadh 11 mholadh, ar an iomlán, – rinneadh 1 ardmholadh, rinneadh 6 mholadh mheánacha agus rinneadh 4 mholadh ísle. Tá gach moladh ar bun nó tá siad le cur chun cinn in 2023 agus coimeádtar faoi athbhreithniú leanúnach iad.

Tugadh faoi iniúchadh ar “**Rollú**” i mBealtaine 2021 agus fuarthas an tuarascáil a cuireadh i gcrích ó na AII-BOOanna i Lúnasa 2022 agus cuireadh faoi bhráid an Choiste Iniúchóireachta agus Riosca é an 26 Meán Fómhair 2022. Ba é an toradh, ar an iomlán, a deimhníodh sa Tuarascáil go raibh córas leordhóthanach Rialuithe i bhfeidhm. Rinneadh 5 mholadh, ar an iomlán, – rinneadh 1 ardmholadh, rinneadh 2 mholadh mheánacha agus rinneadh 2 mholadh ísle. Chuir BOOCM gach moladh i bhfeidhm seachas 1 mholadh meánach atá á thabhairt chun cinn leis an Roinn an Oideachais.

Tugadh faoi iniúchadh ar “**Chreidiúnuithe Slándála an Líonra TFC**” i nDeireadh Fómhair 2021 agus fuarthas an tuarascáil a cuireadh i gcrích ó na AII-BOOanna i Meitheamh 2022 agus cuireadh faoi bhráid an Choiste Iniúchóireachta agus Riosca é an 26 Meán Fómhair 2022. Rinneadh 12 mholadh, ar an iomlán, – rinneadh 2 ardmholadh, rinneadh 1 mholadh meánach agus rinneadh 9 moladh ísle. Chuir BOOCM gach moladh i bhfeidhm seachas 6 mholadh ísle a chuirfear i bhfeidhm in 2023.

Iniúchtaí earnála

Fuarthas Tuarascáil Earnála ar Léasanna/Bhainistíocht Stoic/Chomhlíonadh Cánach agus Sonraí Cuntas Bainc an tSoláthraí in Eanáir 2023 agus cuireadh faoi bhráid an Choiste Iniúchóireachta agus Riosca í an 1 Mártá 2023. Tá BOOCM ag dul i ngleic leis na moltaí atá ar bun nó atá le cur chun cinn in 2023 agus coimeádtar faoi athbhreithniú leanúnach iad.

Leathanach 6

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
An Ráiteas ar Rialú Inmheánach

Sáruithe ar an gcóras rialaithe inmheánaigh - Soláthar

Tá BOOCM ag leanúint ag oibriú i dtreo a fhreagrachtaí go léir maidir le rialacháin agus riachtanais soláthair a shásamh. Bíonn cásanna ann ina soláthraítear earraí agus seirbhísí i measc roinnt suíomhanna trí phróisis soláthair iomaíoch, ar aon dul le Beartas Soláthair BOOCM, ach sáraíonn an luach carnach i measc na suíomhanna go léir tairseacha tairisceana Náisiúnta/AE.

Bunaithe ar anailís ar chaiteachas 2022 i limistéir ina bhfuil próiseas Ríomhthairiscintí ar fud na heagraíochta oiriúnach, sainaithníodh go raibh caiteachas iomlán €129,540 (gan CBL a áireamh) neamhchomhlíontach, mar seo a leanas:

- (i) Caiteachas €26,442 ar tháirgí a bhaineann le COVID, cosúil le glantóirí aeir agus monatóirí CO₂. Ceannaigh aonuaire iad seo agus ní thitfidh neamhchomhlíonadh amach athuair don chatagóir seo earraí.
- (ii) Caiteachas €103,098, a íocadh le roinnt soláthraithe, i measc réimse earraí agus seirbhísí, trealamh agus ábhair TF san áireamh. Tugadh faoi phróisis tairisceana d'ábhair aicme agus tá conarthaí i bhfeidhm ón 14 Eanáir 2023 a bhaineann le €26,064 den chaiteachas seo. Déanfar monatóireacht ar chaiteachas a bhaineann le trealamh TF as seo amach le comhlíonadh a chinntiú.

D'fhorbair BOOCM Plean Corparáideach Soláthair don bhliain 2022-2023, ina leagtar amach gníomhartha chun dul i ngleic le limistéir inar sainaithníodh neamhchomhlíonadh agus riachtanais eile soláthair BOOCM. Leanfaidh BOOCM le monatóireacht a dhéanamh ar gach limistéar caiteachais le deiseanna a shainaithínt ina gcuirfidh Creataí Náisiúnta reatha a chur amach ar tairiscint agus a úsáid d'earraí agus seirbhísí an luach ar airgead is fearr ar fáil agus a shásoidh riachtanais chomhlíonta.

Calaois

Níor tugadh aon teagmhais le fios faoi Bheartas Frithchalaioise BOOCM in 2022.

Rinneadh teagmhas amháin, a tugadh le fios faoi bheartas eile BOOCM, a imscrúdú agus a thuairisciú, faoi mar is gó, leis an Roinn Oideachais agus an Garda Síochána. Chuir an Roinn Oideachais plean feabhaíos in iúl i Meitheamh 2023 maidir leis an teagmhas seo.

Rinneadh teagmhas amháin a thabhairt anonn ó 2021, rinneadh an teagmhas a fhiosrú in 2021 agus a thuairisciú leis an Roinn Oideachais agus an Garda Síochána, faoi mar is gó.

Nochtadh Cosanta

Deimhníonn BOOCM leis seo go bhfuarthas dhá thuairisc faoin Acht um Nochtadh Cosanta i rith 2022. Tugadh faoi mheasúnú ar an gcéad nochtadh, agus níor measadh gur Nochtadh Cosanta é laistigh de bhrí na reachtaíochta. Tá an dara nochtadh á mheas, agus fiosrófar é má mheasfar gur Nochtadh Cosanta laistigh de bhrí na reachtaíochta é.

Fiosraíodh tuarascáil amháin a fuarthas in 2021 faoi Bheartas um Nochtadh Cosanta BOOCM i rith 2022 agus cuireadh i gcrích é.

Bainistíocht Riosca

Tá Bainistíocht Riosca Chorparáidigh i bhfeidhm ag BOOCM ar fud na heagraíochta. Rinneadh athbhreithniú ar an gclár rioscaí ag gach cruinniú den Choiste Iniúchóireachta agus Riosca in 2022 agus leanann an Coiste le monatóireacht a dhéanamh ar Phlean Bainistíocha Riosca Straitéisigh BOOCM a forbairt.

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
An Ráiteas ar Rialú Inmheánach

Saincheisteanna atá ag teacht chun cinn ar leibhéal Earnála

Scéim Pinsin Aonair na Seirbhíse Poiblí

Leagtar dualgas i litir chiorcláin 11/2014 ar BOOanna chun ráitis agus ríomhanna sochar a sholáthar do bhaill den Scéim Pinsin Seirbhíse Poiblí Aonair faoi dheiminadh Mheitheamh 2014. Níor shásaiugh BOOCM a oibleagáidí ráitis phinsin bhliantúla a sholáthar do gach ball de Scéim Pinsin Aonair na Seirbhíse Poiblí in 2022. Tá ráitis á soláthar do bhaill, áfach, nuair a iarrann siad orthu ar bhonn aonair agus tá túis áite á thabhairt do ráitis do bhaill foirne a bhfuil scor ag druidim leo. Saincheist é seo i measc na hearnála BOO agus tá aghaidh á tabhairt air ar leibhéal náisiúnta ag limistéar ESBS na Roinne Oideachais i gcomhar le BOOÉ agus BOOanna aonair.

Cuireadh athruithe bogearraí i bhfeidhm i nDeireadh Fómhair 2022 ar chóras Seirbhísí Comhroinnte Párolla PeopleXD BOO le dul i ngleic le saincheisteanna le ranníocaíochtaí pinsin do 95% d'íocaithe. Tá obair ar bun faoi láthair le hathbhreithniú a dhéanamh ar riachtanais d'ilchoinní agus le suimeanna a ríomh ar féidir tagairt dóibh. Bhunaigh ESBS Mol Sonrai an SPS agus tá triail phíolótach ar bun le BOO amháin le sonrai a bhailí do ráitis sochair pinsin SPS agus don Bhanc Sonraí SPS. Tá seo mar chuid den Chlár Feabhsaithe Pinsin foriomlán atá á chur i bhfeidhm ag an Roinn Oideachais agus cuireadh foireann thiomnaithe in ESBS i bhfeidhm atá ag oibriú go díreach ar cheisteanna Pinsin agus Ranníocaíochta Aoisliúntais a réiteach. Cuid lárnach de scóip an Chláir Feabhsaithe Pinsean seo é ráitis chruinne sochair a sholáthar do bhaill den scéim pinsin SPS.

Seirbhísí Comhroinnte Gnó Oideachais

Bunaíodh an tSeirbhís Chomhroinnte Gnó Oideachais (ESBS) chun seirbhísí comhroinnte a sholáthar don earnáil Oideachais agus Oiliúna. Tugtar cuntas thíos ar aistriú BOOCM go céimeanna éagsúla seirbhísí comhroinnte:

1. Párolla

Thit aistriú párolla BOOCM chuig ESBS don fhoireann go léir amach i Samhain 2019. Tá BSL freagrach as an bpárolla a phróiseáil agus tá BOOCM freagrach go fóill as treoracha a eisiúint do sheirbhísí comhroinnte ar na hathruithe ar phárolláí agus ar fheidhm Acmhainní Daonna.

Dheimhnigh an Príomhfheidhmeannach gur shásaih sí a freagrachtaí maidir le riachtanais an Mheabhráin Tuisceana agus an Chomhaontaithe Bainistíocha Seirbhíse a síniódh agus atá i bhfeidhm idir BOOCM agus an Roinn Oideachais – ionad na Seirbhíse Comhroinnte Gnó Oideachais (ESBS). Cuireann na cáipéisí seo ancreat ar fáil chun Seirbhísí Comhroinnte Párolla an ESBS-BOO a oibriú thar ceann na hearnála BOO. Braitheann an Príomhfheidhmeannach ar litir dhearbhaithe ó Oifigeach Cuntasáiochta na Roinne Oideachais go ndéantar na rialuithe iomchuí a fheidhmiú chun seirbhísí párolla a sholáthar ag an ESBS do BOOCM.

2. Costais, Taisteal agus Cothú san áireamh

D'aistrigh BOOCM costais Taistil agus Choithaithe (T agus C) costais go ESBS in Eanáir 2020.

3. Párolla Printíseach

D'aistrigh BOOCM a bpárolla printíseach chuig an tseirbhís párolla bhainistithe a d'eagraigh ESBS i Mártá 2020.

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin

An Ráiteas ar Rialú Inmheánach

4. Íocaíochtaí foghlaiméora

D'aistrigh BOOCM a n-íocaíochtaí foghlaiméora chuig an tseirbhís bhainistithe a d'eagraigh ESBS in dhá chéim. Céim 1 i Lúnasa 2020 agus Céim 2 (Ógtheaghmáil agus an SDOG) i bhFeabhra 2022.

5. Seirbhísí Comhroinnté Airgeadais

Is í an chéad chéim eile de Sheirbhísí Comhroinnté do BOOCM an t-aistriú chuig Seirbhísí Comhroinnté airgeadais ionmlána. Tá pleannána i bhfeidhm leis an gcéad dhá BOO (BOO an Chabháin agus Mhuineacháin agus BOO Chorcaí) a aistriú chuig seirbhísí comhroinnté airgeadais ionmlána agus aistreofar BOOCM i ráithe 3 2023.

Paindéim Covid-19

- Tugadh faoi mheasúnuithe ar thionchar Covid-19 agus seo a leanas na torthai:
Tá timpeallacht chuí rialaithe ann laistigh de BOOCM. Leanadh leis an bpriomhtheachtaireacht ón mbainistíocht a chur in iúl nár tháinig aon athrú ar rialuithe nó ar riachtanais chomhlíonta nuair a oibrítear ó chian. Ceadaíodh Beartas Cianoibrithe COVID-19 BOOCM in 2020 agus leanadh lena chur i bhfeidhm in 2022. Cuireadh tacaíochtaí ábhartha i bhfeidhm chun cabhrú le cianoibriú, gléasanna agus cúrsáí oiliúna ábhartha a sholáthar ina measc. Cuireadh meicníochtaí seachtainiúla tuairiscithe i bhfeidhm chun monatóireacht a dhéanamh ar rannpháirtíocht fostaithe i rith tréimhsí cianoibrithe. Cuireadh seisiúin oiliúna folláine ar siúl don fhoireann agus scaipeadh eolas ar an tSeirbhís Cúnaimh d'Fhostaithe ar bhonn rialta.
- Tá próisis Bhainistíocha Riosca i bhfeidhm le rioscaí gnó a shainaithint agus meastóireacht a dhéanamh ar a n-impleachtaí airgeadais. Rinneadh pleannána leanúnachais gnó a dhoiciméadú do gach earnáil laistigh de BOOCM lena chinntíú gur féidir leis na priomhfeidhmeanna leanúint ag oibriú. Críochnaíodh measúnú ar an tionchar ar thuartha, buiséid agus sreabhadh airgid agus tá monatóireacht leanúnach á déanamh orthu. Forbraíodh Plean Freagartha Teagmhais Cibeарshlándála in 2022. Bhí feachtas cibearfheasachta don fhoireann go léir ar bun go leanúnach i rith 2022.
- Tá gníomhaíochtaí agus nósanna cuí rialaithe chun dul i gkleic le rioscaí móra i bhfeidhm.
- Lean córais faisnéise agus chumarsáide ag teacht chun cinn leis na riachtanais chianoibrithe a eascraíonn as COVID-19 a shásamh.
- Cuireadh feabhas leanúnach ar nósanna imeachta monatóireachta agus maoirseachta le héifeachtacht rialuithe sa timpeallacht chianoibre a chinntíú.

Athbhreithniú Blantúil ar Rialuithe

Tá BOOCM tiomanta do chóras éifeachtúil, éifeachtach agus geilleagrach rialaithe inmheánaigh a oibriú. Dearbháim gur thug an Coiste Iniúchóireachta agus Riosca faoi athbhreithniú ar éifeachtacht an chóras rialaithe inmheánaigh airgeadais don bhlaiuin dar críoch an 31 Nollaig 2022 ag a chruinniú an 1 Mártá 2023 ar an mbealach a fhordaítear sa Chód Cleachtais um Rialachas Boird Oideachais agus Oiliúna.

Áiríodh leis seo:

- Chuir an Fheidhmeannacht tuarascáil i láthair ar an athbhreithniú a rinne sé ar rialuithe (ó bhéal agus trí thuarascáil scríofa) ag cruinniú an Choiste Iniúchóireachta an 1 Mártá 2023. Fuair an Coiste Iniúchóireachta deimhniú ón bPríomhfeidhmeannach gur leordhóthanach don chóras rialaithe inmheánaigh agus gur cuí é, a mhéid agus is praiticiúl go réasúnta. Bhunaigh an Príomhfeidhmeannach an ráiteas seo ar eolas a bailíodh ó bhainisteoirí sinsearacha ar fud na heagraíochta. Fuarthas Nochtadh Cosanta in 2021 a rinne BOOCM a imscrúdú. Sainaithníodh in 2022 gur luaigh Scoil amháin líonta iomarcacha scoláirí. Chuir BOOCM an cheist ar aird an Choiste Iniúchóireachta agus Riosca (an CIR), an Bhoird agus na Roinne Oideachais agus Scileanna (an ROS) in 2021 agus Aonaid Iniúchóireachta Inmheánaí na BOOanna (AII-BOOanna) agus na comhlachtaí reachtúla ábhartha in 2022.

Leathanach 9

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin

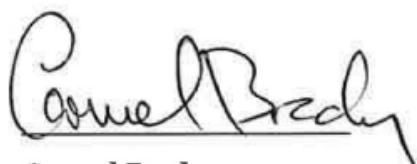
An Ráiteas ar Rialú Inmheánach

Tá idirchaidreamh á dhéanamh ag BOOCM leis an Roinn Oideachais le himpleachtaí féideartha airgeadais ar an gceist seo a dheimhniú. Mar thoradh ar an teagmhas seo, thug BOOCM rialuithe breise isteach agus sholáthair sé oiliúint bhreise sa limistéar seo. I ndiaidh tuarascáil náisiúnta ar eisceachtaí féideartha tuairiscithe ar Thaisteal agus Cothú, thug na AII-BOOanna faoi imscrúdú ar iarraidh BOOCM. Cuireadh trí cinn de na ceithre mholadh a sainaithníodh i bhfeidhm agus tá an moladh deiridh á thabhairt chun cinn go náisiúnta.

- Eisíodh athbhreithniú ar thuarascálacha iniúchóireachta inmheánaí agus seachtraí in 2022 agus go dtí seo in 2023, casadh le hionadaithe ón ARCC agus na AII-BOOanna, agus rinneadh scrúdú ar mhiontuairisci cruinnithe an Bhoird agus an Choiste Airgeadais lena chinntiú nach bhfuil aon neamh-chomhsheasmhacht iontu seo i dtaobh an mheasúnaithe ar rialú inmheánach a cuireadh ar fáil don Choiste Iniúchóireachta agus Riosca i dTuarascálacha Iniúchóireachta Inmheánaí agus in uiríll Bhainistíochta.
- Chuir an Coiste Iniúchóireachta tuarascáil (ó bhéal agus trí thuarascáil scríofa) ar an athbhreithniú ar rialuithe faoi bhráid an Bhoird an 28 Márta 2023.
- Athbhreithniú ar ghníomhaíochtaí Rialachais agus Rialaithe in 2022, an méid seo a leanas ina measc:
 - Idirchaidreamh idir an Coiste Iniúchóireachta agus Riosca, an Coiste Airgeadais, an Bord agus an Fheidhmeannacht.
 - Tuarascálacha ón bPríomhfheidhmeannach, an Stiúrthóir Tacaíochta agus Forbartha Eagraíochta (TFE), an Stiúrthóir Scoileanna, an Stiúrthóir Breisoideachais agus Oiliúna (BOO) leis an mBord
 - Sholáthair an Príomhfheidhmeannach, an Stiúrthóir TFE, an Stiúrthóir BOO, an Stiúrthóir Scoileanna, an Ceann Airgeadais, Ceann Acmhainní Daonna, Ceann Seirbhísí Corparáideacha, an Ceann Comhlíonta, an Ceann TF agus an tOifigeach Forbartha Óige, tuarascálacha don Choiste Iniúchóireachta agus Riosca.
 - Moltaí a rinne an tArd-Reachtaire Cuntas agus Ciste i litreacha bainistíochta nó i dtuarascálacha eile
 - Moltaí a rinne na AII-BOOanna
 - Tuarascálacha ar Bhainistíocht Riosca ón Stiúrthóir TFE, an Stiúrthóir BOO agus an Stiúrthóir Scoileanna
 - Coimeádtar an Clár Rioscaí cothrom le dáta agus cuirtear faoi bhráid an Choiste Iniúchóireachta é ar bhonn rialta.

Rinne an Bord an ráiteas seo a athbhreithniú agus a fhaomhadh ag a chruinníú a cuireadh ar bun an 28 Márta 2023.

Signed:



Carmel Brady
Chairperson
Cavan and Monaghan ETB

Date: 28/03/23



Ard Reachtaire Cuntas agus Ciste

Tuarascáil lena chuir faoi bhráid Thithe an Oireachtas

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin

Tuairim maidir leis na ráitis airgeadais

Tá iniúchadh déanta agam ar ráitis airgeadais Bhord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin don bhliain dar críoch 31 Nollaig 2022 mar a éilítear faoi fhorálacha an Acharta um Boird Oideachais agus Oiliúna 2013. Cuimsíonn na ráitis airgeadais

- An ráiteas oibriúcháin
- An ráiteas faoi shócmhainní reatha agus dliteanais reatha, agus
- Na notaí gaolmhara, lena n-áirítear achoimre ar bheartais shuntasacha chuntasaíochta.

I mo thuairim,

- Cuirtear i láthair go cuí sna ráitis airgeadais ioncam agus caiteachas an Bhoird le haghaidh 2022 agus staid chúrsaí an Bhoird ar an 31 Nollaig 2022, agus
- Tá na ráitis airgeadais de réir na mbeartas cuntasáiochta atá leagtha síos ag an Aire Oideachais.

Bunús na Tuairime

Rinne mé m'iniúchadh ar na ráitis airgeadais i gcomhréir leis na Caighdeáin Idirnáisiúnta Iniúchóireachta (Cillanna) arna bhfógaírt ag Eagraíocht Idirnáisiúnta na nUasphoras Iniúchóireachta. Tá cur síos ar mo chuid freagrachtaí faoi na caighdeáin sin san agusín a ghabhann leis an tuarascáil seo. Tá mé neamhspleách ar Bhord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin agus tá mo chuid freagrachtaí eiticiúla eile comhlíonta agam de réir na gcaighdeán.

Creidim gur leor agus gur cuí an fhianaise iniúchóireachta a fuair mé chun bunús a sholáthar do mo thuairim.

Tuarascáil ar fhainsnéis seachas na ráitis airgeadais, agus ar nithe eile

Tá fáinsnéis áirithe eile curtha i láthair ag an mBord mar aon leis na ráitis airgeadais. Cuimsíonn sé seo an ráiteas ar fhreagrachtaí an Bhoird, an ráiteas ar an gcóras rialaithe inmheánaigh, agus sceideal gníomhaíochtaí agus costais íoctha. Tá cur síos san agusín a ghabhann leis an tuarascáil de ar na freagrachtaí atá orm tuairisc a thabhairt maidir leis an bhfainsnéis sin, agus maidir le nithe áirithe eile ar a dtuairisceoidh mé de réir eisceachta.

Níl rud ar bith le tuairisciú agam ina leith sin.

Andrew Harkness

Ar son agus thar ceann an Ard-Reachtaire

Cuntas agus Ciste

30 Meitheamh 2023

Aguisín a ghabhann leis an tuarascáil

Freagrachtaí Chomhaltaí an Bhoird

Mar atá sonraithe i ráiteas fhreagrachtaí an Bhoird, tá comhaltaí an Bhoird freagrach as

- Uillmhú na ráiteas airgeadais san fhoirm fhorordaithe faoi alt 51 den Acht um Boird Oideachais agus Oiliúna 2013
- Rialtacht na n-idirbheart a áirithíú
- Is gá rialú inmheánach den sórt sin a chur chun feidhme de réir mar a chineann siad chun gur féidir ráitis airgeadais atá saor ó mhíráiteas ábhartha a ullmhú, cibé acu de bharr calaoise nó earráide.

Freagrachtaí an Ard-Reachtaire Cuntas agus Ciste

Ceanglaítear orm faoin Acht um Bhoird Oideachais agus Oiliúna 2013 iniúchadh a dhéanamh ar ráitis airgeadais Bhord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin agus tuairisc a thabhairt air sin do Thithe an Oireachtas.

Is í an aidhm atá agam an t-iniúchadh a dhéanamh ná cinnteacht réasúnta a fháil faoi cibé an bhfuil na ráitis airgeadais ina n-ionláine saor ó mhí-úsáid ábhartha mar gheall ar chalaois nó earráid. Is leibhéal ard dearbhaithé é cinnteacht réasúnta, ach ní ráthaíocht é go n-aimseoidh mí-úsáid ábhartha i gcónaí nuair is ann do in iniúchadh a dhéantar i gcomhréir leis na Cllanna. D'fhéadfadh le míshonruithe teacht as calaois nó earráid agus meastar iad a bheith ábhartha más rud é, ina n-aonar nó sa chomhionlán, go bhféadfai a bheith ag súil leis le réasún go mbeadh tionchar acu ar chinntí eacnamaíochta úsáideoirí a dhéantar ar bhonn na ráiteas airgeadais seo.

Mar chuid d'iniúchadh i gcomhréir leis na Cllanna, déanaim breithiúnas gairmiúil agus coinním amhras gairmiúil le linn na hiniúchóireachta. Le linn déanamh amhlaidh,

- Aithním agus déanaim measúnú ar na rioscaí a bhaineann le míráiteas ábhartha na ráiteas airgeadais cibé acu de bharr calaoise nó earráide; nósannaimeachta iniúchóireachta a dhearadh agus a dhéanamh atá freagrúil do na rioscaí sin; agus fianaise iniúchóireachta a fháil atá leordhóthanach agus cuí chun bonn a thabhairt do mo thuairim. Tá an baol ann nach mbraitear míráiteas ábhartha a eascraíonn as calaois níos airde ná mar ar thoradh ar earráid, toisc go bhféadfadh claoipháirteachas, brionnú, easnaimh d'aon ghnó, mífhaisnéis, nó sáraíocht ar rialú inmheánach a bheith i gceist leis an gcalaois.
- Faighim tuiscint ar rialú inmheánach a bhaineann leis an iniúchadh d'fhoinn nósannaimeachta iniúchóireachta

a cheapadh atá cuí sna himthosca, ach ní chun tuairim a thabhairt maidir le héifeachtacht na rialuithe inmheánacha.

- Déanaim meastóireacht ar oriúnacht na mbeartas cuntasáiochta agus ar réasúntacht na meastachán cuntasáiochta agus na noctuithe gaolmhara.

Déanaim cumarsáid leo siúd a bhfuil cúram rialachais orthu maidir le, i measc nithe eile, raon feidhme agus uainiú pleánálte an iniúchta agus tortaí suntasacha iniúchóireachta, lena n-áiritear aon easnaimh shuntasacha i rialú inmheánach a shainainthneoidh mé le linn m'iniúchta.

Tugaim tuairisc de réir eisceachta más rud é, i mo thuairimse,

- Níl an fhaisnéis agus na mínithe go léir a theastaigh uaim le haghaidh m'iniúchta faughte agam, nó
- Nár leor na taifead chuntasáiochta chun go bhféadfai na ráitis airgeadais a iniúchadh go héasca agus go cuí, nó
- Níl na ráitis airgeadais ag teacht leis na taifid chuntasáiochta.

Faisnéis seachas na ráitis airgeadais

Ní chlúdaíonn mo thuairim ar na ráitis airgeadais an fhaisnéis eile a chuirtear i láthair leis na ráitis sin, agus ní chuirim aon chonclúid dearbhaithé in iúl ina leith.

I dtaca le m'iniúchadh ar na ráitis airgeadais, ceanglaítear orm faoi na Cllanna an fhaisnéis eile a cuireadh i láthair a léamh, agus sin a dhéanamh agam, breithniú a dhéanamh i dtaobh an bhfuil an fhaisnéis eile neamhsheasmhach go hábhartha leis na ráitis airgeadais nó leis an eolas a fuarthas le linn an iniúchta, nó má dhealraíonn sé go bhfuil sí míráite go hábhartha ar shlí eile. Más rud é, bunaithe ar an obair a rinne mé, go dtuigim go bhfuil míráiteas ábhartha ar an bhfaisnéis eile seo, ní mór dom an fioras sin a thuairisciú.

Tuairisciú ar nithe eile

Déantar m'iniúchadh trí thagairt a dhéanamh do na cùinsí speisialta a bhaineann le comhlachtaí Stáit maidir lena bainistiú agus lena n-oibriú. Tugaim tuairisc más rud é go n-aithním nithe ábhartha a bhaineann leis an mbealach ar seoladh gnó poiblí.

Is mian liom fianaise a fháil faoi rialtacht na n-idirbheart airgeadais le linn na hiniúchóireachta. Tugaim tuairisc más rud é go n-aithním aon chás ábhartha nár cuireadh airgead poiblí i bhfeidhm chun na gcríoch a beartaíodh nó i gcás nach raibh idirbhearta i gcomhréir le na húdaráis a rialaíonn iad.

Bord Oideachais agus Oiliúna an Chabhán agus Mhuineacháin

Ráitis Oibriúcháin don Bhliain dar Críoch an 31 Nollaig 2022

	Nóta	An bhliain dar críoch 31/12/2022	An bhliain dar críoch 31/12/2021	
			€	€
FÁLTAIS				
Deontais Iar-Bhunscoileanna agus Cheannoifige	3	46,504,687	41,324,527	
Deontais Bhereisoideachais agus Oiliúna	4	30,779,049	26,005,335	
Seirbhísí Tacaíochta Daltaí	5	-	3,025	
Deontais Seirbhísí don Ógra	6	1,169,657	1,161,660	
Tionscadail Ghníomhaireachtaí agus Féinmhaoinithe	7	5,859,430	4,938,305	
Caipiteal	8	19,089,772	6,517,699	
		103,402,595	79,950,551	
ÍOCAÍOCHTAÍ				
Iar-Bhunscoileanna agus an Cheannoifig	9	46,102,695	40,642,649	
Breisoideachas agus Oiliúint	10	31,110,772	27,863,805	
Seirbhísí don Ógra	11	1,168,378	1,141,870	
Tionscadail Ghníomhaireachtaí agus Féinmhaoinithe	12	5,281,520	4,104,492	
Caipiteal	13	16,453,060	5,238,716	
		100,116,425	78,991,531	
Barrachas Airgid Thirim don Bhliain			3,286,170	959,020
Gluaiseacht i nGlansócmhainní Reatha Eile	24		(2,139,253)	(646,573)
Barrachas Ioncaim Fhabhraithe don Bhliain			1,146,917	312,448
Barrachas Ioncaim an 1 Eanáir			1,706,403	1,393,955
Barrachas Ioncaim an 31 Nollaig	15		2,853,320	1,706,403

Signed : Carroll Bradley Signed : Hon. Mr. Gault
 Chairperson Date : 28/6/23 Date : 28/06/2023
 Date : 28/6/23

Chief Executive Date : 28/06/2023

Tá na nótaí ar leathanaigh ó 14 go 32 mar chuid de na Ráitis Airgeadais seo

Leathanach 13

**Bord Oideachais agus Oiliúna an Chabhán agus Mhuineacháin
Ráiteas na Sócmhainní Reatha agus na nDliteanas Reatha amhail an 31 Nollaig 2022**

Nóta	An bhliain dar críoch	An bhliain dar críoch	
	31/12/2022	31/12/2021	31/12/2021
	€	€	€
Sócmhainní Reatha			
Deontais Stáit Athfhillteacha	16	1,114,550	949,669
Deontais Stáit Chaipitil	17	4,538,869	448,379
Ioncam Athfhillteach Eile Féichiúnaithe Tríú Páirtí Iarmhéid Bainc	18	207,220	181,255
	19	96,606	191,765
		<u>14,609,834</u>	<u>11,323,663</u>
		<u>20,567,079</u>	<u>13,094,731</u>
Dliteanais Reatha			
Deontais Stáit Athfhillteacha	20	2,139,473	2,944,840
Deontais Stáit Chaipitil	21	8,980,867	2,380,923
Ioncam Athfhillteach Eile	22	2,470,480	2,441,587
Dliteanais Phá agus Chostais	23	<u>4,122,939</u>	<u>3,620,978</u>
		<u>17,713,759</u>	<u>11,388,328</u>
		<u>2,853,320</u>	<u>1,706,403</u>
Glansócmhainní/(Glandliteanais) Reatha			
Barrachas / (Easnamh) Ioncaim	15	<u>2,853,320</u>	<u>1,706,403</u>
Anailís ar Bharrachas / (Easnamh) Ioncaim			
	Barrachas Coimeádta	Fabhráithe Barrachas Ioncaim	Barrachas Coimeádta
		31/12/2022	Don bhliain 2022
			31/12/2021
Clár	€	€	€
Scoileanna agus Ceannoifig	1,837,157	864,391	972,766
Cláir Bhreisoideachais			
Cláir Ghníomhaireachta	(6,837)	1	(6,838)
Cláir Féinmhaoinithe	1,023,000	282,525	740,475
15	<u>2,853,320</u>	<u>1,146,917</u>	<u>1,706,403</u>

Signed :

Chairperson

Date :

28/6/23

Signed :

Chief Executive

Date :

28/06/2023

Tá na nótaí ar leathanaigh ó 14 go 32 mar chuid de na Ráitis Airgeadais seo

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin Nótaí leis na Ráitis Airgeadais - an Bhliain dar críoch an 31 Nollaig 2022

1 Beartais Chuntasáiochta

1.1 Beartais Chuntasáiochta Shuntasacha

Leagtar amach thíos bonn na cuntasáiochta agus na beartais shuntasacha chuntasáiochta lenar ghlaic Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin. Cuireadh i bhfeidhm go comhsheasmhach iad i gcaitheamh na bliana agus na bliana roimhe sin.

1.2 Eolas Ginearálta

Bunaídhe Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin an 1 Iúil 2013 agus leagtar amach a fheidhmeanna in alt 10 den Acht um Boird Oideachais agus Oiliúna, 2013.

1.3 (a) Bunús an Chuir i Láthair

Cuirtear na ráitis airgeadais i láthair san fhoirm a d'fhaomh an tAire Oideachais le comhthoiliú an Aire Airgeadais agus an Aire Caiteachais Phoiblí, um Sholáthar an PFN agus Athchóirithe. Áirítear leo Ráiteas Oibriúcháin, Ráiteas ar Bheartais Chuntasáiochta, Ráiteas na Sócmhainní Reatha agus na nDliteanas Reatha agus nótaí leis na Ráitis Airgeadais, Beartais Chuntasáiochta san áireamh.

(b) Ioncam agus Caiteachas a Aithint

Ioncam

Aithnítear deontais an Oireachtas agus deontais eile ar bhonn airgead tirim.

Aithnítear fáltais eile ar bhonn airgead tirim.

Caiteachas

Pá

Aithnítear caiteachas pá ar bhonn airgead tirim. Is ionann pá agus luach saothair d'fhostaithe, ÁSPC Fostóra san áireamh.

Neamhphá

Aithnítear caiteachas neamhphá ar bhonn airgead tirim. Costais riarracháin agus oibríochta atá i gcaiteachas neamhphá.

Liúntais

Aithnítear caiteachas liúntais ar bhonn airgead tirim. Íoctar liúntais le foghlaimeoírí atá ag tabhairt faoi chláir bhreisoideachais agus oiliúna shonraithe atá á gcistiú ag SOLAS.

Cuirtear an Ráiteas Oibriúcháin i láthair trí fháltais airgid thirim agus íocaíochtaí airgid thirim de réir ghrúpáil chláir. Déantar an barrachas / (an t-easnamh) airgid thirim a choigeartú i dtaobh gluaiseachta i Sócmhainní Reatha (gan an Banc a áireamh) le toradh foriomlán a thabhairt don bhliain ar bhonn fabhruithe.

(b) Sócmhainní agus Dliteanais a Aithint

Ullmháitear Ráiteas na Sócmhainní Reatha agus na nDliteanas Reatha ar bhonn fabhruithe trí dheontas stáit agus iarmhéideanna eile maoinitheora a dheimhniú ar suimeanna a léiríonn an caiteachas gaolmhar a fuarthas agus an caiteachas a tabhaíodh i gcomhréir leis na rialacha cistithe.

Deontais Stáit Athfhillteacha

Is ionann na deontais seo agus an croíchistiú don Bhord Oideachais agus Oiliúna.

Deontais Chaipítíl

Úsáidtear na deontais seo le híoc as costais foirgnimh, bhoneagair, éadálacha réadmhaoine agus athchóirithe, agus is féidir iad a úsáid faoi chuínsí eisceachtúla le daingneáin, feistis, trealamh agus troscán a chistiú.

Ioncam Athfhillteach Eile

Tionscadail Ghníomhairesachta agus Féinmhaoinithe

Is éard a bhaineann le hobair ghníomhairesachta ná clár a reáchtáil thar ceann eagraíocht eile nó scoláirí, de réir critéir chomhaontaithe agus aisióctar an Bord Oideachais agus Oiliúna as a chostas.

Is ionann Tionscadail Féinmhaoinithe agus clár a reáchtáiltear faoi rialú iomlán an Bhoird cibé acu don Bhord Oideachais agus Oiliúna nó d'eagraíochtaí eile.

Cuirtear Féichiúnaithe Tríú Páirtí san áireamh sna Sócmhainní Reatha.

Cuirtear Dliteanais Phá agus Chaiteachais san áireamh i nDliteanais Reatha.

Comparáidí

Sa chás gur gá, rinneadh figíúrí comparáideacha don bhliain roimhe seo a athléiriú ar an mbonn céanna leo siúd don bhliain reatha.

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí leis na Ráitis Airgeadais - an Bhliain dar críoch an 31 Nollaig 2022

1 Beartais Chuntasaíochta (ar leanúint)

(d) Sócmhainní seasta inláimhsithe

Déantar na sócmhainní seasta inláimhsithe go léir a cheannaítear, costais foirgnimh, bhonneagair, éadálacha réadmhaoine, athchóirithe, daingneán, feistis, trealamh agus troscán san áireamh a chlárú mar chaiteachas i mbliain an cheannaigh. Aithnítear deontais stát chun ceannach inbhraite sócmhainní seasta a chistiú sa bhliain chéanna.

(e) Stoic

Déantar gach stoc intomhalta a chlárú mar chaiteachas ar an gcostas ceannaigh.

(f) Aoisliúntas

Bronntar teidlíochtaí pinsin fhoireann an BOO, iad siúd ina measc a d'aistrigh ó SOLAS, faoi scéimeanna le sochar sainithe. Cuirtear an fhoireann atá fostaithe ó 2013 san áireamh i Scéim Pinsin Aonair na Seirbhise Poiblí agus déantar iocaiochtaí míosúla leis an Roinn Caiteachais Phoiblí agus Athchóirithe.

Coimeádann an BOO asbhaintí aoisliúntais a dhéantar ó phá fostaithe maidir leis na scéimeanna mar chuid de chistiú comhaontaithe Státhchiste nó iocatar iad leis an Roinn Caiteachais Phoiblí agus Athchóirithe.

Ní dhéanann an BOO aon ranníocaíochtaí i dtreo na scéimeanna.

Oibrítear na scéimeanna neamhchistithe seo ar bhonn ióc mar a thuillir agus íocann an agus íocatar na teidlíochtaí pinsin bliantúla go díreach leis an Oifig Náisiúnta um Sheirbhís Comhroinnte thar ceann an BOO. Tá BOOanna freagrach as riart a bpínsean. Cuireann an Roinn Oideachais cistí pinsin ar fáil.

Ní dhearnadh soláthar sna ráitis airgeadais do chostas reatha na sochar amach anseo a rinne comhaltaí foirne agus pinsinéirí reatha faoi na scéimeanna seo a fhabhrú.

(g) Léasanna

Cláraítear na cíosanna léasa go léir mar chaiteachas de réir mar a thabhaítear iad.

2 Cuireann BOO an Chabháin agus Mhuineacháin Oideachas agus Oiliúint ar fáil faoi mar a leagtar amach thíos:

Seirbhís	Líon Scoileanna/Ionad*	Líon Rannpháirtithe**	Líon Tairbhithe***
Dara Leibhéal	11	5,810	
Breisoideachas agus Oiliúint (BOO)**	22		12,923
Ranganna Páirtaimseartha/Oíche****	3		1,131

* Líon na Scoileanna/ na nIonad óna soláthraíonn BOO an Chabháin agus Mhuineacháin seirbhís agus gníomhaíochtaí oideachais.

** I gcás leibhéal bunscoile agus dara leibhéal, bunaítear seo ar rollú sa bhliain acadúil. I gcás BOO agus ranganna páirtaimseartha / oíche, bunaítear seo ar na rolluithe aonair sa bhliain féilire.

*** Tagraíonn tairbhithe don líon iomlán áiteanna ar glacadh leo sa bhliain. Ríomhtar seo trí rolluithe amhail an 1 Eanáir agus gach rollú ina dhiaidh sin i gcaitheamh na bliana a shuimiú.

**** Cuirtear Tairbhithe Ranganna Páirtaimseartha/Oíche Ionaid Oiliúna san áireamh sna líonta Breisoideachais agus Oiliúna (BOO).

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí leis na Ráitis Airgeadais - an Bhliain dar críoch an 31 Nollaig 2022

3 Fáltais Iar-Bhunscoileanna agus Cheannoifige	An Bhliain dar Críoch 31/12/2022	An Bhliain dar Críoch 31/12/2021
	€	€
An Roinn Oideachais		
-Pá	40,832,393	36,000,821
** -Neamhphá	3,363,084	2,538,768
-Cláir Ghaolmhara	2,193,413	2,618,507
 An Roinn Oideachais -Fo-iomlán	 46,388,89	 41,158,096
Táillí Teagaisc - Scoláirí	2,310	200
Comhlachtaí Poiblí Éireannacha	108,054	145,531
Eile	5,433	20,700
 	 46,504,688	 41,324,527
 4 Fáltais Bhreisoideachais agus Oiliúna	 An Bhliain dar Críoch 31/12/2022	 An Bhliain dar Críoch 31/12/2021
	€	€
SOLAS	30,760,874	26,005,335
An Roinn Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta	18,175	-
 	 30,779,049	 26,005,335
 5 Fáltais Seirbhísí Tacaíochta Scoláirí	 An Bhliain dar Críoch 31/12/2022	 An Bhliain dar Críoch 31/12/2021
	€	€
An Roinn Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta	-	3,025
 6 Fáltais Seirbhíse don Ógra	 An Bhliain dar Críoch 31/12/2022	 An Bhliain dar Críoch 31/12/2021
	€	€
An Roinn Leanaí, Comhionannais, Míchumais, Imeasctha agus Óige	1,120,612	976,312
Eile	49,045	185,348
 	 1,169,657	 1,161,660

**Áirítear le fáltais Neamhphá beart aonuaire costais maireachtála a íocadh le BOOCM i mí na Nollag 2022 chun tacú le costais mhéadaithe reáchtála scoile a fógraíodh mar chuid de na bearta costais maireachtála i mbuiséad 2023. Úsáidfear aon bharrachas a thagann chun solais in 2022 mar gheall ar uainiú íocaíochta an bhirt seo leis na costais leanúnacha siúd a chistiú in 2023.

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí leis na Ráitis Airgeadais - an Bhliain dar críoch an 31 Nollaig 2022

7 Fáltais ó Thionscadail Ghníomhaireachta agus Féinmhaoinithe

Gníomhaireachtai	Roinn/ Maoinitheoir Urraithe	An bhliain dar críoch 31/12/2022	An bhliain dar críoch 31/12/2021
		€	€
Clár na mBéilí Scoile	An Roinn Coimirce Sóisialaí	730,807	702,744
An Clár Críochnaithe Scolaíochta	Tusla	711,298	450,610
Glúin an Cheoil BOOCM	Éagsúil	466,899	236,039
An tAonad Iniuchoireachta Inmheánaí	An Roinn Oideachais/SOLAS	288,666	223,333
Fiontraíocht Éireann	Fiontraíocht Éireann	182,144	-
CSS Comhlachtaí Scrúdúithe	Coimisiún na Scrúdúithe Stáit	147,653	116,715
Seirbhís Tacaíochta Breisoideachais	BOO Chathair Baile Átha Cliath	125,490	219,780
Ionad Oideachais Mhuineacháin	Ionad Oideachais Mhuineacháin	77,657	-
Bainisteoir Córás Bhogearraí	BOOanna Eile	63,096	50,184
Gníomhaireacht Eile - Líon 21	Éagsúil	344,684	631,462
Tionscadail Féinmhaoinithe		3,138,394	2,630,867

Tionscadail Féinmhaoinithe

Gníomhaíochtaí Scoláirí	Tuismitheoirí/ Scoláirí	1,065,589	623,489
Amharclann an Garage	An Chomhairle Ealaíon/Comhairle Contae/Pátrún	427,340	251,670
OEC an Tamhnaigh	Tuismitheoirí/ Scoláirí	360,583	326,719
Ranníocaíocht an Mhic Léinn IAT	Tuismitheoirí/ Scoláirí	195,000	267,450
Leabhair Scoile	Tuismitheoirí/ Scoláirí	161,540	227,373
Ceaintín Scoile	Lamháltas Tuismitheoirí/Scoláirí	127,245	99,026
Éilimh/Socraíochtaí Árachais	IPB	115,376	113,452
Féinmhaoiniú Eile - Líon 14	Éagsúil	268,364	398,260
Iomlán		2,721,037	2,307,438

Iomlán

5,859,431 **4,938,395**

8 Fáltais Chaipitil

An bhliain dar críoch 31/12/2022	An bhliain dar críoch 31/12/2021
€	€
An Roinn Oideachais	13,498,810
SOLAS	5,590,962
Iomlán	
19,089,772	6,517,699

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí leis na Ráitis Airgeadais - an Bhliain dar críoch an 31 Nollaig 2022

9 Íocaíochtaí Iar-Bhunscoileanna agus na Ceannoifige PÁ	An Bhliain dar Críoch 31/12/2022				An Bhliain dar Críoch 31/12/2021
	Pá	Neamhphá	Iomlán	Iomlán	
	€	€	€	€	€
Teagasc	36,436,599	-	36,436,599	32,259,429	
Riarachán	3,551,782	-	3,551,782	3,236,899	
Cothabháil	928,785	-	928,785	831,722	
	40,917,166		40,917,166	36,328,050	
NEAMHPHÁ	41,444	2,396,610	2,438,054	2,333,880	
CLÁIR GHAOLMHARA					
Ciste Tacaíochta Seirbhísí Scoile	34,942	639,295	674,237	354,620	
Maoirseacht Bhreise Covid-19	225,290	256,596	481,887	389,918	
Díghalrán agus TCP Covid-19	-	386,565	386,565	263,516	
Deontas TFC	-	339,528	339,528	313,926	
Deighilt Dhigiteach TFC	-	171,619	171,619	-	
Deontais Leabhar	-	147,999	147,999	153,206	
Tacaíocht Glantacháin Covid-19	60,906	61,169	122,075	123,459	
Cistiú DEIS	-	91,964	91,964	95,202	
An Idirbhliain	-	74,662	74,662	58,144	
Deontais Tionlacain Busanna	70,563	-	70,563	52,900	
Clár Samhraidh DEIS	64,521	6,038	70,558	66,197	
Eile - Líon iomlán 11	15,338	100,480	115,817	109,634	
	471,560	2,275,915	2,747,473	1,980,719	
	41,430,170	4,672,525	46,102,694	40,642,649	

Leathanach 19

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí leis na Ráitis Airgeadais - an Bhliain dar críoch an 31 Nollaig 2022

10	Íocaíochtaí Breisoideachais agus Oiliúna	An Bhliain dar Críoch 31/12/2022			An Bhliain dar Críoch 31/12/2021
		Pá €	Neamhphá €	Liúntais €	
	Pá IAT atá Cistithe ag SOLAS	7,272,704	-	-	7,272,704
	Ógtheagmháil	2,470,690	538,901	586,565	3,596,156
	BOO - Costais Phárolla	2,799,325	-	-	2,799,325
	Printiseacht D/P	-	442,147	1,517,465	1,959,612
	Oiliúint Scileanna C/P	-	1,576,912	406,937	1,983,849
	Costais Oibríochtúla	-	1,630,201	-	1,630,201
	Neamhphá IAT atá Cistithe ag Solas	-	1,209,876	-	1,209,876
	Gnáthlitearthacht Aosach	829,023	321,358	-	1,150,382
	B.T.E.I.	781,929	289,811	-	1,071,740
	Soláthraithe Sainoiliúna	-	902,284	-	902,284
	Uair an Chomhoibrithe - Comhlacht Seachtrach	814,560	-	-	814,560
	Cúrsa Oiliúna C/P	-	447,965	177,856	625,821
	SDOG	28,154	53,104	438,172	519,430
	Printiseacht 2016+ D/P	358,177	122,083	-	480,260
	Oideachas Pobail	341,986	96,565	-	438,551
	Cúrsa Oiliúna D/P	-	84,987	187,154	272,141
	Litearthacht Aosach ESOL	315,115	71,101	-	386,216
	Cistiú REACH (MAEDF)	-	383,828	-	383,828
	Tionscnaimh Oiliúna Áitiúla	-	236,057	143,207	379,264
	Tionscnamh Treorach Oideachais Daoine Fásta	282,343	52,230	-	334,574
	Fiosraigh	4,498	22,465	-	26,963
	Eile - Lón 34	1,796,726	1,076,309	-	2,873,035
		18,095,230	9,558,184	3,457,356	31,110,772
					27,863,805
11	Íocaíochtaí Seirbhísí don Ógra	An Bhliain dar Críoch 31/12/2022			An Bhliain dar Críoch 31/12/2021
		Pá €	Neamhphá €	Iomlán €	Iomlán €
	Clár INCLUDE	-	182,425	-	182,425
	BOUNCEBACK, an tOirdheisceart	-	174,662	-	174,662
	Feidhmeanna Oibrí don Ógra	125,827	17,344	-	143,171
	BOUNCEBACK, Iarhar an Chabháin	-	129,088	-	129,088
	Eolas don Óige	-	127,370	-	127,370
	UBU, Baile an Chabháin	-	72,085	-	72,085
	An Scéim Deontais do Chlubanna Óige Áitiúla	-	68,670	-	68,670
	Tionscadal ISPCC Mhuineacháin	-	61,195	-	61,195
	Eile - Lón 11	34,649	175,064	-	209,713
		160,476	1,007,903		1,168,379
					1,141,870

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí leis na Ráitis Airgeadais - an Bhliain dar críoch an 31 Nollaig 2022

**12 Íocaiochtaí ó Thionscadail Ghníomhaireachta agus Féinmhaoinithe
Gníomhaireachtaí Roinn/ Maoinitheoir Urraithe**

An Bhliain dar Críoch 31/12/2022	An Bhliain dar Críoch 31/12/2021		
Pá €	Neamhpá €	Iomlán €	Iomlán €

An Clár Criochnaithe Scolaíochta	Tusla	592,043	158,390	750,433	699,419
Clár na mBéilí Scoile	An Roinn Coimircí Sóisialáí		559,998	559,998	421,962
Gluin an Cheoil BOOCM	Éagsúil	261,966	243,527	505,492	199,495
An tAonad Iniuchoireachta Immheánaí	An Roinn Oideachais		299,242	299,242	248,517
Seirbhís Tacaíochta Breisoideachais	BOO Chathair Baile Átha Cliath	124,118	31,517	155,635	128,433
Coimisiún na Scrúdúithe Stát	Coimisiún na Scrúdúithe Stát	149,534	1,039	150,573	113,492
Tionscadal Fhionraíocht Éireann - SCLP	Cistíú Fhionraíocht Éireann	129,747	20,929	150,676	12,597
Bainisteoir Córais Bhogearráí	Boird Oideachais agus Oiliúna	64,238	957	65,195	68,773
Deontais Chaipítel Spóirt	An Roinn Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán		51,867	51,867	-
Gníomhaireachtaí Eile - Lion 24	Éagsúil	23,843	173,621	197,464	336,058

1,345,489	1,541,087	2,886,575	2,228,745
-----------	-----------	-----------	-----------

Tionscadail Féinmhaoinithe

Gníomhaíochtaí Scoláirí	Tuismitheoirí/ Scoláirí	-	805,036	805,036	697,540
Amharclann an Garage	An Chomhairle Ealaón/Comhairle Contae/Pátrúin	158,324	285,071	443,395	206,726
Ionad Oideachais Allamúigh	Pátrúin	183,188	150,608	333,796	288,318
Seirbhísí Scoláirí Institiúid an Chabháin	Tuismitheoirí/ Scoláirí	-	241,256	241,256	192,800
An Scéim Cíosa Leabhar	Tuismitheoirí/ Scoláirí	-	157,140	157,140	146,289
Táillí IAT	Tuismitheoirí/ Scoláirí	-	66,484	66,484	146,289
Ceaintín Scoile	Tuismitheoirí/ Scoláirí	1,032	62,941	63,973	77,466
Féinmhaoiniú Eile - Lion 12	Éagsúil	43,646	240,219	283,865	120,320

386,190	2,008,755	2,394,945	1,875,747
---------	-----------	-----------	-----------

Ar an Iomlán

1,731,679	3,549,842	5,281,520	4,104,492
-----------	-----------	-----------	-----------

**13 Íocaiochtaí Caipítel
Saoráid**

Saghas an Chaiteachais

Cóiríocht Mhodúlach an Chabháin 2022	Cóiríocht Shealadach	-	4,505,466	4,505,466	-
Cóiríocht Mhodúlach Bhréifne	Cóiríocht Shealadach	-	3,427,909	3,427,909	-
Cóiríocht Mhodúlach RSC 2022	Cóiríocht Shealadach	-	993,387	993,387	-
Saotharlann Nua Eolaíochta CC Bhéal Átha Beithe	Cóiríocht Shealadach	-	946,151	946,151	69,496
Cóiríocht Shealadach an Inbhir	Cóiríocht Shealadach	-	795,563	795,563	2,096,268
Cóiríocht Shealadach Ard Feá 2022	Cóiríocht Shealadach	-	548,016	548,016	-
Caipiteal Déabhlóidithe Solas	Éagsúil	-	481,064	481,064	175,791
Cóiríocht Mhodúlach Dhúthamhlachta 2022	Cóiríocht Bhréise	-	303,027	303,027	-
Deontas Mionoibreacha Covid-19	Éagsúil	-	302,931	302,931	493,073
Cóiríocht Shealadach Dhún an Rí	Cóiríocht Shealadach	-	289,051	289,051	5,278
Tionscadal Cóiríochta Breise Achadh an Iúir	Cóiríocht Bhréise	-	275,530	275,530	157,911
Cóiríocht Mhodúlach LF&E an Chabháin 2022	Troscán agus Trealamh Scaoilte	-	267,342	267,342	-
Tionscadal Cóiríochta Breise Ard Feá	Cóiríocht Bhréise	-	235,982	235,982	135,624
Tionscadal Cóiríochta Breise do Choláiste an Inbhir €611,515	Cóiríocht Bhréise	-	228,263	228,263	59,078
Cóiríocht Shealadach - Choláiste Achadh an Iúir	Cóiríocht Shealadach	-	212,384	212,384	174,063
Díon Halla CO Ard Feá 2022	Oibreacha Éigeandála	-	208,786	208,786	-
Táillí Bainistiochta Tionscadal	Cúnamh do Thionscadail Chaipítel	-	206,640	206,640	15,683
Cóiríocht Bhréise Dhún an Rí 2021	Cóiríocht Bhréise	-	188,513	188,513	-
Ógtheaghmáil Dhún an Rí	Cóiríocht Shealadach	-	187,590	187,590	-
Cóiríocht Shealadach - Coláiste Ard Feá	Cóiríocht Shealadach	-	105,507	105,507	450,981
Cóiríocht shealadach LFE agus TF	Troscán, Trealamh agus TF scaoilte	-	100,440	100,440	1,224
Tionscadal Chaipítel Eile - Lion 33	Eile	-	671,228	671,228	1,012,010

Ghníomhaigh BOO an Chabháin agus Mhuineacháin i rith na bliana mar bhainisteoir tionscadail do na tionscadail dhéabhlóidithe seo a leanas:

Scoil Mhuire, Buíochar	Cóiríocht Bhréise	-	468,877	468,877	169,483
Cluain Eois, Cluain Eois	Cóiríocht Bhréise	-	265,652	265,652	176,034
Gaelscoil Lorgan	Cóiríocht Bhréise	-	237,760	237,760	46,719

-	16,453,059	16,453,059	5,238,716
---	------------	------------	-----------

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí leis na Ráitis Airgeadais - an Bhliain dar críoch an 31 Nollaig 2022

14	ANAILIS AR FHÁLTAIS DE RÉIR MAONITHEORA	Clár								
		MAONITHEOIR	Iar-Bhunscoile anna agus an Cheannoifig	Breisoideachas agus Oiliúint	Seirbhísí don Ógra	Gníomhaireach taí agus Féimhaoiniú	Caipiteal	IOMLÁN na Blíana dar Críoch 31/12/2022		
			€	€	€	€	€	€	€	€
	Cistíú Stáit a fuarthas									
	An Roinn Oideachais	46,388,890		-	-	266,666	13,498,810	60,154,366	47,470,857	
	An Roinn Breisoideachais agus Ardoideachais, Taighde, Nuálaiochta agus Eolaiochta SOLAS		18,175					18,175	3,025	
	An Roinn Leanaí, Comhionannais, Míchumais, Imreashta agus Óige			30,760,874	1,120,612	22,000	5,590,962	36,373,836	26,652,214	
	An Roinn Coimirce Sóisialáí					730,807		730,807	450,610	
	Coimisiún na Scrúdúithe Stáit					147,653		147,653	116,715	
	Glúin an Cheoil					200,000		200,000	50,000	
	TUSLA					711,298		711,298	702,744	
	Fiontraíocht Éireann			0		182,144		182,144		
	Léargas					84,965		84,965	11,625	
	An Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán					31,970		31,970		
	Comhairle Contae						152,048		152,048	466,759
	An tSeirbhís um Fhorbairt Ghairmiúil do Mhúinteoirí					15,279		15,279	11,610	
	Pá d'Fhoireann ar Iasacht agus aisiócaiochtáile agus Eile					252,172		252,172	633,400	
		46,388,890	30,779,049	1,120,612	2,797,002	19,089,772	100,175,324	77,545,872		
	Cistíú Neamhstáit a úsáideadh i Scéimeanna á chistíú ag an Stát									
	Tuismitheoirí/ Scoláirí	2,310		-	1,501,845			1,504,155	1,463,100	
	Comhlachtaí Poiblí Éireannacha - Díbhinní/ Cúlchiste Caipitil	108,054		-	-			108,054	145,531	
	Ionad Oideachais Mhuineacháin	0		-	77,657			77,657	-	
	Institiúidí Teicneolaíochta	0		-	68,200			68,200	30,179	
	Eile	5,433		49,045	218,335			272,813	73,261	
		115,797		49,045	1,866,037			2,030,879	1,712,071	
	Cistíú Neamhstáit Eile									
	Tuismitheoirí/ Scoláirí				550,912			550,912	197,054	
	An Chomhairle Ealaíon -				69,450			69,450	117,550	
	Comhairle Contae - Amharclann				50,100			50,100	47,600	
	Pátrún				307,790			307,790	105,412	
	Comhlachtaí Poiblí Éireannacha - Socraíochtaí Árachais				115,376			115,376	113,452	
	Ball Foirne				16,536			16,536	24,126	
	Eile				86,229			86,229	87,415	
					1,196,393	0		1,196,393	692,609	
	Iomlán	46,504,687	30,779,049	1,169,657	5,859,432	19,089,772	103,402,595	79,950,552		

B Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótáí leis na Ráitis Airgeadais - an Bhliain dar críoch an 31 Nollaig 2022

15 Foinse agus Úsáid Cistí

Bundeontóir Roinn/Oifig	Tionscadal	2022										31/12/2022
		Deontais a Eisiódh	01/01/2022*	2022	Fáiltas direach ón Deontóir	Fáiltas ó fhoinsí eile	Fáiltas lomána de réir an Ráitis Oibriúcháin	Aistrithe Cistithe Áitiúil	Caiteachas Aigrid Thirim de réir an Ráitis Oibriúcháin	Athruí ar Fhéichiúnaithe Dlíteanas	Barrachas/ (Easnámh) de réir an Ráitis Oibriúcháin don bhliain 2020	
An Roinn Oideachais												
Iar-Bhunsoileanna agus an Cheannoifig	Páb	(40,881,656)										1,105,448
	Neamhpáhc	(3,427,282)										(o)
	Barrachas Cistithe Áitiúil Cláir Ghaolmhara	(2,193,413)										(670,963)
Caipiteal		(13,498,810)										(1,037,622)
	An tAonad Inniúchóireacha Imheánaí Athchóiriú na hEarnála Poiblí	(266,666)										(118,755)
An Roinn Oideachais		(60,267,827)										(31,736)
Maoinitheoirí Eile												
An Roinn Breisoideachais agus Ardideachais, Taighde, Nuallafosta agus Eolaíochta	Fiosraigh	(18,175)										9,102
Iomlán an RBOAOTNE		(18,175)										
SOLAS	Breisoideachas agus Oiliúint	(30,760,874)										(88,714)
SOLAS	Caipiteal	(5,590,962)										(250,197)
Iomlán SOLAS		(36,351,836)										(338,911)
An Roinn Leanáí, Comhionannais, Mícheumas, Lápmháirtíocha agus Óige	Seirbhísí don Ógra	(1,120,612)										(191,684)
Eile	Seirbhísí don Ógra	(49,045)										(59,582)
An Roinn Coimíre Sóisialáí Coimisiún na Scrúdúthe Stáit Glúin an Cheoil	Gníomhaireacht	(730,807)										(182,339)
An tSeirbhís um Fhorbairt Ghairmiúil do Muinnteoirí TUSLA	Gníomhaireacht	(147,653)										1,877
Léargas	Gníomhaireacht	(466,899)										(198,142)
An Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spórt agus Meán Institiúidi Teicneolaíochta	Gníomhaireacht	(15,279)										(32,032)
Fiontrafocht Éireann	Gníomhaireacht	(711,298)										(343,329)
Pá d'Fhoireann ar Iasachta agus Aisíofacóchtaí Eile	Gníomhaireacht	(84,965)										(98,562)
Eile	Gníomhaireacht	(31,970)										19,897
An Stát Iomlán		(68,200)										(55,514)
Neamhstát Iomlán	Gníomhaireacht agus Féimeadhainiú	(182,144)										(14,779)
Stát agus Neamhstát Iomlán		(209,870)										119,274
		(200,645)										(164,868)
		(2,898,775)										(1,008,099)
		(929,736)										
		(1,330,595)										
		(103,378,259)										
		(6,188,046)										

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí leis na Ráitis Airgeadais - an Bhliain dar críoch an 31 Nollaig 2022

15 Foinse agus Úsáid Cistí (ar leanúint)

Réiteach an Mhéid atá dlite ón/ (leis) an Deontóir le
Barrachas Ioncaim de réir Ráiteas na Sócmhainní agus na nDliteanas
Reatha

	31/12/2022	31/12/2021
	€	€
An méid atá dlite ón/ (leis) an Deontóir an 31 Nollaig	(7,730,181)	(6,188,046)
Iarmhéid Bainc	(Leathanach 14)	14,609,834
Féichiúnaithe Tríú Páirtí	(Nóta 19)	96,606
Dliteanais Phá agus Chostais	(Nóta 23)	(4,122,938)
Barrachas Ioncaim de réir Ráiteas na Sócmhainní agus na nDliteanas Reatha	<hr/>	<hr/>
	2,853,320	1,706,403

Nótaí

- a Iarmhéideanna tosaigh** Déantar iarmhéideanna a thuairisciú ar bhonn fabhruithe.
- b Pá** An Roinn Oideachais: Bhí súil leis go ndéanfaí Deontas Pá Iar-bhunscoileanna agus Ceannoifige a chistiú go díreach ag fáltais €38,962,846 ón deontóir agus ag fáltais a raibh súil leo ó Ranníocaíochtaí Aoisliúntais Coimeádta €1,851,419. B'ionann fáltais iarbhír Ranníocaíochtaí Aoisliúntais Coimeádta agus €1,869,547, arb ionann sin agus €18,128 níos mó ná mar a raibh coinne leis.
- c Neamhphá** An Roinn Oideachais: Bhí súil leis go ndéanfaí Deontas Neamhphá Iar-bhunscoileanna agus Ceannoifige a chistiú go díreach ag fáltais €3,427,282 ón deontóir (áirítear leis an deontas neamhphá beart aonuaire costais maireachtála a íocadh le tacú le costais mhéadaithe reáchtála scoile a fógraíodh mar chuid de na bearta costais maireachtála i mBuiséad 2023) agus ag fáltais thuartha €5,400 a tiomsaíodh go háitiúil. B'ionann na fáltais iarbhír a tiomsaíodh go háitiúil in 2022 agus €115,798 (áirítear le fáltais a tiomsaíodh go háitiúil Díbhinn Chaipítel IPB €108,054 nár cuimsíodh sa bhunmheastachán tuarthá) ónar eascair barrachas fáltais €110,398 níos mó ná an tsuim a tuaradh. Tá fáltais bharrachais le híoc leis an Roinn Oideachais agus ní mheastar go bhfuil siad mar chuid de chistiú na bliana reatha.
- d Cistíú Stáit Iomlán** Léirítear an difríocht idir an tsuim iomlán €101,395,251 a fuarthas ó dheontóirí thusa agus an t-iomlán i Nóta 14 - léirítear Cistíú - €103,402,595 i Ranníocaíochtaí Aoisliúntais Coimeádta €1,869,547 agus €137,798 ó fhoinsí eile.

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí leis na Ráitis Airgeadais - an Bhliain dar críoch an 31 Nollaig 2022

		An Bhliain dar Críoch 31/12/2022	An Bhliain dar Críoch 31/12/2021
		€	€
16	Sócmhainní Reatha - Deontais Stáit Athfhillteacha		
Méid atá dlite ón Roinn Oideachais			
Gannchistiú Deontas Pá	1,105,448	904,916	
Gannchistiú Deontas Gaolmhar	-	44,753	
Méid atá dlite ón Roinn Breisoideachais agus Ardoideachais	9,103	-	
Taighde, Nuálaíochta agus Eolaíochta			
		1,114,551	949,669
17	Sócmhainní Reatha - Deontais Stáit Chaipítil		
Méid atá dlite ón Roinn Oideachais			
	4,538,869	448,379	
18	Sócmhainní Reatha - Ioncam Athfhillteach Eile		
An méid atá dlite ó chomhlachtaí Neamhstáit Eile	170,372	162,874	
An méid atá dlite ó chomhlachtaí Neamhstáit Eile	36,848	18,381	
	207,220	181,256	
19	Sócmhainní Reatha - Féichiúnaithe Tríú Páirtí		
Tionscnaimh Oiliúna Áitiúla	27,199	27,199	
Ró-íocaíochtaí	14,367	7,912	
Táillí Teagaisc	55,040	156,655	
	96,606	191,766	
20	Deontais Reatha - Deontais Stáit Athfhillteacha		
Méid atá dlite ón Roinn Oideachais			
Deontais Ghaolmhara nár Caitheadh	1,037,622	1,734,279	
Fáltais Áitiúla/Barrachas Infháltas	670,963	619,363	
An tAonad Iniuchoireachta Inmheánaí	118,754	153,756	
Athchóiriú na hEarnála Poiblí	31,736	35,462	
An méid atá dlite leis an Roinn Breisoideachais agus Ardoideachais,	-	303	
Taighde, Nuálaíochta agus Eolaíochta			
An méid atá dlite do SOLAS	88,711	231,409	
An méid atá dlite leis an Roinn Leanaí, Comhionannais, Míchumais, Lánpháirtíochta agus Óige	191,686	170,269	
	2,139,472	2,944,840	

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí leis na Ráitis Airgeadais - an Bhliain dar críoch an 31 Nollaig 2022

21	Dliteanais Reatha - Deontais Stáit Chaipitil		An Bhliain dar Críoch	An Bhliain dar Críoch
			31/12/2022	31/12/2021
			€	€
	An méid a coimeádadh don Roinn Oideachais		8,730,669	2,332,774
	An méid atá dlite do SOLAS		250,197	48,149
			<u>8,980,866</u>	<u>2,380,923</u>

22	Dliteanais Reatha - Ioncam Athfhillteach Eile		An Bhliain dar Críoch	An Bhliain dar Críoch
			31/12/2022	31/12/2021
			€	€
	An méid a coimeádadh do Chomhlachtaí Stáit Eile		1,178,470	1,092,609
	An méid a coimeádadh do Chomhlachtaí Neamhstáit Eile		1,292,010	1,348,978
			<u>2,470,480</u>	<u>2,441,587</u>

23	Dliteanais Phá agus Chaiteachais		An Bhliain dar Crioch	An Bhliain dar Crioch
			31/12/2022	31/12/2021
			€	€
	Dliteanais Chaiteachais		2,427,988	2,113,858
	Dliteanais Phá		1,694,950	1,507,120
			<u>4,122,938</u>	<u>3,620,978</u>

24	Gluaiseacht i nGlansócmhainní Reatha Eile		Iarmhéid amhail an	Iarmhéid amhail an	Gluaiseacht sa
			31/12/2022	31/12/2021	Tréimhse
			€	€	€
	Sócmhainní Reatha				
	Méadú ar Dheontais Stáit Athfhillteacha Infhaighte		1,114,551	949,669	164,882
	Méadú ar Dheontais Stáit Chaipitil Infhaighte		4,538,869	448,379	4,090,490
	Méadú ar Ioncam Athfhillteach Eile Infhaighte		207,220	181,256	25,964
	Laghdú ar Fhéichiúnaithe Tríú Páirtí		96,606	191,766	- 95,160
			<u>5,957,246</u>	<u>1,771,070</u>	<u>4,186,176</u>
	Dliteanais Reatha				
	Laghdú ar Dhliteanais Deontais Stáit Athfhillteacha		2,139,472	2,944,840	805,368
	Méadú ar Dhliteanais Deontais Stáit Caipitil		8,980,866	2,380,923	- 6,599,943
	Méadú ar Dhliteanais Ioncaim Athfhillteacha Eile		2,470,480	2,441,587	- 28,893
	Méadú ar Dhliteanais Phá agus Chaiteachais		4,122,938	3,620,978	- 501,960
			<u>17,713,756</u>	<u>11,388,329</u>	<u>6,325,428</u>
	Glangluaiseacht				<u>- 2,139,253</u>

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin

Nótaí leis na Ráitis Airgeadais - an Bhliain dar críoch an 31 Nollaig 2022

25	Luach Saothair	An Bhliain dar Críoch 31/12/2022	An Bhliain dar Críoch 31/12/2021
(a) Sochair Fostaithe Chomhionnlána			
Sochair Ghearrthéarmacha Foirne		61,417,556	55,689,097
Sochair foirceanta		-	-
<hr/>			
(b) Sochair Ghearrthéarmacha Foirne			
Pá (ina gcuimsítear Bunphá/Liúntais/Ragobair) móide ÁSPC Fostóra		61,417,556	55,689,097
<hr/>			

Is iad na réimsí pá agus an línost fostaite i ngach réimse:

Réimse pá €	Línost Fostaite	Costas in 2022*
0-10,000	442	€1,102,996
10,001 - 20,000	158	€2,319,823
20,001 - 30,000	112	€2,829,288
30,001 - 40,000	159	€5,507,325
40,001 - 50,000	152	€6,931,801
50,001 - 60,000	152	€8,365,365
60,001 - 70,000	125	€8,127,186
70,001 - 80,000	163	€12,190,347
80,001 - 90,000	95	€8,069,626
90,001 - 100,000	22	€2,073,295
100,001 - 111,000	11	€1,162,974
110,001- 120,000	8	€910,026
120,001 - 130,000	9	€1,139,675
130,001 - 140,000	4	€534,556
140,001 - 150,000	0	€0
150,001 - 160,000	1	€153,271
Iomlán:	1613	€61,417,556

*Airitear leis an gcostas in 2022 ÁSPC fostóirí

(c) Sochair Foirceanta

Níorbh ann d'aon socraiochtaí sochair foirceanta i rith na bliana (2021: €0).

(d) An Príomhphearsanra Bainistíochta

Is éard atá i gceist leis an bpriomhphearsanra bainistíochta in BOO an Chabháin agus Mhuineacháin ná an Príomhfheidhmeannach agus na Stiúrthóirí Scoileanna, Breisoideachais, agus Tacaiochta agus Forbartha Eagraiochta. Leagtar amach thios luach iomlán na sochar fostai i measc an phriomhphearsanra bainistíochta, gan ÁSPC fostóra a áireamh:

An Bhliain dar Críoch 31/12/2022	An Bhliain dar Críoch 31/12/2021
€	€
Tuarastal	612,521
Liúntais	-
Sochair Foirceanta	-
<hr/>	<hr/>
	612,521
	435,622

(e) Tuarastal agus Sochair an Phríomhfheidhmeannaigh

Ba é pacáiste luach saothair an Phríomhfheidhmeannaigh don bhliain, gan ÁSPC fostóirí a áireamh:

Buntuarastal

Iar-PF Gníomhach: An tUasal John Kearney (01/09/2016 - 14/03/2022)	29,455	129,718
PF Reatha (Gníomhach): An Dr Fiona McGrath (15/03/2022 - i láthair)	113,651	-
Eile**	139,100	132,156
<hr/>	<hr/>	<hr/>
	282,206	261,874

** Tugadh PF BOOCM ar iasacht le JCT an 01/09/2016. Ceapadh an tUasal John Kearney mar PF Gníomhach an 01/09/2016 agus tháinig an Dr Fiona McGrath ina ionad mar PF Gníomhach an 15/03/2022.

Tá an Príomhfheidhmeannach mar bhall de scéim pinsin earnála poiblí neamhchistithe le sochar sainithe agus ní sháraíonn a dteidíochtaí na teidlíochtaí caighdeánacha atá ar fáil faoin scéim.

Bord Oideachais agus Oiliúna an Chabhán agus Mhuineacháin
Nótáí leis na Ráitis Airgeadais - an Bhliain dar críoch an 31 Nollaig 2022

26 Costais ar Leith

	An Bhliain dar Críoch 31/12/2022	An Bhliain dar Críoch 31/12/2021
	€	€
(a) Sainchomhairleoiréacht		
Costais seirbhísí seachtracha faoi na teidil seo a leanas:		
Dlí (comhairle dlí ghinearálta san áireamh)	31,718	34,839
Airgeadais / Achtúireach	20,360	93,606
Caidreamh poiblí/margaíocht	-	-
Acmhainní Daonna	18,171	21,951
Táille Iniúchta (Iniúchóireacht sheachtrach bhliantúil)*	45,900	44,500
Eile	72,976	15,624
	189,125	210,520

Íocadh Táille Iniúchta 2020 in 2021. Íocadh Táille Iniúchta €45,900 2021 in 2022.
Íocfar Táille Iniúchta €50,500 2022 go déanach in 2023.

(b) Costais agus Socraíochtaí Dlí

	An Bhliain dar Críoch 31/12/2022	An Bhliain dar Críoch 31/12/2021
	€	€
Is féidir anailís a dhéanamh ar chostais agus socraíochtaí dlí don bhliain faoi:		
Táillí dlí – imeachtaí dlíthíúla	4,920	10,967
Íocaíochtaí idir-réitigh agus eadrána	-	-
Socraíochtaí	-	13,000
	4,920	23,967

Baineann an figiúr costais agus socraíochtaí dlí thusas le cás dlí amháin (2021: 4).

D'ioc comhlacht árachais BOOCM costais agus socraíochtaí breise dlí.

(c) Taisteal agus Cothú

	An Bhliain dar Críoch 31/12/2022	An Bhliain dar Críoch 31/12/2021
	€	€
Cuimsítear an méid seo a leanas i gcostais Taistil agus Chothabhála:		
Intíre		
- costais a íocatar le Baill den Bhord	11,353	743
- costais a íocatar le haghaidh Ball den Bhord	-	-
- costais a íocatar le fostaithe	197,845	58,426
	209,198	59,169
Idirnáisiúnta		
- costais a íocatar le Baill den Bhord	-	-
- costais a íocatar le haghaidh Ball den Bhord	-	-
- costais a íocatar le fostaithe	-	-
	-	-

Iomlán

209,198 **59,169**

(d) Fáilteachas

	An Bhliain dar Críoch 31/12/2022	An Bhliain dar Críoch 31/12/2021
	€	€
Ba iad na costais fáilteachais a tabhaíodh:		
Fáilteachas Foirne	-	-
Eile	-	504
	-	504

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí leis na Ráitis Airgeadais - an Bhliain dar críoch an 31 Nollaig 2022

27 Costais Chomhaltaí Boird

Íocadh costais le comhaltaí Boird as taisteal chuig cruinnithe a bhain leis an mBord agus cruinnithe eile.

B'ionann na costais chomhionnlána a íocadh le gach comhalta sa bhliain dar críoch an 31 Nollaig 2022 agus:

Comhalta Boird	Cruinnithe Reachtúla	Boird Agallaimh	Chomhdhálacha/Sheimi neáir	Freastal ar BOM	Eile	Costais Iomláná	Táillí Iomláná
	€	€	€	€	€	€	€
An Comh. Madeleine Argue	444	-	538	-	-	982	392
An tUasal April Anna Barker	86	-	735	18	-	839	636
An Comh. Carmel Brady*	183	153	521	190	-	1,046	1,705
An Comh. Aidan Campbell	-	-	-	-	-	-	-
An tUasal Elaine Carolan***	-	-	-	-	-	-	-
An Comh. Colm Carthy**	428	90	447	50	237	1,251	707
An Comh. Seán Conlon	-	-	-	-	-	-	1,140
An tUasal Rosena Donagh	-	-	-	-	-	-	-
An Comh. Brendan Fay	221	73	553	42	-	888	1,133
An tUasal Seán Fegan	370	802	-	-	-	1,172	2,832
An tUasal Michelle Flynn	-	-	-	-	-	-	-
An Comh. Clifford Kelly***	595	163	874	176	-	1,807	1,307
An tUasal Brian Martin****	-	-	-	-	-	-	-
An tUasal Mícheál Martin	213	-	548	52	309	1,122	-
An Comh. David Maxwell	-	-	-	-	-	-	-
An tUasal Martin McBreen	-	-	-	-	-	-	2,406
An tUasal Joe McGrath	292	83	540	72	199	1,186	2,482
An Comh. P.J. O'Hanlon	-	-	-	-	-	-	-
An Comh. Sarah O'Reilly	187	93	-	81	270	630	2,404
An Comh. Seán Smith	427	-	-	-	-	427	-
An Comh. Patricia Walsh	-	-	-	-	-	-	-
Iomlán	3,446	1,457	4,756	680	1,015	11,353	17,145

*Cathaoirleach ó Mheán Fómhair 2022

**Cathaoirleach roimh Mheán Fómhair 2022

***Ionadaí BOOÉ

****Comhairle Náisiúnta na dTuismitheoirí do Scoileanna BOO

28 Táillí Coiste

Íocadh na táillí seo a leanas le comhaltaí de Choistí Neamhbhoird

An Coiste Initíochóireachta agus (Líon na gcomhaltaí Neamhbhoird den CIR in 2022: 4, 2021: 4)

Riosca (an CIR)

An Coiste Airgeadais (an CA) (Líon na gcomhaltaí Neamhbhoird den CA in 2022: 3, 2021: 3)

An Bhliain dar Críoch 31/12/2022	An Bhliain dar Críoch 31/12/2021
€	€
6,426	5,122
4,450	5,311
10,876	10,433

29 Costais Taistil an Phríomhfheidhmeannaigh

Taisteal Intíre

Taisteal Thar Lear

An Bhliain dar Críoch 31/12/2022	An Bhliain dar Críoch 31/12/2021
€	€
5,061	898
5,061	898

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí leis na Ráitis Airgeadais - an Bhliain dar críoch an 31 Nollaig 2022

30 Ceangaltais Chaipitil

Bhí ceangaltais chaipitil arbh fhiú €20 milliún iad (2021: €9,01m) ag BOO an Chabháin agus Mhuineacháin an 31 Nollaig 2022.

Cisteoidh an Státhiste caiteachas caipitiúil an mhéid thusa go léir.

31 Ceangaltais Léasa agus Airgeadais Eile

Bhí dliteanais íocaíochta seo a leanas ag BOO an Chabháin agus Mhuineacháin an 31 Nollaig faoi chomhaontuithe dochealaithe:

31/12/2022 31/12/2021

€ €

Íocaíochtaí dlite:		
Laistigh de bhliain amháin	1,196,460	1,100,307
Idir dhá agus cúig bliana	3,334,071	3,611,587
Tar éis 5 bliana	9,002,565	9,549,657
	<hr/>	<hr/>
	13,533,096	14,261,551

32 Teagmhais

Ag dáta faofa na ráiteas airgeadais seo, ní raibh aon imeachtaí dlíthiúla suntasacha ar bun maidir le teagmhais a tharla an 31/12/2022 nó roimhe sin.

Tá baint ag BOOCM i roinnt cásanna dlíthiúchta nach cinnte an toradh a bheidh orthu ag an tráth seo.

33 Ranníocaíocht Bhreise Aoisliúntais

Ní dhéanann an BOO ranníocaíochtaí pinsin maidir le fostaithe. Ó 2013, tá oibleagáid ar gach iontrálaí nua páirt a ghlacadh sa Scéim Pinsin Phoiblí Aonair.

Ón 1 Eanáir 2019 ar aghaidh, íocann baill de scéimeanna pinsin seirbhísé poiblí le sochar sainithe ranníocaíocht bhreise aoisliúntais (RAB) ag eascairt as Comhaontú Cobhsaíochta na Seirbhísé Poiblí (2018-2020) agus an Acht um Pá agus Pinsin Seirbhísé Poiblí, 2017.

Ranníocaíocht bhuan é an RAB maidir le luach saothair inphinsin.

D'asbhain an BOO Ranníocaíochtaí Breise Aoisliúntais ó fhostaithe arbh ionann iad agus €1,702,127 (2021: €1,554,680), a aisíodadh leis an Roinn Oideachais.

34 Costais Sochair Scoir

Tugadh faoi thionscadal piolótach i rith 2021 i dtrí BOO le costas oibleagáidí sochair scoir a mheas. Síneadh a clár piolótach seo níos mó in 2022 le dhá BOO eile a chur san áireamh. Tá breithniú á dhéanamh faoi láthair ag an Roinn ar thoradh an chláir phiolótáigh seo ag féachaint leis an tionscadal a thabhairt isteach ar bhonn céimníte go dtí na BOOanna go léir.

35 Díscróibh

Thug an Roinn Caiteachais Phoiblí agus Athchóirithe cead in 2021 don Oifig Náisiúnta um Sheirbhísí Comhroinnté (an ONSC) a ghníomhaíonn mar sholáthraithe párola d'íocaíochtaí pinsinéara BOO chun ró-íocaíochtaí a dhíscróibh ar luach €250 do phinsinéirí aonair nach maireann sa Scéim/i Scéimeanna Aoisliúntais.

In 2022, díscróibhadh €101.01 thar ceann BOO an Chabháin agus Mhuineacháin.

36 Ranníocaíocht Bhliantúil le Boird Oideachais agus Oiliúna Éireann

Rinne BOO an Chabháin agus Mhuineacháin ranníocaíocht €42,700 le BOOÉ in 2022.

37 Nóta faoi Charthanais

Tá stádas carthanúil ag BOO an Chabháin agus Mhuineacháin faoin Acht Carthanais, 2009 agus tá sé cláraithe leis an Rialálaí Carthanais.

Is í an uimhir charthanais CHY 20896.

38 Daoine Bainteacha

Ní dhearnadh aon idirbhearta le daoine bainteacha i rith na bliana.

39 Seirbhís Náisiúnta a Sholáthar

Bunaiodh an tAonad Inniúchóireachta Inmheánaí in 2000 ordú na Roinne Oideachais faoi choimirce iar-CGO Chontae an Chabháin. Ba é an costas a bhí ar an tseirbhís a sholáthar in 2020 agus €1,027,939.68 agus áirítear seo i Nótaí 12 Gníomhaireachtaí agus i Nóta 9 Íocaíochtaí Iar-Bhunscoileanna agus Ceannoifige a Riar.

Tá an AII á chistiú ag an RO/SOLAS.

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótáí leis na Ráitis Airgeadais - an Bhliain dar críoch an 31 Nollaig 2022

40	Réadmhaoin				
	Cuireann BOO an Chabháin agus Mhuineacháin seirbhísí agus gníomhaiochtaí oideachais ar fáil sa réadmhaoin a liostaitear thíos:				
40A	FAOI ÚINÉIREACHT				
	Catagóir	Láthair	Cios Blantúil de réir an chomhaontaithe	Dáta Éagtha	
	Leibhéal Bunscoile, Iar-Bhunscoile agus Ionaid				
	Coláiste Pobail Bhéal Átha Beithe	Béal Átha Beithe, Contae Mhuineacháin	n/b	n/b	
	Coláiste Ard Feá, Muineachán	Ard Feá, Muineachán, Contae Mhuineacháin	n/b	n/b	
	Coláiste Bhaile na Lorgan	Baile na Lorgan, Contae Mhuineacháin	n/b	n/b	
	Coláiste Oiriall	Campas Oideachais Mhuineacháin, Bóthar Ard Mhacha, Muineachán	n/b	n/b	
	Coláiste an Inbhir, Carraig Mhachaíre Rois	Carraig Mhachaíre Rois, Contae Mhuineacháin	n/b	n/b	
	Coláiste Naomh Maodhóg, an Bábhún Buí	An Bábhún Buí, Contae an Chabháin	n/b	n/b	
	Coláiste Naomh Brícin, Béal Tairbirt	Béal Tairbirt, Contae an Chabháin	n/b	n/b	
	Coláiste Bhréifne, an Cabhán	Bóthar Mhuinchille, an Cabhán	n/b	n/b	
	Coláiste Achadán an Iúir	Achadh an Iúir, Contae an Chabháin	n/b	n/b	
	Coláiste Dhún an Rí	Dún an Rí, Contae an Chabháin	n/b	n/b	
	Institiúid Mhuineacháin	Campas Oideachais Mhuineacháin, Bóthar Ard Mhacha, Muineachán	n/b	n/b	
	Institiúid an Chabháin	Bóthar na hArdeaglaise, an Cabhán	n/b	n/b	
	Ionad Caitheamh Aimsire Bhéal Átha Beithe	Béal Átha Beithe, Contae Mhuineacháin	n/b	n/b	
	Ionad Foghlama Gatehouse	Ard Feá, Muineachán, Contae Mhuineacháin	n/b	n/b	
	Ionaid Ógtheaghmhála Mhuineacháin	Cnoc an Chonnaidh, Muineachán	n/b	n/b	
	Ionaid Ógtheaghmhála Dhún an Rí	Dún an Rí, Contae an Chabháin	n/b	n/b	
	Ionaid Ógtheaghmhála Bhaile na Lorgan	Eoróim, Baile na Lorgan, Contae Mhuineacháin	n/b	n/b	
	Campas BOO an Chabháin	Bóthar Bhaile Átha Cliath, an Cabhán	n/b	n/b	
	Ionad Oideachais agus Oiliúna Allamuirgh an Tamhnaigh	Dartrai, trí Mhuinchille, Contae Mhuineacháin	n/b	n/b	
	Eile				
	Amharclann an Garage	Campas Oideachais Mhuineacháin, Bóthar Ard Mhacha, Muineachán	n/b	n/b	
	Lios na Spionán	Dartrai, trí Mhuinchille, Contae Mhuineacháin	n/b	n/b	
40B	Réadmhaoin gan Úinéireacht - ar Léas				
	Catagóir	Láthair	Cios Blantúil de réir an chomhaontaithe	Dáta Éagtha	
	Leibhéal Bunscoile, Iar-Bhunscoile agus Ionaid				
	Castlemeadow Court	Tír Chianáin, Muineachán	€28,000.00	31.12.2024	
	Teach na mBocht, Carraig Mhachaíre Rois	Bóthar Shearcóige, Carraig Mhachaíre Rois	€36,789.00	31.12.2024	
	Ógtheaghmháil an Chabháin	Eochaill, an Cabhán	€33,000.00	31.1.2023	
	Ógtheaghmháil Mhuinchille	Machaíre an Iúir, Muinchille, Contae an Chabháin	€60,000.00	8.12.2024	
	Institiúid an Chabháin - Cuirt Hampton	An Cabhán.	€252,822.00	1.1.2044	
	Institiúid an Chabháin - Bóthar Bhéal Átha na nEach	An Cabhán	€55,000.00	30.9.2026	
	Institiúid an Chabháin - Foirgneamh Naomh Clár	An Phríomhshráid, an Cabhán	€85,000.00	31.03.2023	
	Institiúid an Chabháin - Bóthar Mhuinchille	Droim an Lao, an Cabhán.	€24,600.00	10.9.2024	
	Corr Uí Bhraonáin, Béal Átha Beithe	Béal Átha Beithe, Contae Mhuineacháin	€66.03	28.7.2098	
	Ógtheaghmháil Charraig Mhachaíre Rois	20 An Phríomhshráid, Carraig Mhachaíre Rois, Contae Mhuineacháin	€48,000.00	13.11.2027	
	Oifigí Riarcháin				
	Oifig Riarcháin - an Cheannoifig (1)	Sráid an Mhargaidh, Muineachán	€60,940.00	24.4.2024	
	Oifig Riarcháin - an Cheannoifig (2)	Sráid an Mhargaidh, Muineachán	€40,000.00	23.2.2025	
	Oifig Riarcháin - Fo-Oifig	Cearnóig Radharc an Teampaill, an Cabhán	€289,050.00	28.11.2044	
40C	Réadmhaoin gan Úinéireacht - Eile (Ceadúnaithe, á Bhainistiú, Comhaontuithe Seirbhíse agus CPP)				
	Catagóir	Láthair	Stádas	Cios Blantúil de réir an chomhaontaithe	Dáta Éagtha
	Leibhéal Bunscoile, Iar-Bhunscoile agus Ionaid				
	Coláiste na Leargadh, Cluain Eois	Cluain Eois, Contae Mhuineacháin	CPP		
	Ionad Oideachais Aosach, Baile Shéamais Dhuibh	Baile Shéamais Dhuibh, Contae an Chabháin	Réadmhaoin Sásaimh	€20,000.00	
	Ionad Oideachais Aosach Dhún Mhuire	Mullach Mhuineacháin, Muineachán	Ar Cíos	85000	Blantúil
	Aonad 20, Radharc an Teampaill, an Cabhán	Cearnóig Radharc an Teampaill, an Cabhán	Ar Cíos	20000	31.12.2023
	Foirgneamh an Iarnróid, Dún an Rí	Bóthar an Stáisiún, Dún an Rí, Contae an Chabháin	Ar Cíos	107193	31.08.2026
	Ionad Taispeántas Achadh an Iúir	Achadh an Iúir, Contae an Chabháin	Ar Cíos	65000	31.12.2023
	Ógtheaghmháil Charraig Mhachaíre Rois	Carraig Mhachaíre Rois, Contae Mhuineacháin	Ar Cíos	28667	Blantúil
40D	Réadmhaoin á húsáid ag 3ú Páirtí				
	Catagóir	Láthair	Stádas	Cios Blantúil de réir an chomhaontaithe	Dáta Éagtha
	Gaelscoil Ultain	Campas Oideachais Mhuineacháin, Bóthar Ard Mhacha, Muineachán	Faoi Úinéireacht/Léas	€1.00	31.12.2111
	Baile na Lorgan (Foirgneamh 1951)	Baile na Lorgan, Contae Mhuineacháin	Faoi Úinéireacht/Léas	€100.00	31.12.2024 & 31.12.2025
	Seansúiomh Choláistíte na Leargadh	Cluain Eois, Contae Mhuineacháin	Faoi Úinéireacht/Léas	níalas	Le haistriú chugt an RO do Ghaelscoil
	Ionad Pobail Dhún an Rí	Dún an Rí, Contae an Chabháin An Cabhán	Faoi Úinéireacht/Léas	€6.35	31.5.2028
40E	Réadmhaoin nach bhfuil á húsáid:				
	Ionaid		Stádas	Cios Blantúil de réir an chomhaontaithe	Dáta Éagtha
	Teach na Coirre Airde	Damhsraith, an Cabhán	Faoi úinéireacht	n/b	n/b

Nótáí:

Faoi úinéireacht - Tá teideal agus úinéireacht ionmáin ag BOO an Chabháin agus Mhuineacháin/an RO ar an réadmhaoin seo.

Ar léas - Tá an réadmhaoin seo ar léas ag BOO an Chabháin agus Mhuineacháin.

Ceadúnaithe - Tá ceadúnas don réadmhaoin seo ag BOO an Chabháin agus Mhuineacháin. Úsáidtear Ceadúnas do comhaontuithe níos gearrtháarmaí nuair nach mian le BOO an Chabháin agus Mhuineacháin ainm a chur le léas fadtéarmach mar gheall ar chúiseanna oibríochta agus ar chistíú.

Oibrítear réadmhaoin BOO an Chabháin agus Mhuineacháin atá á húsáid ag tríú páirtí faoi chomhaontú ceadúnais freisin mar gheall nach n-eisíonn BOO an Chabháin agus Mhuineacháin léasanna d'aon chinn dá réadmhaoin.

Á bhainistiú - Tá an réadmhaoin faoi úinéireacht ag páirtí eile (an Roinn Oideachais nó Comhairle Contae, de ghnáth) agus ní dhéanann BOO an Chabháin agus Mhuineacháin ach an réadmhaoin nó cuid de a bhainistiú. Ní hé BOO an Chabháin agus Mhuineacháin an t-úinéir nó an pátrún.

Comhaontú Seirbhísé - Cosúil le Réadmhaoin atá á Bainistiú

CPP -Comhpháirtíocht Phríobháideach Phoiblí

Leathanach 31

41 Tionchar COVID 19

Tháinig forbairt mhear ar phaindéim COVID 19 in 2020 agus lean a tionchar in 2022.

Déanann bearta ar thug ár rialtas fíthu leis an víreas a shrianadh difear don bhealach a fheidhmímid.

Chuaigh BOOCM i mbun réimse beart le monatóireacht agus maolú a dhéanamh ar éifeachtaí COVID 19 agus cuireadh bearta sábhalteachta agus sláinte poiblí riachtanacha i bhfeidhm dár bhfoireann agus ár bhfoghlaimeoirí.

D'ainneoin an tionchair a imríonn COVID 19, leanann BOOCM ag tabhairt faoina ról ríthábhachtach san oideachas agus oiliúint agus díriú ar leanúnachas oideachais d'fhoghlaimeoirí a chinntíú, díriú ar leith san áireamh ar scoláirí níos leochaíil.

Ó Mhárta 2020 ar aghaidh, bhain impleachtaí airgeadais leis an bpaindéim i dtaobh BOOCM agus fuaireamar acmhainní breise i bhfoirm deontais rialtais chun cabhrú linn leanúint ag tabhairt faoinár ról.

Fuaireamar an cistíú breise seo a leanas in 2022 a bhaineann le COVID 19

- An Roinn Oideachais - Tacaíochtaí Oibríochtúla COVID 19 chun filleadh go hiomlán ar scoil - €355,920
- An Roinn Oideachais - Socruthaí Maoirseachta Breise COVID 19 - €231,265
- An Roinn Oideachais - Socruthaí Maoirseachta Breise COVID 19 - €361,130
- SOLAS - Forchostais BOO COVID 19 - €21,453
- An Roinn Leanáí, Comhionannais, Míchumais, Imeasctha agus Óige - Seirbhísí don Ógra - €30,839
- Tacaíocht mhéadaithe rochtana Scoláirí faoin gCiste um Míbhuntáiste Oideachasúil a Mhaolú (MEADF)

Chuir an cúnamh deontais breise seo cistíú ar fáil i measc réimse limistéir chaiteachais a eascraíonn as an bpaindéim, cosúil leis an méid seo a leanas:

- Tacaíocht glantachán
- Díghalrán Lámh agus TCP
- Tacaíocht Bhreise Maoirseachta
- Mionoibreacha, athchumrú seomra ranga san áireamh
- Léasanna breise Gearrthéarmacha a bhaineann le COVID
- Ceadúnais bogearraí agus trealamh TF

D'aisiòc BOOCM cistíú €417,875 COVID 19 nár caitheadh leis an Roinn Oideachais.

Chuaigh BOOCM i mbun na mbeart seo a leanas le héifeachtaí na paindéime ar a oibriú a bhainistiú agus a mhaolú

- Chuir BOOCM a phlean leanúnachais gnó i ngníomh lena chinntíú gur lean a oibríochtaí ar aghaidh mar is gnách ar aon dul lena cheanglainn rialála.
- Rinne an Coiste Iniúchóireachta agus Riosca athbhreithniú ar an gelár rioscaí nuashonraithe leis na rioscaí ar leith a chur san áireamh a eascraíonn as COVID 19 agus rinne BOOCM bearta breise rialaithe a fhorbairt agus a chur i bhfeidhm, mar a theastaigh.
- Chuir an Roinn Oideachais agus Breisoideachais, Taighde, Nuálaíochta agus Eolaíochta réimse struchtúir stiúrtha agus idirchайдrimh i bhfeidhm chun tacú leis an gcoras oideachais agus oiliúna chun dúshláin COVID-19 a láimhseáil.

Tá páirt á glacadh ag BOOCM sna struchtúir seo lena chinntíú go bhfuil cur chuige comhtháite ann i measc na hearnála oideachais.

Leanfaimid in 2023 ag cloí leis na beartais éagsúla rialtais agus leis an gcomhairle a eisíonn sé agus déanfaimid ár ndícheall, ag an am céanna, le leanúint lenár ról ríthábhachtach ar an mbealach is fearr agus is sábhalte.

Leanfaidh na BOOanna laistigh den earnáil bhreisoideachais agus oiliúna le glacadh le ról tábhachtach sa fhreagairt d'uasoiliúint agus athoiliúint a chur orthu siúd ar imriodh drochthionchar orthu i rith na paindéime.

42 Faomhadh na Ráiteas Airgeadais

D'fhaomh Bord BOOCM na Ráitis Airgeadais don bhliain dar críoch an 31/12/2022 an 28 Márta 2023.