

Cavan and Monaghan Education and Training Board

Financial Statements For The Year Ended 31 December 2024

Cavan and Monaghan Education and Training Board

Index to the Financial Statements for the Year Ended

31-Dec-24

	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	15-34

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 of Education with the consent of the Minister for Finance and the Minister for Public Expenditure, NDP 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:

27.03.2025

Cavan and Monaghan Education and Training Board
Statement on Internal Control

Cavan and Monaghan Education and Training Board came into being on 1st July 2013 under the provisions of the Education and Training Board Act 2013.

The Code of Practice for the Governance of Education and Training Boards is set out in Circular 0083/2024, which was issued by the Department of Education to all ETBs in November 2024. The Code of Governance was adopted by CMETB at its December 2024 meeting.

A new Board was constituted for CMETB in September 2024, and at its meeting of 17 September 2024, the Board completed the appointment of new Finance and Audit and Risk Committees.

Responsibility for the System of Internal Control

As Chairperson of Cavan and Monaghan Education and Training Board, 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 and 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 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 2024.
- Compliance Working Group bringing a systematic approach to monitoring and review and therefore improving the effectiveness of risk management, control, and governance process.

The Boards Oversight Framework includes:

The Board's monitoring and review of the 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 Audit and Risk Committee (ARC) who met four times in 2024. The work programme of the ARC included consideration of:

**Cavan and Monaghan Education and Training Board
Statement on Internal Control**

- Internal audit reports
- External audit reports and the management letters 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/Chief Risk Officer
- Opinion report to the board as to the adequacy and appropriateness of the systems is internal control

The Chief Executive, Director of OSD, Director of FET, Director of Schools, Head of Finance, Head of IT, Head of FET Finance, Head of Procurement, Pensions Senior Staff Officer, Youth Officer and Auditors from ASM and IAU-ETBs provided reports on the operation of controls, and on finances and met with the Audit and Risk Committee in 2024 and 2025.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 04 March 2025.

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 2024. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements 2024 (AFS)
- Recommendation to the Board of AFS 2024
- Monthly Income and Expenditure Accounts
- Risk Management Reports from DOSD/Chief Risk Officer

The Chief Executive, Director of OSD and Head of Finance reported to the Finance Committee in 2024 and 2025.

The Finance Committee reviewed the Annual Financial Statements 2024 on 20 March 2025 and recommended their adoption to the Board.

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 2024 – 31 December 2024:

An audit of "**Youth Services**" was carried out from November 2023 to March 2024 and the finalised report was received from IAU-ETBs in February 2025 and presented to the Audit and Risk Committee on 4 March 2025. The overall finding of the Report was that there was an Adequate system of controls in place. A total of 15 recommendations were made – 1 high, 7 medium and 7 low. 9 have been

Cavan and Monaghan Education and Training Board Statement on Internal Control

implemented and the other 6 are either in progress or due to be progressed in 2025 and kept under on-going review.

An audit of the “**Reach Fund**” was carried out in June and July 2024 with the IAU-ETBs closing meeting held on 24 September 2024. CMETB are still awaiting the finalised reporting from the IAU-ETBs.

The following internal audit report was received in 2024 relating to an audit conducted in 2023:

An audit of “**ETB Education Sector Superannuation Scheme 2015**” was carried out from September to December 2023 and the finalised report was received from IAU-ETBs in October 2024 and presented to the Audit and Risk Committee on 25 November 2024. The overall finding of the Report was that there was a Comprehensive system of controls in place. A total of 7 recommendations were made – 0 high, 1 medium and 6 low. 2 have been implemented and the other 5 are either in progress or due to be progress in 2025 and are kept under on-going review.

Sectoral audits

On 5 March 2024 the ARC reviewed an IAU-ETBs Sectoral report on “**ICT Follow Up Audits and Public Sector Cyber Security Baseline Standard Reviews**”. On review of the recommendations in this Sectoral report the ARC from the view that compliance with the mandatory requirements contained in the Cyber Security Baseline Standards was required. CMETB are progressing through phase one of a two-phased approach with the IAU-ETBs who are provided consultancy support and assistance to ETBs to plan for and implement management systems to meet the audit expectations based on the Cyber Security Baseline Standards.

On 3 October 2024 the ARC reviewed and IAU-ETBs Sectoral report on “**Review of Previous Internal Audit Recommendations**”. The ARC was informed that CMETB received a Comprehensive opinion for the review of 5 out of a total of 11 areas reviewed by IAU-ETBs. All recommendations are implemented except for two sectoral issues to be resolved at national level.

On 25 November 2024 the ARC reviewed an IAU-ETBs Sectoral report on “**Enrolment**”. In Q1 2025, CMETB are engaging in a cross-directorate working group with ETBI and IAU-ETBs to review and collate best practices and procedures to progress recommendations within the Enrolment sectoral report.

Breaches of system internal control Procurement

I confirm that CMETB has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2024 CMETB complied with those procedures.

CMETB has developed a Corporate Procurement Plan for 2024, which sets out 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 meet compliance requirements.

Fraud

No incidents were reported under CMETBs Anti-Fraud and Corruption Policy in 2024.

Once incident was carried forward from 2022. This incident was reported under another CMETB policy, was investigated and reported, as required, to the Department of Education and An Garda Síochána in 2022. This incident is also referenced in the Annual Review of Controls section below.

Protected disclosures

CMETB received no protected disclosures in 2024 under the Protected Disclosure Act 2014 (as amended).

**Cavan and Monaghan Education and Training Board
Statement on Internal Control**

Risk Management

CMETB has a structured Risk Management programme in place across the organisation. The Risk Register, which details the principal risks and associated mitigation measures, was reviewed at each meeting of the Audit & Risk Committee in 2024 and the Committee continues to monitor the development of the CMETB Strategic Risk Management plan.

Issue 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 has now met its obligations to provide annual pension statements to all members of the Single Public Service Pension Scheme in 2024. Pension Benefit Statements were issued to 1203 members on 11 March 2024 (for cumulative period from 1 January 2013 to 31 December 2022) and to 804 Members on 19 July 2024 (for year ended 31 December 2023) in CMETB who paid SPS contributions and earned SPS referable amounts during the period 2013 to 2023.

ESBS-Pensions Improvement Programme:

A dedicated team in ESBS has been put in place which is working solely on resolving Pension and Superannuation Contribution matters. The Pensions Improvement Programme Team are assisting with a number of projects including, but not limited to:

- ▶ **PeopleXD Development and Testing** to address incorrect calculation of pension contributions, referable amounts, inclusion of part time service in pension module along with other required updates to the Pension Module;
- ▶ Working group for **NSSO Pensioners** to facilitate improved communications between NSSO and ETBs in relation to ETB pensioners, with the cleansing of ETB Pensioner data and the application of the Pension Increases being the current priority;
- ▶ **SPS Project** to address the remediation of pension contributions, calculation of referable amounts; preparation of databank returns and issuing of Pension Benefit Statements;
- ▶ **Part Time Service History & Pensionable Remuneration** for legacy scheme members

The ESBS/ETB Pensions User Group has been established and meets monthly to discuss pension issues and provide clarifications and support on the use of the CoreHR Pensions module in particular. ESBS Pensions and Ops teams have identified a number of areas on PeopleXD in the pension schemes for cleansing and are working their way through them and sending items to ETBs for their review and update. Once this is completed, a full suite of reports will be created to carry out quality control checks regularly on the data.

While the PeopleXD system is being developed, an SPS Data Hub was established by ESBS to collate data from previous payroll systems into one centralised system. This data is then used to produce SPS pension benefit and leavers statements and files for the SPS Databank. 13 ETBs have completed this project in 2024 with the remaining 3 ETBs expected to be completed by Q1 2025 at the latest. This will mean that each ETB will have issued cumulative benefit/leavers statements from 2013 to 2023 and produced databank files from 2013 to 2023. Going forward from 2025, it is expected that the PeopleXD system will have been updated with remediated data and have had the necessary development applied to allow the 2024 statements be produced directly from the system on or before the statutory deadline of June 2025.

ETB Pensioners Migration to payment by ESBS:

ESBS ETB Payroll team have commenced the process of migrating all ETB Pensioners to ESBS Payroll (in excess of 9,700 Pensioners currently in payment by NSSO). This project was formally commenced

Cavan and Monaghan Education and Training Board
Statement on Internal Control

with approval from the Steering Group on 20 June 2024 and it is anticipated that Go-Live will occur in June 2025.

Detailed liaison between ESBS and NSSO is now taking place with a view to a successful migration of the Pensioners in June 2025.

ETB Payroll Shared Services

The Education Shared Business Service (ESBS) Centre has been established to deliver shared services for the Education and Training Sector. All 16 ETBs are now on Payroll Shared Services with the fast ETB to migrate being Donegal ETB in February 2024.

Expenses including Travel and Subsistence

ESBS is working with ETBs to finalise the migration of Expense payments to the Payroll Shared Service run by ESBS. 11 ETBs have now migrated their T&S function to ESBS and the remaining 5 ETBs will migrate during 2025. Those 5 ETB are Louth-Meath ETB; Kildare-Wicklow ETB; City of Dublin ETB; Cork ETB and Limerick-Clare ETB.

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 also 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.

Expenses including Travel and Subsistence

Processing of expenses including Travel and Subsistence (T&S) payments is also being rolled out. CMETB transitioned their expenses to the ESBS in January 2020.

Apprentice payroll

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

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) February 2022.

Finance Shared Services

The migration of CMETB to Finance Shared Services took place in July 2023. A Target Operating Model was agreed with all ETBs that set out the services to be delivered centrally by ESBS and those that would be retained locally by each ETB. The Target Operating Model was approved by the ESBS Finance Design Authority, which is comprised of representatives from ESBS and each of the 16 ETBs. The Target Operating Model defined finance activities across three broad areas.

- Order to Cash
- Procure to Pay
- Record to Report

The ESBS has responsibility for certain clearly defined functions, with the remainder being undertaken locally in ETBs. Changes to the Target Operating Model will only be made by way of approval from the Design Authority. The Chief Executive has confirmed that she has fulfilled her responsibilities in relation to the requirements of both the Memorandum of Understanding and also the Service Management Agreement that has been signed and is in place between CMETB and the Department of Education - Education Shared Business Service centre. These documents provide the framework for the operation of ESBS-ETB Finance Shared Services on behalf of the ETB sector. The Chief Executive relies

Cavan and Monaghan Education and Training Board Statement on Internal Control

on a letter of assurance from the Accounting Officer of the Department of Education that appropriate controls are exercised in the provision of finance services by the ESBS to CMETB.

The ESBS has been established to deliver shared services in the Education and Training sector with a focus on payroll and finance shared services for ETBs in the first instance. All 16 ETBs have been consolidated onto the same financial management system platform. Each ETB has their own separate instance of the financial management system. All ETBs are being migrated across to Finance Shared Service on a phased basis through to the end of 2026.

A series of projects are underway to enhance the quality of reporting and standardise processes and system coding across all ESBS shared service systems. This will facilitate the delivery of more efficient and streamlined services in the future.

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 4 March 2025, conducted a review of the effectiveness of the system of internal financial control for year ended 31 December 2024 in the manner prescribed by the Code of Practice for the Governance of Education and Training Boards.

This included

- The Executive presented a report of its review of controls (both verbally and by written report) at its meeting of 4 March 2025. The Audit and Risk 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 in 2022. In 2023, CMETB liaised with the Department of Education regarding the financial implications on this matter and recoupment arrangements were agreed and put in place in relation to pay, non-pay and programme grants and teacher allocation. A disciplinary process was also undertaken. CMETB are awaiting the outcome of the Garda investigation therefore this case is also listed under the paragraph on fraud above. Following this incident, CMETB introduced additional controls and provided additional training in this area.

- A review of internal and external audit reports issued in 2024 and to date in 2025, met with representatives 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 and Risk Committee presented a report (verbally and by written report) on the review of controls to the Board on 27 March 2025.
- A review of Governance and Control activities in 2024 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 IT, Head of Procurement, Pensions Senior Staff Officer, Youth Officer and Auditors from ASM and IAU-ETBs provided to the Audit and Risk Committee.
 - Recommendations made by the C&AG in management letters and other reports

**Cavan and Monaghan Education and Training Board
Statement on Internal Control**

- Recommendations made by the Internal Audit Unit
- Risk Management Reports from Director 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 reviewed and approved this statement at its meeting held on 27 March 2025.

Signed:  Date: 27/3/2025

Chairperson



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 2024 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 2024 and the state of affairs of the Board at 31 December 2024, and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education and Youth.

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 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

19 December 2025

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 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 2024**

	Note	Year ended 31/12/2024	Year ended 31/12/2023
		€'000	€'000
RECEIPTS			
Post Primary Schools & Head Office Grants	3	56,489	49,189
Further Education and Training Grants	4	36,035	34,173
Youth Services Grants	5	1,760	1,434
Agencies & Self-Financing Projects	6	7,888	7,086
Capital	7	20,069	18,377
		122,241	110,259
PAYMENTS			
Post Primary Schools & Head Office	8	55,256	49,558
Further Education and Training	9	35,023	34,714
Youth Services	10	1,604	1,352
Agencies & Self-Financing Projects	11	7,739	7,543
Capital	12	21,588	17,368
		121,211	110,535
Cash Surplus/(Deficit) for Year		1,030	(276)
Movement in Other Net Current Assets	23	(378)	41
Accrual Revenue Surplus/(Deficit) for Year		652	(235)
Revenue Surplus at 1 January		2,618	2,853
Revenue Surplus at 31 December	14	3,270	2,618

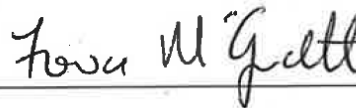
Signed :



Chairperson

Date : 27/03/2025

Signed :



Chief Executive


Date : 27/03/2025

The notes on pages 15 to 34 form part of these Financial Statements

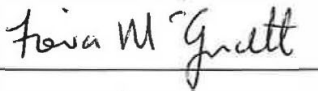
Cavan and Monaghan Education and Training Board
Statement of Current Assets and Current Liabilities as at 31 December 2024

	Note	Year ended 31/12/2024 €'000	Year ended 31/12/2023 €'000
Current Assets			
Recurrent State Grants	15	1,794	2,023
Capital State Grants	16	2,017	2,628
Other Recurrent Income	17	461	502
Third Party Debtors	18	106	102
Bank Balance		<u>15,365</u>	<u>14,334</u>
		<u>19,743</u>	<u>19,590</u>
Current Liabilities			
Recurrent State Grants	19	3,318	1,989
Capital State Grants	20	6,549	8,954
Other Recurrent Income	21	2,769	2,504
Pay & Expense liabilities	22	<u>3,837</u>	<u>3,524</u>
		<u>16,473</u>	<u>16,971</u>
Net Current Assets			
Represented By		<u>3,270</u>	<u>2,618</u>
Revenue Surplus	14	<u>3,270</u>	<u>2,618</u>

Analysis of Revenue Surplus/ (Deficit)	Programme	Retained Surplus 31/12/2024 €'000	Accrued Revenue Surplus For 2024	Retained Surplus 31/12/2023 €'000
		Schools & Head Office	2,382	634
Further Education Programmes Agency Programmes		(12)	(3)	(9)
Self-financing Programmes	14	<u>900</u>	<u>21</u>	<u>879</u>
		<u>3,270</u>	<u>652</u>	<u>2,618</u>

Signed : 
Chairperson

Date : 27/03/2025

Signed : 
Chief Executive

Date : 27/03/2025

The notes on pages 15 to 34 form part of these Financial Statements

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, NDP 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 2024

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) Leases

All lease payments are expensed as incurred.

(g) Retirement Benefits

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under defined benefit schemes. Provisions for staff employed since 2013 are included in the Single Public Service Pension Scheme.

Superannuation contributions made by employees in respect of the pre 2013 schemes are retained by the ETB to go towards funding of the Post Primary Schools and Head Office Pay grant as part of agreed Exchequer funding. Contributions paid by members of the Single Scheme are paid over to the Department of Public Expenditure, National Development Plan Delivery and Reform in accordance with the legislation.

The ETB does not make any employer contributions towards the schemes.

These unfunded schemes are operated on a pay as you go basis. Retirement benefits are paid by the National Shared Services Office on behalf of the ETB. ETBs are responsible for the administration of their pensions, the calculation of benefits and instructing the NSSO of entitlements. The Department of Education reimburses the National Shared Services Office for pension costs incurred and those costs are reflected in the Department of Education's Vote.

Provision has not been made in the Operating Statement or the Statement of Current Assets and Current Liabilities for the present cost of the future benefits that have accrued to staff members and existing pensioners under these schemes. Disclosures on pension costs and obligations are made in a note to the financial statement which reflects the ETB's retirement benefit obligations in respect of its current, deferred and retired staff.

Retirement benefit liabilities represent the future pension benefits accrued to date by both serving staff and those with deferred benefits.

Retirement benefit liabilities are measured on an actuarial basis using the projected unit actuarial cost method.

(h) Critical Accounting judgement and key source of estimation uncertainty

In the application of the ETB's accounting policy in respect of retirement benefit obligations, the Board are required to make judgements, estimates and assumptions about the carrying amounts of retirement benefit assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from the estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are reflected in the note disclosure in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

- **Retirement benefit obligations**

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

The assumptions can be affected by:

- (i) The discount rate, changes in the rate of return on high quality corporate bonds
- (ii) Future compensation levels, future labour market conditions.
- (iii) Inflation expectations.
- (iv) Actuarial guidance and accounting standards.

Cavan and Monaghan Education and Training Board
Notes to the Financial Statements – Year Ended 31 December 2024

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

	Number of Schools/Centres*	Number of Participants**	Number of Beneficiaries***
Second Level	11	6,235	
Further Education and Training (FET)****	22		12,650
Part-time / Night Classes****	3		2,406

* 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.

*** 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 2024

3 Post Primary Schools & Head Office Receipts	Year ended	Year ended
	31/12/2024	31/12/2023
	€'000	€'000
Department of Education		
-Pay	49,301	44,442
** -Non Pay	3,933	3,179
-Associated Programmes	3,173	1,484
	<hr/>	<hr/>
Department of Education -sub total	56,407	49,105
Tuition fees - Students	10	7
Irish Public Bodies	41	60
Other	31	17
	<hr/>	<hr/>
	56,489	49,189
	<hr/>	<hr/>

**The Non Pay receipts include a cost of living measure paid to Cavan and Monaghan ETB in November 2024 to support increased school running costs announced as part of the cost of living measures in Budget 2025.

4 Further Education and Training Receipts	Year ended	Year ended
	31/12/2024	31/12/2023
	€'000	€'000
SOLAS	36,035	34,155
Department of Further and Higher Education, Research, Innovation and Science	-	18
	<hr/>	<hr/>
	36,035	34,173
	<hr/>	<hr/>

5 Youth Service Receipts	Year ended	Year ended
	31/12/2024	31/12/2023
	€'000	€'000
Department of Children, Equality, Disability, Integration and Youth	1,412	1,257
Other	348	177
	<hr/>	<hr/>
	1,760	1,434
	<hr/>	<hr/>

Cavan and Monaghan Education and Training Board
Notes to the Financial Statements – Year Ended 31 December 2024

6 Agencies and Self Financing Project Receipts

Agencies	Sponsoring Department/ Funder	Year ended 31/12/2024 €'000	Year ended 31/12/2023 €'000
School Meals Programme	Department of Social Protection	1,517	981
School Completion Programme	Tusla	954	927
CMETB Music Generation	Various	637	552
Enterprise Ireland Project - SCLP	Enterprise Ireland	478	140
Internal Audit Unit	Department of Education/SOLAS	285	350
State Exams Commission	State Exams Commission	197	164
HEA Tertiary Programme	Higher Education Authority	172	105
Erasmus 2023 - Cavan Institute	Leargas	165	141
Further Ed. Support Service	City of Dublin ETB	160	182
Salary Recoupments	Various	57	40
LEARGAS: Accredited Mobilities - A.Ed & YR	Leargas	55	27
Software Systems Manager	Education and Training Boards	53	68
Other agency - 22 in Number	Various	532	479
		5,262	4,156
Self-Financing Projects			
Student Activites	Parents/ Students	920	970
Garage Theatre	Arts Council/County Council/Patrons	534	519
Tanagh OEC	Parents/ Students	353	398
Cavan Institute Student Services	Parents/ Students	167	159
School Books	Parents/ Students	144	312
School Canteen	Parents/ Students/Concessions	139	125
Monaghan Institute Student Services	Parents/ Students	54	50
ICT Self Financing	Primary Schools	50	75
Other self-financing - 12 in Number	Various	264	322
		2,625	2,930
Total		7,887	7,086
Capital Receipts		Year ended 31/12/2024 €'000	Year ended 31/12/2023 €'000
Department of Education		18,418	15,343
SOLAS		1,651	3,034
		20,069	18,377

Cavan and Monaghan Education and Training Board
Notes to the Financial Statements – Year Ended 31 December 2024

8 Post Primary Schools & Head Office	Payments	Year Ended 31/12/2024			Year ended
		Pay	Non Pay	Total	31/12/2023
	PAY	€'000	€'000	€'000	Total
					€'000
	Instruction	43,956	-	43,956	39,493
	Administration	4,374	-	4,374	3,991
	Maintenance	1,072	-	1,072	962
		<u>49,402</u>		<u>49,402</u>	<u>44,446</u>
	NON PAY ASSOCIATED PROGRAMMES	47	3,329	3,376	3,271
	Free Junior Cycle Book Scheme	-	724	724	-
	School Services Support Fund	16	524	540	539
	DEIS Funding	-	297	297	174
	ICT Grant	-	245	245	82
	DEIS Summer Programme	154	15	169	153
	Bus Escort Grants	150	-	150	108
	Book Grants	-	116	116	172
	Transition Year	-	75	75	73
	Other - 15 in Total	18	144	162	541
		<u>338</u>	<u>2,140</u>	<u>2,478</u>	<u>1,841</u>
		<u>49,787</u>	<u>5,469</u>	<u>55,256</u>	<u>49,558</u>

Cavan and Monaghan Education and Training Board
Notes to the Financial Statements – Year Ended 31 December 2024

9 Further Education and Training Payments	Year Ended 31/12/2024				Year Ended
	Pay	Non Pay	Allowances	Total	31/12/2023
	€'000	€'000	€'000	€'000	Total
					€'000
PLC	8,173	1,398	2	9,573	9,240
Youthreach	2,867	429	719	4,015	3,937
Contracted Training Courses	62	3,083	319	3,464	4,188
FET - Payroll Costs	3,131	6	-	3,137	3,013
Craft Apprenticeships	413	487	1,500	2,400	1,643
Operational Costs	-	1,927	-	1,927	2,603
Adult Literacy	969	248	12	1,229	1,197
BTEI	891	253	-	1,144	1,056
Learner Supports	901	204	-	1,105	930
Co-operation Hour-External Bod	898	25	-	923	838
Apprenticeship 2016+	497	293	-	790	882
Specialist Training Providers	-	458	313	771	780
Traineeships	14	319	411	744	730
ESOL	558	149	-	707	653
VTOS	29	56	488	573	529
Community Education	418	104	9	531	495
Explore Programme DES	-	5	-	5	6
Others - 8 in Number	1,111	594	280	1,985	1,995
	20,932	10,038	4,053	35,023	34,714

10 Youth Services Payments	Year Ended 31/12/2024			Year Ended	
	Pay	Non Pay	Total	31/12/2023	
	€'000	€'000	€'000	Total	
				€'000	
LCYP Funding	61	158	-	219	57
Youth Work Functions	142	40	-	182	181
BOUNCEBACK SE	-	171	-	171	201
INCLUDE Programme	-	162	-	162	194
Cavan Town UBU	-	137	-	137	86
BOUNCEBACK WC	-	118	-	118	140
Youth Information	-	101	-	101	127
ISPCC Monaghan Project	-	96	-	96	93
Local Youth Club Grants Scheme	-	69	-	69	69
Others - 19 in Number	144	205	-	349	204
	347	1,257	-	1,604	1,352

Cavan and Monaghan Education and Training Board
Notes to the Financial Statements – Year Ended 31 December 2024

11 Agencies and Self Financing Project Payments

Agencies	Sponsoring Department/ Funder	Year Ended 31/12/2024			Total	Year ended 31/12/2023	
		Pay	Non Pay	Total		Total	Total
		€'000	€'000	€'000	€'000	€'000	€'000
School Meals Programme	Department of Social Protection	-	1,521	1,521	1,171	1,171	
School Completion Programme	Tusla	776	143	919	790	790	
Enterprise Ireland Project - SCLP	Enterprise Ireland Funding	257	284	541	326	326	
CMETB Music Generation	Various	300	123	423	539	539	
Internal Audit Unit	Department of Education/SOLAS	-	207	207	447	447	
State Examinations Commission	State Examinations Commission	188	-	188	167	167	
HEA Tertiary Programme	Higher Education Authority	172	-	172	105	105	
ERASMUS 2023 - CAVAN INSTITUTE	Leargas	-	168	168	111	111	
Further Ed. Support Service	City of Dublin ETB	120	29	149	164	164	
Software Systems Manager	Education and Training Boards	64	6	70	75	75	
Salary Recoupments	Various	65	-	65	66	66	
Project Funding - DE	Department of Education	40	24	64	63	63	
Other agency - 25 in Number	Various	24	367	391	420	420	
		2,006	2,872	4,878		4,444	
Self-Financing Projects							
Student Activities	Parents/ Students	-	1,022	1,022	1,137	1,137	
Garage Theatre	Arts Council/County Council/Patrons	205	337	542	493	493	
Outdoor Education Centre	Patrons	234	177	411	516	516	
Book Rental Scheme	Parents/ Students	-	254	254	174	174	
School Canteen	Parents/ Students	-	139	139	114	114	
Cavan Institute Student Services	Parents/ Students	-	131	131	271	271	
ICT Self Financing	Primary Schools	-	62	62	1	1	
Fundraising & Donations	Parents/ Students	-	51	51	44	44	
Other self-financing - 13 in Number	Various	38	211	249	349	349	
		477	2,384	2,861		3,099	
Overall		2,483	5,256	7,739		7,543	

12 Capital Payments

Facility	Expenditure Type	Year Ended 31/12/2024		Year Ended 31/12/2023	
		Total	Total	Total	Total
		€'000	€'000	€'000	€'000
St Mogues Modular 2023	Additional Accommodation	-	4,326	4,326	170
Inver Modular 9 - General	Additional Accommodation	-	2,258	2,258	3
School Equipment Upgrade 2023	Loose Furniture & Equipment	-	1,534	1,534	520
Solas Capital Funds	Various	-	1,211	1,211	559
Solas Devolved Capital	Various	-	467	467	827
Dun an Ri Additional Accommodation 2021	Additional Accommodation	-	334	334	173
Inver 2020 Life Safety Systems	Emergency Works	-	320	320	-
Cavan Modular 2022	Additional Accommodation	-	270	270	455
Ballybay M&E Works - Boiler	Emergency Works	-	252	252	-
St Mogues LFE & IT	Loose Furniture & Equipment	-	240	240	-
Beech Hill Additional Accommodation	Additional Accommodation	-	230	230	137
Inver College Additional Accommodation	Additional Accommodation	-	228	228	-
Life Safety - Lighting Beech Hill	Emergency Works	-	210	210	15
Breifne Additional Accommodation	Additional Accommodation	-	203	203	255
St Mogues Emergency Lighting	Emergency Works	-	192	192	-
Royal School Cavan Modular 2022	Additional Accommodation	-	168	168	2,351
Virginia Modular 2023	Additional Accommodation	-	134	134	1
Colaiste Oiriall- Life Safety Systems	Emergency Works	-	113	113	-
Breifne Modular 2022	Additional Accommodation	-	110	110	976
Temporary Accommodation - Virginia	Temporary Accommodation	-	105	105	190
St Bricins Modular 2022	Additional Accommodation	-	-	-	4,138
Other Capital Projects -38 In Number	Various	-	1,217	1,217	4,234
Gaelscoil Eois, Clones	Additional Accommodation	-	3,703	3,703	1,323
Scoil Mhuire, Rockcorry	Additional Accommodation	-	2,707	2,707	845
Gaelscoil Lorgan	Additional Accommodation	-	1,056	1,056	198
			21,588	21,588	17,368

During the year Cavan and Monaghan ETB acted as a project manager for the following devolved projects:

Gaelscoil Eois, Clones	Additional Accommodation	-	3,703	3,703	1,323
Scoil Mhuire, Rockcorry	Additional Accommodation	-	2,707	2,707	845
Gaelscoil Lorgan	Additional Accommodation	-	1,056	1,056	198
			21,588	21,588	17,368

Cavan and Monaghan Education and Training Board
Notes to the Financial Statements – Year Ended 31 December 2024

13	Analysis of Receipts by Funder	Programme						
	FUNDER	Post Primary Schools & Head Office	Further Education and Training	Youth Services	Agencies and Self-financing	Capital	TOTAL Year Ended 31/12/2024	Year Ended 31/12/2023
		€'000	€'000	€'000	€'000	€'000	€'000	€'000
	State Funding Received							
	Department of Education	56,407	-	-	277	18,418	75,102	64,868
	Department of Further and Higher Education, Research, Innovation and Science	-	-	-	-	-	-	18
	SOLAS	-	36,035	-	50	1,651	37,736	37,239
	Department of Children, Equality, Disability, Integration and Youth	-	-	1,412	-	-	1,412	1,257
	Department of Social Protection	-	-	-	1,517	-	1,517	981
	State Examinations Commission	-	-	-	197	-	197	164
	Music Generation	-	-	-	637	-	637	552
	TUSLA	-	-	-	975	-	975	927
	Enterprise Ireland	-	-	-	478	-	478	140
	Léargas	-	-	-	440	-	440	243
	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	-	-	57	-	-	57	75
	Seconded Pay & other recoupments	-	-	-	497	-	497	395
	Other	-	-	-	147	-	147	102
		56,407	36,035	1,469	5,215	20,069	119,195	106,961
	Non State Funding Applied to State-funded Schemes							
	Parents/ Students	10	-	-	1,307	-	1,317	1,645
	Irish Public Bodies - Dividends/ Capital Reserve	41	-	-	-	-	41	60
	Local County Councils	-	-	-	48	-	48	
	Institute of Technology	-	-	-	32	-	32	8
	Other	31	-	291	72	-	394	294
		82	-	291	1,459	-	1,832	2,006
	Other Non State Funding							
	Arts Council - Theatre				75	-	75	77
	County Council - Theatre				49	-	49	30
	Patrons/Service Users	-	-	-	800	-	800	902
	Irish Public Bodies - Insurance Settlements	-	-	-	36	-	36	14
	Staff	-	-	-	44	-	44	20
	Other	-	-	-	209	-	209	248
		-	-	-	1,213	-	1,213	1,292
	Total	56,489	36,035	1,760	7,887	20,069	122,240	110,259

Cavan and Monaghan Education and Training Board
Notes to the Financial Statements – Year Ended 31 December 2024

14 Source and Use of Funds

**Primary Grantor
Department/Office**

Project

Department of Education

Post Primary Schools and
Head Office

Pay^b
Non-Pay^c
Local Funding
Surpluses
Associated Programmes

Capital

Internal Audit Unit
Public Sector Reform

Total Department of Education

Other Funders

Department of Further and
Higher Education, Research,
Innovation and Science

Explore

Total DFHERIS

SOLAS

Further Education and
Training

SOLAS

Capital

Total SOLAS

**Department of Children,
Equality, Disability,
Integration and Youth**

Youth Services

Other

Youth Services

Department of Social
Protection

Agency

State Examinations
Commission

State Examinations

Music Generation

Agency

Professional Development
Service for Teachers

Agency

TUSLA

School Completion
Programme

Léargas

Agency

Department of Tourism,
Culture, Arts, Gaeltacht, Sport
and Media

Agency

Institutes of Technology

Agency

Enterprise Ireland

Agency

Seconded Pay & Other
Recoupments

Agency

Other

Agency

Total State

Total Non State

Agency and Self
Financing

Total State and Non State

	2024 Grant Issued	01/01/2024 ^a			2024				31/12/2024 Amount due from/ (due to) Grantor	
		Amount due from/ (due to) Grantor	Receipts direct from Grantor ^c	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 2024
		€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	
	(49,301)	1,353	(47,321)	(1,980)	(49,301)		49,402	340	-	1,794
	(4,014)	(724)	(3,933)	(81)	(4,014)	788	3,376	(60)	634	0
		-				(788)	-			(788)
	(3,173)	(761)	(3,173)		(3,173)		2,478	(25)		(1,481)
	(18,418)	(4,893)	(18,418)		(18,418)	-	19,486	307		(3,518)
	(285)	(64)	(235)	(50)	(285)		207	2		(140)
	(42)	(87)	(42)		(42)		63	44		(22)
	(75,233)	(5,176)	(73,122)	(2,111)	(75,233)	0	75,012	608	634	(4,155)
	-	(5)	-	-	-		5			-
	-	(5)	-	-	-		5			-
	(36,035)	615	(36,035)	-	(36,035)		35,019	(83)		(484)
	(1,651)	(1,433)	(1,651)		(1,651)		2,102	(30)		(1,012)
	(37,686)	(818)	(37,686)	-	(37,686)	-	37,121	(113)		(1,496)
	(1,412)	(294)	(1,412)		(1,412)		1,330	(27)		(403)
	(348)	(73)	(348)		(348)	(24)	274	(8)		(179)
	(1,517)	42	(1,517)		(1,517)		1,521	(90)		(44)
	(197)	5	(197)		(197)		188	0		(4)
	(637)	(206)	(637)		(637)		423	6		(414)
	(16)	(33)	(16)		(16)		13	1		(35)
	(954)	(469)	(954)		(954)		919	(4)		(508)
	(440)	(161)	(440)		(440)	-	321	(4)		(284)
	-	(5)	-		-		5			-
	(32)	(13)	(32)		(32)		28			(17)
	(478)	229	(478)		(478)		541	(54)		238
	(442)	133	(442)		(442)		456	10		157
	(224)	(182)	(224)		(224)	24	191	(3)	(3)	(197)
	(5,285)	(733)	(5,285)	-	(5,285)	-	4,880	(146)	(3)	(1,287)
	(2,624)	(1,268)	(2,624)		(2,624)		2,862	(13)	21	(1,022)
	(122,240)	(8,294)	(120,129)	(2,111)	(122,240)	-	121,210	309	652	(8,363)

14 Source and Use of Funds (continued)
Reconciliation of Amount due From/ (Due to)
Grantor to Revenue Surplus per Statement of
Current Assets and Liabilities

		31/12/2024	31/12/2023
		€'000	€'000
Amount due from/ (due to) Grantor at 31 December		(8,363)	(8,294)
Bank Balance	(Page 14)	15,364	14,334
Third Party Debtors	(Note 18)	106	102
Pay & Expenses Liabilities	(Note 22)	(3,837)	(3,524)
Revenue Surplus per Statement of Current Assets and Liabilities		3,270	2,618

Notes

a Opening balances

b Pay

Balances are reported on an accruals basis.

Department of Education: Post-Primary Schools and Head Office Pay Grant was funded by direct receipts from grantor of 47,320,544 and anticipated receipts from Retained Superannuation Contributions of €1,969,140. Actual receipts of Retained Superannuation Contributions were €1,980,078 which is €10,938 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 €3,933,293 (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 2024) and forecasted locally raised receipts of €17,347. In 2024 actual locally raised receipts were €81,631 (Locally raised receipts includes an IPB Commercial Dividend of €40,919 (which was not included in original forecast estimate) resulting in a surplus of receipts of €64,284 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 €120,129,572 above and the total in Note 13 - Funding of €122,241,280 is represented by Retained Superannuation Contributions of €1,980,078 and €131,630 from other sources

Cavan and Monaghan Education and Training Board
Notes to the Financial Statements – Year Ended 31 December 2024

15 Current Assets - Recurrent State Grants	Year Ended 31/12/2024 €'000	Year Ended 31/12/2023 €'000
Amount due from Department of Education		
Pay Grant Underfunding	1,794	1,353
Associated Grants Underfunding	-	55
Amount due from SOLAS	-	615
	<u>1,794</u>	<u>2,023</u>
16 Current Assets - Capital State Grants	Year Ended 31/12/2024 €'000	Year Ended 31/12/2023 €'000
Amount due from the Department of Education	2,017	2,628
	<u>2,017</u>	<u>2,628</u>
17 Current Assets - Other Recurrent Income	Year Ended 31/12/2024 €'000	Year Ended 31/12/2023 €'000
Amount due from Other State bodies	434	469
Amount due from Other Non-State bodies	27	33
	<u>461</u>	<u>502</u>
18 Current Assets - Third Party Debtors	Year Ended 31/12/2024 €'000	Year Ended 31/12/2023 €'000
Local Training Initiatives	27	27
Overpayments	17	16
Tuition Fees	62	59
	<u>106</u>	<u>102</u>
19 Current Liabilities - Recurrent State Grants	Year Ended 31/12/2024 €'000	Year Ended 31/12/2023 €'000
Amount due to the Department of Education		
Associated Grants Unspent	1,481	816
Local Receipts/Receivables Excess	788	724
Internal Audit Unit	140	64
Public Sector Reform	22	87
Amount due to Department of Further and Higher Education, Research, Innovation and Science	-	5
Amount due to SOLAS	484	-
Amount due to Department of Children, Equality, Disability, Integration and Youth	403	294
	<u>3,318</u>	<u>1,989</u>

Cavan and Monaghan Education and Training Board
Notes to the Financial Statements – Year Ended 31 December 2024

20 Current Liabilities - Capital State Grants	Year Ended 31/12/2024 €'000	Year Ended 31/12/2023 €'000	
Amount held for Department Of Education	5,536	7,521	
Amount due to SOLAS	1,012	1,433	
	<u>6,548</u>	<u>8,954</u>	
21 Current Liabilities - Other Recurrent Income	Year Ended 31/12/2024 €'000	Year Ended 31/12/2023 €'000	
Amount held for Others State bodies	1,721	1,202	
Amount held for Others Non-State bodies	1,048	1,301	
	<u>2,769</u>	<u>2,504</u>	
22 Pay and Expense Liabilities	Year Ended 31/12/2024 €'000	Year Ended 31/12/2023 €'000	
Expense Liabilities	1,328	1,490	
Pay Liabilities	2,509	2,034	
	<u>3,837</u>	<u>3,524</u>	
23 Movement in Other Net Current Assets	Balance as at 31/12/2024 €'000	Balance as at 31/12/2023 €'000	Movement in Period €'000
Current Assets			
Decrease in Recurrent State Grants Receivable	1794	2023	(229)
Decrease in Capital State Grants Receivable	2017	2628	(610)
Decrease in Other Recurrent Income Receivable	461	501	(41)
Increase in Third Party Debtors	106	102	4
	<u>4378</u>	<u>5254</u>	<u>(876)</u>
Current Liabilities			
Increase in Recurrent State Grant Liabilities	3,318	1,989	(1,329)
Decrease in Capital State Grant Liabilities	6,548	8,954	2,406
Increase in Other Recurrent Income Liabilities	2,769	2,504	(265)
Increase in Pay and Expense Liabilities	3,837	3,524	(313)
	<u>16,472</u>	<u>16,971</u>	<u>498</u>
Net Movement			<u>(378)</u>

Cavan and Monaghan Education and Training Board
Notes to the Financial Statements – Year Ended 31 December 2024

24 Remuneration

	Year Ended	Year Ended
	31/12/2024	31/12/2023
	€'000	€'000
(a) Aggregate Employee Benefits		
Staff Short-term benefits	73,685	66,262
Termination benefits	-	-
	73,685	66,262
(b) Staff Short-Term Benefits		
Pay (Comprising Basic Pay/Allowances/ Overtime) plus Employers' PRSI	73,685	66,262
	73,685	66,262

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

Pay range €	No. Employees	Cost in 2024*
0-10,000	528	1,117
10,001 - 20,000	144	2,144
20,001 - 30,000	120	2,959
30,001 - 40,000	128	4,531
40,001 - 50,000	138	6,093
50,001 - 60,000	173	9,473
60,001 - 70,000	128	8,310
70,001 - 80,000	152	11,411
80,001 - 90,000	154	13,026
90,001 - 100,000	84	7,910
100,001 - 110,000	22	2,277
110,001- 120,000	11	1,272
120,001 - 130,000	7	883
130,001 - 140,000	9	1,217
140,001 - 150,000	4	571
150,001 - 160,000	0	-
160001 - 170000	3	491
Total:	1805	73,685

*Cost in 2024 includes employers' PRSI

(c) Termination Benefits

There were no termination benefit settlements during the year (2023 €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
	31/12/2024	31/12/2023
	€	€
Salary	632,519	613,767
Allowances	-	-
Termination Benefits	-	-
	632,519	613,767

(e) Chief Executive Salary and Benefits

The Chief Executive remuneration package excluding employers' PRSI for the year was: Basic Salary
 Current (Acting) CE: Dr Fiona McGrath (15/03/2022 - Present)
 Other**

	131,126	121,461
	150,083	143,530
	281,209	264,991

** 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 2024

25 Specific Costs	Year Ended 31/12/2024	Year Ended 31/12/2023
	€	€
(a) Consultancy		
The costs of external services under the following headings:		
Legal (includes general legal advice)	39,041	45,327
Financial / Actuarial	-	-
Public relations/marketing	-	-
Human Resources	-	45,237
Audit Fee (Annual external audit)*	50,500	50,500
Other	15,558	86,671
	105,099	227,735
	105,099	227,735
*2022 Audit Fee was paid in 2023. The 2023 Audit Fee of €50,500 was paid in 2024. The 2024 Audit Fee of €53,900 will be paid in late 2025.		
(b) Legal Costs and Settlements		
	Year Ended 31/12/2024	Year Ended 31/12/2023
	€	€
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	20,071	23,579
Conciliation and arbitration payments	-	-
Settlements	-	-
	20,071	23,579
	20,071	23,579
The legal costs and settlements figure above relates to 3 legal cases (2023: 2)		
Additional legal costs and settlements were paid by CMETBs insurance body.		
(c) Travel and Subsistence		
	Year Ended 31/12/2024	Year Ended 31/12/2023
	€	€
Travel and subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	14,878	10,244
- expenses paid for Board Members	-	-
- expenses paid to employees	262,730	303,041
	277,608	313,285
	277,608	313,285
International		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	632	548
	632	548
	632	548
Total	278,240	313,833
	278,240	313,833
(d) Hospitality		
	Year Ended 31/12/2024	Year Ended 31/12/2023
	€	€
Hospitality costs incurred were:		
Staff Hospitality	-	-
Other	-	-
	-	-
	-	-

Cavan and Monaghan Education and Training Board
Notes to the Financial Statements – Year Ended 31 December 2024

26 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 2024 were:

Board member	Statutory Meetings €	Interview Boards €	Attendance at Conferences / Seminars €	BOM €	Other €	Total Expenses €	Total Fees €
Cllr Madeleine Argue	-	-	-	-	-	-	-
Ms April Anna Barker	-	-	-	-	-	-	708
Cllr Winston Bennett	-	-	-	-	-	-	-
Cllr Carmel Brady*	99	226	194	218	-	737	2,405
Cllr Damien Brady	-	-	-	-	-	-	-
Cllr Niamh Brady	-	-	-	-	-	-	-
Cllr Aidan Campbell	-	-	-	-	-	-	-
Cllr Colm Carthy	175	33	-	-	16	224	1,415
Cllr Sean Conlon	51	-	-	83	-	134	990
Cllr Seamus Coyle	-	-	-	-	-	-	-
Ms Rosena Donagh	-	-	-	-	-	-	-
Cllr Brendan Fay	358	162	748	227	-	1,495	2,123
Mr Sean Fegan	454	785	-	166	-	1,405	1,438
Ms Lorraine Fealy	-	-	-	-	-	-	-
Ms Michelle Flynn	480	-	333	217	-	1,029	-
Cllr Sinead Flynn	-	-	-	-	-	-	-
Cllr Clifford Kelly***	912	-	-	249	1,335	2,495	1,438
Mr Micheal Martin	196	-	-	69	-	265	-
Cllr David Maxwell	-	-	-	-	-	-	-
Mr Martin McBreen	558	2,080	-	334	-	2,972	3,972
Ms Irene McCausland	-	-	-	-	-	-	-
Mr Colm McCormick	56	-	382	-	-	438	-
Mr Frank McDermott	-	-	-	-	-	-	-
Mr Joe McGrath	-	-	-	-	-	-	2,352
Mr Rory McMahan	204	-	-	-	-	204	-
Mr Peter McVitty	-	-	-	-	-	-	-
Cllr P.J. O'Hanlon**	-	-	-	-	-	-	-
Cllr Sarah O'Reilly	190	897	1,492	246	21	2,846	849
Ms Aine Smith	139	-	497	-	-	636	-
Mr Trevor Smith	-	-	-	-	-	-	-
Cllr Patricia Walsh	-	-	-	-	-	-	-
Total	3,872	4,183	3,646	1,809	1,372	14,880	17,689

* Chairperson from September 2024

** Chairperson prior to September 2024

***ETBI Representative

27 Committee Fees

The following fees were paid to Non- Board Committee members

Audit and Risk Committee (ARC)

Finance Committee (FC)

(No. of Non Board ARC members 2024: 3, 2023: 4)

(No. of Non Board FC members 2024: 3, 2023: 3)

	Year Ended 31/12/2024 €	Year Ended 31/12/2023 €
	2,688	3,323
	5,230	4,336
	7,918	7,659

28 Chief Executive's Travel Expenses

Domestic Travel

Foreign Travel

	Year Ended 31/12/2024 €	Year Ended 31/12/2023 €
	5,318	5,693
	-	-
	5,318	5,693

Cavan and Monaghan Education and Training Board
Notes to the Financial Statements – Year Ended 31 December 2024

29 Capital Commitments

At 31 December 2024 Cavan and Monaghan ETB had capital commitments of €20.8m (2023 €27.37m).

All of the above capital expenditure will be Exchequer funded.

30 Lease and Other Finance Commitment

At 31 December, Cavan and Monaghan ETB had payment liabilities under non- cancellable agreements as follows:

	31/12/2024	31/12/2023
	€'000	€'000
Payments due:		
Within one year	1,345	1,284
Between two and five years	4,432	3,416
After 5 years	8,878	8,417
	14,655	13,117

31 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 31/12/2024. CMETB are currently involved in a number of litigations, the outcome of which cannot be determined at this time.

32 Additional Superannuation Contribution

The ETB does not make pension contributions in respect of employees. Since 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 €2,193,844 (2023 €1,893,575) which were remitted to the Department of Education.

3 Retirement Benefit Obligations

The Department of Education's Vote records pensions paid in the financial year for the ETB sector. The note below provides information on Cavan and Monaghan ETB pension obligations and costs on an accruals basis.

Staffing

Retirement benefit obligations were reflected for the first time in the notes to the 2023 financial statements. The opening position as at 1st January 2022 was estimated by the actuary, based on market conditions at that time.

Description of schemes

Superannuation schemes (pre 1/1/2013)

These pension schemes are defined benefit arrangements with benefits and contributions outlined in the scheme rules. The schemes provides for the payment of a gratuity and an annual pension, to the member on retirement. Pension benefits are based on final pensionable salary and the members' service. There is also provision for the payment of benefits to the member's spouses and children on the death of the member. Minimum retirement age is in accordance with the scheme rules. In general a member who joined the scheme prior to 2004 has an entitlement to retire without actuarial reduction from age 60. Pensions in payment (and deferment) normally increase in line with general public sector pay policy. Pension Contributions from staff are retained by the ETB as part of agreed Exchequer funding.

Single Scheme

New entrant pensionable employees engaged by the ETB after 1 January 2013 are members of the Single Public Service Pension Scheme in accordance with Public Sector Pensions (Single Scheme and Other Provisions) Acts 2012. Contributions paid by members of the Single Scheme are paid over to the Department of Public Expenditure, National Development Plan Delivery and Reform in accordance with the legislation.

The Single Scheme is the occupational pension scheme for new entrant public servants hired since 1 January 2013. It is a defined benefit scheme, with retirement benefits based on career average pay. The scheme generates pension credits and retirement lump sum credits for each scheme member. These money credits, known as referable amounts, accrue as percentages of pay on an ongoing basis. The referable amounts accrued each year are revalued annually until retirement in line with inflation increases (Consumer Price Index). The annual pension awarded on retirement is the cumulative total of a scheme members pension referable amounts, and retirement lump sum awarded is, similarly, the total of the scheme member's lump sum referable amounts.

Valuations

The valuation used for this disclosure has been based on an actuarial report carried out by a qualified independent actuary taking account of the requirements of generally accepted accounting rules in order to assess the schemes obligations at 31 December 2024.

A full actuarial valuation of the scheme obligations is carried out on a triennial basis. The last full actuarial valuation was carried out as at 31 December 2023. The next full actuarial valuation is due to be completed as at 31 December 2026.

On retirement, members pensions are paid by the National Shared Service Office on behalf of the ETB and those payments are funded by the Department of Education.

The principal actuarial assumptions used to calculate the components of the defined benefit cost for the year ended 31 December 2024 were as follows:

	Year ended 31/12/2024	Year ended 31/12/2023
Financial Assumptions:		
Discount rate	3.50%	3.30%
Inflation rate	2.10%	2.30%
Salary Increase	3.35%	3.55%
State pension increase	2.35%	2.55%
Pension increase – Superannuation schemes	2.85%	3.05%
Pension increase – Single scheme	2.10%	2.30%

Cavan and Monaghan Education and Training Board
Notes to the Financial Statements – Year Ended 31 December 2024

33 Retirement Benefit Obligations (continued)

	Year ended 31/12/2024	Year ended 31/12/2023
Demographic Assumptions- Mortality*:		
	Life Expectancy	Life Expectancy
Male aged 65	21.6	22.1
Female aged 65	24.1	24.3

*Standard mortality tables have been used. The mortality assumptions have been updated in line with the recommended basis for standard transfer values published by the Society of Actuaries in Ireland 2014.

	Year ended 31/12/2024	Year ended 31/12/2023
Movement in net retirement benefit obligations during the financial year		
	€'000	€'000
Scheme liabilities at beginning of year	327,836	303,142
Net Current service cost	11,822	13,560
Employee Contributions	3,245	3,248
Interest on retirement benefit scheme liabilities	10,723	11,055
Experiences Losses/(Gains)	47	8,046
Changes in assumptions	(23,770)	(2,269)
Benefits paid	(9,054)	(8,946)
Scheme liabilities at end of year	320,849	327,836
Split between		
Single Public sector pension scheme	18,403	17,513
Superannuation schemes (pre 1/1/2013)	302,446	310,323
	320,849	327,836
Retirement Benefit Costs	€'000	€'000
Current service Cost	15,067	16,808
Interest on retirement benefit scheme liabilities	10,723	11,055
Employee Contributions	(3,245)	(3,248)
	22,545	24,615

The deferred funding liabilities for retirement benefit as at 31 December 2024 amounted to €320.8m (2023: €327.8m)

	Year ended 31/12/2024	Year ended 31/12/2023
History of defined benefits obligations		
Defined benefit obligations	320,849	327,836

34 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 2024, €51.40 was written off on behalf of Cavan and Monaghan ETB.

35 Annual Contribution to Education and Training Boards Ireland

Cavan and Monaghan ETB made a contribution of €99,253 to ETBI in 2024. This included a membership contribution of €50,000.

36 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.

37 Connected Persons

CMETB entered into a lease agreement in April 2024 to accommodate additional apprenticeship programmes. The leased property was identified following an open competitive market engagement process. The lease was approved following completion of all governance and legal procedures. An independent valuation was also obtained to ensure the agreed annual rent of €65,000 for 10 years was in line with market rates. A CMETB employee is a shareholder in the leased property company and therefore considered a Connected Person. This person does not hold a key management position within CMETB (as defined in Appendix 5 of the Code of Practice for the Governance of ETBs). They were not involved in the procurement process and had no influence over decisions or outcomes relating to this lease.

38 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 2024 was €1,176,582 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 2024

39 Property

Cavan and Monaghan ETB provides educational service and activities from the properties listed below (39A-39D inclusive)

39A	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. Brin's College Belturbet	Belturbet, Co. Cavan.	n/a	n/a	
	Breifne College Cavan	Cootehill 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 Cootehill, Co. Monaghan.	n/a	n/a	
	Others				
	Garage Theatre	Monaghan Education Campus, Armagh Road, Monaghan.	n/a	n/a	
	Fairfield Demesne	Dartrey, via Cootehill, Co. Monaghan.	n/a	n/a	
39B	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.	€36,789.00	31.12.2024	
	Cavan Youthreach	Moyneshall, Cavan.	€50,000.00	31.01.2028	
	Cootehill Youthreach	Magheranure, Cootehill, Co. Cavan.	€73,800.00	31.12.2029	
	Cavan Institute - Hampton Court	Cavan.	€252,822.00	1.1.2044	
	Cavan Institute - Ballinagh Road	Cavan.	€55,000.00	30.9.2026	
	Corrybrennan Ballybay	Ballybay, Co. Monaghan.	€66.03	28.7.2098	
	Carrickmacross Youthreach	20 Main Street, Carrickmacross, Co. Monaghan	€48,000.00	13.11.2027	
	Milltown, Monaghan	Unit 2, Milltown, Monaghan	€65,000.00	31.01.2034	
	Supply Chain Logistics and Procurement Centre	Killygarry Business Park, Cavan	€60,270.00	31.08.2025	
	Administrative Offices				
	Administration Office - Head Office (1)	Market Street, Monaghan.	€67,034.00	23.04.2029	
	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	
39C	Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)				
	Category	Location	Status	Annual Rent per agreement	Expiry Date
	Primary level, Post Primary Level and Centres				
	Largy College, Clones	Clones, Co. Monaghan	PPP	-	-
	Adult Education Centre Ballyjamesduff	Ballyjamesduff, Co. Cavan.	DE Property	-	-
	Dún Mhuire Adult Education Centre	Mullaghmonaghan, Monaghan	Rented	€85,000.00	Annually
	Railway Building, Kingscourt	Station Rd., Kingscourt, Co. Cavan	Rented	€107,193.00	31.08.2026
	Virginia Show Centre	Virginia, Co. Cavan	Rented	€65,000.00	31.12.2024
	Unit 12 Adult Education Centre	Church View Square, Cavan.	Rented	€36,900.00	29.01.2025
39D	Properties in use by a 3rd Party				
	Category	Location	Status	Annual Rent per agreement	Expiry Date
	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	21.08.2027
	Old Largy College Site	Clones, Co. Monaghan.	Owned	nil	To be transferred to DE for Gaelscoil
	Kingscourt Community Centre	Kingscourt, Co. Cavan.	Owned/Leased	€6.35	31.5.2028
39E	Properties not in use:				
	Centres				
	Corrad 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.

Rented - Cavan and Monaghan ETB holds a Rental Agreement for these properties. A Rental Agreement is used for shorter term agreement where Cavan and Monaghan ETB do not wish to commit to a long term lease due to operational reasons and funding.

DE property - The property is owned by Department of Education. Cavan and Monaghan ETB only manage the property.

PPP- Public Private Partnership

Cavan and Monaghan Education and Training Board
Notes to the Financial Statements – Year Ended 31 December 2024

40 Post Balance sheet events

There were no Post Balance Sheet events.

41 Approval of the Financial Statements

The Financial Statements for year ended 31/12/2024 were approved by the Board of CMETB on 27 March 2025.

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin

Ráitis Airgeadais don bhliain dar chríoch an 31 Nollaig 2024

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin

Innéacs a ghabhann leis na Ráitis Airgeadais don bhliain dar chríoch

31-Noll-24

	Leathanach
Ráiteas maidir le Freagrachtaí an Bhoird	3
Ráiteas maidir le Rialú Inmheánach	4- 10
Tuarascáil Iniúcháireachta an Ard-Reachtaire Cuntas agus Ciste	11- 12
Ráiteas Oibriúcháin	13
Ráiteas ar Shócmhainní Reatha agus Dliteanais Reatha	14
Nótaí a ghabhann leis na Ráitis Airgeadais	15- 34

Leathanach 2

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin

Ráiteas maidir le Freagrachtaí an Bhoird

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

Éilítear ar an BOO le halt 51 den Acht sin na cuntais go léir is cuí agus is gnách a choinneáil ar an airgead a gheobhaidh sé nó a chaithfidh sé in cibé foirm agus i leith cibé tréimhsí cuntasaióchta a cheadóidh an tAire Oideachais le toiliú an Aire Airgeadais agus an Aire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe.

Agus na cuntais sin á n-ullmhú, tá sé de dhualgas ar an mBord:

- (a) na polasaithe cuntasaióchta caighdeánacha a chur i bhfeidhm chun ráitis airgeadais an BOO a ullmhu
- (b) breithiúnais agus meastacháin a dhéanamh atá réasúnta agus stuama
- (c) aon imeachtaí ábhartha ó na beartais

Tá an Bord freagrach as leabhair chuntais chuí a choinneáil ina nochtar le cruinneas réasúnta tráth ar bith staid airgeadais an Bhoird agus a chuireann ar a chumas a chinntiú go gcomhlíonann na Ráitis Airgeadais Alt 51 den Acht um Boird Oideachais agus Oiliúna 2013. Tá an Bord freagrach chomh maith as a chuid sócmhainní a chosaint agus as bearta réasúnta a dhéanamh chun calaois agus mírialtachtaí eile a chosc agus a bhrath.

Chairperson

Signature:


Name

Date:

27.03.2025

Leathanach 3

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin Ráiteas faoi Rialú Inmheánach

Bunaíodh Bord Oideachais agus Oiliúna (BOO) an Chabháin agus Mhuineacháin ar an 1 Iúil 2013 faoi fhorálacha an Achta um Boird Oideachais agus Oiliúna, 2013.

Leagtar amach an Cód Cleachtais chun Boird Oideachais agus Oiliúna a Rialú i gCiorclán 0083/2024 arna eisiúint ag an Roinn Oideachais chuig gach BOO i mí Deireadh Fómhair 2024. Ghlac BOO an Chabháin agus Mhuineacháin leis an gCód Rialachais ina chruinniú ar an 26 Feabhra 2024.

Bunaíodh bord nua do BOO an Chabháin agus Mhuineacháin i mí Meán Fómhair 2024 agus ag cruinniú dá chuid ar an 17 Meán Fómhair 2024, chuir an bord bailchríoch leis an gCoiste Airgeadais agus an Coiste agus Iniúcháireachta agus Riosca a cheapadh.

Freagracht as an gCóras um Rialú Inmheánach Airgeadais

Mar Chathaoirleach Bhord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin, admhaím gur ar an mBord atá an fhreagracht as a chinntiú go gcoinnítear agus go bhfeidhmítear córas éifeachtach éifeachtúil rialuithe inmheánacha. Ní féidir leis an gcóras ach dearbhú réasúnach agus ní dearbhú iomlán a thabhairt go ndéantar sócmhainní a chosaint, go ndéantar idirbhearta a údarú agus a thaifeadadh i gceart, agus go ndéantar earráidí nó mírialtachtaí ábhartha a chosc nó a bhrath laistigh de thréimhse thráthúil ama.

Príomhnósanna Imeachta Rialaithe

Tá bearta glactha ag an mBord chun timpeallacht rialaithe iomchuí a chinntiú:

- Sainmhíniú soiléir a thabhairt ar fhreagrachtaí an lucht bainistíochta.
- Nósanna imeachta foirmiúla a leagan amach chun laigí suntasacha rialaithe a thuairisciú agus bearta ceartúcháin iomchuí a chinntiú.
- Córas foirmiúil bainistíochta riosca a chur ar bun, ina leagfar amach nósanna imeachta chun gach riosca a shonrú agus a mheas a d'fhéadfadh cur as don BOO a chuspóir a bhaint amach.

an córas rialaithe inmheánaigh arna fheidhmiú ag BOO an Chabháin agus Mhuineacháin bunaithe ar:

- Nósanna imeachta riaracháin mionsonraithe
- Dealú dualgas.
- Údaruithe sainiúla.
- Seiceálacha inmheánacha.
- Athbhreithniú míosúil ag an mbainistíocht ar thorthaí iarbhír agus ar thorthaí buiséadaithe na gclár arna bhfeidhmiú ag an BOO.
- Athbhreithnithe ar phointí gníomhaíochta an tSamhail Aibíochta um Bainistíocht Airgeadais a cuireadh i gcrích in 2024.
- An Grúpa Oibre um Chomhlíonadh ag déanamh scagadh ar chur chuige córasach maidir le monatóireacht agus athbhreithniú agus, dá bhrí sin, feabhas a chur ar éifeachtúlacht an phróisis bainistíochta riosca, rialaithe agus rialachais.

Áirítear le Creat Maoirseachta an Bhoird:

Is iad seo a leanas na nithe agus na daoine a chuireann bonn eolais ar fáil faoina ndéanann an Bord monatóireacht agus athbhreithniú ar éifeachtacht an chórais rialuithe inmheánacha:

- An Príomhfheidhmeannach, atá freagrach as an gcreat um rialú inmheánach.
- Moltaí a dhéanann Oifig an Ard-Reachtair Cuntas agus Ciste i litreacha bainistíochta agus i dtuairiscí eile.
- Moltaí arna ndéanamh ag an Aonad Iniúcháireachta Inmheánaí - BOOnna.
- Obair an Choiste Iniúcháireachta agus Riosca agus an Choiste Airgeadais.

An Coiste Iniúcháireachta agus Riosca

Tá obair an Choiste Iniúcháireachta agus Riosca (CIR), a raibh ceithre chruinniú acu in 2024, ina foinse eolais do mhaoirseacht an Bhoird ar an gcóras rialaithe inmheánaigh. Mar chuid de chlár oibre an CIR, breithníodh:

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Ráiteas faoi Rialú Inmheánach

- Tuarascálacha ar an Iniúcháireacht Inmheánach
- Tuarascálacha ar an iniúcháireacht sheachtrach agus litreacha bainistíochta an Ard-Reachtair Cuntas agus Ciste
- Ráitis Airgeadais Bhliantúla
- Creat Bainistíochta Riosca
- Clár Rioscaí
- Clár Iniúcháireachta
- Tuarascáil ar an Iniúcháireacht ar Chomhlíonadh
- Tuarascálacha ar Bhainistíocht Riosca ón Stiúrtóir TFE/Príomh-Oifigeach Riosca
- Tuarascáil tuairime chuig an mbord maidir le leordhóthanacht agus oiriúnacht na gcóras rialaithe inmheánaigh

Chuir an Príomhfheidhmeannach, Stiúrtóir TFE, Stiúrtóir Breisoideachais agus Oiliúna, Stiúrtóir Scoileanna, Ceannasaí Airgeadais, Ceannasaí TF, Ceannasaí Airgeadais Breisoideachais agus Oiliúna, Ceannasaí Soláthair, Oifigeach Sinsearach Foirne Pinsean, Oifigeach Óige agus Iniúcháirí ó ASM agus Aonad Iniúcháireachta Inmheánaí – Boird Oideachais agus Oiliúna (AII-BOO) tuairiscí ar fáil maidir le feidhmiú rialuithe, agus maidir le hairgeadas agus bhuail siad leis an gCoiste Iniúcháireachta agus Riosca in 2024 agus 2025.

Rinne an Coiste Iniúcháireachta agus Riosca athbhreithniú ar éifeachtúlacht an chórais rialaithe inmheánaigh don tréimhse thuairiscithe ábhartha ar an 01 Márta 2025.

An Coiste Airgeadais

Tá obair an Choiste Airgeadais, a raibh 5 chruinniú acu in 2024, mar fhoinsé eolais do mhaoirseacht an Bhoird ar an gcóras rialaithe inmheánaigh chomh maith. Mar chuid de chlár oibre an Choiste Airgeadais, breithníodh:

- Ráitis Airgeadais Bhliantúla 2024 (RAB)
- Moladh RAB 2024 don Bhord
- Cuntais Mhíosúla Ioncaim agus Chaiteachais
- Tuarascálacha ar Bhainistíocht Riosca ón Stiúrtóir TFE agus ón bPríomh-Oifigeach Riosca

Thuairiscigh an Príomhfheidhmeannach, an Stiúrtóir TFE agus an Ceannasaí Airgeadais don Choiste Airgeadais in 2024 agus 2025.

Rinne an Coiste Airgeadais athbhreithniú ar Ráitis Bhliantúla Airgeadais 2024 ar an 20 Márta 2024 agus moladh a nglacadh don Bhord.

Iniúchadh Inmheánach

Cuireann Aonad Iniúcháireachta Inmheánaí na mBord Oideachais agus Oiliúna (AII- BOO) seirbhís iniúcháireachta inmheánaí ar fáil agus tugann an tAonad tuairim fhoriomlán ar na réimsí a ndéantar iniúcháireacht orthu. Bíonn an tuairim fhoriomlán bunaithe ar na torthaí a sainaithníodh le linn an iniúchta agus is iad seo a leanas na tuairimí féideartha:

Cuimsitheach: Tá an córas rialaithe inmheánaigh leordhóthanach agus oibríonn sé go héifeachtach.

Leordhóthanach: Tá an córas rialaithe inmheánaigh leordhóthanach tríd is tríd agus oibríonn sé go héifeachtach.

Neamhleor: Tá an córas rialaithe inmheánaigh neamhleor agus ní oibríonn sé go héifeachtach.

Rinneadh na hathbhreithnithe seo a leanas mar chuid den iniúchadh inmheánach sa tréimhse ón 1 Eanáir 2024 go dtí an 31 Nollaig 2024:

Rinneadh iniúchadh ar "**Sheirbhísí Óige**" ó Shamhain 2023 go Márta 2024 agus fuarthas an tuarascáil chríochnaithe ó AII-BOO i mí Feabhra 2025 agus cuireadh faoi bhráid an Choiste Iniúcháireachta agus Riosca í ar an 4 Márta 2025. Ba é toradh foriomlán na tuarascála go raibh córas leordhóthanach rialuithe i bhfeidhm. Rinneadh 15 mholadh– ceann amháin díobh ar an ardleibhéal, 7 gcinn díobh ar an meánleibhéal agus 7 gcinn díobh ar an íseal-leibhéal. Tá 9 gcinn díobh curtha

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin Ráiteas faoi Rialú Inmheánach

I bhfeidhm agus tá an 6 cinn eile idir lámha nó le cur chun cinn in 2025 agus tá siad le coinneáil faoi athbhreithniú leanúnach.

Rinneadh iniúchadh ar an **“gCiste REACH”** i mí an Mheithimh agus i mí Iúil 2024 agus tionóladh cruinniú deiridh an AII-BOO ar an 24 Meán Fómhair 2024. Tá BOO an Chabháin agus Mhuineacháin fós ag fanacht leis an tuairiscíú críochnaithe ó na AII - BOONna.

Fuarthas an tuarascáil seo a leanas ar an iniúchadh inmheánach in 2025 maidir le hiniúchadh a rinneadh in 2023: Rinneadh iniúchadh ar **“Scéim Aoisliúntais Earnáil Oideachais BOO 2025”** ó Mheán Fómhair go Nollaig 2023 agus fuarthas an tuarascáil chríochnaitheach ó AII-BOONna i mí Dheireadh Fómhair 2024 agus cuireadh faoi bhráid an Choiste Iniúcháireachta agus Riosca í ar an 25 Samhain 2024. Ba é toradh foriomlán na tuarascála go raibh córas Cuimsitheach rialuithe i bhfeidhm. Rinneadh 7 mholadh – ní raibh ceann ar bith ar an ardleibhéal, bhí ceann amháin ar an meánleibhéal agus bhí 6 cinn díobh ar an íseal-leibhéal. Cuireadh 2 cheann i bhfeidhm agus tá an 5 cinn eile ar siúl nó le bheith ar siúl in 2025 agus tá siad á n-athbhreithniú go leanúnach.

Iniúchtaí earnála

Ar an 5 Márta 2024, rinne an CIR athbhreithniú ar thuarascáil Earnála AII-BOO maidir le **“Iniúchtaí Leantacha TFC agus Athbhreithnithe Caighdeánacha Cibearshlándála na hEarnála Poiblí”**. Nuair a rinneadh athbhreithniú ar na moltaí sa tuarascáil Earnála seo, bhí an CIR den tuairim go raibh gá le comhlíonadh na gceanglas éigeantach atá sna Caighdeáin Bhunlíne Cibearshlándála. Tá BOO an Chabháin agus Mhuineacháin ag dul ar aghaidh trí chéim a haon de chur chuige dhá chéim leis na AII-BOONna a gcuirtear tacaíocht agus cúnaimh comhairleachta ar fáil dóibh chun pleanáil a dhéanamh do chórais bhainistíochta agus iad a chur i bhfeidhm chun freastal ar na hionchais iniúchta atá bunaithe ar na Caighdeáin Bhunlíne Cibearshlándála.

An 3 Deireadh Fómhair 2024, rinne an CIR athbhreithniú ar thuarascáil Earnála AII-BOO ar **“Athbhreithniú ar Mholtaí Iniúchta Inmheánaigh Roimhe Seo”**. Cuireadh in iúl don CIR go bhfuair BOO an Chabháin agus Mhuineacháin tuairim Chuimsitheach maidir le hathbhreithniú a dhéanamh ar 5 réimse as 11 réimse san iomlán a ndearna AII-BOO athbhreithniú orthu. Tá gach moladh curtha i bhfeidhm ach amháin dhá shaincheist earnála atá le réiteach ar an leibhéal náisiúnta.

Ar an 25 Samhain 2024, rinne an CIR athbhreithniú ar thuarascáil Earnála AII-BOO maidir le **“Rollú”**. I Ráithe 1 2025, tá BOO an Chabháin agus Mhuineacháin ag dul i mbun grúpa oibre tras - stiúrtóireachta le BOOÉ agus AII-BOO chun dea-chleachtais agus nósanna imeachta a athbhreithniú agus a chomhthiomsú chun moltaí laistigh den tuarascáil earnála maidir le Rollú a chur chun cinn.

Sárúithe ar Sholáthar faoin gcóras rialaithe inmheánaigh

Dearbhaím go bhfuil nósanna imeachta bunaithe ag BOO an Chabháin agus Mhuineacháin chun comhlíonadh le rialacha agus treoirlínte soláthair reatha a chinntiú agus gur chomhlíon BOO an Chabháin agus Mhuineacháin na nósanna imeachta seo.

Tá BOO an Chabháin agus Mhuineacháin tar éis Plean Corparáideach Soláthair le haghaidh 2024 a fhorbairt, ina leagtar amach riachtanais soláthair BOO an Chabháin agus Mhuineacháin. Leanfaidh BOO an Chabháin agus Mhuineacháin de mhonatóireacht agus athbhreithniú a dhéanamh ar na réimsí caiteachais go léir chun deiseanna a shainnithint ina dtabharfaidh tairiscintí agus na Creata Náisiúnta reatha um earraí agus seirbhísí an luach is fearr ar airgead, i gcomhréir le riachtanais um chomhlíonadh.

Calaois

Níor tuairiscíodh aon teagmhas faoi Bheartas Frithchalaoise agus Frithéillithe BOO an Chabháin agus Mhuineacháin in 2024. Tugadh teagmhas amháin ar aghaidh ó 2022. Tuairiscíodh an teagmhas seo faoi bheartas eile BOO an Chabháin agus Mhuineacháin, rinneadh imscrúdú air agus tuairiscíodh é, de réir mar ba ghá, don Roinn Oideachais agus don Gharda Síochána in 2022. Déantar tagairt don eachtra seo chomh maith sa chuid den tuarascáil seo dar teideal Athbhreithniú Bliantúil ar Rialuithe thíos.

Nochtuithe cosanta

Ní bhfuair BOO an Chabháin agus Mhuineacháin aon nochtuithe cosanta in 2024 faoin Acht um Nochtadh Cosanta, 2014 (arna leasú).

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin Ráiteas faoi Rialú Inmheánach

Bainistiú Riosca

Tá clár struchtúrtha um Bainistíocht Riosca curtha i bhfeidhm ag BOO an Chabháin agus Mhuineacháin ar fud na heagraíochta. Rinneadh athbhreithniú ar an gClár Rioscaí, ina leagtar amach na príomhrioscaí agus na bearta maolaithe gaolmhara, i ngach cruinniú den Choiste Iniúcháireachta agus Riosca in 2024 agus déanann an Coiste monatóireacht i gcónaí ar an bhforbairt ar Phlean Straitéiseach Bainistíochta Riosca BOO an Chabháin agus Mhuineacháin.

Saincheisteanna a bhfuil dul chun cinn á ndéanamh orthu ar leibhéal Earnála

Pinsin na Seirbhíse Poiblí (Scéim Aonair)

Le Ciorclán 11/2014 cuirtear de dhualgas ar BOOna ráitis agus ríomhanna sochair a chur ar fáil do bhaill de Phinsin na Seirbhíse Poiblí (Scéim Aonair) faoi dheireadh mhí an Mheithimh 2014. Tá BOO an Chabháin agus Mhuineacháin tar éis a oibleagáidí a chomhlíonadh maidir le ráitis bhliantúla ar phinsin a sholáthar do gach ball de Phinsin na Seirbhíse Poiblí (Scéim Aonair) in 2024. Eisíodh Ráitis Sochair Pinsin do 1203 ball ar an 11 Márta 2024 (don tréimhse charnach ón 1 Eanáir 2013 go dtí an 31 Nollaig 2022) agus do 804 ball ar an 19 Iúil 2024 (don bhliain dar críoch an 31 Nollaig 2023) in BOO an Chabháin agus Mhuineacháin a d'íoc ranníocaíochtaí Pinsin na Seirbhíse Poiblí (Scéim Aonair) agus a thuill méideanna in-tarchurtha Pinsin na Seirbhíse Poiblí (Scéim Aonair) le linn na tréimhse 2013 go 2023.

Clár Feabhsúcháin Pinsin-SGCO:

Tá foireann áirithe curtha i bhfeidhm in SGCO (Seirbhísí Gnó Comhroinnte Oideachais) atá ag obair go hiomlán ar chúrsaí a bhaineann le Pinsin agus Ranníocaíochtaí Pinsean a réiteach. Tá Foireann an Chláir Feabhsúcháin Pinsean ag cabhrú le roinnt tionscadal, lena n-áirítear, ach gan a bheith teoranta do:

- ▶ **Forbairt agus Tástáil PeopleXD** chun aghaidh a thabhairt ar ríomh mícheart ranníocaíochtaí pinsin, méideanna inghairthe, seirbhís pháirtaimseartha a áireamh i modúl pinsin mar aon le nuashonruithe riachtanacha eile ar an Modúl Pinsin;
- ▶ Grúpa oibre do **Phinsinéirí na hOifige Náisiúnta um Sheirbhísí Comhroinnte (ONSC)** chun cumarsáid fheabhsaithe idir ONSC agus BOO a éascú maidir le pinsinéirí BOO, agus is é glanadh sonraí Pinsinéirí BOO agus cur i bhfeidhm na Méaduithe Pinsin an tosaíocht reatha;
- ▶ **Tionscadal Phinsin na Seirbhíse Poiblí (Scéim Aonair)** chun aghaidh a thabhairt ar leigheas na ranníocaíochtaí pinsin, ríomh na méideanna inghairthe; ullmhú na n-athfhillteacha ar an mbanc sonraí agus eisíúint na Ráitis Sochair Pinsin;
- ▶ **Stair Seirbhíse Páirtaimseartha & Luach Saothair Inphinsin** do bhaill na scéime oidhreachta

Bunaíodh Grúpa Úsáideoirí Pinsean SGCO/BOO agus tagann siad le chéile gach mí chun saincheisteanna pinsin a phlé agus chun soiléirithe agus tacaíocht a sholáthar maidir le húsáid an mhodúil Pinsean CoreHR go háirithe. Tá roinnt réimsí aitheanta ag foirne Pinsin agus Oibríochtaí SGCO ar PeopleXD sna scéimeanna pinsin lena nglanadh agus tá siad ag obair tríothu agus ag seoladh míreanna chuig BOOanna lena n-athbhreithniú agus lena nuashonrú. Nuair a bheidh sé seo críochnaithe, cruthófar sraith iomlán tuarascálacha chun seiceálacha rialaithe cáilíochta a dhéanamh go rialta ar na sonraí.

Fad is atá an córas PeopleXD á fhorbairt, bhunaigh SGCO Mol Sonraí um Pinsin na Seirbhíse Poiblí (Scéim Aonair) chun sonraí ó chórais phárolla roimhe seo a chomhthiomsú go córas láraithe amháin. Úsáidtear na sonraí seo ansin chun ráitis agus comhaid sochair agus fágálaithe Pinsin na Seirbhíse Poiblí (Scéim Aonair) a tháirgeadh do Bhanc Sonraí Phinsin na Seirbhíse Poiblí (Scéim Aonair). Tá tionscadal úis curtha i gcrích ag 13 BOO in 2024 agus táthar ag súil go mbeidh na 3 BOO eile curtha i gcrích faoi R1 2025 ar a dhéanaí. Ciallaíonn sé seo go mbeidh ráitis charnacha sochair/fágálaithe eisithe ag gach BOO ó 2013 go 2023 agus go mbeidh comhaid bhainc sonraí curtha le chéile acu ó 2013 go 2023. Ar aghaidh ó 2025, táthar ag súil go mbeidh an córas PeopleXD tugtha cothrom le dáta le sonraí feabhais agus go mbeidh an fhorbairt riachtanach curtha i bhfeidhm chun gur féidir ráitis 2024 a tháirgeadh go díreach ón gcóras ar an spriocdháta reachtúil de Mheitheamh 2025, nó roimhe sin.

Aistriú Pinsinéirí BOO chuig an íocaíocht SGCO:

Tá tús curtha ag foireann Phárolla BOO SGCO leis an bpróiseas chun gach Pinsinéir BOO a aistriú chuig Párolla SGCO (níos mó ná 9,700 Pinsinéir atá á n-íoc faoi láthair ag ONSC). Cuireadh tús leis an tionscadal seo go foirmiúil

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Ráiteas faoi Rialú Innheánach

le ceadú ón nGrúpa Stiúrtha ar an 20 Meitheamh 2024 agus meastar go dtarlóidh Go-Live i mí an Mheithimh 2025. Tá idirchaidreamh mionsonraithe idir SGCO agus ONSC ar siúl anois d'fhonn aistriú rathúil na bPinsinéirí i mí an Mheithimh 2025.

Seirbhísí Comhroinnte Párolla BOO

Bunaíodh Seirbhísí Gnó Comhroinnte Oideachais (SGCO) chun seirbhísí comhroinnte a sholáthar san earnáil Oideachais agus Oiliúna. Tá na 16 BOO ar fad ar Sheirbhísí Comhroinnte Párolla anois agus is é BOO Dhún na nGall an BOO deireanach le haistriú i mí Feabhra 2024.

Costais, Taisteal agus Cothú san áireamh

Tá SGCO ag obair le BOOnna chun aistriú íocaíochtaí Costais chuig an tSeirbhís Chomhroinnte Párolla atá á reáchtáil ag SGCO a thabhairt chun críche. Tá 11 BOO tar éis a bhfeidhm Taisteal & Cothaithe a aistriú chuig SGCO anois agus aistroidh na 5 BOO eile le linn 2025. Is iad BOO Lú-na Mí; BOO Chill Dara-Chill Mhantáin; BOO Chathair Bhaile Átha Cliath; BOO Chorcaí agus BOO Luimnigh-an Chláir na 5 BOO sin.

Párolla

Aistríodh an tseirbhís phárolla do gach oibrí in BOO an Chabháin agus Mhuineacháin chuig SGCO i nDeireadh Deireadh Fómhair 2019. Tá an SGCO freagrach as an bpárolla a phróiseáil, ach tá BOO an Chabháin agus Mhuineacháin fós freagrach as treoracha a thabhairt don tseirbhís chomhroinnte maidir leis na hathruithe ar phárollaí agus ar an bhfeidhm AD. Tá deimhnithe ag an bPríomhfheidhmeannach go bhfuil sí tar éis a cuid freagrachtaí a chomhlíonadh maidir le ceanglais an Mheabhráin Tuisceana agus an Chomhaontaithe Bainistíochta Seirbhíse araon, atá sínithe agus atá i bhfeidhm idir BOO an Chabháin agus Mhuineacháin agus an Roinn Oideachais agus Scileanna – Ionad na Seirbhíse Comhroinnte Gnó Oideachais (SGCO). Is iad na cáipéisí sin a chuireann bonn faoi fheidhmiú na Seirbhísí Comhroinnte Párolla ag an SGCO thar ceann earnáil na BOOnna. Braitheann an Príomhfheidhmeannach ar litir dhearbhaithe ó Oifigeach Cuntasaíochta na Roinne Oideachais go bhfeidhmítear rialuithe iomchuí i dtaca le soláthar seirbhísí párolla ag SGCO do BOO an Chabháin agus Mhuineacháin.

Costais, Taisteal agus Cothú san áireamh

Tá obair ar bun le costais a phróiseáil, íocaíochtaí as Taisteal agus Cothú san áireamh. D'aistrigh BOO an Chabháin agus Mhuineacháin a speansais chuig SGCO i mí Eanáir 2020.

Párolla do Phrintísigh

D'aistrigh BOO an Chabháin agus Mhuineacháin an párolla do phrintísigh chuig an tseirbhís bhainistithe párolla a chuir SGCO ar bun i Márta 2020.

Íocaíochtaí foghlaimoírí

Tá íocaíochtaí le foghlaimoírí aistrithe ag BOO an Chabháin agus Mhuineacháin chuig an tseirbhís bhainistithe atá curtha ar bun ag SGCO, é sin ina dhá sciar. Sciar 1 i Lúnasa 2020 agus Sciar 2 (Ógtheagmháil agus Roghanna Gairmoideachais agus Oiliúna) Feabhra 2022.

Seirbhísí Comhroinnte Airgeadais

Aistríodh BOO an Chabháin agus Mhuineacháin chuig SGCO i mí Iúil 2023. Comhaontaíodh Samhail Oibriúcháin Spriocanna le gach BOO ina leagtar amach na seirbhísí atá le seachadadh go lárnach ag SGCO agus iad siúd a choinneodh gach BOO go háitiúil. Rinne an tÚdarás Deartha Airgeadais SGCO an tSamhail Oibriúcháin Spriocanna, atá comhdhéanta d'ionadaithe ó SGCO agus ó gach ceann de na 16 BOO, a fhaomhadh. Shainmhínigh an tSamhail Oibriúcháin Spriocanna gníomhaíochtaí airgeadais thar thrí réimse leathana.

- Ordú chuig Airgead Tirim
- Soláthar le hÍoc
- Taifead le Tuairisciú

Tá SGCO freagrach as feidhmeanna áirithe atá sainithe go soiléir, agus tugtar faoin gcuid eile go háitiúil in BOOnna. Ní dhéanfar athruithe ar an tSamhail Oibriúcháin Spriocanna ach amháin trí fhaomhadh ón Údarás Deartha. Tá deimhnithe ag an bPríomhfheidhmeannach go bhfuil sí tar éis a cuid freagrachtaí a chomhlíonadh maidir le ceanglais an Mheabhráin Tuisceana agus an Chomhaontaithe Bainistíochta Seirbhíse araon, atá sínithe agus atá i bhfeidhm idir BOO an Chabháin agus Mhuineacháin agus an Roinn Oideachais agus Scileanna – Ionad na Seirbhíse Comhroinnte Gnó Oideachais. Is iad na cáipéisí sin a chuireann bonn faoi fheidhmiú na Seirbhísí Comhroinnte Airgeadais ag an SGCO thar ceann earnáil na BOOnna. Braitheann an Príomhfheidhmeannach

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Ráiteas faoi Rialú Inmheánach

ar litir dhearbhaithe ó Oifigeach Cuntasaíochta na Roinne Oideachais go bhfeidhmítear rialuithe iomchuí i dtaca le soláthar seirbhísí airgeadais ag SGCO do BOO an Chabháin agus Mhuineacháin.

Bunaíodh SGCO chun seirbhísí comhroinnte a sholáthar san earnáil Oideachais agus Oiliúna agus béim á cur ar fhárola agus airgeadais a sholáthar do BOOnna sa chéad ásc. Comhdhlúthaíodh na 16 BOO ar fad ar ardán céanna an chórais bainistíochta airgeadais. Tá a gcás féin den chóras bainistíochta airgeadais ag gach BOO. Tá gach BOO á aistriú ar fud na Seirbhíse Comhroinnte Airgeadais ar bhonn céimnithe go dtí deireadh 2026.

Tá sraith tionscadal ar siúl chun cáilíocht an tuairiscithe a fheabhsú agus próisis agus códú córais a chaighdeánú ar fud gach córas seirbhíse comhroinnte SGCO. Éascóidh sé seo seachadadh seirbhísí níos éifeachtúla agus níos cuíchóirithe amach anseo.

Athbhreithniú Bliantúil ar Rialuithe

Tá BOO an Chabháin agus Mhuineacháin tiomanta do chóras rialaithe inmheánaigh atá éifeachtúil go heacnamaíoch a fheidhmiú. Deimhním go ndearna an Coiste Iniúchóireachta athbhreithniú ar éifeachtúlacht an chórais rialaithe airgeadais inmheánaigh don bhliain dár chríoch an 31 Nollaig 2024 ag cruinniú ar an 4 Márta 2025, ar an modh a fhorordaítear sa Chód Cleachtais um Rialachas Bord Oideachais agus Oiliúna.

Áirítear leis sin:

- Chuir an Feidhmeannas tuairisc ar an athbhreithniú a rinne sé ar rialuithe i láthair (ó bhéal agus le tuairisc i scríbhinn) ag an gcruinniú ar an 4 Márta 2025. Tá deimhnithe ag an bPríomhfheidhmeannach leis an gCoiste Iniúchóireachta agus Riosca go bhfuil an córas rialaithe inmheánaigh iomchuí agus leordhóthanach a mhéid is praiticiúil go réasúnach. Bhunaigh an Príomhfheidhmeannach an ráiteas sin ar an bhfaisnéis a bailíodh ó bhainisteoirí sinsearach ar fud na heagraíochta.

Fuarthas Nochtadh Cosanta in 2021 ar a ndearna BOO an Chabháin agus Mhuineacháin imscrúdú. In 2022 aithníodh go raibh áibhéil déanta ag Scoil amháin ar líon na ndaltaí. Rinne BOO an Chabháin agus Mhuineacháin an scéal a thuairisciú don Choiste Iniúchóireachta agus Riosca (CIR), don Bhord agus don Roinn Oideachais (ROS) in 2021 agus d'Aonad Iniúchta Inmheánaigh na BOOnna (AII - BOOanna) agus do chomhlachtaí reachtúla ábhartha in 2022. In 2023, chuaigh BOO an Chabháin agus Mhuineacháin i dteagmháil leis an Roinn Oideachais maidir leis na himpleachtaí airgeadais ar an ábhar seo agus comhaontaíodh agus cuireadh socrúite cúitimh i bhfeidhm maidir le deontais phá, neamhphá agus cláir agus leithdháileadh múinteoirí. Tugadh faoi phróiseas araíonachta chomh maith. Tá BOO an Chabháin agus Mhuineacháin ag fanacht le toradh imscrúdú an Gharda Síochána, dá bhrí sin tá an cás seo liostaithe chomh maith san alt maidir le calaois thuas. Tar éis na heachtra seo, thug BOO an Chabháin agus Mhuineacháin rialuithe breise isteach agus chuir sé oiliúint bhreise ar fáil sa réimse seo.

- Rinneadh athbhreithniú ar na tuarascálacha iniúchóireachta inmheánacha agus seachtracha a eisíodh in 2024 agus go dtí seo in 2025, bhí cruinnithe le hionadaithe ó Oifig an Ard-Reachtaire Cuntas agus Ciste agus ón AII-BOOnna, agus scrúdaíodh miontuairiscí ó chruinnithe an Bhoird agus an Choiste Airgeadais lena chinntiú nach bhfuil aon neamhréireachtaí idir iad sin agus an measúnú ar rialú inmheánach a cuireadh ar fáil don Choiste Iniúchóireachta agus Riosca i dTuarascálacha ón Iniúchóireacht Inmheánach agus ráitis ón mBainistíocht.
- Chuir an Coiste Iniúchóireachta agus Riosca tuarascáil (ó bhéal agus i scríbhinn) faoi bhráid an Bhoird maidir le hathbhreithniú ar rialuithe ar an 27 Márta 2025.
- Athbhreithniú ar ghníomhaíochtaí Rialachais agus Rialaithe in 2024, lena n-áirítear:
 - Plé idir an Coiste Iniúchóireachta agus Riosca, an Coiste Airgeadais, an Bord agus an Feidhmeannas
 - Tuarascálacha ón bPríomhfheidhmeannach, ón Stiúrthóir Tacaíocht agus Forbartha Eagraíochta (TFE), ón Stiúrthóir Scoileanna agus ón Stiúrthóir Breisoideachas agus Oiliúna (BOaO) chuig an mBord
 - Tuarascálacha ón bPríomhfheidhmeannach, Stiúrthóir TFE, Stiúrthóir Breisoideachais agus Oiliúna, Stiúrthóir Scoileanna, Ceannasaí Airgeadais, Ceannasaí TF, Ceannasaí Soláthair, Oifigeach Sinsearach Foirne Pinsean, Oifigeach Óige agus Iniúchóirí ó ASM agus AII - BOOanna a chuirtear ar fáil don Choiste Iniúchóireachta agus Riosca.
 - Moltáí arna ndéanamh ag an Ard-Reachtaire Cuntais agus Ciste i litreacha bainistíochta agus i dtuarascálacha eile.

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Ráiteas faoi Rialú Inmheánach

- Moltaí arna ndéanamh ag an Aonad Iniúchóireachta Inmheánaí
- Tuarascálacha Bainistíochta Riosca ón Stiúrthóir TFE, ón Stiúrthóir Breisoideachais agus Oiliúna agus ón Stiúrthóir Scoileanna.
- An Clár Rioscaí, a choinnítear cothrom le dáta agus a chuirtear faoi bhráid an Choiste Iniúchóireachta agus Riosca ar bhonn rialta.

Rinne an Bord an ráiteas sin a athbhreithniú agus a fhaomhadh ag a chruinniú ar an 27 Márta 2025.

Signed:  Date: 27/3/2025

Cathaoirleach

Leathanach 10



Ard Reachtaire Cuntas agus Ciste

Comptroller and Auditor General

Tuarascáil le cur faoi bhráid Thithe an Oireachtais

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin

Tuairim ar na ráitis airgeadais

Tá iniúchadh déanta agam ar ráitis airgeadais Bhord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin don bhliain dar críoch an 31 Nollaig 2024 de réir mar a éilítear faoi fhorálacha an Achta um Boird Oideachais agus Oiliúna, 2013. Cuimsítear sna ráitis airgeadais

- an ráiteas oibriúcháin
- an ráiteas ar shócmhainní reatha agus dliteanais reatha, agus
- na nótaí gaolmhara, lena n-áirítear achoimre ar bheartais shuntasacha chuntasaíochta

Is é mo thuairim

- go dtugtar sna ráitis airgeadais léiriú iomchuí ar ioncam agus caiteachas an Bhoird don bhliain 2024 agus ar staid ghnóthaí an Bhoird amhail an 31 Nollaig 2024, agus
- tá na ráitis airgeadais i gcomhréir leis na beartais chuntasaíochta arna leagan síos aga an Aire Oideachais agus na hÓige.

Bonn na tuairime

Rinne mé iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idirnáisiúnta maidir le hIniúchóireacht arna bhfógairt ag an Eagraíocht Idirnáisiúnta Uasfhoras Iniúchóireachta. Tugtar tuairisc ar mo fhreagrachtaí faoi na caighdeáin sin san aguisín don tuarascáil seo. Táim neamhspleách ar Bhord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin agus tá mo fhreagrachtaí eitiiciúla eile comhlionta agam i gcomhréir leis na caighdeáin.

Creidimse gur leor agus gur cuí an fhianaise iniúchta atá faighte agam chun bonn a chur le mo thuairim.

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

Tá faisnéis áirithe eile curtha i láthair ag Bord Oideachais agus Oiliúna Luimnigh agus an Chláir in éineacht leis na ráitis airgeadais. Cuimsítear leis sin an ráiteas maidir le freagrachtaí an Bhoird agus an ráiteas um rialú inmheánach. Tá cur síos déanta san aguisín a ghabhann leis an tuarascáil seo ar mo chuid freagrachtaí tuairisciú a dhéanamh i leith faisnéise den chineál sin, agus ar ábhair eile a ndéanaim tuairisciú orthu mar eisceacht.

Níl aon rud le tuairisciú agam chuige sin.

Andrew Harkness
**Le haghaidh agus thar ceann an Ard-
Reachtaire Cuntas agus Ciste**
19 Nollaig 2025

Aguisín leis an tuarascáil

Freagrachtaí Chomhaltaí an Bhoird

Mar a leagtar amach sa ráiteas ar fhreagrachtaí an Bhoird, tá na comhaltaí Boird freagrach as:

- na ráitis airgeadais a ullmhú mar a leagtar amach faoi Alt 51 den Acht um Boird Oideachais agus Oiliúna 2013.
- rialtacht na n-idirbheart a chinntiú
- an méid rialaithe Inmheánaigh agus a mheasann siad iomchuí a úsáid chun ráitis airgeadais atá saor ó mhíshonrú ábhartha a ullmhú, bíodh sé sin de bharr calaoise nó earráide.

Freagrachtaí an Ard-Reachtaire Cuntas agus Ciste

Tá sé de cheangal orm faoi Acht na mBord Oideachais agus Oiliúna, 2013 iniúchadh a dhéanamh ar ráitis airgeadais Bhord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin tuairisc a thabhairt orthu do Thithe an Oireachtais.

Is é an cuspóir atá agam agus an t-iniúchadh á dhéanamh agam ná dearbhú réasúnach a thabhairt i leith cibé an bhfuil nó nach bhfuil an cuntas ina iomláine saor ó mhíshonrú ábhartha de dheasca calaoisí nó earráide. Is ardleibhéal dearbhaithe é dearbhú réasúnach, ach ní ráthaíocht é go mbraithfidh iniúchadh a reáchtáiltear de réir na gCaighdeán Idirnáisiúnta maidir le hlniúcháireacht, go mbraithfidh sé míshonrú ábhartha nuair is ann dó. D'fhéadfadh míshonruithe teacht chun cinn mar gheall ar chalaos nó earráid agus meastar ábhartha iad dá mbeifí ag súil ar bhonn réasúnta go mbeadh tionchar acu ar chinntí eacnamaíocha úsáideoirí arna nglacadh ar bhonn na ráiteas airgeadais seo.

Mar chuid d'iniúchadh i gcomhréir leis na Caighdeáin Idirnáisiúnta maidir le hlniúcháireacht, úsáidim breithiúnas gairmiúil agus coinním sceipteachas gairmiúil i rith an iniúchta. Ar an dóigh sin,

aithním agus déanaim measúnú ar na rioscaí a bhaineann le míshonrú ábhartha i leith an chuntais, cibé acu de dheasca calaoise nó earráide; a dearadh agus cur i gcrích nósanna imeachta iniúcháireachta atá freagrach ar na rioscaí sin; agus fianaise iniúcháireachta a fháil atá leordhóthanach agus oiriúnach chun bonn a chur le mo thuairim. Tá an riosca ann nach mbraifear míshonrú ábhartha mar thoradh ar chalaos níos airde ná an riosca a bhaineann le míshonrú mar thoradh ar earráid, mar d'fhéadfadh claonpháirteachas, brionnú, easnaimh d'aon ghnó, mífhaisnéis, nó gabháil treise ar rialú inmheánach a bheith i gceist

- Faighim tuiscint ar rialú inmheánach a bhaineann leis an iniúchadh chun nósanna imeachta iniúchta a cheapadh atá iomchuí do na cúinsí, ach ní chun tuairim a léiriú ar éifeachtacht na rialuithe inmheánacha.
- Déanaim measúnú ar chomh hiomchuí is atá na beartais chuntasaíochta a úsáidtear agus ar chomh réasúnta is atá na meastacháin chuntasaíochta agus an nochtadh lena mbaineann.

Déanaim teagmháil leo siúd a bhfuil freagracht rialachais orthu maidir le, i measc nithe eile, an scóip phleanáilte agus tráthúlacht an iniúchta agus na dtorthaí suntasacha iniúchta, lena n-áirítear aon easnaimh sa rialú inmheánach a shainaithním le linn m'iniúchta.

Tuairiscím freisin trí eisceacht más fíor, i mo thuairimse, aon cheann de na ráitis seo a leanas:

- mura bhfaighim an fhaisnéis agus na mínithe go léir a theastaigh uaim chun m'iniúchadh a dhéanamh, nó
- mura leor na taifid chuntasaíochta chun iniúchadh réidh agus ceart a dhéanamh orthu, nó
- nach dtagann na ráitis airgeadais leis na taifid chuntasaíochta.

Faisnéis eile seachas na ráitis airgeadais

Ní chlúdaíonn mo thuairim ar an gcuntas an fhaisnéis eile a chuirtear i láthair leis an gcuntas, agus ní thugaim aon chineál conclúide dearbhaithe ina leith.

I dtaca le m'iniúchadh ar an gcuntas, iarrtar orm faoi na Caighdeáin Idirnáisiúnta maidir le hlniúcháireacht an fhaisnéis eile a chuirtear i láthair a léamh, agus é sin á dhéanamh agam, machnamh a dhéanamh an bhfuil an fhaisnéis eile ar neamhréir leis na ráitis airgeadais nó le heolas eile a fhaightear le linn an iniúchta, nó ar bhealach eile an bhfuil an chuma air go bhfuil míráiteas ábhartha tugtha ina leith. Más rud é, bunaithe ar an obair atá curtha i gcrích agam, go bhfuilim den tuairim go raibh míshonrú ábhartha tugtha i leith na faisnéise seo, iarrtar orm an fhíric sin a thuairisciú.

Tuairisciú ar ábhair eile

Déanaim m'iniúchadh trí thagairt a dhéanamh do bhreithnithe speisialta a ghabhann le comhlachtaí Stáit maidir lena mbainistíocht agus lena n-oibríocht. Tugaim tuairisc má fhaighim go bhfuil nithe ábhartha ann a bhaineann leis an ts lí a ndearnadh gnó poiblí.

Féachaim chun fianaise a fháil le linn an iniúchta maidir le rialtacht na n-idirbheart airgeadais. Tugaim tuairisc má tá aon chás ábhartha nár feidhmíodh suimeanna airgid chun na gcríoch a bhí beartaithe ar aird, nó sa chás nach mbíonn na hidirbhearta ag cloí leis na húdaráis a dhéanann rialú orthu.

**Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Ráitis Oibriúcháin don bhliain dar chríoch an 31 Nollaig 2024**

	Nóta	Bliain dar chríoch 31 Nollaig 2024	Bliain dar chríoch 31/12/2023
FÁLTAIS		€'000	€'000
Deontais Iar-bhunscoileanna & Ceannoifige	3	56,489	49,189
Deontais Bhreisoideachais agus Oiliúna	4	36,035	34,173
Deontais i leith Seirbhísí don Óige	5	1,760	1,434
Gníomhaireachtaí & Tionscadail Féinmhaoinithe	6	7,888	7,086
Caipiteal	7	20,069	18,377
		<u>122,241</u>	<u>110,259</u>
ÍOCAÍOCHTAÍ			
Iar-Bhunscoileanna agus an Cheannoifig	8	55,256	49,558
Breisoideachas agus Oiliúint	9	35,023	34,714
Seirbhísí don Óige	10	1,604	1,352
Gníomhaireachtaí & Tionscadail Féinmhaoinithe	11	7,739	7,543
Caipiteal	12	21,588	17,368
		<u>121,210</u>	<u>110,535</u>
Barrachas/(Easnamh) Airgead tirim don Bhliain		1,030	(276)
Gluaiseacht i nGlansócmhainní Reatha Eile	23	(378)	41
Barrachas/(Easnamh) Ioncaim Fhabhraithe don Bhliain		652	(235)
Barrachas Ioncaim amháil an 1 Eanáir		2,618	2,853
Barrachas Ioncaim amháil an 31 Nollaig	14	<u>3,270</u>	<u>2,618</u>

Signed :

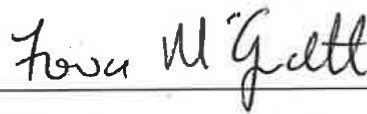


Chairperson

Date :

27/03/2025

Signed :



Chief Executive

Date :


27/03/2025

Tá na nótaí ar leathanach 15 go leathanach 34 ina gcuid de na Ráitis Airgeadais seo

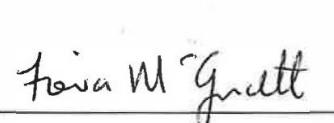
**Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Ráitis Oibriúcháin don bhliain dar chríoch an 31 Nollaig 2024**

	Nóta	Bliain dar chríoch 31 Nollaig 2024 €'000	Bliain dar chríoch 31/12/2023 €'000
Glansócmhainní Reatha			
Deontais Athfhillteacha Stáit	15	1,794	2,023
Deontais Caipitiúla Stáit	16	2,017	2,628
Ioncam Athfhillteach Eile	17	461	502
Féichiúnaithe Tríú Páirtí	18	106	102
Iarmhéid Bainc		<u>15,365</u>	<u>14,334</u>
		<u>19,743</u>	<u>19,590</u>
Dlíteanais Reatha			
Deontais Athfhillteacha Stáit	19	3,318	1,989
Deontais Caipitiúla Stáit	20	6,549	8,954
Ioncam Athfhillteach Eile	21	2,769	2,504
Dlíteanais Phá agus Costas	22	<u>3,837</u>	<u>3,524</u>
		<u>16,473</u>	<u>16,971</u>
		<u>3,270</u>	<u>2,618</u>
Glansócmhainní Reatha Léirithe ag Barrachas Ioncaim	14	<u>3,270</u>	<u>2,618</u>

Anailís ar Bharrachas/(Easnamh) Ioncaim	Clár	Fabhráithe		
		Barrachas / (Easnamh) Coinnithe 2019 31 /12/ 2024 €'000	Barrachas Ioncaim Do 2024	Barrachas Coinnithe 31/12/ 2023 €'000
	Scoileanna Ceannoifig	2,382	634	1,748
	Clár Breisoideachais			
	Clár			
	Ghníomhaireachta	(12)	(3)	(9)
	Clár Fhéinmhaoinithe	900	21	879
	14	<u>3,270</u>	<u>652</u>	<u>2,618</u>

Signed : 
Chairperson

Date : 27/03/2025

Signed : 
Chief Executive

Date : 27/03/2025

Tá na nótaí ar leathanach 15 go leathanach 34 ina gcuid de na Ráitis Airgeadais seo

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí a ghabhann leis na Ráitis Airgeadais – Bliain dar chríoch an 31 Nollaig 2024

1 Beartais chuntasaíochta

1.1 Beartais Chuntasaíochta Sonracha

Tá leagtha amach thíos an bonn cuntasaíochta agus na beartais thábhachtacha chuntasaíochta atá glactha ag Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin. Táthar tar éis iad a chur i bhfeidhm go comhsheasmhach i rith na bliana agus i rith na bliana roimhe sin.

1.2 Faisnéis Ghinearálta

Bunaíodh Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin ar an 1 Iúil 2013 agus tá á fheidhmeanna leagtha amach in Alt 10 den Acht um Boird Oideachais agus Oiliúna 2013.

1.3 (a) Bonn an Chuir i Láthair

Tá na ráitis airgeadais curtha i láthair san fhoirm atá ceadaithe ag an Aire Oideachais le toiliú an Aire Airgeadais agus an Aire Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe. Is éard atá iontu Ráiteas Oibriúcháin, Ráiteas ar Shócmhainní Reatha agus Dliteanais Reatha agus nótaí a ghabhann leis na ráitis airgeadais, Beartais Chuntasaíochta san áireamh.

(b) Aitheantas Ioncaim agus Caiteachais

Ioncam

Aithnítear deontais Oireachtais agus deontais eile ar bhonn airgid thirim.

Aithnítear fáltais eile ar bhonn airgid thirim.

Caiteachas

Pá

Aithnítear caiteachas ar phá ar bhonn airgid thirim. Is éard is pá ann íocaíocht le fostaithe, ÁSPC fostóra san áireamh.

Neamhphá

Aithnítear caiteachas neamhphá ar bhonn airgid thirim. Is éard atá i gcaiteachas neamhphá costais riaracháin agus oibriúcháin.

Liúntais

Aithnítear caiteachas ar liúntais ar bhonn airgid thirim. Íoctar liúntais le foghlaimoirí atá ag gabháil do chlár shonraithe bhreiseoideachais agus oiliúna atá maoinithe ag SOLAS.

Cuirtear an Ráiteas Oibriúcháin i láthair bunaithe ar fháltais airgid agus íocaíochtaí airgid de réir grúpaí clár. Déantar an barrachas / (easnamh) airgid a choigeartú le haghaidh gluaiseachta i Sócmhainní Reatha (seachas Banc) agus Dliteanais Reatha le toradh iomlán a thabhairt don bhliain a thabhairt ar bhonn fabhráithe.

(c) Aitheantas Sócmhainní agus Dliteanas

Déantar an Ráiteas ar Shócmhainní Reatha agus Dliteanais Reatha a ullmhú ar bhonn fabhráithe ach an deontas stáit agus iarmhéideanna ó mhaoinitheoirí eile a mheas de réir na rialacha maoinithe chun teacht ar mhéideanna a léiríonn an t-ioncam admhaithe gaolmhar a fuarthas agus an caiteachas gaolmhar a tabhaíodh.

Deontais Athfhillteacha Stáit

Is iad na deontais seo an bunmhaoiniú atá ag an mBord Oideachais agus Oiliúna.

Deontais Caipitil

Baintear feidhm as na deontais seo chun costais as tógáil, bonneagar, fáil réadmhaoine agus athchóiriú a íoc. I gcúinsí faoi leith, féadfar iad a úsáid chun daingneáin, feistis, trealamh agus troscán a mhaoiniú.

Ioncam Athfhillteach Eile

Gníomhaireacht agus Tionscadail Féinmhaoinithe Is éard atá i gceist le hobair ghníomhaireachta ná clár a eagrú thar ceann eagraíocht nó scoláirí eile de réir critéir chomhaontaithe. Aisíoctar an costas leis an mBord Oideachais agus Oiliúna.

Is éard is Tionscadail Féinmhaoinithe ann ná clár a réachtáiltear faoi údarás iomlán an Bhoird Oideachais agus Oiliúna, bíodh sé sin thar ceann an Bhoird Oideachais agus Oiliúna féin nó eagraíochtaí eile.

Cuirtear Féichiúnaithe Trú Páirtí san áireamh faoi Shócmhainní Reatha.

Áirítear Dliteanais Phá agus Chostais i nDliteanais Reatha.

Faisnéis Chomparáideach

Nuair ba ghá, rinneadh figiúirí comparáideacha don bhliain roimhe a lua arís ar an mbonn céanna leis na cinn don bhliain reatha.

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí a ghabhann leis na Ráitis Airgeadais – Bliain dar chríoch an 31 Nollaig 2024

1 Beartais chuntasaíochta (ar lean)

(d) Sócmhainní seasta inláimhsithe

Maidir leis na sócmhainní seasta inláimhsithe ar fad a cheannaítear, cuir i gcás foirgnimh, bonneagar agus réadmhaoín a fhaightear, costais athchóirithe, daingneáin, feistis, trealamh agus troscán, cuirtear san áireamh iad mar chostais sa bhliain ina gceannaítear iad. Déantar deontais stáit i gcomhair ceannach sócmhainní seasta inláimhsithe a aithint sa bhliain chéanna.

(e) Stoic

Déantar gach stoc intomhalta a chlárú mar chaiteachas tráth a cheannaithe.

(f) Léasanna

Déantar aon íocaíochtaí léasa a chlárú mar chaiteachas de réir mar a thabhaítear iad.

(g) Sochair Scoir

Is faoi scéimeanna le sochar sainithe a thugtar teidlíochtaí pinsin d'fhoireann an BOO, iad siúd a aistríodh ó SOLAS ina measc. Tá forálacha do bhaill foirne atá fostaithe ó 2013 i leith mar chuid de Scéim Pinsean Aonair na Seirbhíse Poiblí.

Maidir le ranníocaíochtaí pinsin a íocann fostaithe i leith na scéimeanna ón am roimh 2013, coinníonn an BOO iad siúd lena n-úsáid le deontas Pá na Scoileanna Iar-bhunscoile agus na Ceannoifige a mhaoiniú i bpáirt mar chuid den mhaoiniú comhaontaithe ón Státchiste. Íoctar ranníocaíochtaí a íocann daoine atá páirteach sa Scéim Aonair leis an Roinn Caiteachais Phoiblí, Sheachadadh an Phlean Forbartha Náisiúnta agus Athchóirithe i gcomhréir leis an reachtaíocht.

Ní dhéanann an BOO aon ranníocaíochtaí fostóra leis na scéimeanna.

Tá na scéimeanna neamh-mhaoinithe seo á bhfeidhmiú ar bhonn íoc-mar-a-úsáidtear. Íocann an Oifig Náisiúnta um Sheirbhísí Comhroinnte sochair scoir thar ceann an BOO. Tá na BOOna freagracha as a bpinsin a riar, as sochair a ríomh agus as teidlíochtaí a chur in iúl don ONSC. Aisíocann an Roinn Oideachais na costais pinsin arna dtabhú leis an Oifig Náisiúnta um Sheirbhísí Comhroinnte agus léirítear na costais sin i Vóta na Roinne Oideachais.

Níl aon fhoráil déanta sa Ráiteas Oibríocháin ná sa Ráiteas Sócmhainní Reatha agus Dliteanais Reatha do chostas reatha na sochar amach anseo atá carntha do bhaill foirne agus do phinsiníreir reatha faoi na scéimeanna seo. Déantar nochtuithe ar chostais agus oibleagáidí pinsin i nóta leis an ráiteas airgeadais ina léirítear oibleagáidí sochair scoir an BOO i leith a fhoireann reatha, foireann iarchurtha agus foireann ar scor.

Is ionann dliteanais shochair scoir agus na sochair phinsin amach anseo atá carntha go dtí seo ag baill foirne atá i seirbhís agus ag daoine a bhfuil sochair iarchurtha acu araon.

Déantar dliteanais shochair scoir a thomhas ar bhonn achtúireach ag baint úsáide as an modh costais achtúireach aonaid réamh-mheasta.

(h) Breithiúnais chriticiúla cuntasáíochta agus príomhfhoinsí um neamhchinnteacht meastachán

Agus beartas cuntasáíochta an BOO á chur i bhfeidhm maidir le hoibleagáidí sochar scoir, ceanglaítear ar an mBord breithiúnais, meastacháin agus toimhdí a dhéanamh faoi mhéideanna iompair sócmhainní agus dliteanas sochar scoir nach bhfuil soiléir go héasca ó fhoinsí eile. Tá na meastacháin agus na toimhdí gaolmhara bunaithe ar thaithí stairiúil agus ar fhachtóirí eile a mheastar a bheith ábhartha. D'fhéadfaí go mbeadh difríochtaí ann idir na meastacháin sin agus na torthaí iarbhír.

Déantar athbhreithniú ar mheastacháin agus ar bhoinn tuisceana bhunúsacha ar bhonn leanúnach. Léirítear athbhreithnithe ar mheastacháin chuntasaíochta sa nochtadh nóta sa tréimhse ina ndéantar an meastachán a athbhreithniú má dhéanann an t-athbhreithniú difear don tréimhse sin amháin, nó i dtréimhse an athbhreithnithe agus i dtréimhsí amach anseo má dhéanann an t-athbhreithniú difear do thréimhsí reatha agus amach anseo araon.

• **Oibleagáidí sochair scoir**

Déantar na toimhdí atá mar bhunús leis na luachálacha achtúireacha a gcinntear na méideanna atá san áireamh sa nochtadh nóta ina leith (lena n-áirítear rátaí lascaine, rátaí méadaithe i leibhéal chúitimh sa todhchaí agus rátaí mortláíochta) a nuashonrú go bliantúil bunaithe ar dhálaí eacnamaíochta reatha, agus le haghaidh aon athruithe ábhartha ar théarmaí agus coinníollacha na bpleananna pinsin agus iar-scoir.

Is féidir leis na nithe seo a leanas dul i bhfeidhm ar na boinn tuisceana:

- (i) an ráta lascaine, athruithe ar an ráta fáltais ar bhannaí corparáideacha ardcháilíochta;
- (ii) leibhéal chúitimh sa todhchaí, dálaí sa mhargadh saothair sa todhchaí;
- (iii) Ionchais boilscithe.
- (iv) Treoir achtúireach agus caighdeáin chuntasaíochta.

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí a ghabhann leis na Ráitis Airgeadais – Bliain dar chríoch an 31 Nollaig 2024

2 Soláthraíonn BOO an Chabháin agus Mhuineacháin Oideachas agus Oiliúint mar atá leagtha amach thíos:

	An líon scoileanna/ionad *	Líon na rannpháirtithe **	Líon na dtairbhíthe**
Dara Leibhéal	11	6,235	
Breisoideachas agus Oiliúint****	22		12,650
Ranganna Páirtaimseartha/Oíche ****	3		2,406

* An líon scoileanna/ionad óna soláthraíonn BOO an Chabháin agus Mhuineacháin seirbhís agus gníomhaíochtaí oideachais.

** I gcás an bhunleibhéil agus an dara leibhéal tá sé seo bunaithe ar líon na scoláirí ar an rolla sa scoilbhliain.

*** Tagraíonn tairbhíthe do líon iomlán na n-áiteanna ar glacadh leo sa bhliain. Déantar é sin a ríomh trí rolluithe amháil an 1 Eanáir agus rolluithe eile ina dhiaidh sin le linn na bliana a chur le chéile.

**** Tá tairbhíthe ranganna páirtaimseartha/ranganna oíche sna hIonaid Oiliúna san áireamh sna figiúirí a bhaineann le Breisoideachas agus Oiliúint (BOaO).

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí a ghabhann leis na Ráitis Airgeadais – Bliain dar chríoch an 31 Nollaig 2024

3 Fáltais na mBunscoileanna agus na Ceannoifige	Bliain dar chríoch 31 Nollaig 2024 €'000	Bliain dar chríoch 31 Nollaig 2023 €'000
An Roinn Oideachais		
-Pá	49,301	44,442
** -Neamhphá	3,933	3,179
-Cláir Ghaolmhara	3,173	1,484
An Roinn Oideachais - fo-iomlán	56,407	49,105
Táillí Teagaisc - Mic Léinn	10	7
Comhlachtaí Poiblí na hÉireann	41	60
Eile	31	17
	56,489	49,189

**Ar na fáltais Neamhphá tá beart costais maireachtála a íocadh le BOO an Chabháin agus Mhuineacháin i mí na Samhna 2024 mar thacaíocht le haghaidh méadú ar chostais reatha scoile, an beart sin mar chuid de na bearta costais maireachtála i mBuiséad 2025.

4 Fáltais ó Bhreisoideachais agus Oiliúint	Bliain dar chríoch 31 Nollaig 2024 €'000	Bliain dar chríoch 31 Nollaig 2023 €'000
SOLAS	36,035	34,155
Roinn Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta	-	18
	36,035	34,173

5 Admhálacha um Sheirbhísí Óige	Bliain dar chríoch 31 Nollaig 2024 €'000	Bliain dar chríoch 31 Nollaig 2023 €'000
An Roinn Leanaí, Comhionannais, Míchumais, Lánpháirtíochta agus Óige	1,412	1,257
Eile	348	177
	1,760	1,434

Bord Oideachais agus Oilíúna an Chabháin agus Mhuineacháin
Nótaí a ghabhann leis na Ráitis Airgeadais – Bliain dar chríoch an 31 Nollaig 2024

6 Gníomhaireachtaí agus Admhálacha Tionscadail Féinmhaoinithe

Gníomhaireachtaí	Roinn/Maoinitheoir Urraíochta	Bliain dar chríoch 31/12/2024 €'000	Bliain dar chríoch 31/12/ 2023 €'000
Clár um Béilí Scoileanna	Roinn Coimirce Sóisialaí	1,517	981
Clár Críochnaithe Scolaíochta	Tusla	954	927
Music Generation BOOCM	Ilchineálach	637	552
Tionscadal Fiontraíocht Éireann - SCLP	Fiontraíocht Éireann	478	140
An tAonad Iniúchóireachta Inmheánaí	An Roinn Oideachais/SOLAS	285	350
Coimisiún na Scrúduithe Stáit	Coimisiún na Scrúduithe Stáit	197	164
Clár Treasach IAO	An tÚdarás um Ard-Oideachas	172	105
Erasmus 2023 - Institiúid an Chabháin	Léargas	165	141
Seirbhís Tacaíochta Breisoideachais	BOO Chathair Bhaile Átha Cliath	160	182
Forchúitimh Thuarastail	Ilchineálach	57	40
LEARGAS: Gluaisteacht			
Chreidiúnaithe - A.Ed & YR	Léargas	55	27
Bainistíocht Córais Bogearraí	Boird Oideachais agus Oilíúna	53	68
Gníomhaireachtaí eile - 22 cinn acu	Ilchineálach	532	479
		5,262	4,156
Tionscadail Féinmhaoinithe			
Gníomhaíochtaí Mac Léinn	Tuismitheoirí/Mic Léinn	920	970
	An Chomhairle Ealaíon/An Chomhairle		
Amharclann an Gharáiste	Contae/Pátrúin	534	519
IOA Tanagh	Tuismitheoirí/Mic Léinn	353	398
Seirbhísí Mac Léinn Institiúid an Chabháin	Tuismitheoirí/Mic Léinn	167	159
Leabhair Scoile	Tuismitheoirí/Mic Léinn	144	312
Ceaintín na Scoile	Tuismitheoirí/Daltaí/Lamháltais	139	125
Seirbhísí Mac Léinn Institiúid Mhuineacháin	Tuismitheoirí/Mic Léinn	54	50
Féinmhaoiniú TFC	Bunscoileanna	50	75
Féinmhaoinitheach eile - 12 cheann acu	Ilchineálach	264	322
		2,625	2,930
Iomlán		7,887	7,086
Fáltais Chaipitil			
		Bliain dar chríoch	Bliain dar
		31 /12/2024	chríoch
		€'000	31/12/ 2023
			€'000
An Roinn Oideachais		18,418	15,343
SOLAS		1,651	3,034
		20,069	18,377

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí a ghabhann leis na Ráitis Airgeadais – Bliain dar chríoch an 31 Nollaig 2024

8	Deontais d'Iar-Bhunscoileanna agus don Cheannoifig	An Bhliain dar Chríoch 31/12/2024			An bhliain dar chríoch an 31/12/2023
		Pá €'000	Neamhphá €'000	Iomlán €'000	Iomlán €'000
	PÁ				
	Treoir	43,956	-	43,956	39,493
	Riarachán	4,374	-	4,374	3,991
	Cothabháil	1,072	-	1,072	962
		49,402		49,402	44,446
	CLÁIR				
	GHAOLMHARA	47	3,329	3,376	3,271
	NEAMHPHÁ				
	Deontas um Leabhar Scoile				
	Sóisearach Saor in Aisce	-	724	724	-
	Ciste Tacaíochta do Sheirbhísí Scoile	16	524	540	539
	Maoiniú DEIS	-	297	297	174
	Deontas TFC	-	245	245	82
	Clár Samhraidh DEIS	154	15	169	153
	Deontas				
	Tionlacaithe Bus	150	-	150	108
	Deontas Leabhar	-	116	116	172
	An Idirbhliain	-	75	75	73
	Eile - 15 cinn acu	18	144	162	541
		338	2,140	2,478	1,841
		49,787	5,469	55,256	49,558

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí a ghabhann leis na Ráitis Airgeadais – Bliain dar chríoch an 31 Nollaig 2024

9 Íocaíochtaí Breisoideachais agus Oiliúna

An Bhliain dar Chríoch 31/12/2024

An Bhliain dar Chríoch 31/12/2023

	Pá €'000	Neamhphá €'000	Liúntais €'000	Iomlán €'000	Iomlán €'000
CIA	8,173	1,398	2	9,573	9,240
Ógtheagmháil	2,867	429	719	4,015	3,937
Cúrsaí Oiliúna ar conradh	62	3,083	319	3,464	4,188
Costais Párolla- BOO	3,131	6	-	3,137	3,013
Printíseachtaí Ceardaíochta	413	487	1,500	2,400	1,643
Costais Oibriúcháin	-	1,927	-	1,927	2,603
Litearthachta d'Aosaigh	969	248	12	1,229	1,197
BTEI	891	253	-	1,144	1,056
Tacaíochtaí d'Fhoghlaimoirí	901	204	-	1,105	930
Uaireanta Comhoibrithe – Comhlachtaí Seachtracha	898	25	-	923	838
Printíseacht 2016+	497	293	-	790	882
Soláthraithe Oiliúna Speisialaithe	-	458	313	771	780
Cúrsaí Oiliúna	14	319	411	744	730
ESOL	558	149	-	707	653
SDOG	29	56	488	573	529
Oideachas Pobail	418	104	9	531	495
Clár EXPLORE ROS	-	5	-	5	6
Eile (8 ceann acu)	1,111	594	280	1,985	1,995
	20,932	10,038	4,053	35,023	34,714

10 Íocaíochtaí Seirbhísí Óige

An Bhliain dar Chríoch 31/12/2024

An Bhliain dar Chríoch 31/12/2023

	Pá €'000	Neamhphá €'000		Iomlán €'000	Iomlán €'000
Cistiúchán CÁÓC	61	158	-	219	57
Feidhmeanna Obair Óige	142	40	-	182	181
BOUNCEBACK SE	-	171	-	171	201
Clár INCLUDE	-	162	-	162	194
UBU Bhaile an Cabháin	-	137	-	137	86
BOUNCEBACK WC	-	118	-	118	140
Eolas don Aos Óg	-	101	-	101	127
Tionscadal ISPCC Mhuineacháin	-	96	-	96	93
Scéim Deontais do Chlubanna Óige Áitiúla	-	69	-	69	69
Eile (19 ceann acu)	144	205	-	349	204
	347	1,257	-	1,604	1,352

Bord Oideachais agus Oilúna an Chabháin agus Mhuineacháin
Nótaí a ghabhann leis na Ráitis Airgeadais – Bliain dar chríoch an 31 Nollaig 2024

11 Gníomhaireachtaí agus Tionscadail Féinmhaoinithe

Gníomhaireachtaí	Roinn/Maoinitheoir Urraíochta	Pá	An Bhliain dar Chríoch 31/12/2024		An bhliain dar chríoch an 31/12/2023	
			Neamhphá	Iomlán	Iomlán	Iomlán
Clár um Béilí Scoileanna	Roinn Coimírce Sóisialaí	-	1,521	1,521	1,171	
Clár Críochnaithe Scoilaíochta	Tusla	776	143	919	790	
Tionscadal Fiontraíocht Éireann - SCLP	Maoiniú ó Fiontair Éireann	257	284	541	326	
Music Generation BOOCM	Ilchineálach	300	123	423	539	
An tAonad Iníochóireachta Inmheánaí	An Roinn Oideachais/SOLAS	-	207	207	447	
Coimisiún na Scrúduithe Stáit	Coimisiún na Scrúduithe Stáit	188	-	188	167	
Clár Treasach IAO	An tÚdarás um Ard-Oideachas	172	-	172	105	
Erasmus 2023 - Institiúid an Chabháin	Léargas	-	168	168	111	
Seirbhís Tacaíochta Breisoideachais	BOO Chathair Bhaile Átha Cliath	120	29	149	164	
Bainistíocht Córais Bogearraí	Boird Oideachais agus Oilúna	64	6	70	75	
Forchúitimh Thuarastail	Ilchineálach	65	-	65	66	
Maoiniú Tionscadail - RO	An Roinn Oideachais	40	24	64	63	
Gníomhaireachtaí eile - 25 cinn acu	Ilchineálach	24	367	391	420	
			2,006	2,872	4,878	4,444

Tionscadail Féinmhaoinithe

Gníomhaíochtaí Mac Léinn	Tuismitheoirí/Mic Léinn	-	1,022	1,022	1,137	
Amharclann an Gharáiste	An Chomhairle Ealaíon/An Chomhairle Contae/Pátrúin	205	337	542	493	
Ionad Oideachais Allamuigh	Pátrúin	234	177	411	516	
Scéim Leabhar ar Cíos	Tuismitheoirí/Mic Léinn	-	254	254	174	
Ceaintín na Scoile	Tuismitheoirí/Mic Léinn	-	139	139	114	
Seirbhísí Mac Léinn Institiúid an Chabháin	Tuismitheoirí/Mic Léinn	-	131	131	271	
Féinmhaoiniú TFC	Bunscoileanna	-	62	62	1	
Tiomsú Airgid agus Tabhartais	Tuismitheoirí/Mic Léinn	-	51	51	44	
Féinmhaoinitheach eile - 13 cheann acu	Ilchineálach	38	211	249	349	
			477	2,384	3,099	
			2,483	5,256	7,739	7,543

Foriomlán

12 Íocaíochtaí Caipitil Saoráid

Cineál Caiteachais	An Bhliain dar Chríoch 31/12/2024		An Bhliain dar Chríoch 31/12/2023	
	Iomlán	Iomlán	Iomlán	Iomlán
Naomh Mogue Modúlach 2023	-	4,326	4,326	170
Inbhear Modúlach 9 - Ginearálta	-	2,258	2,258	3
Uasghrádú Trealamh Scoileanna 2023	-	1,534	1,534	520
Maoiniú Caipitil SOLAS	-	1,211	1,211	559
Caipiteal Déabhlóidithe Solas	-	467	467	827
Cóiríocht Bhreise Dhún an Rí 2021	-	334	334	173
Córais Sábháilteachta Saoil Inbhir 2020	-	320	320	-
An Cabhán Modúlach 2022	-	270	270	455
Oibreacha Meicniúil & Leictreach Bhéal Átha Beithe - Coire	-	252	252	-
Naomh Mogue Trosacán Scaoilte & Trealamh & TF	-	240	240	-
Cóiríocht Bhreise Coláiste Ard Feá	-	230	230	137
Cóiríocht Bhreise Choláiste Inbhir	-	228	228	-
Sábháilteacht Saoil - Soilsiú Choláiste Ard Feá	-	210	210	15
Cóiríocht Bhreise Bhreifne	-	203	203	255
Soilsiú Éigeandála Naomh Mogue	-	192	192	-
Scoil Ríoga an Chabháin Modúlach 2022	-	168	168	2,351
Achadh an Iúir Modúlach 2023	-	134	134	1
Córais Sábháilteachta Saoil - Coláiste Oiriall	-	113	113	-
Breifne Modúlach 2022	-	110	110	976
Cóiríocht Shealadach - Achadh an Iúir	-	105	105	190
Naomh Bricin Modúlach 2022	-	-	-	4,138
Tionscadail Chaipitil Eile - 38 san iomlán	-	1,217	1,217	4,234

Le linn na bliana ghníomhaigh BOO an Chabháin agus Mhuineacháin mar bhainisteoir tionscadail do na tionscadail chineachta seo a leanas:

Gaelscoil Eois, Cluain Eois	Cóiríocht Bhreise	-	3,703	3,703	1,323
Scoil Mhuire, Buíochar	Cóiríocht Bhreise	-	2,707	2,707	845
Gaelscoil Lorgan	Cóiríocht Bhreise	-	1,056	1,056	198
			21,588	21,588	17,368

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí a ghabhann leis na Ráitis Airgeadais – Bliain dar chríoch an 31 Nollaig 2024

13 Anailís ar Fháiltais de réir Maoinitheora

MAOINITHEOIR	Clár						IOMLÁN don	An Bhliain dar
	Iar-bhunscoileanna & Ceannoifig	Breisoideachas agus Oiliúint	Seirbhísí don Óige	Gníomhaireachtaí agus Féinmhaoiniú	Caipiteal	Bhliain dar Chríoch 31/12/2024	Chríoch 31/12/2023	
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	
Cistiú Stáit a Fuarthas								
An Roinn Oideachais	56,407	-	-	277	18,418	75,102	64,868	
Roinn Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta	-	-	-	-	-	-	18	
SOLAS	-	36,035	-	50	1,651	37,736	37,239	
An Roinn Leanaí, Comhionannais, Míchumais, Lánpháirtíochta agus Óige	-	-	1,412	-	-	1,412	1,257	
An Roinn Coimirce Sóisialaí	-	-	-	1,517	-	1,517	981	
Coimisiún na Scrúduithe Stáit	-	-	-	197	-	197	164	
Giniúint Cheoil	-	-	-	637	-	637	552	
Tusla	-	-	-	975	-	975	927	
Fiontraíocht Éireann	-	-	-	478	-	478	140	
Léargas	-	-	-	440	-	440	243	
An Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán	-	-	57	-	-	57	75	
Pá ar Iasacht & cúitimh eile	-	-	-	497	-	497	395	
Eile	-	-	-	147	-	147	102	
	56,407	36,035	1,469	5,215	20,069	119,195	106,961	
Maoiniú Neamh-Stáit curtha i bhfeidhm ar scéimeanna Stát-mhaoinithe								
Tuismitheoirí/Mic Léinn	10	-	-	1,307	-	1,317	1,645	
Comhlachtaí Poiblí na hÉireann - Díbhinní / Cúlchiste Caipiteal	41	-	-	-	-	41	60	
Comhairlí Contae Áitiúla	-	-	-	48	-	48		
Institiúidí Teicneolaíochta	-	-	-	32	-	32	8	
Eile	31	-	291	72	-	394	294	
	82	-	291	1,459	-	1,832	2,006	
Maoiniú Eile Neamhstáit								
An Chomhairle Ealaíon - Amharclann				75	-	75	77	
An Chomhairle Contae - Amharclann				49	-	49	30	
Pátrúin/Úsáideoirí Seirbhíse	-	-	-	800	-	800	902	
Comhlachtaí Poiblí na hÉireann - Socruithe Árachais	-	-	-	36	-	36	14	
Foireann	-	-	-	44	-	44	20	
Eile	-	-	-	209	-	209	248	
	-	-	-	1,213	-	1,213	1,292	
Iomlán	56,489	36,035	1,760	7,887	20,069	122,240	110,259	

Bord Oideachais agus Oilúna an Chabháin agus Mhuineacháin
Nótaí a ghabhann leis na Ráitís Airgeadais – Bliain dar chríoch an 31 Nollaig 2024

1 Foinse agus Úsáid Cistí

4

Príomhdhíontaí Roinn/Oifig	Tionscadal	2024		01/01/2024*						2024				31 Nollaig 2024	
		Deontas Eisithe	(don) Deontóir	Suim atá dlite ón /		Fáltais díreach ó nDeontaf ^e	Fáltais ó fhoinsí eile	Iomlán na bhFáltas de réir Ráiteas Oibriúcháin	Aistrithe Maoinithe Áitiúla	Caiteachas Airgid de réir Ráitís Oibriúcháin		Athrú ar Dhliteanais/Féichiúnaithe	Barrachas/ (Easnamh) de réir Ráitís Oibriúcháin 2024	Suim atá dlite ón / (don) Deontóir	
				€'000	€'000					€'000	€'000			€'000	€'000
An Roinn Oideachais															
Iarbhunscóileanna agus Ceannoifig	Pá ^b Neamhphá ^c Barrachas Maoinithe Áitiúla	(49,301) (4,014)	1,353 (724)	(47,321) (3,933)	(1,980) (81)	(49,301) (4,014)		788		49,402 3,376	340 (60)	- 634	- 0	1,794 0	
Caipiteal	Cláir Ghaolmhara	(3,173) (18,418)	(761) (4,893)	(3,173) (18,418)		(3,173) (18,418)		-		2,478 19,486	(25) 307	- -	(1,481) (3,518)		
	An tAonad Iniúchóireachta Imheánaí	(285)	(64)	(235)	(50)	(285)				207	2			(140)	
	Athechóirí ar an Earnáil Phoiblí	(42)	(87)	(42)		(42)				63	44			(22)	
Iomlán, An Roinn Oideachais		(75,233)		(73,122)	(2,111)	(75,233)	0		75,012	608	634		(4,155)		
Maoinitheoirí Eile															
Roinn Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta	Fiosrú	-	(5)	-	-	-				5		-	-		
Iomlán RNATNE		-	(5)	-	-	-	-		5	-	-	-	-		
SOLAS	Breisoideachas agus Oilúint	(36,035)	615	(36,035)	-	(36,035)				35,019	(83)	-	(484)		
SOLAS	Caipiteal	(1,651)	(1,433)	(1,651)		(1,651)			2,102	(30)		-	(1,012)		
Iomlán SOLAS		(37,686)	(818)	(37,686)	-	(37,686)	-		37,121	(113)	-	(1,496)			
An Roinn Leanaí, Comhionannais, Míchumais, Lánpháirtíochta agus Óige															
Seirbhísí don Óige		(1,412)	(294)	(1,412)		(1,412)				1,330	(27)	-	(403)		
Eile	Seirbhísí don Óige	(348)	(73)	(348)		(348)	(24)			274	(8)	-	(179)		
An Roinn Coimirce Sóisialaí	Foireann Gníomhaireachta	(1,517)	42	(1,517)		(1,517)				1,521	(90)	-	(44)		
Coimisiún na Scrúduithe Stáit	Scrúduithe Stáit	(197)	5	(197)		(197)				188	0	-	(4)		
Music Generation	Foireann Gníomhaireachta	(637)	(206)	(637)		(637)				423	6	-	(414)		
An tSeirbhís um Fhorbairt Ghairmiúil do Mhúinteoirí TUSLA	Foireann Gníomhaireachta	(16)	(33)	(16)		(16)				13	1	-	(35)		
Léargas	Clár Críochnaithe	(954)	(469)	(954)		(954)				919	(4)	-	(508)		
An Roinn Turasoireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán	Scolaíochta	(440)	(161)	(440)		(440)				321	(4)	-	(284)		
Institiúidí Teicneolaíochta	Foireann Gníomhaireachta	-	(5)	-		-				5		-	-		
Fiontraíocht Éireann	Foireann Gníomhaireachta	(32)	(13)	(32)		(32)				28		-	(17)		
Pá ar Iasacht & Aisíocaíochtaí Eile	Foireann Gníomhaireachta	(478)	229	(478)		(478)				541	(54)	-	238		
Eile	Foireann Gníomhaireachta	(442)	133	(442)		(442)				456	10		157		
Iomlán Stáit		(5,285)	(733)	(5,285)	-	(5,285)	-		4,880	(146)	(3)	(3)	(197)		
Iomlán Neamh-Stáit		(2,624)		(2,624)		(2,624)			2,862	(13)		21	(1,022)		
Iomlán Stáit agus Neamh-Stáit		(122,240)		(120,129)	(2,111)	(122,240)	-		121,210	309	652		(8,363)		

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí a ghabhann leis na Ráitis Airgeadais – Bliain dar chríoch an 31 Nollaig 2024

14 Foinse agus Úsáid Cistí (ar lean.)
Réiteach an mhéid atá dlite ó / (do)
Deontóir do Bharrachas Ioncaim de réir
an Ráitis ar Shócmhainní agus Dliteanais
Reatha

	31 Nollaig 2024	31 Nollaig 2023
	€'000	€'000
Méid dlite ó / (dlite do) Dheontáí amhail an 31 Nollaig	(8,363)	(8,294)
Iarmhéid Bainc (Lch 14)	15,364	14,334
Féichiúnaithe Trú Páirtí (Nóta 18)	106	102
Dliteanais Phá & Chostais (Nóta 22)	(3,837)	(3,524)
Barrachas Ioncaim de réir Ráiteas ar Shócmhainní agus Dliteanas Reatha	3,270	2,618

Nótaí

- a Iarmhéideanna Tosaigh** Tuairiscítear iarmhéideanna ar bhonn fabhrúithe
- b Pá** An Roinn Oideachais: Rinneadh Deontas Pá Iar-Bhunscoileanna agus na Ceannoifige a mhaoiniú le 47,320,544 i bhfáltais dhíreacha ón deontóir agus le €1,969,140 i bhfáltais ionchais ó Ranníocaíochtaí Coinnithe Aoisliúntais. B'ionann na fáltais iarbhrí ó na Ranníocaíochtaí Coinnithe Aoisliúntais agus €1,980,078, nó €10,938 ní ba mhó ná mar a bhíodhas ag súil leis.
- c Neamhphá** An Roinn Oideachais: Maoiníodh Deontas Neamhphá na Scoileanna Iar-bhunscoile agus na Príomhoifige le fáltais dhíreacha €3,933,293 ón deontas (áirítear leis an deontas neamhphá beart aonuaire maidir le costais mhaireachtála chun tacú le costais reatha scoile méadaithe a fógraíodh mar chuid de na bearta maidir le costais mhaireachtála i mBuiséad 2024) agus rinneadh fáltais €17,347 a thuar a bailíodh go háitiúil. In 2024, b'ionann fáltais iarbhrí a ardaíodh go háitiúil agus €81,631 (fáltais a ardaíodh go háitiúil, a chuimsíonn Díbhinn Tráchtáil IPB €40,919 (nach raibh san áireamh sa mheastachán tuartha tosaigh), rud a d'fhág go raibh barrachas fáltais ann a bhí €64,284 sa bhreis ar an méid tuartha. Bíonn fáltais bharrachais dlite don Roinn Oideachais agus ní mheastar iad a bheith ina gcuid de mhaoiniú na bliana reatha.
- d Iomlán an Mhaoinithe Stáit** Tá an difríocht idir an méid iomlán a fuarthas ó dheontóirí €120,129,572 thuas agus an t-iomlán i Nóta 13 - Maoiniú €122,241,280 léirithe ag Ranníocaíochtaí Aoisliúntais Coinnithe €1,980,078 agus €131,630 leis ó fhoinsí eile

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí a ghabhann leis na Ráitis Airgeadais – Bliain dar chríoch an 31 Nollaig 2024

15 Sócmhainn Reatha - Deontais Athfhillteacha Stáit	An bhliain dar chríoch	An bhliain dar chríoch
	31/12/2024	31/12/2023
	€'000	€'000
Suim dlite ón Roinn Oideachais		
Tearemhaoiniú ar an Deontas Pá	1,794	1,353
Tearemhaoiniú Deontas Gaolmhar	-	55
Suim dlite ó SOLAS	-	615
	1,794	2,023
	1,794	2,023
16 Sócmhainní Reatha - Deontais Caipitil Stáit	An bhliain dar chríoch	An bhliain dar chríoch
	31/12/2024	31 /12/2023
	€'000	€'000
Suim dlite ón Roinn Oideachais	2,017	2,628
	2,017	2,628
	2,017	2,628
17 Sócmhainní Reatha - Ioncam Athfhillteach Eile	An bhliain dar chríoch	An bhliain dar chríoch
	31 /12/2024	31/12/ 2023
	€'000	€'000
Suim dlite ó chomhlachtaí Stáit eile	434	469
Suim dlite ó chomhlachtaí seachas comhlachtaí Stáit	27	33
	461	502
	461	502
18 Sócmhainní Reatha - Féichiúnaithe Tríú Páirtí	An bhliain dar chríoch	An bhliain dar chríoch
	31 /12/ 2024	31 /12/2023
	€'000	€'000
Tionscnaimh Oiliúna Áitiúla	27	27
Ró-Íocaíochtaí	17	16
Táillí Teagaisc	62	59
	106	102
	106	102
19 Dliteanais Reatha - Deontais Athfhillteacha Stáit	An bhliain dar chríoch	An bhliain dar chríoch
	31 /12/ 2024	31 /12/ 2023
	€'000	€'000
Suim dlite don Roinn Oideachais		
Deontais Ghaolmhara		
Neamhchaite	1,481	816
Fáltais Áitiúla / Barrachas Infhála	788	724
An tAonad Iniúcháireachta		
Inmheánaí	140	64
Athchóiriú ar an Earnáil		
Phoiblí	22	87
Méid dlite don Roinn Breisoideachais agus Ardoideachais.	-	5
Taighde, Nuálaíocht agus Eolaíocht		
Méid dlite do SOLAS	484	-
Suim dlite don Roinn Leanaí, Comhionannais,	403	294
Míchumais, Lánpháirtíochta agus Óige		
	3,318	1,989
	3,318	1,989

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí a ghabhann leis na Ráitis Airgeadais – Bliain dar chríoch an 31 Nollaig 2024

20 Dliteanais Reatha - Deontais Caipitil Stáit	An bhliain dar chríoch	An bhliain dar chríoch	
	31/12/2024	31 /12/2023	
	€'000	€'000	
Suim arna coinneáil don Roinn Oideachais	5,536	7,521	
Méid dlite do SOLAS	1,012	1,433	
	<u>6,548</u>	<u>8,954</u>	
21 Dliteanais Reatha - Ioncam Athfhillteach Eile	An bhliain dar chríoch	An bhliain dar chríoch	
	31 /12/2024	31/12/ 2023	
	€'000	€'000	
Suim arna coinneáil do chomhlachtaí eile Stáit	1,721	1,202	
Suim arna coinneáil do chomhlachtaí eile seachas comhlachtaí Stáit	1,048	1,301	
	<u>2,769</u>	<u>2,504</u>	
22 Dliteanais Phá agus Costas	An bhliain dar chríoch	An bhliain dar chríoch	
	31/12/ 2024	31/12/2023	
	€'000	€'000	
Dliteanais Chostais	1,328	1,490	
Dliteanais Phá	2,509	2,034	
	<u>3,837</u>	<u>3,524</u>	
23 Gluaiseacht i nGlansócmhainní Reatha Eile	Iarmhéid ar an 31/12/2024	Iarmhéid ar an 31/12/2023	Gluaiseacht sa tréimhse
	€'000	€'000	€'000
Glansócmhainní Reatha			
Laghdú ar Dheontais Athfhillteacha Stáit Infhála	1794	2023	(229)
Laghdú ar Dheontais Caipitil Stáit Infhála	2017	2628	(610)
Laghdú ar Ioncam Athfhillteach Eile Infhála	461	501	(41)
Méadú ar Fhéichiúnaithe Tríú Páirtí	106	102	4
	<u>4378</u>	<u>5254</u>	<u>(876)</u>
Dliteanais Reatha			
Méadú i nDliteanais Athfhillteacha Stáit Infhála	3,318	1,989	(1,329)
Laghdú i nDliteanais Deontais Caipitil Stáit	6,548	8,954	2,406
Méadú ar Ioncam Dliteanais Athfhillteach Eile	2,769	2,504	(265)
Méadú i nDliteanais Phá agus Costas	3,837	3,524	(313)
	<u>16,472</u>	<u>16,971</u>	<u>498</u>
Glanghluaiseacht			<u>(378)</u>

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí a ghabhann leis na Ráitis Airgeadais – Bliain dar chríoch an 31 Nollaig 2024

24 Luach Saothair

Bliain dar chríoch Bliain dar chríoch

31/12/2024 31/12/2023
 €'000 €'000

(a) Sochair chomhiomlána fostaithe

Sochair Ghearrthéarmacha d'Fhostaithe
 Socair Foirceanta

73,685	66,262
73,685	66,262

(b) Sochair Ghearrthéarmacha d'Fhostaithe

Pá (a chuimsíonn Bunphá/Liúntais.Ragobair) móide ÁSPC Fostóirí

73,685	66,262
73,685	66,262

Is iad na raonta pá agus líon na bhfostaithe i ngach raon ná:

Raon pá €	Lion na bhfostaithe	Costas in 2024*
0-10,000	528	1,117
10,001 - 20,000	144	2,144
20,001 - 30,000	120	2,959
30,001 - 40,000	128	4,531
40,001 - 50,000	138	6,093
50,001 - 60,000	173	9,473
60,001 - 70,000	128	8,310
70,001 - 80,000	152	11,411
80,001 - 90,000	154	13,026
90,001 - 100,000	84	7,910
100,001 - 110,000	22	2,277
110,001 - 120,000	11	1,272
120,001 - 130,000	7	883
130,001 - 140,000	9	1,217
140,001 - 150,000	4	571
150,001 - 160,000	0	-
160001 - 170000	3	491
Iomlán:	1805	73,685

* Áirítear ÁSPC fostóirí i gcostas 2024

(c) Socair Foirceanta

Ní raibh aon socraíochtaí sochar foirceanta ann sa bhliain (2023 €0).

(d) Príomhphearsanra Bainistíochta

Is éard atá i bpríomhphearsanra BOO an Chabháin agus Mhuineacháin ná an Príomhfheidhmeannach agus Stiúrthóir na Scoileanna, Breisoideachas, agus Tacaíocht agus Forbairt Eagraíochtúil. Leagtar amach thíos luach iomlán na sochar fostaithe i leith na bpríomhphearsanra bainistíochta, lena n-áirítear ÁSPC fostóirí:

	An bhliain dar chríoch 31 Nollaig 2024	An bhliain dar chríoch 31 Nollaig 2023
	€	€
Tuarastal Liúntais Socair Foirceanta	632,519	613,767
	-	-
	632,519	613,767

(e) Tuarastal agus Sochair an Phríomhfheidhmeannaigh

Ba é pacáiste luacha saothair an Phríomhfheidhmeannaigh don bhliain,

gan ÁSPC fostóra san áireamh, ná: Tuarastal Bunúsach

Príomhfheidhmeannach Reatha (Gníomhach): An Dr Fiona McGrath (15/03/2022 - an t-am i láthair)

Eile**

131,126	121,461
150,083	143,530
281,209	264,991

** Tugadh Príomhfheidhmeannach BOO an Chabháin agus Mhuineacháin ar iasacht do JCT ar an 01/09/2016.

Ceapadh an tUasal John Kearney ina Phríomhfheidhmeannach Gníomhach ar an 01/09/2016 agus tháinig an Dr Fiona McGrath ina ionad mar Phríomhfheidhmeannach Gníomhach ar an 15/03/2022.

Tá an Príomhfheidhmeannach ina bhall de scéim pinsin seirbhíse poiblí neamh-mhaoinithe le sochar sainithe, agus ní mó na teidlíochtaí pinsin ná na teidlíochtaí caighdeánacha atá ar fáil faoin scéim.

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí a ghabhann leis na Ráitis Airgeadais – Bliain dar chríoch an 31 Nollaig 2024

		An bhliain dar chríoch	An bhliain dar chríoch
25 Costais shonracha		31/12/ 2024	31/12/2023
		€	€
(a) Comhairleacht			
Costais seirbhísí seachtracha faoi na ceannteidil seo a leanas:			
Dlí (comhairle ghinearálta dlí san áireamh)		39,041	45,327
Comhairle Airgeadais/Achtúireach		-	-
Caidreamh Poiblí/Margaíocht		-	-
Acmhainní Daonna		-	45,237
Táille Iniúchta (Iniúchadh seachtrach bliantúil)*		50,500	50,500
Eile		15,558	86,671
		<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
		105,099	227,735
<hr style="border-top: 3px double black;"/>			
* Íocadh Táille Iniúchta 2022 in 2023. Ba é €50,500 an Táille Iniúchta in 2023 agus íocadh in 2024 í. Íocfar Táille Iniúchóireachta 2024 go déanach in 2025.			
(b) Costais Dlí agus Socruithe			
		An bhliain dar chríoch	An bhliain dar chríoch
		31 /12/2024	31/12/2023
		€	€
Is féidir costais dlí agus socruithe na bliana a anailísiú faoi:			
Táillí dlí - imeachtaí dlí		20,071	23,579
Íocaíochtaí comhréitigh agus eadrána		-	-
Socruithe		-	-
		<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
		20,071	23,579
<hr style="border-top: 3px double black;"/>			
Baineann figiúr na gcostas dlí agus na socraíochtaí thuas le 3 chás dlí (2023: 2)			
D'íoc comhlacht árachais BOO an Chabháin agus Mhuineacháin costais dlí agus socraíochtaí eile.			
(c) Taisteal agus Cothú			
		An bhliain dar chríoch	An bhliain dar chríoch
		31 /12/ 2024	31 /12/ 2023
		€	€
Tá na costais taistil agus chothaithe comhdhéanta de:			
Intíre			
- costais a íocadh le Comhaltaí Boird		14,878	10,244
- costais a íocadh thar ceann Comhaltaí Boird		-	-
- costais arna n-íoc d'fhostaithe		262,730	303,041
		<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
		277,608	313,285
<hr style="border-top: 3px double black;"/>			
Idirnáisiúnta			
- costais a íocadh le Comhaltaí Boird		-	-
- costais a íocadh thar ceann Comhaltaí Boird		-	-
- costais arna n-íoc d'fhostaithe		632	548
		<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
		632	548
<hr style="border-top: 3px double black;"/>			
Iomlán		278,240	313,833
<hr style="border-top: 3px double black;"/>			
(d) Fáilteachas			
		An bhliain dar chríoch	An bhliain dar chríoch
		31 Nollaig 2024	31 Nollaig 2023
		€	€
Seo na costais fáilteachais a tabhaíodh:			
Fáilteachas don Fhoireann		-	-
Eile		-	-
		<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
		-	-
<hr style="border-top: 3px double black;"/>			

**Bord Oideachais agus Oilúna an Chabháin agus Mhuineacháin
Nótaí a ghabhann leis na Ráitis Airgeadais – Bliain dar chríoch an 31 Nollaig 2024**

26 Costais na gComhaltaí Boird

Íoctar speansais agus táillí le comhaltaí Boird as taisteal chuig chruinnithe agus cruinnithe a bhaineann leis an mBord. Is iad seo a leanas na costais chomhiomlána a íocadh le gach comhalta le linn na bliana da chríoch an 31 Nollaig 2024:

Comhalta Boird	Cruinnithe Reachtúla	Boird Agallaimh	Freastal ar Chomhdhála/Seimí neáir	BB	Eile	Speansais Iomlán	Iomlán na dTáillí
	€	€	€	€	€	€	€
An Cllr Madeleine Argue	-	-	-	-	-	-	-
April Anna Barker	-	-	-	-	-	-	708
An Clr Winston Bennett	-	-	-	-	-	-	-
An Clr Carmel Brady*	99	226	194	218	-	737	2,405
An Clr Damien Brady	-	-	-	-	-	-	-
An Clr Niamh Brady	-	-	-	-	-	-	-
An Clr Aidan Campbell	-	-	-	-	-	-	-
An Comhairleoir Colm Carthy	175	33	-	-	16	224	1,415
An Clr Seán Conlon	51	-	-	83	-	134	990
An Clr Seamus Morris	-	-	-	-	-	-	-
Rosena Donagh	-	-	-	-	-	-	-
An Clr Brendan Fay	358	162	748	227	-	1,495	2,123
Sean Fegan	454	785	-	166	-	1,405	1,438
Lorraine Fealy	-	-	-	-	-	-	-
Michelle Flynn	480	-	333	217	-	1,029	-
An Clr Sínead Flynn	-	-	-	-	-	-	-
An Clr Clifford Kelly***	912	-	-	249	1,335	2,495	1,438
Mícheal Martin	196	-	-	69	-	265	-
An Clr David Maxwell	-	-	-	-	-	-	-
Martin McBreen	558	2,080	-	334	-	2,972	3,972
Irene McCausland	-	-	-	-	-	-	-
Colm McCormick	56	-	382	-	-	438	-
Frank McDermott	-	-	-	-	-	-	-
Joe McGrath	-	-	-	-	-	-	2,352
Rory McMahon	204	-	-	-	-	204	-
Peter McVitty	-	-	-	-	-	-	-
An Clr. PJ O'Hanlon**	-	-	-	-	-	-	-
An Clr Sarah O'Reilly	190	897	1,492	246	21	2,846	849
Aine Smith	139	-	497	-	-	636	-
Trevor Smith	-	-	-	-	-	-	-
An Clr Patricia Walsh	-	-	-	-	-	-	-
Iomlán	3,872	4,183	3,646	1,809	1,372	14,880	17,689

* Cathaoirleach ó Mheán Fómhair 2024

** Cathaoirleach roimh mhí Mheán Fómhair 2024

*** Ionadaí BOOÉ

27 Táillí an Choiste

Íocadh na táillí seo a leanas le comhaltaí den Choiste nach comhaltaí Boird iad

An Coiste Iniúchóireachta agus Riosca (CIR)	(An líon comhaltaí den CIR nár chomhaltaí den Bhord iad 2024 3, 3; 4)	2,688	3,323
An Coiste Airgeadais (FC)	(An líon comhaltaí den CIR nár chomhaltaí den Bhord iad 2024; 3, 2023; 3)	5,230	4,336
		<u>7,918</u>	<u>7,659</u>

**An bhliain dar chríoch
31/12/2024**

**An bhliain dar chríoch
31/12/2023**

€

€

28 Costais Taistil an Phríomhfheidhmeannaigh

Taisteal Intire
Taisteal Thar Lear

**An bhliain dar chríoch
31/12/2024**

**An bhliain dar chríoch
31/12/2023**

€

€

5,318

-

5,318

5,693

-

5,693

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí a ghabhann leis na Ráitís Airgeadais – Bliain dar chríoch an 31 Nollaig 2024

29 Ceanglais Chaipitil

Ar an 31 Nollaig 2024, bhí €20.8m (2023 €27.37m) de ghealltanais chaipitil ag BOO an Chabháin agus Mhuineacháin.

Is ón Stáitchiste a thiocthaí an maoiniú iomlán le haghaidh an chaiteachais chaipitiúil thuas.

30 Léas agus Gealltanais Airgeadais eile

Ar an 31 Nollaig, bhí dlíteanais iocáochta ag BOO an Chabháin agus Mhuineacháin faoi chomhaontuithe neamh-incheallaithe mar seo a leanas:

	31/12/2024	31/12/2023
	€'000	€'000
Íocáochtaí dlíte:		
laistigh de bhliain amháin	1,345	1,284
Idir dhá bhliain agus cúig bliana	4,432	3,416
Os cionn 5 bliana	8,878	8,417
	<u>14,655</u>	<u>13,117</u>

31 Teagmhais

Ag dáta faofa na ráiteas airgeadais seo, ní raibh aon imeachtaí dlí suntasacha ar siúl maidir le teagmhais a tharla ar nó roimh sn 31/12/2024. Tá baint ag BOO an Chabháin agus Mhuineacháin le roinnt dlíthíochtaí faoi láthair, agus ní féidir a dtoradh a chinneadh ag an am seo.

32 Ranníocáocht Aoisliúntais Bhreise

Ní dhéanann an BOO ranníocáochtaí pinsin i leith a chuid fostaithe. Ó 2013 caitheadh gach iontrálaí nua dul isteach sa Scéim Pinsean Seirbhíse Poiblí Aonair.

Le héifeacht ón 1 Eanáir 2019 ar aghaidh, íocann daoine atá páirteach i scéimeanna pinsin seirbhíse poiblí le sochar sainithe ranníocáocht aoisliúntais bhreise (RAB), a eascraíonn as Comhaontú Cobhsaíochta na Seirbhíse Poiblí (2018-2020) agus as an Acht um Pá agus Pinsin Seirbhíse Poiblí, 2017.

Is buan-ranníocáocht í an ranníocáocht aoisliúntais bhreise i leith luach saothair inphinsin.

D'asbhain an BOO luach €2,193,844 (2023 €1,893,575) de Ranníocáochtaí Aoisliúntais Breise ó fhostaithe, suim a cuireadh ar aghaidh chuig an Roinn Oideachais.

3 Oibleagáidí maidir le Sochar Scoir

Déanann Vóta na Roinne Oideachais taifead ar phinsin a íocadh sa bhliain airgeadais don earráil BOO. Tugtar eolas sa nóta thíos faoi oibleagáidí agus costais phinsin BOO an Chabháin agus Mhuineacháin ar bhonn fabhrúithe.

Soláthar foirne

Léiríodh oibleagáidí sochair scoir den chéad uair sna nótaí a ghabhann le ráitís airgeadais 2023. Rinne an t-achtúire an suíomh tosaigh amháin an 1 Eanáir 2022 a mheas, bunaithe ar dhálaí an mhargaidh ag an am sin.

Cur síos ar scéimeanna

Scéimeanna aoisliúntais (roimh 1/1/2013)

Is scrúitithe sochair shainithe iad na scéimeanna pinsin seo le sochair agus ranníocáochtaí atá leagtha amach i rialacha na scéime. Forálann na scéimeanna go n-íocfar aisce agus pinsean bliantúil, leis an gcomhalta ar scor dó. Bunaítear sochair phinsin ar thuarastal inphinsin deirídh agus ar sheirbhís na gcomhaltá. Tá foráil ann chomh maith maidir le sochair a íoc le céili agus leanaí an bhaill ar bhás an bhaill. Tá an aois scoir fosta de réir rialacha na scéime. Go ginearálta, tá ball a tháinig isteach sa scéim roimh 2004 i dteideal dul ar scor gan laghdú achtúireach ó 60 bliain d'aois ar aghaidh. De ghnáth, méadaíonn pinsin atá á n-íoc (agus á n-iarchur) de réir méaduithe ginearálta pá na seirbhíse poiblí. Coinníonn an BOO ranníocáochtaí pinsin ón bhfoireann mar chuid de mhaoiniú comhaontaithe ón Stáitchiste.

Scéim Aonair

Is baill de Phinsin na Seirbhíse Poiblí (Scéim Aonair) iad baill foirne nua-iontrálaithe seirbhíse poiblí arna bhfostú ag an BOO tar éis an 1 Eanáir 2013, de réir Acht na bPinsean Seirbhíse Poiblí (Scéim Aonair agus Forálacha Eile), 2012. Íoctar ranníocáochtaí a íocann daoine atá páirteach sa Scéim Aonair leis an Roinn Caiteachais Phoiblí, Sheachadadh an Phlean Forbartha Náisiúnta agus Athchóirithe i gcomhréir leis an reachtaíocht.

Is í an Scéim Aonair an scéim pinsean ceirde do sheirbhísigh phoiblí is iontrálaithe nua iad a fostaíodh ó 1 Eanáir 2013 i leith. Is scéim shochair shainithe í, le sochair scoir bunaithe ar mheánphá gairme Gineann an scéim creidmheasanna pinsin agus creidmheasanna cnapshuime scoir do gach ball den scéim. Fabhraíonn na creidmheasanna airgid seo, ar a dtugtar "méideanna inchurtha", mar chéatadán pá ar bhonn leantúnach. Déantar na suimeanna inchurtha fabhráithe gach bliain a athluacháil go bliantúil go dtí go scoirtear de réir méaduithe boilsceithe (Innéacs Praghsanna do Thomhaltóirí). Is é an pinsean bliantúil a dhámhtar ar scor ná iomlán carnach méideanna inchurtha pinsin chomhalta scéime, agus é an cnapshuim scoir a dhámhtar, mar an gcéanna, iomlán méideanna inchurtha cnapshuime chomhalta scéime.

Luachálacha

Tá an luacháil a úsáideadh don nochtadh seo bunaithe ar thuarascáil achtúireach arna cur i gerích ag achtúire cáilithe neamhspleách agus ceanglais na rialacha cuntasáochta a nglactar leo go ginearálta á gcur san áireamh chun oibleagáidí na scéimeanna a mheas an 31 Nollaig 2024.

Déantar luacháil achtúireach iomlán ar oibleagáidí na scéime ar bhonn tríbhliantúil. Tharla an luacháil achtúireach iomlán deireanach san iarnóin amháin an 31 Nollaig 2023. Tá an chéad luacháil achtúireach iomlán eile le cur i gerích amháin an 31 Nollaig 2026.

Ar scor dóibh, íocann Oifig Náisiúnta na Seirbhíse Comhroinnta pinsin na mball thar ceann an BOO agus maoiníonn an Roinn Oideachais na híocáochtaí sin.

Ba iad seo a leanas na príomhthoimhdí achtúireacha a úsáideadh chun comhpháirteanna an chostais shochair shainithe don bhliain dar chríoch 31 Nollaig 2024 a ríomh:

Toimhdí Airgeadais	An bhliain dar chríoch an		An bhliain dar chríoch an	
	31/12/2024		31/12/2023	
Ráta lascaine	3.50%	3.30%	3.30%	3.30%
Ráta boilsceithe	2.10%	2.30%	2.30%	2.30%
Méaduithe Tuarastail	3.35%	3.55%	3.55%	3.55%
Méadú ar an bPinsean Stáit	2.35%	2.55%	2.55%	2.55%
Méaduithe pinsin - Scéim aoisliúntais	2.85%	3.05%	3.05%	3.05%
Méaduithe pinsin - Scéim singil	2.10%	2.30%	2.30%	2.30%

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí a ghabhann leis na Ráitís Airgeadais – Bliain dar chríoch an 31 Nollaig 2024

33 Oibleagáidí maidir le sochar scoir (ar lean)

Toimhdí Déimeagrafacha - Básmhairacht*:

Fir in aois 65
 Mná in aois 65

* Úsáideadh táblaí caighdeánacha mortláochta. Rinneadh na toimhdí mortláochta a nuashonrú ar aon dul leis an mbonn molta do luachanna aistrithe caighdeánacha a d'fhoilsigh Cumann na nAchtúirí in Éirinn 2014.

	An bhliain dar chríoch an 31/12/2024	An bhliain dar chríoch an 31/12/2023
	Ionchas Saoil	Ionchas Saoil
	21.6	22.1
	24.1	24.3

Gluaiseacht i nglan-oibleagáidí sochair scoir le linn na bliana airgeadais

Dlíteanais na Scéime ag deireadh na bliana
 Glanchostas seirbhíse reatha
 Ranníocaíochtaí Fostaithe
 Ús ar dhlíteanais um shocair scoir na scéime
 Caillteanas/(gnóthachan) ó thaithí
 Athruithe ar thoimhdí
 Socair a íocadh
 Dlíteanais na Scéime ag deireadh na bliana

	An bhliain dar chríoch an 31/12/2024	An bhliain dar chríoch an 31/12/2023
	€'000	€'000
	327,836	303,142
	11,822	13,560
	3,245	3,248
	10,723	11,055
	47	8,046
	(23,770)	(2,269)
	(9,054)	(8,946)
	<u>320,849</u>	<u>327,836</u>
	18,403	17,513
	<u>302,446</u>	<u>310,323</u>
	<u>320,849</u>	<u>327,836</u>

Scoilt idir

Scéim Pinsin Aonair na hEarnála Poiblí
 Scéimeanna aoisliúntais (roimh 1/1/2013)

Costas Sochar Scoir

Costas reatha seirbhíse
 Ús ar Dhlíteanais um Shocair Scoir na Scéime
 Ranníocaíochtaí Fostaithe

	€'000	€'000
	15,067	16,808
	10,723	11,055
	(3,245)	(3,248)
	<u>22,545</u>	<u>24,615</u>

B'ionann agus €8,662,000 an dlíteanais cistithe iarchurtha le haghaidh sochair scoir ag an 31 Nollaig 2024 (2023: €327.8m)

Stair na n-oibleagáidí sochair shainithe

Oibleagáidí sochair shainithe

	An bhliain dar chríoch an 31/12/2024	An bhliain dar chríoch an 31/12/2023
	320,849	327,836

34 Díscríobhanna

In 2021 thug an Roinn Caiteachais Phoiblí agus Athchóirithe cead don Oifig Náisiúnta um Sheirbhísí Comhroinnte, a ghníomhaíonn mar an soláthraí párolla le haghaidh íocaíochtaí ón BOO le pinsinéirí, ró-íocaíochtaí suas le €250 a dhíscríobh do phinsinéirí aonair ar an Scéim/na Scéimeanna Aoisliúntais atá tar éis bháis.

In 2024, díscríobhadh €51.40 thar ceann BOO an Chabháin agus Mhuineacháin.

35 Deonachán Bliantúil do Bhoird Oideachais agus Oiliúna Éireann

Rinne BOO an Chabháin & Mhuineacháin ranníoc €99,253 chuig BOOÉ in 2024. Áiríodh leis seo ranníocaíocht ballraíochta de €50,000.

36 Stádas Carthanais

Tá stádas carthanachta ag BOO an Chabháin agus Mhuineacháin faoin Acht Carthanas, 2009, agus tá sé cláraithe leis an Rialálaí Carthanas. Is é CHY 20896 Uimhir Carthanais BOO an Chabháin agus Mhuineacháin.

37 Daoine Bainteacha

Rinne BOO an Chabháin agus Mhuineacháin comhaontú léasa i mí Aibreáin 2024 chun freastal ar chláir phrintiseachta bhreise. Aithníodh an mhaoín ar léas tar éis próiseas oscailte iomaíoch rannpháirtíochta sa mhargadh. Ceadaíodh an léas tar éis gach nós imeachta rialachais agus dlí a bheith críochnaithe. Fuarthas luacháil neamhspleách freisin chun a chinntiú go raibh an cíos bliantúil comhaontaithe de €65,000 ar feadh 10 mbliana ar aon dul le rátaí an mhargaidh. Is scairshealbhóir sa chuideachta réadmhaoin ar léas é fostaí BOO an Chabháin agus Mhuineacháin agus dá bhrí sin meastar gur Duine Nasctha é/i. Níl príomhphost bainistíochta ag an duine seo laistigh de BOO an Chabháin agus Mhuineacháin (mar a shainmhínítear in Aguisín 5 den Chód Cleachtais um Rialachas BOONna). Ní raibh aon bhaint acu leis an bpróiseas soláthair agus ní raibh aon tionchar acu ar chinntí ná ar thorthaí a bhain leis an léas seo.

38 Soláthar Seirbhíse Náisiúnta

Bunaíodh an tAonad Iniúchóireachta Inmheánaí sa bhliain 2000 ar theagasc na Roinne Oideachais faoi choimirce Choiste Gairmoideachais Chontae an Chabháin. Bhí costas € 1,176,582 ar sholáthar na seirbhíse in 2024 agus tá sé san áireamh i nóta 12 Gníomhaireachtaí agus nóta 9 Iar - Bhunscoileanna agus Riarachán Íocaíochtaí na Ceannoifige.

Tá an AII maoinithe ag an RO/SOLAS.

Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin
Nótaí a ghabhann leis na Ráitis Airgeadais – Bliain dar chríoch an 31 Nollaig 2024

39 Maoin

Cuireann Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin seirbhísí agus gníomhaíochtaí oideachais ar fáil ó na maoin seo (39A-39D, agus an dá cheann sin san áireamh):

39A

AR ÚINEIREACHT				
Catagóir	Suíomh	Cíos Bliantúil de réir an chomhaontaithe	Dáta Éaga	
Leibhéal Bunscoile, Leibhéal Iar-bhunscoile agus Ionaid				
Coláiste Pobail Béal Átha Beithe	Béal Átha Beithe, Co. Mhuineacháin.	n/bh	n/bh	
Coláiste Ard Feá, Muineachán	Cnoc na Feá, Muineachán, Co. Mhuineacháin	n/bh	n/bh	
Coláiste Bhaile na Lorgan	Baile na Lorgan, Co. Mhuineacháin.	n/bh	n/bh	
Coláiste Oiriall	Campas Oideachais Mhuineacháin, Bóthar Ard Mhaca, Muineachán	n/bh	n/bh	
Coláiste Inbhir, Carraig Mhachaire Rois	Carraig Mhachaire Rois, Co. Mhuineacháin.	n/bh	n/bh	
Coláiste Naomh Mogue, An Bábhún Bui	An Bábhún Bui, Co. an Chabháin.	n/bh	n/bh	
Coláiste Naomh Bricin, Béal Tairbirt	Béal Tairbirt, Co. an Chabháin.	n/bh	n/bh	
Coláiste Bhréifne, An Cabhán	Bóthar Bhaile Átha Muinchille, An Cabhán.	n/bh	n/bh	
Coláiste Achadh an Iúir	Achadh an Iúir, Co. an Chabháin.	n/bh	n/bh	
Coláiste Dún an Rí	Dún an Rí, Co. an Chabháin.	n/bh	n/bh	
Institiúid Mhuineacháin	Campas Oideachais Mhuineacháin, Bóthar Ard Mhaca, Muineachán	n/bh	n/bh	
Institiúid an Chabháin	Bóthar na hArdeaglais, An Cabhán.	n/bh	n/bh	
Ionad Áineasa Bhéal Átha Beithe	Béal Átha Beithe, Co. Mhuineacháin.	n/bh	n/bh	
Ionad Foghlama Theach an Gheata	Cnoc na Feá, Muineachán, Co. Mhuineacháin	n/bh	n/bh	
Ionad Ogtheagmháil Bhaile na Lorgan	Cnoc an Chonnaidh, Muineachán.	n/bh	n/bh	
Ionad Ogtheagmháil Dhún an Rí	Dún an Rí, Co. an Chabháin.	n/bh	n/bh	
Ionad Ogtheagmháil Bhaile na Lorgan	Eoroim, Baile na Lorgan, Co. Mhuineacháin.	n/bh	n/bh	
Campas Breisoideachais agus Oiliúna an Chabháin	Bóthar Bhaile Átha Clatha, An Cabhán.	n/bh	n/bh	
Ionad Oideachais agus Oiliúna Allamuigh Tanagh	Dartraí, via Muinchille, Co. Mhuineacháin.	n/bh	n/bh	
Eile				
Amharclann an Gharáiste	Campas Oideachais Mhuineacháin, Bóthar Ard Mhaca, Muineachán	n/bh	n/bh	
Lios na Spionán	Dartraí, via Muinchille, Co. Mhuineacháin.	n/bh	n/bh	

39B

Réadmhaoin nach bhfuil faoi Úinéireacht - Ar Léas				
Catagóir	Suíomh	Cíos Bliantúil de réir an chomhaontaithe	Dáta Éaga	
Leibhéal Bunscoile, Leibhéal Iar-bhunscoile agus Ionaid				
Cúirt Castlemeadow	Tír Chianáin, Muineachán	€28,000.00	31.12.2024	
Teach Oibre, Carraig Mhachaire Rois	Bóthar Shearcóige, Carraig Mhachaire Rois.	€36,789.00	31.12.2024	
Ogtheagmháil an Chabháin	Eochail, An Cabhán.	€50,000.00	31.01.2028	
Ogtheagmháil Mhuinchille	Machaire an Iúir, Muinchille, Co. an Chabháin.	€73,800.00	8.12.2029	
Institiúid an Chabháin - Cúirt Hampton	An Cabhán	€252,822.00	1.1.2044	
Institiúid an Chabháin - Béal Átha na nEach	An Cabhán	€55,000.00	30.9.2026	
Corr Uí Bhráonáin, Béal Átha Beithe	Béal Átha Beithe, Co. Mhuineacháin.	€66.03	28.7.2098	
Ogtheagmháil Charraig Mhachaire Rois	20 An Phríomhsráid, Carraig Mhachaire Rois, Co. Mhuineacháin	€48,000.00	13.11.2027	
Baile an Mhuilinn, Muineachán	Aonad 2, Baile an Mhuilinn, Muineachán	€65,000.00	31.01.2034	
Lárionad Lóistíochta agus Soláthair Shlabhra an tSoláthair	Páire Ghnó Chill Gharraí, An Cabhán	€60,270.00	31.08.2025	
Oifig Riaracháin				
Oifig Riaracháin - Ceannoifig (1)	Sráid an Mhargaidh, Muineachán	€67,034.00	23.04.2029	
Oifig Riaracháin - Ceannoifig (2)	Sráid an Mhargaidh, Muineachán	€40,000.00	23.2.2025	
Oifig Riaracháin - Fo-Oifig	Cearnóg Radharc na hEaglais, An Cabhán.	€289,050.00	28.11.2044	

39C

Réadmhaoin nach bhfuil faoi Úinéireacht - Eile (faoi cheadúnas, faoi bhainistíú, Comhaontuithe Leibhéal Seirbhíse agus PPP)				
Catagóir	Suíomh	Stádas	Cíos Bliantúil de réir an chomhaontaithe	Dáta Éaga
Leibhéal Bunscoile, Leibhéal Iar-bhunscoile agus Ionaid				
Coláiste na Leargadh, Cluain Eois	Cluain Eois, Co Mhuineacháin.	CPP	-	-
Ionad Oideachais Aosaigh Baile Sheámais Dhuibh	Baile Sheámais Dhuibh, Co. an Chabháin.	Aitreabh na Róinne Oideachais	-	-
Ionad Oideachais d'Aosaigh Dhún Mhuire	Mullach Mhuineacháin, Muineacháin	Ar Cíos	€85,000.00	Go bliantúil
Foirgneamh an Iarnróid, Dún an Rí	Bóthar an Stáisiúin, Dún an Rí, Co. an Chabháin	Ar Cíos	€107,193.00	31.08.2026
Ionad Seó Achadh an Iúir	Achadh an Iúir, Co. an Chabháin	Ar Cíos	€65,000.00	31.12.2024
Ionad Oideachais d'Aosaigh Aonad 12	Cearnóg Radharc na hEaglais, An Cabhán.	Ar Cíos	€36,900.00	29.01.2025

39D

Réadmhaoin atá á húsáid ag 3ú páirtí				
Catagóir	Suíomh	Stádas	Cíos Bliantúil de réir an chomhaontaithe	Dáta Éaga
Gael scoil Ultain	Campas Oideachais Mhuineacháin, Bóthar Ard Mhaca, Muineachán	Faoi úinéireacht/ar léas	€1.00	31.12.2111
Baile na Lorgan (Foirgneamh 1951)	Baile na Lorgan, Co. Mhuineacháin.	Faoi úinéireacht/ar léas	€100.00	21.08.2027
Suíomh shean-Choláiste na Leargadh	Cluain Eois, Co. Mhuineacháin.	Faoi úinéireacht	nialas	Le haistriú chuig an RO do Ghaelscoil
Ionad Pobail Dhún an Rí	Dún an Rí, Co. an Chabháin.	Faoi úinéireacht/ar léas	€6.35	31.5.2028

39E

Réadmhaoin nach bhfuil in úsáid:				
Catagóir	Suíomh	Stádas	Cíos Bliantúil de réir an chomhaontaithe	Dáta Éaga
Ionaid				
Teach na Coirre Airde	Dún an Rí, Co. an Chabháin.	Faoi úinéireacht	n/bh	n/bh

Nótaí:

Faoi úinéireacht- Tá an réadmhaoin seo faoi úinéireacht iomlán BOO an Chabháin agus Mhuineacháin agus tá an teideal iomlán ina seilbh acu ina leith.
Ar léas - Tá léas ag BOO an Chabháin agus Mhuineacháin ar an réadmhaoin seo.
Ar cíos - Tá Comhaontú Ciosa ag BOO an Chabháin agus Mhuineacháin i leith na réadmhaoin seo. Úsáidtear Comhaontú Ciosa le haghaidh comhaontuithe níos gearrthréimhse nuair nach mian le BOO an Chabháin agus Mhuineacháin léas fadtéarmach a ghlacadh ar chúiseanna oibríochta agus maoinithe.
Réadmhaoin RO - Is leis an Roinn Oideachais an réadmhaoin. Ní dhéanann Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin ach an réadmhaoin a bhainistíú.
PPP- Compháirtíocht Phríobháideach Phoiblí

40 Teagmhais iarchláir chomhardaithe

Ní raibh aon teagmhais ann tar éis dháta an chláir chomhardaithe.

41 Faomhadh na Ráitis Airgeadais

Rinne Bord Oideachais agus Oiliúna an Chabháin agus Mhuineacháin na Ráitis Airgeadais don bhliain dar chríoch an 31/12/2024 a fhaomhadh ar an 27 Márta 2025.