

**Cork Education and Training Board**

**Financial Statements For The Year Ended 31st December 2021**

## **Cork Education and Training Board**

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## **Cork Education and Training Board**

### **Statement of Board Responsibilities**

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

Section 51 of that Act requires the ETB to keep in such form and in respect of such accounting periods as may be approved by the Minister for Education and Skills with the consent of the Minister for Finance and the Minister for Public Expenditure 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.

Signature: \_\_\_\_\_

**Cllr. Patrick Gerard Murphy**  
**Chairperson**

Date : 22.12.2022



## **Cork Education and Training Board**

### **Statement on Internal Control**

Cork Education and Training Board came into being on 1<sup>st</sup> July 2013 under the provisions of the Education and Training Boards Act 2013. On that date, Cork ETB took over the Assets, Liabilities and functions of the former Vocational Education Committees of county Cork and city of Cork. With effect from 1<sup>st</sup> January 2014, Cork ETB took over from SOLAS, the assets, liabilities and the management of the activities of their Training Centre/s.

The Code of Governance for ETBs is set out in Circular Letter 002/2019, which was issued by the Department of Education to all ETBs in January 2019. The Code of Governance was adopted by Cork ETB at its April 2019 meeting.

A new Board was constituted for Cork ETB in September 2019, and at its meeting February 2020, the Board completed the appointment of new Finance and Audit and Risk Committees.

#### **Responsibility for the System of Internal Control**

As Chairperson of Cork 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 an appropriate control environment by:

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

The system of internal control operated in Cork ETB is based on:

- Detailed administrative procedures.
- Segregation of duties.
- Specific authorisations.
- Internal checks.
- Monthly management review of reports outlining the actual and budgeted results of programmes operated by the ETB.



### **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 six times in 2021. The work programme of the ARC included consideration of:

- 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 of internal control

The Chief Executive, Directors of OSD, Director of FET, Head of Finance, Head of Human Resources, Head of Corporate Services and Adult Education Officer provided reports on operation of controls, finances and met with the Audit and Risk Committee in 2021 and/or 2022.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 15<sup>th</sup> March 2022.

### **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 2021. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements 2021 (AFS)
- Recommendation to the Board of AFS 2021
- Monthly Income and Expenditure Accounts



- Risk Management Reports from DOSD/Chief Risk Officer

The Chief Executive, Directors of OSD and Head of Finance reported to the Finance Committee in 2021.

The Finance Committee reviewed the Annual Financial Statements 2021 on 22nd March 2022 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-ETB), 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 2021 - 31 December 2021;

An audit of the Programme Learner Support System (PLSS) and validation of Learner records the audit commenced in July 2021. The audit report is pending from IAU.

An audit of COVID 19 expenditure was commenced in November 2021 to review the adequacy and effectiveness of controls pertaining to Covid-19 specific grant funding. The audit report is pending from IAU.

A Review of 7 Previous Audit report recommendations issued between 2015-2019 was carried out during 2020, the final report issued in March 2021. Findings which require ETB Management action were summarised by audit implementation and rated as having been Implemented, Partially Implemented or Not Implemented. The rating depends on the responses and implementation process by management in relation to the original audit recommendation that was made by the IAU - ETBs. The IAU opinion based on the results of the audit testing the system of internal control for the implementation of previous audit recommendations in CETB was deemed to be adequate.

### **Breaches of system internal control Procurement-**

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

Based on analysis of 2021 expenditure in areas where an organisation- wide eTenders process is appropriate, expenditure totalling €4,395,540 (Ex VAT) has been identified as non-compliant as follows:

- i. Expenditure of €2,180,860m construction costs on the delivery of a Special school in Carrigaline, Co Cork. CETB were advised of the urgent requirement for a Special School to be operational by September by Department Communication 21/5/2021. The school was in use by the Carrigaline Gaelscoil until June 2021, that schools' future activity transferred to the new Carrigaline 3 school campus which opened in September 2021. Due to the urgency of the requirement and available time frame CETB with Department approval utilised the 5 quotation process to secure a Building contractor.
- ii. Expenditure of €116,495 from January to November 2021, for Exam papers and correction services. Individual orders raised by schools and centres aggregated above threshold.
- iii. Expenditure of €128,905 for cleaning services for schools, colleges and centres paid to three different companies for increased cleaning provision related to Covid management guidance's. Individual orders raised by schools and centres aggregated above threshold.
- iv. Expenditure of €48,758 for classroom Arts supplies paid to one supplier. Individual orders raised by schools and centres aggregated above threshold.
- v. Expenditure of €78,749 for classroom wood materials paid to two suppliers.
- vi. Expenditure of €28,648 for classroom materials for marine supplies.
- vii. Individual orders raised by schools and centres aggregated above threshold.
- viii. Expenditure of €80,441 for classroom Beauty materials paid to one supplier. Individual orders raised by schools and centres aggregated above threshold.
- ix. Expenditure of €170,788 for classroom engineering materials paid to four suppliers. Individual orders raised by schools and centres aggregated above threshold.
- x. Expenditure of €301,850 for classroom and administration for loose furniture including desks, chairs, storage units. Of this amount €31,741 was for external furniture outdoor seating and benches. . Individual orders raised by schools and centres aggregated above threshold.
- xi. Expenditure of €100,713 for managed print services paid to three suppliers for the provision of photocopiers / printers hardware maintenance and peripherals supply. CETB have undertaken the tender and appointment of a Company to provide a Print Audit report, a requirement for the tender of Print Managed services.
- xii. Expenditure of €128,600.17 for printing which mainly relates to expenditure for printing of student and teacher diaries, student journals, posters, newsletters and general ETB printing requirements across all schools and centres, paid to thirty different companies. As the OGP Framework is not suitable for the needs of the ETB Sector, the ETBI Procurement Network are working on templates which can be used by all ETBs to conduct a tender process.
- xiii. Aggregated Expenditure of €222,430 for construction works undertaken across 6 schools and centres.
- xiv. A total non compliant expenditure of €779,994 was identified in ICT. This is broken down as ICT spend hardware €220,089.71, ICT spend software €20,490.55 , IT Maintenance and Technical Support €225,727, ICT device consumables €74,823.99 and ICT telecoms €238,832.83 which includes mobile, fixed line services.



€152,870.19 was paid to one provider, relates to an expired OGP framework while 85,992 relates to mobile phone costs paid to one provider.

- xv. Aggregated expenditure of €28,309 for specialised catering for pre-school children in 2 creches.

Cork ETB 2022 Corporate Procurement Plan sets out actions to address areas of identified non-compliance and other Cork ETB procurement needs. Significant preparatory work has been undertaken in Managed Print services and ICT Services. Cork ETB 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 Cork ETBs Fraud Policy in 2021

### **Major Capital Build**

In 2021 CETB's largest Capital Infrastructural development was substantially completed at the Carrigaline Campus. A phased building occupation for the three Campus schools SONAS, Carrigaline Gaelscoil and Gael Colaiste commenced in September.

The redevelopment of the Carrigaline Gaelscoil to Carrigaline Special School was undertaken during the summer months of July and August, works were substantially completed in 2021. The school commenced operation in September. This was CETB's first patronage and operation of a special school.

Outstanding external works remain ongoing at Davis college to alleviate excess soil, a number of proposed solutions are under review. A planning application for the utilisation of surplus soil from the school build in a Local Authority led Community Sports facility received a number of planning conditions making the proposal unviable. Alternative solutions are under consideration.

All stages of these and other Capital Building Projects are conducted in line with Department of Education technical guidelines and with approvals from the Department of Education as required.

### **Protected disclosures**

Cork ETB received no protected disclosures in 2021 under the Protected Disclosure Act 2014

### **Risk Management**

Cork ETB has a Corporate Risk Management in place across the organisation. The Risk register was reviewed at each meeting of the Audit & Risk Committee in 2021 and the Committee continues to monitor the development of the Cork ETB Strategic Risk Management plan.

### **Comparatives Analysis**





The previous year comparative figures in these accounts were unaudited at the date of approval of the Financial Statements for the year ended 31<sup>st</sup> December 2021.

The total non compliant spend has increased by €2,621,100 over the previous year, of this increase €2,180,860 is directly attributable to the exceptional once off event of establishing the Carrigaline Special School. If this is not included in a Year on Year comparative analysis there has been a 10% increase however this is largely accounted for in aggregated minor works construction works taking place across schools and centres.

### **Issues progressing at Sectoral level**

#### **Breaches of system internal control - 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. Cork ETB did not meet its obligations to provide annual pension statements to all members of the Single Public Service Pension Scheme in 2021. However, statements are being provided to members where they request them individually and statements for staff members nearing retirement are being prioritised. This is an issue across the ETB sector and is being pursued at national level by the ESBS area of the Department of Education in conjunction with ETBI and individual ETBs. Due to resourcing issues with The Access Group, (including Covid-19 and staff leaving) development work which had commenced on the CoreHR System, with a view to bringing ETBs into compliance in relation to Superannuation Contributions, through full system compliance was not completed on schedule. However, a significant amount of work has been undertaken and there is ongoing correspondence with the Access Group and ESBS and testing of the new functionality being provided by Access Group is being conducted. This forms part of the overall Pensions Improvement Programme being implemented by the Department of Education and a dedicated team in ESBS has been put in place which is working solely on resolving Pension and Superannuation Contribution matters. The provision of accurate benefit statements to SPS pension scheme members is an integral part of the scope of this Pensions Improvement Programme.

#### **Payroll Shared Services**

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education sector. It is planned that Cork ETB staff payroll will migrate to ESBS in Q2 2022

#### **Expenses including Travel and Subsistence**

Processing of Expenses including Travel and Subsistence (T&S) payments is also transitioning to ESBS during 2022 and 2023.

#### **Finance Shared Services**

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education and Training sector with a focus on delivering payroll and finance



shared services for ETBs in the first instance. On the 1<sup>st</sup> January 2022, Cork ETB went live on Sun Financials v6.4 and DCS P2P, replacing their existing SAP system in use in the Training Centre as part of a project to consolidate the existing financial management systems in use in the ETB.

### **Covid-19 Pandemic**

In March 2020, when it became apparent that the Covid-19 pandemic was going to impact on Cork ETB's operations, the organisation moved quickly to put measures in place to assess and mitigate the potential risks, these controls remain in place throughout the period of pandemic restrictions. A planning group comprising of senior and administrative management in Head Office was put in place on week ending 13th March 2020 and met over a number of sessions to assess the risks to the organisation and prioritise them. These assessments focused on business-critical processes such as communications, staff payroll, supplier payments, access to IT systems etc. Moving services online to facilitate remote working by Head Office staff was prioritised and the IT department very quickly put in place measures to supply staff with the necessary equipment and remote access and to test the arrangements, with the result that all staff were capable of working effectively from home within a very short space of time. Work continued to be completed accordingly to normal processes and protocols. A Contingency Action Plan was put in place and communicated to the wider organisation containing a summary of measures in place during this process. No fundamental changes to business processes were required as a result of remote working. The SMT met on a regular basis to review and manage ongoing issues which emerged as a result of advice and policy updates at national level. The ongoing review and communication of measures ensured that potential risks were discussed, and measures put in place to deal with same in a proactive fashion. A range of supports were provided to the organisation in terms of managing risk and operational issues. The Risk Register was updated to reflect Covid19 related risks. During the period of the Covid-19 pandemic Cork ETB has not identified significant breaches or deficiencies in controls or any known issues which may materially impact on the Financial Statements. While pandemic restrictions are unwinding particularly during Q1 2022, schools and centre continue to experience COVID related disruption.

### **Annual Review of Controls**

Cork ETB is committed to operating an efficient, effective and economic internal control system. I confirm that the Audit Committee at its meeting on the 15th March 2022, conducted a review of the effectiveness of the system of internal financial control for year ended 31 December 2021 in the manner prescribed by the Code of Practice for the Governance of Education & Training Boards.

This included

- The Executive presented a report of its review of controls (both verbally and by written report) at its meeting of March 15<sup>th</sup> 2022, The Audit Committee received confirmation from the Chief Executive that the system of internal control is adequate and appropriate insofar as is reasonably practicable. The Chief Executive based this statement on information gathered from senior managers across the organisation.
- A review of internal and external audit reports issued in 2021 and to date in 2022, met with representatives from the C&AG and the IAU-ETB, along with an examination of minutes of meetings of the Board and Finance Committee to ensure there are no



inconsistencies in these with the assessment of internal control provided to the Audit and Risk Committee in Internal Audit Reports and Management representations.

- The Audit Committee presented a report (verbally and by written report) on the review of controls to the Board on 15<sup>th</sup> March 2022.
- A review of Governance and Control activities in 2021 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, Head of Finance, Head of Human Resources, Head of Corporate Services and Adult Education Officer to the Audit and Risk Committee
  - Recommendations made by the C & AG in management letters or other reports
  - Recommendations made by the Internal Audit Unit
  - Risk Management Reports from DOSD/Chief Risk Officer
  - 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 28th of March 2022.

Chairman

Signed: 

Date: 22.12.2022



## Ard Reachtair Cuntas agus Ciste Comptroller and Auditor General

### Report for presentation to the Houses of the Oireachtas Cork Education and Training Board

#### Opinion on the financial statements

I have audited the financial statements of Cork Education and Training Board for the year ended 31 December 2021 as required under the provisions of the Education and Training Boards Act 2013. The financial statements comprise

- the statement of accounting policies
- the operating statement
- the statement of current assets and current liabilities, and
- the related notes.

In my opinion,

- the financial statements properly present the income and expenditure of the Board for 2021 and the state of affairs of the Board at 31 December 2021; and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education.

#### *Basis of opinion*

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of Cork 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 a statement of Board responsibilities, a statement on the system of internal control and a schedule of activities and pay costs. 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 draw attention to the disclosures in the statement on internal control in relation to the following matters.

#### *Non-compliance with procurement rules*

The Board incurred significant expenditure in 2021 where the procedures followed did not comply with public procurement guidelines. The statement on the system of internal control sets out the steps taken or planned by the Board to address this matter.

**Seamus McCarthy**  
Comptroller and Auditor General

23 December 2022

## Responsibilities of Board Members

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

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

## Responsibilities of the Comptroller and Auditor General

I am required under the Education and Training Boards Act 2013 to audit the financial statements of Cork 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.

**Cork Education and Training Board**

**Operating Statement For The Year Ended 31st December 2021**

	Note	Year ended 31/12/2021 €	Year ended 31/12/2020 €
<b>RECEIPTS</b>			
Post Primary Schools & Head Office Grants	3	109,729,507	103,827,340
Primary School Grants	4	260,648	151,590
Further Education and Training Grants	5	75,404,568	77,315,418
Youth Services Grants	6	4,247,810	3,993,122
Agencies & Self-Financing Projects	7	9,230,164	8,703,218
Capital	8	34,454,780	41,883,872
		<u>233,327,477</u>	<u>235,874,560</u>
<b>PAYMENTS</b>			
Post Primary Schools & Head Office	9	107,893,278	102,503,748
Primary School	10	203,518	104,404
Further Education and Training	11	75,427,934	72,470,475
Youth Services	12	4,144,407	4,090,418
Agencies & Self-Financing Projects	13	8,821,678	8,440,697
Capital	14	35,880,892	43,427,708
		<u>232,371,707</u>	<u>231,037,450</u>
<b>Cash surplus/(deficit) for year</b>		955,770	4,837,110
<b>Movement in other net current assets</b>	25	<u>-902,281</u>	<u>-4,501,524</u>
<b>Accrual revenue surplus/(deficit) for Year</b>		53,489	335,586
<b>Revenue surplus/(deficit) at 1 January</b>		1,753,886	1,418,300
<b>Revenue surplus/(deficit) at 31 December</b>	16	<u>1,807,375</u>	<u>1,753,886</u>


Signed:



Chairperson: Cllr. Patrick Gerard Murphy

Date: 22.12.2022

Signed:



Chief Executive: Denis Leamy

Date: 22.12.2022

The notes on pages 8 to 26 form part of these Financial Statements

## Cork Education and Training Board

### Statement of Current Assets and Current Liabilities as at 31st December 2021


	Note	31/12/2021 €	31/12/2020 €
<b>Current Assets</b>			
Recurrent State Grants	17	497,113	246,403
Capital State Grants	18	4,722,764	3,914,112
Other Recurrent Income	19	554,596	147,896
Third Party Debtors	20	635,216	659,991
Bank Balance		<u>24,332,846</u>	<u>23,377,398</u>
		<u>30,742,535</u>	<u>28,345,799</u>
<b>Current Liabilities</b>			
Recurrent State Grants	21	12,085,601	10,679,334
Capital State Grants	22	6,057,333	6,613,102
Other Recurrent Income	23	7,797,407	7,242,475
Pay & Expense liabilities	24	2,783,538	1,845,400
Monies Held In Trust		211,281	211,603
		<u>28,935,160</u>	<u>26,591,914</u>
<b>Net Current Assets / (Liabilities)</b>		<u><u>1,807,375</u></u>	<u><u>1,753,886</u></u>
<b>Represented by</b>			
Revenue surplus/(deficit)	16	<u><u>1,807,375</u></u>	<u><u>1,753,886</u></u>

	Retained Surplus / (Deficit)	Accrual Revenue Surplus / (Deficit)	Retained Surplus / (Deficit)
Analysis of revenue surplus/(deficit)	31/12/2021 €	For 2021 €	31/12/2020 €
Programme			
Schools & Head Office	1,449,263	-171,539	1,620,801
Associated	-	-	-
Self-financing Programmes	251,624	233,823	17,801
Agency Programmes	106,488	-8,796	115,284
	<u>1,807,375</u>	<u>53,488</u>	<u>1,753,886</u>

Signed: 

Chairperson: Cllr. Patrick Gerard Murphy

Date: 22.12.2022

Signed: 

Chief Executive: Denis Leamy

Date: 22.12.2022

The notes on pages 8 to 26 form part of these Financial Statements

## Cork Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2021

#### 1 Accounting Policies

##### 1.1 Significant Accounting Policies

The basis of accounting and significant accounting policies adopted by Cork ETB are set out below. They have been applied consistently throughout the year and preceeding year.

##### 1.2 General Information

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

Community National Schools came under the Patronage of the ETB with the commencement of the 2016/2017 academic year.

##### 1.3 (a) Basis of Preparation

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 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 Board is reimbursed its cost.

Self - financing Projects are programmes run under the complete control of the Board either for the 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.



**Cork Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2021**

**Accounting Policies ctd**

**(d) Tangible fixed assets**

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

**(e) Stocks**

All consumable stocks are expensed as purchased.

**(f) Superannuation**

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under defined benefit schemes. Staff employed since 2013 are included in the Single Public Service Pension Scheme and monthly payments are made to the Department of Public Expenditure and Reform. Superannuation deductions made from employees' pay in respect of the schemes are retained by the ETB as part of agreed Exchequer funding, or paid over to the Department of Public Expenditure and Reform. The ETB does not make any contributions towards the schemes.

These unfunded schemes are operated on a pay as you go basis with the annual pension entitlements being paid directly by the National Shared Services Office on behalf of the ETB. ETB's are responsible for the administration of their pensions. Pension funds are provided by the Department of Education Provision has not been made in the financial statements for the present cost of the future benefits that have accrued to staff members and existing pensioners under these schemes.

**(g) Lease Rentals**

All lease rentals are expensed as incurred.

2 Cork Education and Training Board provides Education and Training as set out below :

Service	Number of Locations *	Number of Participants**	Number of Beneficiaries ***
Primary Level	3	258	-
Second Level & Post Leaving Cert.	28	12,992	-
Further Education and Training	92	-	18,984
Part-time / Night Classes	10	-	2,749

\* The number of Schools/Centres from which Cork ETB provides educational service and activities

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

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

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

**Cork Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2021**

	<b>Year Ended 31/12/2021 €</b>	<b>Year Ended 31/12/2020 €</b>
<b>3 Post Primary Schools &amp; Head Office Receipts</b>		
<b>Department of Education</b>		
Pay	98,052,982	93,538,938
Non Pay	4,883,028	5,378,054
Associated Programmes	5,167,183	3,834,320
<b>Department of Education-sub total</b>	<b>108,103,193</b>	<b>102,551,312</b>
Tuition Fees	1,343,843	1,113,566
Irish Public Bodies Dividend	282,141	158,276
Other	530	6,186
	<b>1,626,314</b>	<b>1,278,028</b>
	<b>109,729,507</b>	<b>103,827,340</b>
<b>4 Primary School Receipts</b>		
<b>Department of Education</b>	<b>260,648</b>	<b>151,590</b>
<b>5 Further Education and Training Receipts</b>		
<b>SOLAS</b>	<b>75,347,873</b>	<b>77,293,175</b>
Other	0	7,650
Department of Further and Higher Education, Research, Innovation and Science	56,695	14,593
	<b>76,404,568</b>	<b>77,315,418</b>
<b>6 Youth Service Receipts</b>		
<b>Department of Children, Equality, Disability, Integration and Youth</b>	<b>4,190,222</b>	<b>3,935,534</b>
Department of Health	57,588	57,588
	<b>4,247,810</b>	<b>3,993,122</b>

**Cork Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2021**

**7 Agencies and Self-Financing Projects**

**AGENCIES**

Item	Project	Sponsoring Department/Funder	Year Ended 31/12/2021 €	Year Ended 31/12/2020 €
1	School Completion	Health Service Executive	729,111	688,972
2	ADM Childcare	DCYA/SOLAS/Pobal	310,611	264,055
3	School Meals	Dept Of Employment Affairs and Social Protection	1,558,830	1,397,312
4	Music Generation	Various	526,852	368,437
5	Erasmus	Leargas	38,115	561,990
6	Examinations	State Examinations Commission	279,671	-
7	Sports Hall/Complex Management	Cork City Council	99,554	102,280
8	Others - 15 in Number**	Various	486,706	244,120
			<b>4,029,250</b>	<b>3,625,166</b>

**SELF-FINANCING PROJECTS**

1	School Activities	Parents/ Students	3,277,144	3,612,566
2	Outdoor Education Centre	Education and Skills/Parents	700,511	367,665
3	Creche Local Funds	Parents/ Students	447,065	245,564
4	Exam Fees	Parents/Students	216,079	251,937
5	PLC Fees	Parents/Students	258,272	247,665
6	Tomar Scholarship Scheme	Community Foundation For Ireland	167,500	150,500
7	Others - 7 in Number**	Various	75,834	123,189
8	Insurance Claims	Irish Public Bodies	60,509	58,946
			<b>5,200,914</b>	<b>5,078,052</b>
<b>Total</b>			<b>9,230,164</b>	<b>8,703,218</b>

8 Capital Receipts	Year Ended 31/12/2021 €	Year Ended 31/12/2020 €
Department of Education	33,223,235	41,483,872
SOLAS	1,231,545	400,000
	<b>34,454,780</b>	<b>41,883,872</b>

**Cork Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2021**

9 Post Primary Schools & Head Office Payments	Year Ended 31/12/2021			Year Ended 31/12/2020
	Pay €	Non Pay €	Total €	Total €
<b>PAY</b>				
Instruction	90,267,191			84,372,282
Administration	5,337,550			5,867,496
Maintenance	2,600,998			3,047,272
	<u>98,205,739</u>		<u>98,205,739</u>	<u>93,287,050</u>
<b>NON PAY</b>				
		6,110,944	6,110,944	5,868,178
<b>ASSOCIATED PROGRAMMES</b>				
School Services Support Fund	151,647	1,026,896	1,178,543	1,104,375
Book Grant	-	296,551	296,551	394,895
Dels Grant & Home School Liaison	42,183	245,345	287,528	276,886
Transition Year	7,238	146,084	153,322	93,772
Bus Escort Grant	174,555	-	174,555	134,932
Junior Certificate Schools Programme	944	47,032	47,976	51,238
Special Equipment Grant	-	69,725	69,725	59,424
Covid Expenditure	752,924	338,457	1,091,381	1,094,214
State Examinations	-	161,133	161,133	-
Other -9 in Number	29,395	86,486	115,881	138,784
	<u>1,158,886</u>	<u>2,417,709</u>	<u>3,576,595</u>	<u>3,348,520</u>
	<u>99,364,625</u>	<u>8,528,653</u>	<u>107,893,278</u>	<u>102,503,748</u>

10 Primary School Payments	Year Ended 31/12/2021			Year Ended 31/12/2020
	Pay €	Non Pay €	Total €	Total €
Capitation Grant	-	95,396	95,396	53,353
Ancillary Service Grant	37,937	14,780	52,717	34,673
Book Scheme Grant	-	7,358	7,358	1,703
Miscellaneous Grants	-	794	794	82
Covid Expenditure	5,502	41,751	47,253	14,593
	<u>43,439</u>	<u>160,079</u>	<u>203,518</u>	<u>104,404</u>

**Cork Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2021**

11 Further Education and Training Payments	Year Ended 31/12/2021				Year Ended 31/12/2020
	Pay €	Non Pay €	Allowances €	Total €	Total €
<b>Further Education and Training</b>					
VTOS	317,823	172,153	1,464,017	1,953,993	3,219,140
Youthreach	4,039,416	1,019,258	1,273,001	6,331,675	6,255,064
Adult Literacy & Community Education	3,011,541	980,593	-	3,992,134	3,478,203
Back to Education Initiative	1,085,850	291,108	-	1,376,958	1,418,284
Innovation Fund	-	43,269	-	43,269	259,333
Adult Education Guidance Service	428,573	16,033	-	444,606	421,498
QQI Locally Devised Assessment	274,654	2,474	-	277,128	345,614
PLC Capitation	-	111,989	-	111,989	233,873
PLC Rent	-	458,444	-	458,444	520,292
PLC SSSF	77,929	247,480	-	325,409	295,972
PLC Non Pay	-	567,317	-	567,317	-
PLC Pay	20,879,253	-	-	20,879,253	21,053,441
Co-Operation Hours	2,890,624	-	-	2,890,624	2,759,397
QQI Authentication & Quality Framework	102,241	12,086	-	114,327	173,698
Continuing Professional Development	20,842	98,075	-	118,917	86,353
TEL(SOLAS)	144,549	766,772	-	911,321	610,914
Learner Support	172,335	13,582	-	185,917	34,978
Unemployment Blackspots	65,290	200,465	-	265,755	180,181
Promotion/Advertising FET	-	169,268	-	169,268	63,909
FE Facilities Upgrade	-	1,778,718	-	1,778,718	786,050
FE Quality Costs	326,238	65,043	-	391,281	-
SOLAS ICT	-	13,505	-	13,505	429,730
Learners With Disabilities	281,680	36,431	-	318,111	213,751
Mitigating Against Educational Disadvantage	2,121	538,530	-	538,651	856,561
Covid Expenditure	64,823	311,703	-	376,526	732,575
Explore Programme	-	41,779	-	41,779	-
Specialist Training Providers (STP)	-	2,447,228	1,512,155	3,959,383	4,486,649
Local Training Initiatives	-	1,204,645	1,465,498	2,670,143	2,498,365
Skills Training	-	1,279,565	423,603	1,703,168	1,470,607
Community Training Centres	-	1,637,352	753,485	2,390,847	2,349,309
Traineeships	-	219,383	392,835	612,218	918,790
Apprenticeship	-	211,724	8,805,366	9,017,090	7,012,859
Apprenticeship 2016+	559,513	287,514	-	847,027	588,987
Training Centre Staff & Operations	6,625,945	1,915,386	-	8,541,311	7,623,369
Evening Courses	172,270	15,186	-	187,456	462,647
On-Line/Blended Learning/Library	8,985	232,008	-	240,993	213,602
Others-10 In Number	281,771	99,652	-	381,423	416,500
<b>Total</b>	<b>41,834,266</b>	<b>17,503,698</b>	<b>16,089,970</b>	<b>75,427,934</b>	<b>72,470,475</b>

**12 Youth Services**

Regional Task Force	48,316	5,351	-	53,667	53,851
Drug Task Force Interim	-	-	-	-	15,626
Y.P.F.S.F. Capital	-	159,602	-	159,602	109,180
Youth Information	-	130,355	-	130,355	127,207
SPY (Youth Work Act )	-	65,635	-	65,635	55,695
Youth Club Grant	-	236,537	-	236,537	242,370
Youth Work Services	249,811	43,569	-	293,380	278,679
Youth-Link Point Services	-	142	-	142	183,112
Equipment Grant	-	-	-	-	786
Revised Youth Funding Scheme	-	4,323	-	4,323	168,989
Targeted Youth Funding Scheme	-	-	-	-	1,228,913
UBU-Your Place Your Space	-	3,016,288	-	3,016,288	1,448,426
ICT Investments Grant	-	15,062	-	15,062	110,544
Covid Expenditure	-	134,686	-	134,686	43,000
Other -4 in number	-	34,730	-	34,730	26,040
<b>Total</b>	<b>298,127</b>	<b>3,846,280</b>	<b>-</b>	<b>4,144,407</b>	<b>4,090,418</b>

Cork Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2021

13 Agencies and Self-Financing Projects

AGENCIES

Item	Agencies	Sponsoring Department/Funder	Year Ended 31/12/2021			Year ended 31/12/2020
			Pay €	Non Pay €	Total €	Total €
1	School Completion	Health Service Executive	626,482	108,638	735,330	643,264
2	ADM Childcare	DCYA/SOLAS/Pobal	305,650	3,166	308,816	335,652
3	School Meals	Dept Of Employment Affairs and Social Protection	-	1,621,199	1,621,199	1,454,899
4	Music Generation	Various	396,754	79,168	475,922	400,720
5	Erasmus	Leargas	-	25,911	25,911	300,835
6	Examinations	State Examinations Commission	380,554	-	380,554	-
7	Sports Hall/Complex Management	Cork City Council	97,809	9,155	106,964	99,444
8	Others - 18 in Number**	Various	233,499	287,139	520,638	459,220
			<b>2,040,758</b>	<b>2,134,576</b>	<b>4,175,334</b>	<b>3,693,834</b>

SELF-FINANCING PROJECTS

1	School Activities	Parents/ Students	361,801	2,751,800	3,113,601	2,964,835
2	Outdoor Education Centre	Education and Skills/Parents	456,760	124,235	580,995	537,639
3	Creche Local Funds	Parents/ Students	300,323	61,988	362,289	337,301
4	Exam Fees	Parents/Students	-	177,947	177,947	395,896
5	PLC Fees	Parents/Students	-	185,076	185,076	256,342
6	Tomar Scholarship Scheme	Community Foundation For Ireland	13,449	135,727	149,176	101,939
7	Others - 9 in Number**	Various	-	88,877	66,577	100,463
8	Insurance Claims	Irish Public Bodies	-	10,593	10,593	52,448
			<b>1,132,323</b>	<b>3,614,021</b>	<b>4,646,344</b>	<b>4,748,863</b>
<b>Total</b>			<b>3,173,081</b>	<b>6,648,597</b>	<b>6,821,678</b>	<b>8,440,697</b>

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

\*\* Where the receipts received from any Agency and Self financing is less than €50,000 for 2020 it is included as Other Agency or Self Financing as appropriate.

14 Capital Payments

		Year Ended	Year Ended 31/12/2020
		31/12/2021	Total
		Total €	Total €
	New School/Prefabricated Accommodation/Loose Furniture & Equipment	17,367,455	14,571,853
Carrigaline Education Campus	ICT Grant	218,865	-
Carrigaline Education Campus	New School Refurbishment	2,738,830	-
Carrigaline Special School	Prefabricated Accommodation/Loose Furniture	3,356,266	2,151,373
Carrigtwohill Community College	Additional Classroom/Loose Furniture & Equipment	1,239,183	6,978,734
Clonsilla Community College	ICT Grant	114,905	154,809
Clonsilla Community College	Major Extensions/Summer Works Scheme	381,617	129,680
Coleste an Chraolbhín	New Build/Summer Works Scheme/ICT Grant	995,045	135,691
Coleste Cholm	Prefabricated Accommodation	1,162,928	-
Coashford Community College	Emergency Works Scheme	125,458	-
Carriganoy Community College	Site Acquisition	125,000	-
Coleste Treasa	Summer Works Scheme	85,630	-
Coleste Treasa	Summer Works Scheme	22,078	305,186
Coleste Dalbheid	Additional Classroom	114,466	16,806
Coleste Ghobnatan	Roof repairs, workshop upgrade & equipment	861,228	969,684
Cork Training Centres	Major Extensions/Loose Furniture & Equipment	809,077	5,436,039
Davis College	ICT Grant	61,652	86,468
Glannire Community College	Summer Works Scheme	120,089	60,575
Schull Community College	Prefabricated Accommodation	667,918	449,637
Scoil Chliodhna - Capital	Emergency Works Scheme	-	120,064
St Aidans Community College	Major Extensions	1,187,351	253,142
St Brogans	Major Extensions/Loose Furniture & Equipment	1,615,747	7,832,868
St. Colman's Community College	Major Extensions	-	716,973
St. Johns	Additional Classroom/Prefabricated Accommodation	429,775	-
Coleste Mhuire	Project Managed	76,450	-
Dromahane National School	Covid Minor Works	927,448	776,247
Various	Minor Building Works	1,079,553	2,281,871
Various			
		<b>36,880,692</b>	<b>43,427,708</b>

Cork Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2021

15 Analysis of Receipts by Funder

Funder	Post-Primary Schools and Head Office	Primary Schools	Further Education and Training	Programme			Capital	Total Year Ended 31/12/2021	Total Year Ended 31/12/2020
				€	€	€			
State funding received	108,103,193	260,648	-	-	-	490,042	33,223,235	142,077,118	144,483,634
Department of Education	-	-	75,347,873	-	-	-	1,231,545	76,579,418	77,893,175
SOLAS	-	-	56,695	-	-	-	-	56,695	14,593
Department of Further and Higher Education, Research, Innovation and Science	-	-	-	-	279,671	-	-	279,671	-
State Examinations Commission	-	-	-	4,190,222	55,120	-	-	4,245,342	3,834,334
Department of Children Equality Disability Integration And Youth	-	-	-	-	-	-	-	-	-
Department of Health	-	-	-	57,588	-	-	-	57,588	57,588
POBAL	-	-	-	-	310,611	-	-	310,611	284,055
Department of Social Protection	-	-	-	-	1,558,630	-	-	1,558,630	1,397,312
Léargas	-	-	-	-	38,115	-	-	38,115	561,980
Health Services Executive	-	-	-	-	857,421	-	-	857,421	726,972
Higher Education Authority	-	-	-	-	38,450	-	-	38,450	3,711
University College Cork	-	-	-	-	-	-	-	-	28,600
University College Dublin	-	-	-	-	-	-	-	-	-
NALA	-	-	-	-	5,353	-	-	5,353	1,850
Irish Prison Service	-	-	-	-	4,000	-	-	4,000	4,000
Arts Council	-	-	-	-	76,520	-	-	76,520	45,360
Ealaíon na Gaeltachta	-	-	-	-	24,000	-	-	24,000	25,000
Music Generation Other	-	-	-	-	229,302	-	-	229,302	221,662
Music Generation National Office	-	-	-	-	257,550	-	-	257,550	136,776
QQI Appeals	-	-	-	-	-	-	-	-	4,850
Department of Foreign Affairs	-	-	-	-	1,500	-	-	1,500	-
Department of Culture, Heritage & Gaeltachta	-	-	-	-	-	-	-	-	1,250
Marino	-	-	-	-	-	-	-	-	3,250
ETBI	-	-	-	-	8,061	-	-	8,061	6,000
Other & ETBs	-	-	-	-	73,242	-	-	73,242	540
	<b>108,103,193</b>	<b>260,648</b>	<b>75,404,668</b>	<b>4,247,810</b>	<b>4,307,688</b>	<b>34,464,780</b>	<b>226,778,587</b>	<b>229,616,102</b>	

**Cork Education and Training Board  
Notes to The Financial Statements - Year Ended 31st December 2021**

18 Analysis of Receipts by Funder (Cont'd)

Funder	Post-Primary Schools and Head Office €	Programme					Capital €	Total Year Ended 31/12/2021 €	Total Year Ended 31/12/2020 €
		Primary Schools €	Further Education and Training €	Youth Services €	Agencies and Self-financing €	€			
<b>Non-State funding applied to State-funded schemes</b>									
Parents/Students	1,343,643	-	-	-	-	-	1,343,643	1,119,752	
Irish Public Bodies - dividends	282,141	-	-	-	-	-	282,141	156,276	
Other	530	-	-	-	-	-	530	-	
Parents/Students-Outdoor Education	-	-	-	-	210,469	-	210,469	90,805	
Cork City Council	-	-	-	-	-	-	-	10,000	
Other	-	-	-	-	-	-	-	2,830	
	<b>1,626,314</b>	-	-	-	<b>210,469</b>	-	<b>1,836,783</b>	<b>1,379,663</b>	
<b>Other Non-State funding</b>									
Parents/Students/Other	-	-	-	-	4,321,984	-	4,321,984	4,568,735	
Cork City Council	-	-	-	-	104,714	-	104,714	86,783	
Cork City Partnership	-	-	-	-	55,480	-	55,480	58,036	
Cork County Council	-	-	-	-	1,920	-	1,920	3,500	
Community Foundation Ireland	-	-	-	-	167,500	-	167,500	102,795	
Irish Public Bodies	-	-	-	-	60,509	-	60,509	58,946	
	-	-	-	-	<b>4,712,107</b>	-	<b>4,712,107</b>	<b>4,878,796</b>	
<b>Total</b>	<b>109,729,507</b>	<b>260,648</b>	<b>75,404,568</b>	<b>4,247,810</b>	<b>9,230,164</b>	<b>34,454,780</b>	<b>233,327,477</b>	<b>235,874,560</b>	



Cork Education and Training Board

Notes to the Financial Statements - Year Ended 31st December 2021

16 Source and Use of funds Primary Grantor Department/Centre	Programme	2021		2020		Total receipts from Operating Statements	Local Funding Transfers	Cash equivalents per Operating Statement	Change in Liabilities Debtors	Surplus/ (Deficit) per Operating Statement	31st December 2021
		Grant Issued	Amount Use from/ (Use to) Grantor	Receipts direct from Grantor	Receipts from other sources						
Education	Pay <sup>1</sup>	87,822,395	216,148	(82,781,814)	(5,291,189)	(88,052,892)	598,314	88,205,739	109,381	-	475,978
Post Primary Schools and Head Office	Non-Pay <sup>2</sup>	5,508,005	-	(4,683,028)	(1,588,314)	(6,509,342)	(586,314)	8,110,844	(28,369)	(171,538)	(1,463,212)
	Local Funding Surpluses										(3,539,482)
	Associated Programmes										(171,862)
Primary Schools	Capital	5,197,183	(691,891)	(5,187,183)	-	(5,187,183)	-	3,578,892	(28,940)	-	(484,761)
Capital	Student Support	280,848	(65,022)	(280,848)	9,588	(203,518)	-	203,518	180	-	(538,152)
Further Education	Further Education	33,223,235	(2,255,897)	(33,223,235)	-	(33,223,235)	-	35,046,038	(91,890)	-	(189,237)
Agency and Self-funding	Explora Programme		(338,152)	-	-	-	-	-	-	-	-
Total Education and SMOs	Outdoor Education Centre	480,042	-	(480,042)	(710,489)	(710,511)	-	500,685	9,182	147,738	37,372
		143,873,438	(8,340,833)	(136,785,399)	(7,137,852)	(143,913,901)	-	143,773,830	728	(23,809)	(8,344,251)
Other Funders	Further Education and Training	75,347,873	(8,848,529)	(75,347,873)	(28,817)	(75,347,873)		75,390,155	953,284	-	(5,683,040)
SOLAS	Capital	1,231,545	(443,683)	(1,231,545)	-	(1,231,545)		854,853	-	-	(838,785)
Department of Further and Higher Education, Research, Innovation and Science		58,695	(102,773)	(58,695)	-	(58,695)		41,778	-	-	(117,898)
Department of Children Equality, Disability Integration and Youth	AMIF	55,120	11,874	(65,120)	-	(65,120)		104,670	2,157	-	63,581
Department of Children Equality, Disability Integration and Youth	Youth Affairs	4,189,222	(837,775)	(4,189,222)	-	(4,189,222)		4,080,749	338	-	(638,918)
Department of Health	Youth Affairs	57,506	(59,413)	(97,588)	-	(97,588)		53,867	-	-	(63,434)
HSE	Agency - School Completion Programme	729,111	(810,878)	(729,111)	-	(729,111)		785,530	4,812	-	(686,742)
HSE	Agency HSE Fund	88,310	(47,884)	(88,310)	-	(88,310)		62,873	1,748	-	(73,485)
Pobal	Agency - Childcare	310,911	13,951	(310,911)	-	(310,911)		389,816	-	-	12,198
Department of Social Protection	Agency-School Meals/Other	1,569,630	7,691	(1,569,630)	-	(1,569,630)		1,623,006	(8,289)	-	65,321
Leasgra	Agency- Erasmus	38,115	(89,132)	(48,115)	(490)	(48,115)		25,811	1,489	-	(701,888)
State Examinations Commission	Agency-Exam Fees	279,871	(32,787)	(278,871)	(9,546)	(278,871)		389,554	-	-	124,882
Music Generation Ireland	Multiple Funders	257,550	(19,915)	(237,550)	(288,302)	(237,550)		475,822	9,875	-	(89,778)
Arts Council Ireland	FEES	78,520	(60,805)	(78,520)	-	(78,520)		51,728	-	-	(85,588)
City Of Dublin ETB		73,342	-	(73,342)	-	(73,342)		43,014	348	-	(1,088)
Other Funders (€500)			(120,784)	(120,784)	-	(120,784)		34,788	(204)	-	(189,237)
Total Other		84,309,893	(9,258,788)	(84,332,187)	(288,302)	(84,701,488)	-	84,329,814	987,761	-	(8,147,878)
Total Non State	Agency and Self Funding	-	(5,628,028)	-	(4,712,107)	(4,712,107)	-	4,394,873	(5,570)	77,288	(5,874,545)
Total		258,822,241	(40,228,590)	(223,218,117)	(12,109,381)	(233,327,477)	-	233,271,787	942,816	63,488	(28,161,857)

Cork Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2021

16 State Funding (Cont'd)

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

	31/12/2021	31/12/2020
	€	€
Amount due from (due to) Grantor as at 31 December	(20,165,860)	(20,228,500)
Bank Balance (Page 8)	24,332,846	23,377,388
Third Party Debtors (Note 20)	635,216	659,891
Pay & Expenses Liabilities (Note 24)	(2,785,538)	(1,645,400)
Monies Held in Trust (Note 40)	(211,281)	(211,604)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities	<u>1,607,375</u>	<u>1,759,868</u>

Notes

- a Opening balances Balances are reported on an accruals basis.
- b Pay Department of Education : Post-Primary Schools and Head Office Pay Grant was expected to be funded by direct receipts from grantor of €92,791,814 and anticipated receipts from Retained Superannuation Contributions of €5,303,571. Actual receipts of Retained Superannuation Contributions were €5,281,109 which is €12,402 less than anticipated. The shortfall will be funded by the Department of Education.
- c Non Pay Department of Education : Post-Primary Schools and Head Office Non Pay Grant was expected to be funded by direct receipts from grantor of €64,803,028 and forecasted locally raised receipts of €1,030,000. In 2021 actual locally raised receipts were €1,470,028 resulting in a surplus of receipts of €440,038 over the amount forecasted. Any surplus receipts are due to the Department of Education and SHBs and are not considered part of the current year funding.
- d Surplus/(Deficit) for 2021 Total grants are set by reference to anticipated expenditure. In the case of Post-Primary Schools and Head Office Non-Pay programmes expenditure limits are set. Expenditure incurred in excess of this limit gives rise to a deficit, whereas savings can be realised and used to fund future deficits. CETB had a Revenue Surplus of €59,448 for the year ended 31/12/2021 (Per Operating Statement page 6) and an Accumulated Revenue Surplus as at 31/12/2021 of €1,807,375 (Per Operating Statement page 8 and Statement of Current Assets and Current Liabilities page 7).
- e Total State Funding The difference between the total amount received from grantors of €221,478,711 above and the total in Note 15 - Funding of €228,787,878 is represented by Retained Superannuation Contributions of €5,281,168

## Cork Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2021

<b>17 Current Assets - Recurrent State Grants</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	<b>€</b>	<b>€</b>
Amount due from Dept. Of Education and Skills		
Pay Grant Underfunding	463,573	223,836
Superannuation Receipts Shortfall	12,402	-
Associated Grants	21,138	22,567
	<b>497,113</b>	<b>246,403</b>
	<b>497,113</b>	<b>246,403</b>
<b>18 Current Assets - Capital State Grants</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	<b>€</b>	<b>€</b>
Amount due from Dept. of Education and Skills	4,722,764	3,842,193
Amount due from Solas		71,919
	<b>4,722,764</b>	<b>3,914,112</b>
	<b>4,722,764</b>	<b>3,914,112</b>
<b>19 Current Assets - Other Recurrent Income</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	<b>€</b>	<b>€</b>
Amount due from Other Programme Funders (State)	554,596	147,896
Amount due from Other Programme Funders (Non State)	-	0
	<b>554,596</b>	<b>147,896</b>
	<b>554,596</b>	<b>147,896</b>
<b>20 Current Assets - Third Party Debtors</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	<b>€</b>	<b>€</b>
Community Training Centre	104,803	104,803
Local Training Initiatives	102,034	79,210
Specialist Training Providers	169,668	169,668
Sports Hall Complex	94,571	87,164
Music Generation	46,225	63,250
Trade Debtors	117,915	155,896
	<b>635,216</b>	<b>659,991</b>
	<b>635,216</b>	<b>659,991</b>

## Cork Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2021

<b>21 Current Liabilities - Recurrent State Grants</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	<b>€</b>	<b>€</b>
Amount due to Dept. of Education and Skills		
- Associated Grants Unspent	3,660,630	2,054,119
- Local Receipts / Receivables Excess	1,463,212	866,898
- Community National Schools Excess	121,962	65,022
- Scholarship Grants Unspent	338,152	338,152
Superannuation Receipts Excess	-	6,999
Further Education Funding Unspent	-	-
Capital Proceeds Unspent	-	-
Amount due to SOLAS	5,683,605	6,648,083
Amount due to Department of Children, Equality, Disability, Integration and Youth	636,918	531,623
Amount Due to Department of Health	63,434	65,665
Amount due to Department of Further and Higher Education, Research, Innovation and Science	117,689	102,773
	<b><u>12,085,601</u></b>	<b><u>10,679,334</u></b>
<b>22 Current Liabilities - Capital State Grants</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	<b>€</b>	<b>€</b>
Amount held for Dept. of Education and Skills	5,217,548	6,098,090
Amount held for Solas	839,785	515,012
	<b><u>6,057,333</u></b>	<b><u>6,613,102</u></b>
<b>23 Current Liabilities - Other Recurrent Income</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	<b>€</b>	<b>€</b>
Amount held for Students	501,814	444,203
Amount held for Other Programme Funders (State)	1,765,056	1,597,987
Amount held for Other Programme Funders (Non State)	5,530,538	5,200,285
	<b><u>7,797,407</u></b>	<b><u>7,242,475</u></b>
<b>24 Pay and Expense Liabilities</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	<b>€</b>	<b>€</b>
Pay Liabilities	640,355	494,287
Expense Liabilities	2,143,183	1,351,113
	<b><u>2,783,538</u></b>	<b><u>1,845,400</u></b>

**Cork Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2021**

**25 Movement in Other Net Current Assets**

	Balance as at 31/12/2021 €	Balance as at 31/12/2020 €	Movement in Year €
<b>Current Assets</b>			
Increase/(Decrease) in Recurrent State Grants Receivable	497,113	246,403	250,710
Increase/(Decrease) in Capital State Grants Receivable	4,722,764	3,914,112	808,652
Increase/(Decrease) in Other Recurrent Income Receivable	554,596	147,896	406,700
Increase/(Decrease) in Third Party Debtors	635,216	659,991	-24,775
	<u>6,409,689</u>	<u>4,968,402</u>	<u>1,441,287</u>
<b>Current Liabilities</b>			
(Increase)/Decrease in Recurrent State Grant Liabilities	12,085,601	10,679,334	-1,406,267
(Increase)/Decrease in Capital State Grant Liabilities	6,057,333	6,613,102	555,769
(Increase)/Decrease in Other Recurrent Income Liabilities	7,797,407	7,242,475	-554,932
(Increase)/Decrease in Pay and Expense Liabilities	2,783,538	1,845,400	-938,138
	<u>28,723,879</u>	<u>26,380,311</u>	<u>-2,343,568</u>
			<u><u>-902,281</u></u>

**Cork Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2021**

**26 Remuneration**

	31/12/2021	31/12/2020
	€	€
<b>(a) Aggregate Employee Benefits</b>		
Staff Short-term benefits	<u>144,929,231</u>	<u>137,198,144</u>
<b>(b) Staff Short-Term Benefits</b>		
Pay (Comprising of Basic Pay/Allowances/ Overtime) including Employer's PRS	<u>144,929,231</u>	<u>137,198,144</u>

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

Pay range €	No. Employees	Cost in 2021* €
0 - 59,999	2,900	64,138,883
60,000 - 69,999	305	20,052,641
70,000 - 79,999	448	33,560,985
80,000 - 89,999	202	16,953,343
90,000 - 99,999	28	2,653,681
100,000 - 109,999	38	4,001,891
110,000 - 119,999	19	2,186,603
120,000 - 129,999	9	1,115,528
130,000 - 139,999	2	265,676
140,000+	0	0
<b>Total</b>	<b>3951</b>	<b>144,929,231</b>

\*Cost in 2021 includes employers' PRSI.

**(c) Termination Benefits**

There were no termination benefit settlements during the year (2020€0)

**(d) Key Management Personnel**

Key management personnel in Cork ETB consist of the Chief Executive and the Directors of Schools, Further Education, and Organisation Support and Development.

	31/12/2021	31/12/2020
	€	€
Salary	<u>548,056</u>	<u>537,996</u>

**(e) Chief Executive Salary and Benefits**

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

	31/12/2021	31/12/2020
	€	€
Basic Salary	<u>120,825</u>	<u>113,834</u>

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

## Cork Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2021

27 Specific Costs	31/12/2021	31/12/2020
	€	€
<b>(a) Consultancy</b>		
The costs of external services under the following headings:		
Legal (includes general legal advice)	104,857	112,899
Financial / Actuarial	57,185	12,252
Public relations/marketing	120,952	21,293
Human Resources	131,750	4,233
Other	30,399	20,184
Audit Fee (Annual external audit)	62,500	62,000
	507,643	232,861
<b>(b) Legal Costs and Settlements</b>		
	31/12/2021	31/12/2020
	€	€
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	-	9,304
Settlements	-	7,200
	-	16,504
In addition to above, legal costs and settlements were paid by the ETB's insurers.		
<b>(c) Travel and Subsistence</b>		
	31/12/2021	31/12/2020
	€	€
Travel and subsistence costs comprise:		
<b>Domestic</b>		
- expenses paid to Board Members	2,145	13,254
- expenses paid to employees	78,735	128,703
	80,880	141,957
<b>International</b>		
- expenses paid to employees	12,776	43,212
	12,776	43,212
<b>Total</b>	93,656	185,169
<b>(d) Hospitality</b>		
	31/12/2021	31/12/2020
	€	€
Hospitality costs incurred were:		
Staff Hospitality	1,790	930
Other	-	13,712
	1,790	14,642

**Cork Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2021**

**28 Board members' expenses**

Expenses 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 31st December 2021 were:

Board member	Statutory Meetings €	Interview Boards €	Attendance at Conferences / Seminars €	BOM €	Other €	Total Expenses €	Total Fees
Cllr Patrick Gerard Murphy *	-	-	-	-	-558	-558	-
Cllr Kay Dawson	-	-	-	-	-	-	7,150
Ms. Maure Fitzgibbon	-	-	-	-	-	-	-
Ms Mary Hegarty	-	1,358	-	182	-	1,650	10,270
Mr. Denis Kirby	-	127	-	-	-	127	3,754
Mr. Robin Bateman**	-	-	-	-	-	-	-
Cllr Sean Martin	-	-	-	-	-	-	-
Cllr Karen Coakley	-	980	-	48	-	1,026	5,460
Cllr Noel McCarthy	-	-	-	-	-	-	-
Cllr Gobnait Moynihan	-	-	-	-	-	-	-
Cllr Martin Coughlan	-	-	-	-	-	-	-
Cllr James Kennedy	-	-	-	-	-	-	-
Cllr Ben Dalton O'Sullivan	-	-	-	-	-	-	-
Cllr Mary Rose Desmond	-	-	-	-	-	-	-
Cllr Derry Canty	-	-	-	-	-	-	-
Cllr Colette Finn	-	-	-	-	-	-	1,620
Mr Patrick O Dwyer	-	-	-	-	-	-	-
Mrs Maria McGrath**	-	-	-	-	-	-	-
Mr Liam Ahern	-	-	-	-	-	-	3,250
Mr. Declan O'Leary	-	-	-	-	-	-	130
Ms Ann Piggott	-	-	-	-	-	-	-
<b>Total</b>	<b>0</b>	<b>2,485</b>	<b>0</b>	<b>238</b>	<b>-558</b>	<b>2,145</b>	<b>31,834</b>

\*Cllr Patrick Gerard Murphy is the Cork ETB representative to the ETBI Board and chair of Cork ETB board.  
\*\*Mr Robin Bateman & Mrs Maria McGrath are the Cork ETB representatives on NPAETB

**29 Committee Fees**

The following fees were paid to Non- Board Committee members  
Audit and Risk Committee (ARC) (No. of Non Board ARC members 2021 1, 2020 1)  
Finance Committee (FC) (No. of Non Board FC members 2021 1, 2020 1)

	31/12/2021 €	31/12/2020 €
Audit and Risk Committee (ARC)	1,131	1,414
Finance Committee (FC)	1,610	2,012
<b>Total</b>	<b>2,741</b>	<b>3,426</b>

**30 Chief Executive's Travel Expenses**

Domestic Travel  
Foreign Travel

	31/12/2021 €	31/12/2020 €
Domestic Travel	1,289	3,226
Foreign Travel	833	2,235
<b>Total</b>	<b>2,122</b>	<b>5,461</b>

In September 2021 the Chief Executive was invited to speak at the Four Nations Leadership Conference in Edinburgh on the reform of further education and training at regional and national level in Ireland.  
In October 2021 the CE was part of an ETBI delegation who visited Glasgow University, regarding FET College of the Future and mapping strategic priorities set out in the National Further Education and Training Strategy 2020-2024.



## Cork Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2021

#### 31 Capital Commitments

At the date of approval of the financial statements, Cork ETB had committed and contracted for

Devolved Projects	Description	€
	Major Projects	3,177,704
	Minor Projects	3,903,457
		<u>7,081,161</u>

All of the capital expenditure will be completely Exchequer funded

#### 32 Lease Commitments

At 31 December 2021 Cork ETB had future minimum lease payments under non- cancellable operating leases as follows:

	31/12/2021 €	31/12/2020 €
Leases which expire:		
Within one year	1,879,647	2,617,560
Between two and five years	3,362,493	4,756,364
After five years	1,531,629	2,389,610
	<u>6,773,769</u>	<u>9,743,534</u>

#### 33 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 31/12/2021

#### 34 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.

€4,231,494 was deducted from staff by way of pension levy and paid over to the Department of Education.

#### 35 Retirement Benefit Costs

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

#### 36 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 2021 €115 was written off on behalf of Cork ETB

#### 37 Annual Contribution to Education and Training Boards Ireland.

Cork ETB made a contribution of €42,700 to ETBI in 2021.

#### 38 Charity Note

Cork ETB has charitable status under the Charities Act 2009 and is registered with the Charities Regulator. The Charity Number is CHY 20083274

#### 39 Transactions with Connected Persons

Cork ETB had no transactions with connected parties in the year

**Cork Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2021**

**40 INVESTMENT PORTFOLIO as at 31st December 2021**

The Board administers four Trust Funds. The income from these Funds may be expended on the purchase of works of art and on student scholarships and prizes. No monies were disbursed from the Trusts from January to December 2021

The Funds are managed by DAVY Stockbrokers.

**Summary Portfolio Valuation**

Security Name	Opening Valuation at 31.12.2020	Closing Valuation at 31.12.2021
	€	€
Equities	3	3
Cash	211,600	211,278
Overall	<u>211,603</u>	<u>211,281</u>

**Distribution across Trusts**

	Total	D. J. Coakley Trust	Scholarship Trust Fund	Nicholas Jones Prize Fund
	€	€	€	€
Dividend Income/Interest	-	-	-	-
Realised losses on investments	324	259	62	3
Portfolio Fees	324	259	62	3
Net Loss	211,603	169,284	40,205	2,116
Opening Value of Stocks and Cash	211,281	169,025	40,143	2,113
Closing Value of Stocks and Cash		80%	19%	1%
% Distribution				

Cork Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2023

41 Property

Cork ETB provides educational services and activities from the properties listed below

41A Owned  
Primary Level, Post Primary Level and Centre

Category	Location	Annual Rent per agreement	Empty Date
1	Scoti Anghuise CNS	n/a	n/a
2	College of Commerce	n/a	n/a
3	Coláiste Ghobhainn/Párlaimintíocht	n/a	n/a
4	Coláiste Chóirín	n/a	n/a
5	St. Brogan's College	n/a	n/a
6	College of Further Education	n/a	n/a
7	Scoti Mhuire	n/a	n/a
8	Budeen Community College	n/a	n/a
9	Site for new Gaeilghólaísta, Gaelscoil Uí Leithín & Sonas Seobc	n/a	n/a
10	Citizenship Centre for Further Education	n/a	n/a
11	Community College	n/a	n/a
12	Coastal Further Education College	n/a	n/a
13	Coastal College	n/a	n/a
14	Camroney Community College	n/a	n/a
15	Coláiste Scáidín Naofa	n/a	n/a
16	St. Aidan's Community College	n/a	n/a
17	Coláiste Ghobhainn	n/a	n/a
18	Coláiste Ghobhainn	n/a	n/a
19	Trinacra Community College/Fineab	n/a	n/a
20	Trinacra McSwiney Community College	n/a	n/a
21	St. Kevin's, Youth Services	n/a	n/a
22	Coláiste Trásea	n/a	n/a
23	Bishop McEgan College	n/a	n/a
24	Deis College	n/a	n/a
25	College of Further Education	n/a	n/a
26	St. Colman's Community College	n/a	n/a
27	St. Finian's College	n/a	n/a
28	Community College	n/a	n/a
29	Cork College of Commerce (West Cork Campus)	n/a	n/a
30	Community School (Site)	n/a	n/a
31	St. John's Central College	n/a	n/a
32	St. John's Church Building	n/a	n/a
33	Coláiste Dalbháid	n/a	n/a
34	Adult Education Centre	n/a	n/a
35	Youthreach Centre	n/a	n/a
36	Youthreach Centre	n/a	n/a
37	Youthreach Centre	n/a	n/a
38	Youthreach Centre	n/a	n/a
39	Youthreach & Adult Education Centre	n/a	n/a
40	Community Centre	n/a	n/a
41	Chléite	n/a	n/a
42	St. Pádraig	n/a	n/a
43	Cork Training Centre	n/a	n/a
44	Passer Marine Sailing Centre	n/a	n/a
45	Outdoor Education Centre	n/a	n/a
46	Plannanhar	n/a	n/a
47	Cork College of Commerce - Playing Pitch	n/a	n/a
48	Bynne Campus	n/a	n/a
49	Academy of Music	n/a	n/a
50	Local Cultural	n/a	n/a
51	Museum	n/a	n/a
52	Crowford Art Gallery	n/a	n/a
53	Farmoy - part site of Old Vocational School	n/a	n/a
54	Site for New Primary School (Purchased for DES)	n/a	n/a
55	Site for Coláiste Trásea	n/a	n/a

41A Property not Owned - Lease

Category	Location	Annual Rent per agreement	Expiry Date
Administrative Offices:			
56 Cork ETR Head Office (4 <sup>th</sup> & 2 <sup>nd</sup> Floor)	21 Leixis Quay Cork	€ 248,820	09/03/2031
57 Cork ETR Head Office (Ground Floor)	21 Leixis Quay Cork	€ 61,500	09/03/2031
Primary Level, Post Primary Level and Centre			
58 Caidiata Chobranan Car Park/Mard Court Area	Balla Mhuirns	€10	31/12/2024
59 Gaiochollaithe Carrig Uí Leithis	Waterspark House, Carrigrohilly	€100,000	31/03/2021
60 Sionas School	Kimoney Manor, Carrigrohilly	€81,400	30/06/2022
61 Bishop McEgan College, PLC Courtyard	Units, 2 & 4 Macroom e-Business Park	€18,109	31/03/2021
62 Bishop McEgan College - Playing Pitch	Town Park, Macroom	€180	31/03/2021
63 Scoil Chlodhna CNS, Carrigrohilly	GAA Complex, Carrigrohilly	€88,000	01/12/2023
64 Carrigrohilly Community College	Fota Retail Park, Carrigrohilly	€325,950	30/06/2023
65 Carrigrohilly Community College - Site	Fota Retail Park, Carrigrohilly	€106,769	30/06/2021
66 Carrigrohilly Community College - Site	Fota Retail Park, Carrigrohilly	€500,435	30/06/2023
67 Scoil Chlodhna CNS, Carrigrohilly-Site	GAA Complex, Carrigrohilly	€27,000	01/12/2023
68 Scoil Chlodhna CNS, Carrigrohilly-Site	GAA Complex, Carrigrohilly	€33,000	01/12/2023
69 Scoil Chlodhna CNS, Carrigrohilly-Site	GAA Complex, Carrigrohilly	€22,000	01/12/2023
70 College of Commerce	Morrison House, South Terrace, Cork	€98,000	16/09/2023
71 College of Commerce	South Parish Community Centre	€6,800	31/05/2022
72 St. John's Central College	3 & 4 Seawall Street/GA Rutland Street	€70,000	31/05/2016
73 Adult Education Centre	Maheo CDP, Mahon, Cork	€900	30/06/2022
74 Adult Education Centre	Family Resource Centre, Mahon, Cork	€1,200	30/06/2022
75 Adult Education Centre	The O Centre, Malinbeg	€80,000	31/05/2015
76 Adult Education Centre	Douglas Street, Cork	€10	24/11/2080
77 Adult Education Centre	Cassament Street, Chonakilly	€9,500	02/11/2009
78 Adult Education Centre	Park Road, Dummahavey	€13,000	30/06/2019
79 Adult Education Centre	4A Old Cork Road, Abbey House, Midleton	€13,800	31/03/2026
80 Adult Education Centre	Midleton	€7,900	15/09/2021
81 Adult Education Centre	Newmarket	€3,300	31/01/2019
82 Adult Education Centre	Carrig House, Coon	€15,000	01/06/2015
83 Adult Education Centre	Ballyphatsand/Toher CDP, Carrig	€3,000	31/12/2021
84 Adult Education Centre	13A Castle Park, Ballincellig	€10,200	31/05/2021
85 Adult Education Centre	Balincellig FRC, The Village Shopping Centre	€10,000	31/12/2021
86 Adult Education Centre	New Street, Ballincellig	€38,945	ending
87 Adult Education Centre	Chonakilly, Carrigrohilly	€26,945	ending
88 Adult Education Centre	Chonakilly, Carrigrohilly	€6	31/12/2021
89 Adult Education Centre	Farranah, Carrigrohilly	€1,450	31/03/2021
90 Adult Education Centre	Granta House, Macroom	€19,800	31/03/2018
91 Adult Education Centre	Bank Place, Carrigrohilly	€9,800	30/06/2018
92 Adult Education Centre	Techwood School, North Road Coodstown/Don	€25,000	ending
93 Adult Education Centre	Main Street, Millstreet, Co. Cork	€14,400	31/07/2039
94 Adult Education Centre	New Street Macroom Co. Cork	€32,500	30/06/2030
95 Adult Education Centre	Gurdamore, Macroom, Co. Cork	€3,000	31/10/2023
96 Adult Education Centre	Village Chambers, Ballincellig, Co. Cork	€42,000	31/01/2028
97 Youthreach Centre	Units 4 & 5, G1 Island Enterprise Park, Ballincellig	€45,500	31/03/2019
98 Youthreach Centre	Ballincellig	€84,000	31/05/2025
99 Youthreach Centre	Macroom	€35,900	06/09/2012
100 Youthreach Centre	Mahon, Cork	€ 30,000	
101 Youthreach/VABLES Centre	The Glen Community Services Building, The Glen	€15,680	30/05/2024

Cork Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

41A Property not Owned - Leased (C1d)

Category	Location	Annual Rent per agreement	Expiry Date
102	Cork Learning Support Services & AEG		
100	Youthreach & Adult Education Centres		
104	Cradle	€27,500	31/05/2024
106	Camrinate Training Centre	€1	25/09/2025
108	West Side Training Centre	€10	2/11/21/18
107	5th Side Community Enterprise	€115,000	27/05/2016
108	UEB Centre	€283,000	31/03/2027
109	School Building, Fenway, Co. Cork	€5,000	Pending
108	UEB Centre	€27,000	31/07/2025
108	School Building, Fenway, Co. Cork	€127	01/09/2021

41B Property not Owned - Other (Licensed, Managed, Service Level Agreements and PPP)

Category	Location	Status	Annual Rent per agreement	Expiry Date
Primary Level, Post Primary Level and Centres				
110	Cobalisc Cholin	License	€ 10	22/02/2034
111	Gaecholaise Carrig Uí Leighth	License	€ 10,500	31/05/2021
112	Cobalisc Spirlín Neale (Glasshouses)	License	€3,200	30/04/2022
113	Cobalisc Cholin	License	€100 p/w	28/05/2022
114	Cobalisc Treasa	License	€300 p/w	28/05/2021
115	St. Bragan's College	License	€125 p/w	30/06/2021
116	Cobalisc Ghronnagar	License	€100 p/w	04/09/2021
117	Gaecholaise Charrag Uí Leighth	License	€720 p/w	28/05/2021
118	Cobalisc Pobail Bheanntas (eind Gabalisc)	PPP	n/a	n/a
119	Merna Inmaculata CC	PPP	n/a	n/a
120	St. John's Central College	License	€55,000	18/11/2018
121	Dillon's Cross Project	License	€3,000	14/09/2019
122	Adult Education Centre	License	€236 p/w	28/05/2021
123	Adult Education Centre	License	€2,100 p/m	21/03/2021
124	Adult Education Centre	License	€70 p/w	28/03/2020
125	Adult Education Centre	License	€70 p/w	28/03/2021
126	Adult Education Centre	License	€5,000 p/w	28/07/2022
127	Adult Education Centre	License	€35 p/w	18/11/2020
128	Adult Education Centre	License	€4,000	30/04/2021
129	St. John's Central College	License	€400 p/w	30/09/2022
130	Kinsale Further Education College	License	€300 p/w	20/12/2020
131	College of Commerce	License	€150/h	30/09/2021

41C Properties in use by a 3rd Party

Category	Location	Status	Annual Rent per agreement	Expiry Date
Others				
132	Mallow Youthreach - Crochi	Owned/Leased Leased	100	31/03/2023
133	Fenway aka Old Vocational School	Owned/Leased Leased	€0.10	31/10/2019
134	CSM/Educate Together	Owned/Leased Leased	€2,160	28/05/2021
135	Farranlea Road Plot	Owned/Leased Leased	€250	31/08/2023
136	Farranlea Road Plot	Owned/Leased Leased	€250	31/01/2023

Notes:

Owned - Cork ETB/Department of Education hold title and ownership of these properties

Leased - Cork ETB holds a lease for these properties

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

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

PPP - Public-Private Partnership

## Cork Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2021

#### 42 The impact of COVID 19

The COVID 19 pandemic developed rapidly in 2020 and its impact has continued throughout 2021. Measures taken by our government to contain the virus have affected how we operate. Cork ETB has taken a range of measures to monitor and mitigate the effects of COVID 19 including putting in place required safety and public health measures for our staff such as social distancing and working from home. Notwithstanding the impact of COVID 19, Cork ETB continues to carry out its vital role in education and training with a focus on ensuring continuity of education for learners, including a particular focus on more vulnerable students.

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

In 2021 we received the following additional COVID 19 related funding

- Department of Education - COVID 19 Operational supports for a full return to school- €916,783
- Department of Education- COVID 19 Additional Supervision Arrangements- €725,839
- SOLAS- COVID 19 FET overheads- €200,549
- Department of Children, Equality, Disability, Integration and Youth - Youth Services -€134,362

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

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

The additional costs incurred were partially offset by savings in the areas of

- Substitution costs,
- Travel and subsistence
- Consumables and
- Savings associated with the delivery of Further Education and Training provision, including apprenticeships, where classes did not take place as scheduled and there was a drop in learner payments.

On 30 September 2021 Cork ETB refunded the Department of Education unspent COVID 19 funding of €910,501

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

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

In 2022 we will continue to follow the various government policies and advice and, in parallel, we will do our utmost to continue our vital role in the best and safest way possible. Within the further education and training sector, ETB's will continue to play an important role in the response to upskilling and reskilling those adversely impacted by the pandemic.

43 The financial statements were approved by the board of Cork ETB on 28 March 2022.

**Bord Oideachais agus Oiliúna Chorcaí**

**Ráitis Airgeadais don Bhliain dar Críoch an 31 Nollaig 2021**

## **Bord Oideachais agus Oiliúna Chorcaí**

### **Innéacs do na Ráitis Airgeadais don Bhliain dar críoch 31 Nollaig 2021**

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Tuarascáil Iniúchta Ghinearálta an Ard-Reachtaire Cuntas agus Ciste	5 -6
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## **Bord Oideachais agus Oiliúna Chorcaí**

### **Ráiteas maidir le Freagrachtaí an Bhoird**

Bunaíodh Bord Oideachais agus Oiliúna Chorcaí an 1 Iúil 2013 faoi fhorálacha an Achte um Boird Oideachais agus Oiliúna 2013.

Ceanglaítear le halt 51 den Acht sin ar an BOO cibé foirm agus i leith cibé tréimhsí cuntasáochta a cheadóidh an tAire Oideachais agus Scileanna le toiliú an Aire Airgeadais agus an Aire Caiteachais Phoiblí agus Athchóirithe, gach cuntas cuí agus gnáthchuntas ar an airgead fáighte no cáite aige.

Agus na cuntais sin á n-ullmhú, ceanglaítear ar an mBord:

- (a) na beartais chaighdeánacha chuntasáochta a chur i bhfeidhm chun ráitis airgeadais BOO a ullmhú.
- (b) breithiúnais agus meastacháin a dhéanamh atá réasúnach agus stuama.
- (c) aon imeacht ábhartha ó na beartais chuntasáochta chaighdeánacha a nochtadh agus a mhíniú.

Tá an Bord freagrach as leabhair chuntais chuí a choinneáil a nochtann 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 Bhoird Oideachais agus Oiliúna 2013.

Tá an Bord freagrach freisin as a shócmhainní a chosaint agus as céimeanna réasúnta a ghlacadh chun calaois agus neamhrialtachtaí eile a chosc agus a bhrath.



Síniú: \_\_\_\_\_  
**Cllr Patrick Gerard Murphy**  
**Cathaoirleach**

Dáta :



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Centre for Education and  
Training Research

## **Bord Oideachais agus Oiliúna Chorcaí**

### **Ráiteas maidir le Rialú Inmheánach**

Tháinig Bord Oideachais agus Oiliúna Chorcaí ar an bhfód an 1 Iúil 2013 faoi fhorálacha an Achta um Boird Oideachais agus Oiliúna 2013. Ar an dáta sin, ghlac BOO Chorcaí seilbh ar Shócmhainní, Dlíteanais agus feidhmeanna iar-Choistí Gairmoideachais chontae Chorcaí agus chathair Chorcaí. Le héifeacht ón 1 Eanáir 2014, ghlac BOO Chorcaí seilbh ar SOLAS, sócmhainní, dlíteanais agus bainistiú gníomhaíochtaí a nIona(i)d Oiliúna.

Tá an Cód Rialachais do BOOanna leagtha amach i gCiorclán 002/2019, a d'eisigh an Roinn Oideachais chuig gach BOO i mí Eanáir 2019. Ghlac BOO Chorcaí leis an gCód Rialachais ag a chruinniú i mí Aibreáin 2019.

Bunaíodh Bord nua do BOO Chorcaí i Meán Fómhair 2019, agus ag a chruinniú i mí Feabhra 2020, chríochnaigh an Bord ceapachán Coistí nua Airgeadais agus Iniúchta agus Riosca.

### **Freagracht as an gCóras Rialaithe Inmheánaigh**

Mar Chathaoirleach ar Bhord Oideachais agus Oiliúna Chorcaí, aithním an fhreagracht atá ar an mBord as a chinntiú go ndéantar córas éifeachtach, éifeachtach agus eacnamaíoch rialuithe inmheánacha a chothabháil agus a oibriú. Ní féidir leis an gcóras ach dearbhú réasúnta a thabhairt, agus gan dearbhú iomlán a thabhairt, go gcosnaítear sócmhainní, go n-údaráítear idirbhearta agus go dtaifeadtar i gceart iad, agus go ndéantar earráidí nó neamhrialtachtaí ábhartha a chosc nó go mbraithfí iad in am tráthúil.

### **Príomhnósanna Imeachta Rialaithe**

Tá céimeanna glactha ag an mBord chun timpeallacht rialaithe chuí a chinntiú trí:

- Freagrachtaí bainistíochta agus foirne a shainiú go soiléir.
- Nósanna imeachta a bhunú chun teipeanna suntasacha rialaithe a thuairisciú agus gníomhartha ceartaitheach cuí a chinntiú.
- Córas foirmiúil bainistíochta riosca a bhunú ina mbeidh nósanna imeachta chun gach riosca a aithint agus a mheas a d'fhéadfadh cosc a chur ar BOO Chorcaí a chuspóirí a bhaint amach.

Tá an córas rialaithe inmheánaigh a oibrítear in BOO Chorcaí bunaithe ar:

- Nósanna imeachta riaracháin mionsonraithe.
- Deighilt dualgas.
- Údaruithe sonracha.
- Seiceálacha inmheánacha.
- Athbhreithniú míosúil bainistíochta ar thuairiscí ina leagtar amach torthaí iarbhir agus buiséadaithe na glár arna n-oibriú ag an BOO.

### **Áirítear ar Chreat Maoirseachta an Bhoird:**

Tá monatóireacht agus athbhreithniú an Bhoird ar éifeachtacht an chórais rialuithe inmheánacha bunaithe ar na nithe seo a leanas:

- An Príomhfheidhmeannach a bhfuil freagracht air as an gcreat rialaithe inmheánaigh.
- Moltaí a rinne Oifig an Ard-Reachtair Cuntas agus Iniúcháir i litreacha bainistíochta nó i dtuarascálacha eile.
- Moltaí déanta ag an Aonad Iniúchta Inmheánaigh – BOOanna
- Obair an Choiste Iniúchta agus Riosca agus an Choiste Airgeadais.

### **An Coiste Iniúcháireachta agus Riosca**

Tá maoirseacht an Bhoird ar an gcóras rialaithe inmheánaigh bunaithe ar obair an Choiste Iniúcháireachta agus Riosca (ARC) a tháinig le chéile sé huairé in 2021. I measc chlár oibre an ARC bhí breithniú ar:

- Tuarascálacha iniúchta inmheánaigh
- Tuarascálacha iniúchta seachtracha agus litreacha bainistíochta an Ard-Reachtair Cuntas agus Ciste (C & AG)
- Ráitis Airgeadais Bhliantúla
- Creat Bainistíochta Riosca
- Clár Riosca
- Clár Iniúchta
- Tuarascáil Iniúchta Comhlíontachta
- Tuarascálacha Bainistíochta Riosca ó DOSD/Príomhoifigeach Riosca
- Tuarascáil tuairime don bhord maidir le leordhóthanacht agus oiriúnacht na gcóras rialaithe inmheánaigh

Chuir an Príomhfheidhmeannach, Stiúrtóirí OSD, Stiúrtóir FET, Ceann Airgeadais, Ceann Acmhainní Daonna, Ceann na Seirbhísí Corparáideacha agus an tOifigeach Oideachais Aosaigh tuarascálacha ar fáil maidir le feidhmiú rialuithe, airgeadais agus bhuaill siad leis an gCoiste Iniúchta agus Riosca in 2021 agus/nó 2022.

Rinne an Coiste Iniúchta agus Riosca athbhreithniú ar éifeachtacht an chórais rialuithe inmheánacha don tréimhse tuairiscithe ábhartha an 15 Márta 2022.

### **Coiste Airgeadais**

Tá maoirseacht an Bhoird ar an gcóras rialaithe inmheánaigh bunaithe freisin ar obair an Choiste Airgeadais a tháinig le chéile cúig huairé in 2021. Áiríodh ar chlár oibre an Choiste Airgeadais breithniú a dhéanamh ar na nithe seo a leanas:



- Ráitis Airgeadais Bhliantúla 2021 (AFS)
- Moladh don Bhord AFS 2021
- Cuntais Mhíosúla Ioncaim agus Chaiteachais
- Tuarascálacha Bainistíochta Riosca ó DOSD/Príomhoifigeach Riosca

Thuairiscigh an Príomhfheidhmeannach, Stiúirthóirí OSD agus Ceann Airgeadais don Choiste Airgeadais in 2021.

Rinne an Coiste Airgeadais athbhreithniú ar Ráitis Airgeadais Bhliantúla 2021 an 22 Márta 2022 agus mhol sé go nglacfaí iad leis an mBord.

### **Iniúchadh Inmheánach**

Cuireann an tAonad Iniúchta Inmheánaigh-Boird Oideachais agus Oiliúna (IAU-BOO) seirbhís iniúchta inmheánaigh ar fáil, a thugann tuairim fhoriomlán ar réimsí a ndéantar iniúchadh orthu. Tá an tuairim fhoriomlán bunaithe ar na torthaí a sainaitníodh le linn an iniúchta agus seo a leanas raon na dtuairimí féideartha:

**Cuimsitheach:** tá córas rialaithe inmheánaigh leordhóthanach agus oibríonn sé go héifeachtach

**Leordhóthanach:** is leor go ginearálta an córas rialaithe inmheánaigh agus oibríonn sé go héifeachtach

**Neamhleor:** níl an córas rialaithe inmheánaigh leordhóthanach agus ní oibríonn sé go héifeachtach.

Rinneadh na hathbhreithnithe iniúchta inmheánaigh seo a leanas sa tréimhse ón 1 Eanáir 2021 go dtí an 31 Nollaig 2021;

Iniúchadh ar an gCóras Tacaíochta d'Fhoghlaimoirí Cláir (PLSS) agus bailíochtú ar thaifid Foghlaimora ar cuireadh tús leis an iniúchadh i mí Iúil 2021. Tá an tuarascáil iniúcháireachta ar feitheamh ó IAU.

Cuireadh tús le hiniúchadh ar chaiteachas COVID 19 i mí na Samhna 2021 chun athbhreithniú a dhéanamh ar leordhóthanacht agus éifeachtacht na rialuithe a bhaineann le maoiniú deontais sonracha Covid-19. Tá an tuarascáil iniúcháireachta ar feitheamh ó IAU.

Rinneadh Athbhreithniú ar 7 moladh tuarascála Iniúchta roimhe seo a eisíodh idir 2015-2019 le linn 2020, an tuarascáil deiridh a eisíodh i Márta 2021. Rinneadh achoimre ar na torthaí a éilíonn gníomh Bainistíochta BOO trí chur i bhfeidhm iniúchta agus rátáil go ndearnadh iad a chur i bhfeidhm, a chur i bhfeidhm go páirteach nó nár cuireadh i bhfeidhm. Braitheann an rátáil ar an bpróiseas freagraí agus cur chun feidhme ag an mbainistíocht maidir leis an moladh iniúchta bunaidh a rinne an IAU - BOOanna. Measadh gur leor tuairim IAU bunaithe ar thorthaí na tástála iniúcháireachta ar an gcóras rialaithe inmheánaigh chun moltaí iniúcháireachta roimhe seo a chur chun feidhme in BOOC.

### **Sárúithe ar rialú inmheánach córais Soláthar-**



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Ceol Ealaíochta agus  
Fáilíníocht

Tá BOO Chorcaí ag leanúint ar aghaidh ag obair chun a chuid freagrachtaí go léir a chomhlíonadh maidir le rialacháin agus riachtanais soláthair. Tá cásanna ann ina soláthraítear earraí agus seirbhísí ar fud láithreáin scoile, Coláistí agus ionaid FET trí phróisis soláthair iomaíocha, i gcomhréir le Beartas Soláthair BOO Chorcaí, ach go sáraíonn an luach carnach thar gach láithreán tairseacha tairisceana Náisiúnta/AE.

Bunaithe ar anailís ar chaiteachas 2021 i réimsí ina bhfuil próiseas r-Thairiscintí ar fud na heagraíochta oiriúnach, aithníodh caiteachas de €4,283,205.71 (Ex CBL) mar chaiteachas neamhchomhlíontach mar seo a leanas:

- i. Caiteachas €2.18m costais tógála ar sheachadadh scoile Speisialta i gCarraig Uí Leighin, Co. Chorcaí. Cuireadh in iúl do BOOC go raibh géarghá le Scoil Speisialta a bheith i bhfeidhm faoi Mheán Fómhair ag Cumarsáid na Roinne 21/5/2021. Bhí an scoil in úsáid ag Gaelscoil Charraig Uí Leighin go dtí Meitheamh 2021, gur aistríodh gníomhaíocht na scoileanna amach anseo chuig campas nua scoile Charraig Uí Leighin 3 a osclaíodh i Meán Fómhair 2021. Mar gheall ar phráinn an cheanglais agus an fhráma ama atá ar fáil, bhain BOOC le ceadú na Roinne úsáid as an bpróiseas luachana 5 chun conraitheoir Tógála a fháil.
- ii. Caiteachas €116,495 ó Eanáir go Samhain 2021, do Scrúdpháipéir agus seirbhísí ceartúcháin. Orduithe aonair arna dtógáil ag scoileanna agus ionaid arna gcomhiomlánú os cionn na tairsí.
- iii. Caiteachas €128,905 ar sheirbhísí glantacháin do scoileanna, coláistí agus ionaid a íocadh le trí chomhlacht éagsúla as soláthar glantacháin méadaithe a bhaineann le treoracha bainistíochta Covid. Orduithe aonair arna dtógáil ag scoileanna agus ionaid arna gcomhiomlánú os cionn na tairsí.
- iv. Caiteachas €48,758 do sholáthairtí ealaíon sa seomra ranga a íoctar le soláthraí amháin. Orduithe aonair arna dtógáil ag scoileanna agus ionaid arna gcomhiomlánú os cionn na tairsí.
- v. Caiteachas €78,749 d'ábhair adhmaid sa seomra ranga a íoctar le dhá sholáthraí.
- vi. Caiteachas €28,648 d'ábhair ranga le haghaidh soláthairtí mara.
- vii. Orduithe aonair arna dtógáil ag scoileanna agus ionaid arna gcomhiomlánú os cionn na tairsí.
- viii. Caiteachas €80,441 don seomra ranga Ábhair áilleachta íoctha le soláthraí amháin. Orduithe aonair arna dtógáil ag scoileanna agus ionaid arna gcomhiomlánú os cionn na tairsí.
- ix. Caiteachas €170,788 d'ábhair innealtóireachta ranga a íoctar le ceithre sholáthraí. Orduithe aonair arna dtógáil ag scoileanna agus ionaid arna gcomhiomlánú os cionn na tairsí.
- x. Caiteachas €301,850 don seomra ranga agus riarachán do thoscán scaoilte lena n-áirítear deasca, cathaoireacha, aonaid stórála. As an méid sin bhí €31,741 do thoscán seachtrach suíocháin agus binsí amuigh faoin aer. . Orduithe aonair arna dtógáil ag scoileanna agus ionaid arna gcomhiomlánú os cionn na tairsí.
- xi. Caiteachas €100,713 ar sheirbhísí bainistithe priontála a íoctar le trí sholáthraí chun fótachóipeálaithe / printéirí a sholáthar agus soláthar forimeallach. Tá BOOC tar éis tabhairt faoi thairiscint agus ceapadh Cuideachta chun tuarascáil Iniúchta Priontála a chur ar fáil, riachtanas chun seirbhísí bainistithe priontála a thairiscint.
- xii. Caiteachas €128,600.17 ar chlódoireacht a bhaineann go príomha le caiteachas ar dhialanna dalta agus múinteoirí, irisí dalta , póstaer, nuachtlitreacha agus



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- riachtanais ghinearálta priontála BOO a phriontáil ar fud na scoileanna agus na n-ionad go léir, a íoctar le tríocha cuideachta éagsúil. Ós rud é nach bhfuil Creat an OGP oiriúnach do riachtanais Earnáil an BOO, tá Líonra Soláthair BOOÉ ag obair ar theimpléid ar féidir le gach BOO iad a úsáid chun próiseas tairisceana a dhéanamh.
- xiii. Caiteachas comhiomlán de €222,430 le haghaidh oibreacha tógála ar fud 6 scoil agus ionad.
  - xiv. Aithníodh caiteachas neamhchomhlíontach iomlán de €779,994 in TFC. Déantar é seo a mhiondealú de réir mar a chaitheann TFC cruá-earraí €220,089.71, bogearraí caithimh TFC €20,490.55, Cothabháil TF agus Tacaíocht Theicniúil €225,727, tomhaltáin gléas TFC €74,823.99 agus teileachumarsáid TFC €238,832.83 lena n-áirítear seirbhísí soghluaiste, líne sheasta. Íocadh €152,870.19 le soláthraí amháin, baineann sé le creat OGP atá imithe in éag agus baineann €85,992 le costais fón póca a íoctar le soláthraí amháin.
  - xv. Caiteachas comhiomlánaithe €28,309 le haghaidh freastal speisialaithe ar leanaí réamhscoile i 2 chreis.

Leagtar amach i bPlean Soláthair Chorparáidigh BOO Chorcaí 2022 gníomhartha chun aghaidh a thabhairt ar réimsí neamhchomhlíonta aitheanta agus riachtanais soláthair eile BOO Chorcaí. Tá obair ullmhúcháin shuntasach déanta i seirbhísí Priontála Bainistithe agus i Seirbhísí TFC. Leanfaidh BOO Chorcaí le monatóireacht agus athbhreithniú a dhéanamh ar gach réimse caiteachais chun deiseanna a shainiú ina soláthróidh tairiscintí agus úsáid na gCreatáí Náisiúnta reatha le haghaidh earraí agus seirbhísí an luach is fearr ar airgead agus ina gcomhlíonfaidh siad riachtanais chomhlíonta.

## Calaois

Níor tuairiscíodh aon eachtra faoi Bheartas Calaoise BOO Chorcaí in 2021

## Mórhógáil Caipitil

In 2021, críochnaíodh an fhorbairt infreastruchtúir Caipitil is mó de chuid BOOC go mór ag Campas Charraig Uí Leighin. Cuireadh tús le gairm tógála céimnithe do na trí scoil Champais SONAS, Gaelscoil Charraig Uí Leighin agus Gael Colaiste i mí Mheán Fómhair.

Tugadh faoi athfhorbairt Ghaelscoil Charraig Uí Leighin go Scoil Speisialta Charraig Uí Leighin i rith mhíonna an tsamhraidh i mí Iúil agus mí Lúnasa, cuireadh na hoibreacha i gcrích go mór in 2021. Thosaigh an scoil ag feidhmiú i mí Mheán Fómhair. Ba é seo an chéad phátrúnacht agus feidhmiú scoil speisialta ag BOOC.

Tá oibreacha seachtracha den scoth fós ar siúl i nGaelcholaiste Dáibhís chun ithir bhreise a mhaolú, tá roinnt réiteach molta faoi athbhreithniú. Fuair iarratas pleanála ar úsáid barrachais ithreach ó thógáil na scoile in áis Spóirt Pobail faoi stiúir an Údaráis Áitiúil roinnt coinníollacha pleanála a d'fhág nach raibh an togra inmharthana. Tá réitigh mhalartacha á mbreithniú.

Déantar gach céim díobh seo agus Tionscadail Tógála Caipitil eile de réir threoirínte teicniúla na Roinne Oideachais agus le ceadanna ón Roinn Oideachais de réir mar is gá.



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## **Nochtadh cosanta**

Ní bhfuair BOO Chorcaí aon nochtadh cosanta in 2021 faoin Acht um Nochtadh Cosanta 2014

## **Bainistiú riosca**

Tá Bainistíocht Riosca Chorparáidigh i bhfeidhm ag BOO Chorcaí ar fud na heagraíochta. Rinneadh athbhreithniú ar an gclár Riosca ag gach cruinniú den Choiste Iniúchta agus Riosca in 2021 agus leanann an Coiste le monatóireacht a dhéanamh ar fhorbairt phlean Bainistíochta Riosca Straitéiseach BOO Chorcaí.

## **Anailís Chomparáidí**

Bhí figiúirí comparáideacha na bliana roimhe sin sna cuntais seo neamhniúchta ar dháta faofa na Ráiteas Airgeadais don bhliain dar críoch an 31 Nollaig 2021.

Tá méadú €2,508,766 tagtha ar an gcaiteachas iomlán neamhchomhlíontach le linn na bliana roimhe sin, den mhéadú seo tá €2,180,860 inchurtha go díreach leis an ócáid eisceachtúil aonuaire a bhaineann le Scoil Speisialta Charraig Uí Leighin a bhunú. Mura gcuirtear é seo san áireamh in anailís chomparáideach Bliain ar Bhliain tá méadú 10% tagtha ar an méid sin ach tá sé seo freagrach den chuid is mó as mionoibreacha comhiomlánaithe a bhíonn ar siúl ar fud scoileanna agus ionaid.

## **Saincheisteanna ag dul chun cinn ag leibhéal na hEarnála**

### **Sárúithe ar gcóras rialaithe inmheánaigh - Scéim Pinsin Seirbhísí Poiblí Aonair**

Cuireann Ciorclán 11/2014 dualgas ar BOOanna ráitis sochair agus ríomhanna a sholáthar do bhaill na Scéime Pinsin Seirbhísí Poiblí Aonair faoi dheireadh mhí an Mheithimh 2014. Níor chomhlíon BOO Chorcaí a chuid oibleagáidí ráitis phinsin bhliantúla a sholáthar do gach ball den Scéim Pinsin Seirbhíse Poiblí Aonair in 2021. Mar sin féin, tá ráitis á gcur ar fáil do chomhaltaí nuair a iarrann siad iad ina n-aonar agus tá tús áite á thabhairt do ráitis do bhaill foirne atá ag dul ar scor. Is saincheist í seo ar fud earnáil an BOO agus tá sé á shaothrú ag leibhéal náisiúnta ag limistéar ESBS na Roinne Oideachais i gcomhar le BOOÉ agus BOOanna aonair. Mar gheall ar shaincheisteanna acmhainní a chur ar fáil don Ghrúpa Rochtana, (lena n-áirítear Covid-19 agus baill foirne a fhágáil) obair forbartha a bhí tosaithe ar an gCóras CoreHR, d'fhonn BOOanna a thabhairt i gcomhréir maidir le Ranníocaíochtaí Aoisliúntais, níor críochnaíodh comhlíonadh iomlán an chórais ar an sceideal. Tá méid suntasach oibre déanta, áfach, agus tá comhfhreagras leanúnach á dhéanamh leis an nGrúpa Rochtana agus ESBS agus tá tástáil á déanamh ar an bhfeidhmiúlacht nua atá á cur ar fáil ag Grúpa Rochtana. Tá sé seo mar chuid den Chlár Foriomlán Feabhsúcháin Pinsean atá á chur i bhfeidhm ag an Roinn Oideachais agus tá foireann thiomnaithe in ESBS curtha i bhfeidhm atá ag obair go hiomlán ar chúrsaí Pinsin agus Ranníocaíochta Aoisliúntais a réiteach. Cuid lárnach de scóip an Chláir Feabhsúcháin Pinsean seo is ea ráitis sochair chruinne a sholáthar do bhaill scéim pinsin SPS.



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## **Seirbhísí comhroinnte párolla**

Bunaíodh an tSeirbhís Ghnó Chomhroinnte Oideachais (ESBS) chun seirbhísí comhroinnte a sholáthar san earnáil Oideachais. Tá sé beartaithe go rachaidh párolla foirne BOO Chorcaí ar imirce chuig ESBS i R2 2022

## **Costais lena n-áirítear Taisteal agus Cothabháil**

Tá próiseáil Costas lena n-áirítear íocaíochtaí Taistil agus Cothaithe (T&S) ag aistriú chuig ESBS le linn 2022 agus 2023 freisin.

## **Seirbhísí comhroinnte airgeadais**

Bunaíodh an tSeirbhís Gnó Comhroinnte Oideachais (ESBS) chun seirbhísí comhroinnte a sholáthar san earnáil Oideachais agus Oiliúna le fócas ar sheirbhísí comhroinnte párolla agus airgeadais a sholáthar do BOOanna ar an gcéad dul síos. Ar an 1 Eanáir 2022, chuaigh BOO Chorcaí beo ar Sun Financials v6.4 agus DCS P2P, ag teacht in ionad an chórais SAP atá acu cheana féin atá in úsáid san Ionad Oiliúna mar chuid de thionscadal chun na córais bhainistíochta airgeadais reatha atá in úsáid sa BOO a chomhdhlúthú.

## **Paindéim COVID-19**

I mí an Mhárta 2020, nuair a tháinig sé chun solais go raibh tionchar ag paindéim Covid-19 ar oibríochtaí BOO Chorcaí, bhog an eagraíocht go tapa chun bearta a chur i bhfeidhm chun na rioscaí féideartha a mheas agus a mhaolú, tá na rialuithe sin fós i bhfeidhm le linn thréimhse na srianta paindéime. Cuireadh grúpa pleanála ina raibh bainistíocht shinsearach agus riaracháin sa Phríomhoifig i bhfeidhm an tseachtain dar críoch an 13 Márta 2020 agus tháinig siad le chéile thar roinnt seisiún chun na rioscaí don eagraíocht a mheas agus chun tús áite a thabhairt dóibh. Dhírigh na measúnuithe seo ar phróisis atá ríthábhachtach ó thaobh gnó de, amhail cumarsáid, párolla foirne, íocaíochtaí soláthraithe, rochtain ar chórais TF srl. Tugadh tús áite do sheirbhísí a bhogadh ar líne chun cianobair fhoireann na Príomhoifige a éascú agus chuir an roinn TF bearta i bhfeidhm go han-tapa chun an trealamh riachtanach agus an chianrochtain a sholáthar don fhoireann agus chun na socrúithe a thástáil, agus mar thoradh air sin bhí gach ball foirne in ann oibriú go héifeachtach ón mbaile laistigh d'achar an-ghearr ama. Leanadh den obair a chur i gcrích dá réir sin ar ghnáthphróisis agus ar phrótacail. Cuireadh Plean Gníomhaíochta Teagmhais i bhfeidhm agus cuireadh in iúl don eagraíocht níos leithne é ina raibh achoimre ar na bearta a bhí i bhfeidhm le linn an phróisis seo. Níor ghá aon athruithe bunúsacha a dhéanamh ar phróisis ghnó mar thoradh ar chianobair. Tháinig an SMT le chéile ar bhonn rialta chun athbhreithniú agus bainistiú a dhéanamh ar shaincheisteanna leanúnacha a tháinig chun cinn mar thoradh ar chomhairle agus nuashonruithe beartais ar an leibhéal náisiúnta. Chinntigh an t-athbhreithniú agus an chumarsáid leanúnach ar bhearta gur pléadh rioscaí féideartha, agus cuireadh bearta i bhfeidhm chun déileáil leis an gcéanna ar bhealach réamhghníomhach. Cuireadh réimse tacaíochtaí ar fáil don eagraíocht maidir le saincheisteanna riosca agus oibriúcháin a bhainistiú. Nuashonraíodh an Clár Riosca chun rioscaí a bhaineann le Covid19 a léiriú. Le linn thréimhse phaindéim Covid-19 níor shainaithin BOO Chorcaí sárúithe nó easnaimh shuntasacha i rialuithe ná aon saincheisteanna aitheanta a d'fhéadfadh tionchar ábhartha a imirt ar na Ráitis Airgeadais. Cé go bhfuil srianta paindéime ag titim as a chéile go háirithe le linn R1 2022, tá scoileanna agus ionaid fós ag cur isteach ar COVID.





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## **Athbhreithniú Bliantúil ar Rialuithe**

Tá BOO Chorcaí tiomanta do chóras rialaithe inmheánach éifeachtach, éifeachtach agus eacnamaíoch a oibriú. Deimhním go ndearna an Coiste Iniúchta ag a chruinniú an 15 Márta 2022, athbhreithniú ar éifeachtacht an chórais rialaithe airgeadais inmheánaigh don bhliain dar críoch an 31 Nollaig 2021 ar an mbealach a fhorordaítear leis an gCód Cleachtais um Rialachas Boird Oideachais & Oiliúna.

Áiríodh leis sin

- Chuir an Fheidhmeannacht tuarascáil i láthair maidir lena athbhreithniú ar rialuithe (ó bhéal agus trí thuarascáil i scríbhinn) ag a chruinniú den 15 Márta 2022, Fuair an Coiste Iniúchta deimhniú ón bPríomhfheidhmeannach go bhfuil an córas rialaithe inmheánaigh leordhóthanach agus cuí a mhéid is indéanta le réasún. Bhunaigh an Príomhfheidhmeannach an ráiteas seo ar eolas a bailíodh ó bhainisteoirí sinsearacha ar fud na heagraíochta.
- Bhuail athbhreithniú ar thuarascálacha iniúchta inmheánacha agus seachtracha a eisíodh in 2021 agus go dtí seo in 2022, le hionadaithe ón ARC & ón IAU-BOO, mar aon le scrúdú ar mhiontuairiscí cruinnithe an Bhoird agus an Choiste Airgeadais chun a chinntiú nach bhfuil aon neamhréireachtaí iontu sin leis an measúnú ar rialú inmheánach a cuireadh ar fáil don Choiste Iniúchta agus Riosca i dTuarascálacha Iniúchta Inmheánaigh agus in uirill Bhainistíochta.
- Chuir an Coiste Iniúchta tuarascáil (ó bhéal agus trí thuarascáil scríofa) ar an athbhreithniú ar rialuithe faoi bhráid an Bhoird an 15 Márta 2022.
- Athbhreithniú ar ghníomhaíochtaí Rialachais agus Rialaithe in 2021 lena n-áirítear:
  - Rannpháirtíocht idir an Coiste Iniúchta agus Riosca, an Coiste Airgeadais, an Bord agus an feidhmeannach
  - Tuarascálacha ón bPríomhfheidhmeannach, Stiúrthóir Tacaíochta agus Forbartha Eagraíochta (OSD), Stiúrthóir Scoileanna agus Stiúrthóir Breisoideachais agus Oiliúna (FET) chuig an mBord
  - Tuarascálacha ón bPríomhfheidhmeannach, Stiúrthóir OSD, Stiúrthóir FET, Ceann Airgeadais, Ceann Acmhainní Daonna, Ceann na Seirbhísí Corparáideacha agus Oifigeach Oideachais Aosaigh chuig an gCoiste Iniúchta agus Riosca
  - Moltaí déanta ag an ARC & C i litreacha bainistíochta nó tuarascálacha eile
  - Moltaí déanta ag an Aonad Iniúchta Inmheánaigh
  - Tuarascálacha Bainistíochta Riosca ó DOSD/Príomhoifigeach Riosca
  - An Clár Riosca a choinnítear cothrom le dáta agus a chuirtear faoi bhráid an Choiste Iniúcháireachta ar bhonn rialta.

Rinne an Bord athbhreithniú agus faomhadh ar an ráiteas seo ag a chruinniú a tionóladh ar 28 Márta 2022.

Cathaoirleach

Sínihe: \_\_\_\_\_

Dáta: \_\_\_\_\_



## Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

### Report for presentation to the Houses of the Oireachtas Cork Education and Training Board

#### Opinion on the financial statements

I have audited the financial statements of Cork Education and Training Board for the year ended 31 December 2021 as required under the provisions of the Education and Training Boards Act 2013. The financial statements comprise

- the statement of accounting policies
- the operating statement
- the statement of current assets and current liabilities, and
- the related notes.

In my opinion,

- the financial statements properly present the income and expenditure of the Board for 2021 and the state of affairs of the Board at 31 December 2021; and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education.

#### *Basis of opinion*

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of Cork 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 a statement of Board responsibilities, a statement on the system of internal control and a schedule of activities and pay costs. 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 draw attention to the disclosures in the statement on internal control in relation to the following matters.

#### *Non-compliance with procurement rules*

The Board incurred significant expenditure in 2021 where the procedures followed did not comply with public procurement guidelines. The statement on the system of internal control sets out the steps taken or planned by the Board to address this matter.

**Seamus McCarthy**  
Comptroller and Auditor General

23 December 2022

### Responsibilities of Board Members

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

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

### Responsibilities of the Comptroller and Auditor General

I am required under the Education and Training Boards Act 2013 to audit the financial statements of Cork 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.

**Bord Oideachais agus Oiliúna Chorcaí**  
**DRÉACHT**  
**Ráiteas Oibriúcháin don Bhliain dar críoch 31 Nollaig 2021**

	Nóta	Bliain dar críoch 31/12/2021 €	Bliain dar críoch 31/12/2020 €
<b>ADMHÁLACHA</b>			
Deontais Iar-Bhunscoileanna & Ceannoifige	3	109,729,507	103,827,340
Deontais Bunscoile	4	260,648	151,590
Deontais Breisoideachais agus Oiliúna	5	75,404,568	77,315,418
Deontais Seirbhísí Óige	6	4,247,810	3,993,122
Gníomhaireachtaí & Tionscadail Féinmhaoinithe	7	9,230,164	8,703,218
Caipiteal	8	34,454,780	41,883,872
		<u>233,327,477</u>	<u>235,874,560</u>
<b>IOCAÍOCHTAÍ</b>			
Iar-Bhunscoileanna & Ceannoifige	9	107,893,278	102,503,748
Bunscoil	10	203,518	104,404
Breisoideachas agus Oiliúint	11	75,427,934	72,470,475
Seirbhísí Óige	12	4,144,407	4,090,418
Gníomhaireachtaí & Tionscadail Féinmhaoinithe	13	8,821,678	8,440,697
Caipiteal	14	35,880,892	43,427,708
		<u>232,371,707</u>	<u>231,037,450</u>
<b>Barrachas/(easnamh) airgid don bhliain.</b>		955,770	4,837,110
<b>Gluaiseacht i nglansócmhainní reatha eile</b>	25	<u>-902,281</u>	<u>-4,501,524</u>
<b>Barrachas/(easnamh) ioncaim fabhráithe don Bhliain</b>		53,489	335,586
<b>Barrachas/(easnamh) ioncaim amhail an 1 Eanáir</b>		1,753,886	1,418,300
<b>Barrachas/(easnamh) ioncaim amhail an 31 Nollaig</b>	16	<u>1,807,375</u>	<u>1,753,886</u>

Sínte:



Cathaoirleach: Cllr. Patrick Gerard Murphy

Dáta: 22.12.2022

Sínte:



Príomhfheidhmeannach: Denis Leamy

Dáta: 22.12.2022

Tá na nótaí ar leathanaigh 16 go 34 mar chuid de na Ráitís Airgeadais seo

## DRÉACHT

Bord Oideachais agus Oiliúna Chorcaí  
DRÉACHT

## Ráiteas ar Shócmhainní Reatha agus Dlíteanais Reatha amhail an 31 Nollaig 2021

	Nóta	31/12/2021 €	31/12/2020 €
<b>Sócmhainní Reatha</b>			
Deontais Stáit athfhillteacha	17	497,113	246,403
Deontais Stáit Chaipitil	18	4,722,764	3,914,112
Ioncam athfhillteach eile	19	554,596	147,896
Féichiúnaithe Tríú Páirtí	20	635,216	659,991
Iarmhéid Bainc		24,332,846	23,377,398
		<u>30,742,535</u>	<u>28,345,799</u>
<b>Dlíteanais Reatha</b>			
Deontais Stáit athfhillteacha	21	12,085,601	10,679,334
Deontais Stáit Chaipitil	22	6,057,333	6,613,102
Ioncam athfhillteach eile	23	7,797,407	7,242,475
Dlíteanais Pá & Costais	24	2,783,538	1,845,400
Airgead a Choinnítear ar Ionntaobhas		211,281	211,603
		<u>28,935,160</u>	<u>26,591,914</u>
<b>Glansócmhainní Reatha / (dlíteanais)</b>		<u><b>1,807,375</b></u>	<u><b>1,753,886</b></u>
<b>Arna léiriú ag</b>			
<b>Barrachas/(easnamh) ioncaim</b>	16	<u><b>1,807,375</b></u>	<u><b>1,753,886</b></u>

Anailís ar bharrachas/(easnamh) ioncaim	Clár	Barrachas	Fabhrú	Barrachas
		Coinnithe / (Easnamh)	Barrachas	Coinnithe / (Easnamh)
		31/12/2021	Do 2021	31/12/2020
		€	€	€
	Scoileanna & Ceannoifig Bainteach	1,449,263	-171,539	1,620,801
	Cláir Féinmhaoinithe	251,624	233,823	17,801
	Cláir ghníomhaireachta	106,488	-8,796	115,284
		<u><b>1,807,375</b></u>	<u><b>53,488</b></u>	<u><b>1,753,886</b></u>

Sínithe:



Cathaoirleach: Cllr. Patrick Gerard Murphy

Dáta:

22.12.2022

Sínithe:



Príomhfheidhmeannach: Denis Leamy

Dáta:

22.12.2022

Tá na nótaí ar leathanaigh 16 go 34 mar chuid de na Ráitis Airgeadais seo

## Bord Oideachais agus Oiliúna Chorcaí

### Nótaí leis na Ráitis Airgeadais - Don Bhliain dar Críoch 31 Nollaig 2021

#### 1 Beartais Chuntasáíochta

##### 1.1 Beartais Chuntasáíochta Shuntasacha

Leagtar amach thíos bonn na cuntasáíochta agus na mbeartas suntasach cuntasáíochta atá glactha ag BOO Chorcaí. Cuireadh

i bhfeidhm iad go comhsheasmhach i rith na bliana agus na bliana roimhe sin.

##### 1.2 Eolas Ginearálta

Bunaíodh Bord Oideachais agus Oiliúna Chorcaí an 1 Iúil 2013 agus tá a fheidhmeanna leagtha amach in alt 10 den Acht um Boird Oideachais agus Oiliúna 2013.

Tháinig Scoileanna Náisiúnta Pobail faoi Phátrúnacht an BOO nuair a cuireadh tús leis an mbliain acadúil 2016/2017.

##### 1.3 (a) Bunús an Ullmhúcháin

Cuirtear na ráitis airgeadais i láthair san fhoirm atá faofa ag an Aire Oideachais le toiliú an Aire Airgeadais agus an Aire Caiteachais Phoiblí agus Athchóirithe. Is éard atá iontu ná Ráiteas Oibriúcháin, Ráiteas ar Shócmhainní Reatha agus Dlíteanais Reatha agus nótaí do na ráitis airgeadais lena n-áirítear Beartais Chuntasáíochta.

##### (b) Aitheantas na gCoimisinéirí Ioncaim agus Caiteachais

###### *Ioncam*

Aithnítear deontais oireachtais agus deontais eile ar bhonn airgid.

Aithnítear admhálacha eile ar bhonn airgid.

###### *Caiteachas*

###### *Pá*

Aithnítear caiteachas pá ar bhonn airgid. Is ionann pá agus athuimhríú d'fhostaithe lena n-áirítear ER ÁSPC.

###### *neamhphá*

Aithnítear caiteachas neamhphá ar bhonn airgid. Tá caiteachas neamhphá comhdhéanta de chostais riaracháin agus oibriúcháin.

###### *Liúntais*

Aithnítear caiteachas liúntais ar bhonn airgid. Íoctar liúntais le foghlaimoírí atá ag tabhairt faoi cláir bhreiseoideachais agus oiliúna arna maoiniú ag SOLAS.

Cuirtear an Ráiteas Oibriúcháin i láthair trí fháltais airgid agus íocaíochtaí airgid in aghaidh ghrúpáil an chláir. Déantar an barrachas / (easnamh) airgid a choigeartú le haghaidh gluaiseachta i Sócmhainní Reatha (lena n-áirítear. Banc) toradh don bhliain ar bhonn fabhráithe.

##### (c) Aitheantas Sócmhainní agus Dlíteanais

Ullmhaítear an Ráiteas ar Shócmhainní Reatha agus Dlíteanais Reatha ar bhonn fabhráithe trí iarmhéideanna deontais stáit agus iarmhéideanna maoinitheora eile a chinneadh ag méideanna a léiríonn na fáltais ghaolmhara a fuarthas agus an caiteachas a tabhaíodh agus de réir na rialacha maoinithe.

###### *Deontais Stáit athfhillteacha*

Is ionann na deontais seo agus an croí-mhaoiniú don Bhord Oideachais agus Oiliúna.

###### *Deontais Chaipitiúla*

Úsáidtear na deontais seo chun íoc as costais tógála, bonneagair éadálacha réadmhaoine agus athchóirithe, agus i gcúinsí sonracha is féidir iad a úsáid chun daingneáin, feistis, trealamh agus troscán a mhaoiniú.

###### *Ioncam athfhillteach eile*

###### *Gníomhaireachtaí agus Tionscadail Féinmhaoinithe*

Is éard atá i gceist le hobair ghníomhaireachta ná clár a reáchtáil thar ceann eagraíochta nó mic léinn eile de réir critéir chomhaontaithe agus aisíoctar a chostas leis an mBord.

Is éard is Tionscadail Féinmhaoinithe ann ná clár a reáchtáiltear faoi smacht iomlán an Bhoird don Bhord nó d'eagraíochtaí eile.

Tá Féichiúnaithe Tríú Páirtí san áireamh i Sócmhainní Reatha.

Tá Dlíteanais Pá agus Costais san áireamh i nDlíteanais Reatha.

###### *Comparáideach*

Nuair is gá, rinneadh na figiúirí comparáideacha don bhliain roimhe sin a athbhunú ar an mbonn céanna leo siúd don bhliain reatha.

## Bord Oideachais agus Oiliúna Chorcaí

### Nótaí leis na Ráitis Airgeadais - Don Bhliain dar Críoch 31 Nollaig 2021

#### Beartais Chuntasaíochta ar lean

##### (d) Sócmhainní seasta inláimhsithe

Déantar costas ar gach sócmhainn sheasta inláimhsithe a cheannaítear lena n-áirítear foirgneamh, bonnagar, éadálacha maoine, costais athchóirithe, daingneáin, feistis, trealamh agus troscán sa bhliain ceannaigh. Aithnítear deontais stáit chun ceannach sócmhainní seasta inláimhsithe a mhaoiniú sa bhliain chéanna.

##### (e) Stoic

Tá costas ar gach stoc inchaite mar a cheannaítear.

##### (f) Aoisliúntas

Tugtar teidlíochtaí pinsin fhoireann BOO, lena n-áirítear iad siúd a d'aistrigh ó SOLAS, faoi scéimeanna sochair shainithe. Tá baill foime atá fostaithe ó 2013 san áireamh sa Scéim Pinsin Seirbhíse Poiblí Aonair agus déantar iocaíochtaí míosúla leis an Roinn Caiteachais Phoiblí agus Athchóirithe.

Coinníonn an BOO asbhaintí aoisliúntais a dhéantar as fostaithe a íocann i leith na scéimeanna mar chuid de mhaoiniú Státhiste comhaontaithe, nó a íoctar ar aghaidh leis an Roinn Caiteachais Phoiblí agus Athchóirithe.

Ní dhéanann an BOO aon ranniocaíochtaí i leith na scéimeanna.

Oibrítear na scéimeanna neamhíochta seo ar phá de réir mar a théann tú ar bhonn leis na teidlíochtaí pinsin bliantúla atá á n-íoc go díreach ag an Oifig Náisiúnta Seirbhíse Comhroinnte thar ceann an BOO. Tá BOOanna freagrach as riaradh a bpinsean. Cuireann an Roinn Oideachais cistí pinsin ar fáil. Níl soláthar déanta sna ráitis airgeadais maidir le costas reatha na sochar amach anseo a d'fhaibhrigh do bhall foime agus do phinsinéirí atá ann cheana féin faoi na scéimeanna seo.

##### (g) Cíosanna Léasa

Costasaítear gach cíos léasa mar a thabhaítear iad.

2 Cuireann Bord Oideachais agus Oiliúna Chorcaí Oideachas agus Oiliúint ar fáil mar atá leagtha amach thíos:

Service	Number of Locations *	Number of Participants**	Number of Beneficiaries ***
Primary Level	3	258	-
Second Level & Post Leaving Cert.	28	12,992	-
Further Education and Training	92	-	18,964
Part-time / Night Classes	10	-	2,749

\* Líon na Scoileanna/Ionad óna soláthraíonn BOO Chorcaí seirbhís agus gníomhaíochtaí oideachais

\*\* Don bhunleibhéal agus don dara leibhéal tá sé seo bunaithe ar rollú na bliana acadúla.

Maidir le FET agus ranganna páirtaimseartha / oíche tá sé seo bunaithe ar na rolluithe aonair sa bhliain féilire.

\*\*\* Tagraíonn tairbhíthe don líon iomlán áiteanna a tógadh sa bhliain. Ríomhtar é seo trí rolluithe a chur leis amháil an 1 Eanáir agus gach rollú ina dhiaidh sin i rith na bliana.

\*\*\*\* Cuirtear Rannpháirtithe agus Tairbhíthe na nIonad Oiliúna Ranganna Páirtaimseartha/ Oíche san áireamh i Uimhreacha Breisoideachais agus Oiliúna (FET).

## Bord Oideachais agus Oiliúna Chorcaí

### Nótaí leis na Ráitis Airgeadais - Don Bhliain dar Críoch 31 Nollaig 2021

	<b>Bliain dar críoch</b>	<b>Bliain dar críoch</b>
	<b>31/12/2021</b>	<b>31/12/2020</b>
	<b>€</b>	<b>€</b>
<b>3 Faighteachtaí Iar-Bhunscoileanna &amp; Ceannofige</b>		
<b>An Roinn Oideachais</b>		
Pá	98,052,982	93,538,938
neamhphá	4,883,028	5,378,054
CLÁIR GHAOLMHARA	5,167,183	3,634,320
 An Roinn Oideachais fo-iomlán	108,103,193	102,551,312
 Táillí Teagaisc	1,343,643	1,113,566
Díbhinn Chomhlachtaí Poiblí na hÉireann	282,141	156,276
Eile	530	6,186
	1,626,314	1,276,028
	<b>109,729,507</b>	<b>103,827,340</b>
 <b>4 Admhálacha Bunscoile</b>		
	<b>Bliain dar críoch</b>	<b>Bliain dar críoch</b>
	<b>31/12/2021</b>	<b>31/12/2020</b>
	<b>€</b>	<b>€</b>
 An Roinn Oideachais	260,648	151,590
 <b>5 Admhálacha Breisoideachais agus Oiliúna</b>		
	<b>Bliain dar críoch</b>	<b>Bliain dar críoch</b>
	<b>31/12/2021</b>	<b>31/12/2020</b>
	<b>€</b>	<b>€</b>
 SOLAS	75,347,873	77,293,175
Eile	0	7,650
An Roinn Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta	56,695	14,593
	75,404,568	77,315,418
 <b>6 Admhálacha Seirbhíse Óige</b>		
	<b>Bliain dar críoch</b>	<b>Bliain dar críoch</b>
	<b>31/12/2021</b>	<b>31/12/2020</b>
	<b>€</b>	<b>€</b>
 An Roinn Leanaí, Comhionannais, Michumais, Lánpháirtíochta agus Óige	4,190,222	3,935,534
An Roinn Sláinte	57,588	57,588
	4,247,810	3,993,122



## Bord Oideachais agus Oiliúna Chorcaí

### Nótaí leis na Ráitis Airgeadais - Don Bhliain dar Críoch 31 Nollaig 2021

#### 7 Gníomhaireachtaí agus Tionscadail Féinmhaoinithe

##### GNIOMHAIREACHTAÍ

Mír	Tionscadal	An Roinn Urraíochta/Maoinitheoir	Bliain dar críoch	Bliain dar críoch
			31/12/2021	31/12/2020
			€	€
1	Críochnú Scoile	Feidhmeannacht na Seirbhíse Sláinte	729,111	686,972
2	Cúram Leanaí ADM	DCYA/SOLAS/Pobal	310,611	264,055
3	Béilí Scoile	An Roinn Gnóthaí Fostaíochta agus Coimirce Sóisiala	1,558,630	1,397,312
4	Giniúint Ceoil	Éagsúil	526,852	368,437
5	Erasmus	Leargas	38,115	561,990
6	Scrúduithe	An Coimisiún um Scrúduithe Stáit	279,671	-
7	Halla Spóirt/Bainistíocht Coimpléasc	Comhairle Cathrach Chorcaí	99,554	102,280
8	Eile - 15 i Líon**	Éagsúil	486,706	244,120
			4,029,250	3,625,166

##### TIONSCADAIL FÉINMHAOINITHE

1	Gníomhaíochtaí Scoile	Tuismitheoirí/ Daltaí	3,277,144	3,612,566
2	Ionad Oideachais Allamuigh	Oideachas agus Scileanna/Parents	700,511	387,665
3	Cistí áitiúla creis	Tuismitheoirí/ Daltaí	447,065	245,564
4	Táillí Scrúdaithe	Tuismitheoirí/Daltaí	216,079	251,937
5	Táillí PLC	Tuismitheoirí/Daltaí	256,272	247,685
6	Scéim Scoláireachta Tomar	Community Foundation For Ireland	167,500	150,500
7	Eile - 7 i Líon**	Éagsúil	75,834	123,189
8	Éilimh Árachais	Comhlachtaí Poiblí na hÉireann	60,509	58,946
			5,200,914	5,078,052

##### Iomlán

**9,230,164**      **8,703,218**

#### 8 Admhálacha Caipitiúla

	Bliain dar críoch	Bliain dar críoch
	31/12/2021	31/12/2020
	€	€
An Roinn Oideachais	33,223,235	41,483,872
SOLAS	1,231,545	400,000
	<b>34,454,780</b>	<b>41,883,872</b>

## Bord Oideachais agus Oiliúna Chorcaí

### Nótaí leis na Ráitis Airgeadais - Don Bhliain dar Críoch 31 Nollaig 2021

9	Íocaíochtaí Iar-Bhunscoileanna & Ceannoifige	Pá €	Bliain dar críoch 31/12/2021		Bliain dar críoch
			neamhphá €	lomlán €	31/12/2020 lomlán €
	<b>PÁ</b>				
	Treoir	90,267,191			84,372,282
	Riarachán	5,337,550			5,867,496
	Cothabháil	2,600,998			3,047,272
		<u>98,205,739</u>		<u>98,205,739</u>	<u>93,287,050</u>
	<b>NEAMHPHÁ</b>		6,110,944	6,110,944	5,868,178
	<b>CLÁIR GHAOLMHARA</b>				
	Ciste Tacaíochta Seirbhísí Scoile	151,647	1,026,896	1,178,543	1,104,375
	Deontas Leabhar	-	296,551	296,551	394,895
	Deis Deontas & Idirchaidreamh Baile Scoile	42,183	245,345	287,528	276,886
	An Idirbhliain	7,238	146,084	153,322	93,772
	Deontas Coimhdire Bus	174,555	-	174,555	134,932
	Clár Scoileanna an Teastais Shóisearaigh	944	47,032	47,976	51,238
	Deontas Trealaimh Speisialta	-	69,725	69,725	59,424
	Caiteachas Covid	752,924	338,457	1,091,381	1,094,214
	Scrúduithe Stáit	-	161,133	161,133	-
	Eile - 9 i líon	29,395	86,486	115,881	138,784
		<u>1,158,886</u>	<u>2,417,709</u>	<u>3,576,595</u>	<u>3,348,520</u>
		<b><u>99,364,625</u></b>	<b><u>8,528,653</u></b>	<b><u>107,893,278</u></b>	<b><u>102,503,748</u></b>

10	Íocaíochtaí Bunscoile	Pá €	Bliain dar críoch 31/12/2021		Bliain dar críoch
			neamhphá €	lomlán €	31/12/2020 lomlán €
	Deontas Caipitíochta	-	95,396	95,396	53,353
	Deontas Seirbhíse Coimhdí	37,937	14,780	52,717	34,673
	Deontas do Scéim Leabhar	-	7,358	7,358	1,703
	Deontais Ilghnéitheacha	-	794	794	82
	Caiteachas Covid	5,502	41,751	47,253	14,593
		<u>43,439</u>	<u>160,079</u>	<u>203,518</u>	<u>104,404</u>

Bord Oideachais agus Oiliúna Chorcaí

Nótaí leis na Ráitis Airgeadais - Don Bhliain dar Críoch 31 Nollaig 2021

11 Íocaíochtaí Breisoideachais agus Oiliúna	Bliain dar críoch 31/12/2021				Bliain dar críoch 31/12/2020
	Pá €	neamhphá €	Liúntais €	lomlán €	lomlán €
<b>Breisoideachas agus Oiliúint</b>					
VTOS	317,823	172,153	1,464,017	1,953,993	3,219,140
Ógtheagmháil (Youthreach)	4,039,416	1,019,258	1,273,001	6,331,675	6,255,064
Lítearthacht Aosach & Oideachas Pobail	3,011,541	980,593	-	3,992,134	3,478,203
Tionscnamh um Fhilleadh ar an Oideachas	1,085,850	291,108	-	1,376,958	1,418,264
Ciste Nuálaíochta	-	43,269	-	43,269	259,333
An tSeirbhís Treorach um Oideachas Aosach	428,573	16,033	-	444,606	421,498
QQI Measúnú a Cheaptar go hÁitiúil	274,654	2,474	-	277,128	345,614
Caipitíocht PLC	-	111,989	-	111,989	233,873
Cíos PLC	-	458,444	-	458,444	520,292
PLC SSSF	77,929	247,480	-	325,409	295,972
PLC Neamh-Phá	-	567,317	-	567,317	-
Pá PLC	20,879,253	-	-	20,879,253	21,053,441
Uaireanta Comhoibrithe	2,890,624	-	-	2,890,624	2,759,397
Creat Fíordheimhniithe & Cáilíochta an QQI	102,241	12,086	-	114,327	173,698
Forbairt Ghairmiúil Leanúnach	20,842	98,075	-	118,917	86,353
TEL(SOLAS)	144,549	766,772	-	911,321	610,914
Tacaíocht d'Fhoghlaimoirí	172,335	13,582	-	185,917	34,978
Spotaí Dubha Dífhostaíochta	65,290	200,465	-	265,755	180,181
Cur Chun Cinn/Fógraíocht FET	-	169,268	-	169,268	63,909
Uasghrádú Áiseanna FE	-	1,778,718	-	1,778,718	786,050
Costais Cháilíochta FE	326,238	65,043	-	391,281	-
SOLAS TFC	-	13,505	-	13,505	429,730
Foghlaimoirí faoi mhíchumas	281,680	36,431	-	318,111	213,751
Maolú i gCoinne Míbhuntáiste Oideachais	2,121	536,530	-	538,651	856,561
Caiteachas Covid	64,823	311,703	-	376,526	732,575
Clár taiscéal	-	41,779	-	41,779	-
Soláthraithe Oiliúna Speisialtóra (STP)	-	2,447,228	1,512,155	3,959,383	4,486,649
Tionscnaimh Oiliúna Áitiúla	-	1,204,645	1,465,498	2,670,143	2,498,365
Oiliúint Scileanna	-	1,279,565	423,603	1,703,168	1,470,607
Ionaid Oiliúna Pobail	-	1,637,352	753,495	2,390,847	2,349,309
Oiliúnaithe	-	219,383	392,835	612,218	918,790
Printiseacht	-	211,724	8,805,366	9,017,090	7,012,859
Printiseacht 2016+	559,513	287,514	-	847,027	588,987
Foireann & Oibríochtaí an Ionaid Oiliúna	6,625,945	1,915,366	-	8,541,311	7,623,369
Cúrsaí Oíche	172,270	15,186	-	187,456	462,647
Foghlaim Ar Líne/Foghlaim Chumaisc/Leabharlann	8,985	232,008	-	240,993	213,602
Eile-10 i Líon	281,771	99,652	-	381,423	416,500
<b>lomlán</b>	<b>41,834,266</b>	<b>17,503,698</b>	<b>16,089,970</b>	<b>75,427,934</b>	<b>72,470,475</b>
<b>12 Seirbhísí Óige</b>					
Tascfhórsa Réigiúnach	48,316	5,351	-	53,667	53,851
Tascfhórsa Drugaí Eatramhach	-	-	-	-	15,626
Caipiteal Y.P.F.S.F.	-	159,602	-	159,602	109,180
Eolas don Aos Óg	-	130,355	-	130,355	127,207
SPY (An tAcht um Obair don Aos Óg)	-	65,635	-	65,635	55,695
Deontas Club Óige	-	236,537	-	236,537	242,370
Seirbhísí Oibre don Aos Óg	249,811	43,569	-	293,380	278,679
Seirbhísí Nascphointe don Aos Óg	-	142	-	142	183,112
Deontas Treailaimh	-	-	-	-	786
Scéim Mhaoinithe Óige Athbhreithnithe	-	4,323	-	4,323	166,989
Scéim Mhaoinithe Spriocdhírítithe don Óige	-	-	-	-	1,228,913
UBU-D'Áit do Spás	-	3,016,288	-	3,016,288	1,448,426
Deontas d'Infheistíochtaí TFC	-	15,062	-	15,062	110,544
Caiteachas Covid	-	134,686	-	134,686	43,000
Eile - 4 i Líon	-	34,730	-	34,730	26,040
	<b>298,127</b>	<b>3,846,280</b>	<b>-</b>	<b>4,144,407</b>	<b>4,090,418</b>

Bord Oideachais agus Oiliúna Chorcaí

Nótaí leis na Ráitis Airgeadais - Don Bhliain dar Críoch 31 Nollaig 2021

13 Gníomhaireachtaí agus Tionscadail Féinmhaoinithe

GNÍOMHAIREACHTAÍ

Mír	Gníomhaireachtaí	An Roinn Urraíochta/Maoinitheoir	Bliain dar críoch 31/12/2021			Bliain dar críoch
			Pá €	neamhphá €	iomlán €	31/12/2020 iomlán €
1	Críochnú Scoile	Feidhmeannacht na Seirbhíse Sláinte	626,492	108,838	735,330	643,264
2	Cúram Leanai ADM	DCYA/SOLAS/Pobal	305,650	3,166	308,816	335,652
3	Béilí Scoile	An Roinn Gnóthaí Fostaíochta agus Coimirce Sóisiala	-	1,621,199	1,621,199	1,454,699
4	Giniúint Ceoil	Éagsúil	396,754	79,168	475,922	400,720
5	Erasmus	Leargas	-	25,911	25,911	300,835
6	Scrúdúithe	An Coimisiún um Scrúdúithe Stáit	380,554	-	380,554	-
7	Halla Spóirt/Bainistíocht Coimpléasc	Comhairle Cathrach Chorcaí	97,809	9,155	106,964	99,444
8	Eile - 18 i Líon**	Éagsúil	233,499	287,139	520,638	459,220
			<b>2,040,758</b>	<b>2,134,576</b>	<b>4,175,334</b>	<b>3,693,834</b>

TIONSCADAIL FÉINMHAOINITHE

1	Gníomhaíochtaí Scoile	Tuismitheoirí/ Daltaí	361,801	2,751,800	3,113,601	2,964,835
2	Ionad Oideachais Allamuigh	Oideachas agus Scileanna/Parents	456,750	124,235	580,985	537,639
3	Cisté áitiúla creis	Tuismitheoirí/ Daltaí	300,323	61,966	362,289	337,301
4	Táillí Scrúdaithe	Tuismitheoirí/Daltaí	-	177,947	177,947	395,896
5	Táillí PLC	Tuismitheoirí/Daltaí	-	185,076	185,076	256,342
6	Scéim Scoláireachta Tomar	Community Foundation For Ireland	13,449	135,727	149,176	101,939
7	Eile - 9 i Líon**	Éagsúil	-	66,677	66,677	100,463
8	Éilimh Árachais	Comhlachtaí Poiblí na hÉireann	-	10,593	10,593	52,448
			<b>1,132,323</b>	<b>3,514,021</b>	<b>4,646,344</b>	<b>4,746,863</b>
<b>Iomlán</b>			<b>3,173,081</b>	<b>5,648,597</b>	<b>8,821,678</b>	<b>8,440,697</b>

\*Is éard atá i gceist le hobair ghníomhaireachta ná clár a reáchtáil thar ceann eagraíochta nó mic léinn eile de réir critéir chomhaontaithe agus aisíoctar a chostas leis an mBord. Is clár iad Tionscadail Féinmhaoinithe a reáchtáiltear faoi smacht iomlán an Bhoird don Bhorc nó d'eagraíochtaí eile.

\*\* I gcás ina bhfuil na hadmhálacha a fuarthas ó aon Ghníomhaireacht agus Féinmhaoinití níos lú ná €50,000 do 2020 áirítear é mar Ghníomhaireacht Eile nó Féinmhaoinití de réir mar is

14 Iocaíochtaí Caipitiúla

		Bliain dar críoch	Bliain dar críoch
		31/12/2021 iomlán €	31/12/2020 iomlán €
Campas Oideachais Charraig Uí Leighin	Scoil Nua/Lóistín Réamhdhéanta/Troscán & Trealamh Scaoilte	17,367,455	14,571,853
Campas Oideachais Charraig Uí Leighin	Deontas TFC	218,865	-
Scoil Speisialta Charraig Uí Leighin	Athchóiriú Scoile Nua	2,738,830	-
Coláiste Pobail Charraig Thuathail	Cóiríocht Réamhdhéanta / Troscán Scaoilte	3,356,266	2,151,373
Coláiste Pobail Chloich na Coillte	Seomra Ranga Breise/Troscán & Trealamh Scaoilte	1,239,183	6,978,734
Coláiste Pobail Chloich na Coillte	Deontas TFC	114,905	#####
Coláiste an Chraoibhín	Sintí Móra/Scéim na nOibreacha Samhraidh	381,517	129,680
Colaiste Choilm	Scéim Nua Tógála/Oibreacha Samhraidh/Deontas TFC	995,045	#####
Coláiste Pobail Áth an Chóiste	Cóiríocht Réamhdhéanta	1,162,928	-
Coláiste Pobail Charraig an Phoill	Scéim Oibreacha Éigeandála	125,458	-
Colaiste Treasa	Fáil an tSuímh	125,000	-
Colaiste Treasa	Scéim na nOibreacha Samhraidh	85,630	-
Colaiste Daibheid	Scéim na nOibreacha Samhraidh	22,078	305,196
Colaiste Ghobnatan	Seomra Ranga Breise	114,466	#####
Ionaid Oiliúna Chorcaí	Deisiúcháin díonta, uasghrádú ceardlainne & trealamh	861,228	969,684
Gaelcholaiste Dáibhís	Sintí Móra / Troscán Scaoilte & Trealamh	809,077	5,436,039
Coláiste Pobail Ghleann Maghair	Deontas TFC	61,652	#####
Coláiste Pobail Scoil	Scéim na nOibreacha Samhraidh	120,069	60,575
Scoil Chliodhna - Príomhchathair	Cóiríocht Réamhdhéanta	667,918	449,637
Pobalcháiste Aodáin	Scéim Oibreacha Éigeandála	-	120,064
Coláiste Bhrógáin Naofa	Sintí Móra	1,187,351	253,142
Pobal Cholaiste Cholmáin	Sintí Móra / Troscán Scaoilte & Trealamh	1,615,747	7,832,866
Coláiste Eoin	Sintí Móra	-	#####
Colaiste Mhuire	Seomra Ranga Breise/Cóiríocht Réamhdhéanta	426,775	-
Scoil Náisiúnta Dróm Átháin	Tionscadal á Bhainistiú	76,450	-
Eagsúil	Mionoibreacha Covid	927,446	776,247
Eagsúil	Mionoibreacha Tógála	1,079,553	2,281,871
		<b>35,880,892</b>	<b>35,880,892</b>

Bord Oideachais agus Oiliúna Chorcaí

Nótaí leis na Ráitis Airgeadais - Don Bhlain dar Críoch 31 Nollaig 2021

15 Anailís ar Admhála ag Maoinitheoir

Maoinitheoir	Bhunscoil na agus	Bhunscoil na agus	Bunscoil na agus Oiliúint	Clár		Caipiteal	Iomlán Bliana dar Críoch	Iomlán Bliain dar críoch
				Seirbhísí Óige	Gníomhaireac htaí agus Féinmhaoiniú			
	€	€	€	€	€	€	€	€
<b>Maoiniú Stáit a fuarthas</b>								
An Roinn Oideachais	108,103,193	260,648	-	-	490,042	33,223,235	142,077,118	144,483,634
SOLAS	-	-	75,347,873	-	-	1,231,545	76,579,418	77,693,175
An Roinn Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta	-	-	56,695	-	-	-	56,695	14,593
An Coimisiún um Scrúduithe Stáit	-	-	-	-	279,671	-	279,671	-
An Roinn Leanaí, Comhionannais, Míchumais, Lánpháirtíochta agus Óige	-	-	-	4,190,222	55,120	-	4,245,342	3,934,334
An Roinn Sláinte	-	-	-	57,588	-	-	57,588	57,588
POBAL	-	-	-	-	310,611	-	310,611	264,055
An Roinn Coimirce Sóisialaí	-	-	-	-	1,558,630	-	1,558,630	1,397,312
Léargas	-	-	-	-	38,115	-	38,115	561,990
Feidhmeannacht na Seirbhíse Sláinte	-	-	-	-	857,421	-	857,421	726,972
Údarás Ardoideachais	-	-	-	-	38,450	-	38,450	3,711
Coláiste na hOllscoile, Corcaigh	-	-	-	-	-	-	-	28,600
An Coláiste Ollscoile, Baile Átha Cliath	-	-	-	-	-	-	-	-
NALA	-	-	-	-	5,353	-	5,353	1,650
Seirbhís Phríosúin na hÉireann	-	-	-	-	4,000	-	4,000	4,000
An Chomhairle Ealaíon	-	-	-	-	76,520	-	76,520	45,360
Ealaíon na Gaeltachta	-	-	-	-	24,000	-	24,000	25,000
Music Generation Eile	-	-	-	-	229,302	-	229,302	221,662
Oifig Náisiúnta Music Generation	-	-	-	-	257,550	-	257,550	136,776
Achomhairc QQI	-	-	-	-	-	-	-	4,650
An Roinn Gnóthaí Eachtracha agus Trádála	-	-	-	-	1,500	-	1,500	-
An Roinn Cultúir, Oidhreachta & Gaeltachta	-	-	-	-	-	-	-	1,250
Marino	-	-	-	-	-	-	-	3,250
BOOÉ	-	-	-	-	8,061	-	8,061	6,000
Eile & BOOanna	-	-	-	-	73,242	-	73,242	540
	<b>108,103,193</b>	<b>260,648</b>	<b>75,404,568</b>	<b>4,247,810</b>	<b>4,307,588</b>	<b>34,454,780</b>	<b>226,778,587</b>	<b>229,616,102</b>

**Bord Oideachais agus Oiliúna Chorcaí**  
**Nótaí leis na Ráitis Airgeadais - Don Bhlain dar Críoch 31 Nollaig 2021**

**15 Anailís ar Admhála ag Maoinitheoir (ar lean)**

Maoinitheoir	Clár						lomlán Eilain dar críoch 31/12/2020
	Bhunscoileanna agus Ceannoifige	Iar-Bhunscoileanna agus Oiliúint	Breisoideachas Seirbhísí Óige	Féinnhacoiniú	Caipiteal lomlán na Bliana dar Críoch 31/12/2021		
	€	€	€	€	€	€	€
<b>Maoiniú neamh-Stáit curtha i bhfeidhm ar scéimeanna Státnhacoinithe</b>							
Tuismitheoirí/Daltaí	1,343,643	-	-	-	-	-	1,119,752
Comhlachtaí Poiblí na hÉireann - díbhinni	282,141	-	-	-	-	-	156,276
Eile	530	-	-	-	530	-	-
Oideachas Lasmuigh do Thuismitheoirí/Scoláirí	-	-	-	210,469	-	-	90,805
Comhairle Cathrach Chorcaí	-	-	-	-	-	-	10,000
Eile	-	-	-	-	-	-	2,830
	<b>1,626,314</b>	-	-	<b>210,469</b>	-	<b>1,836,783</b>	<b>1,379,663</b>
<b>Maoiniú eile nach maoiniú Stáit é</b>							
Tuismitheoirí/Daltaí/Eile	-	-	-	4,321,984	-	-	4,568,735
Comhairle Cathrach Chorcaí	-	-	-	104,714	-	-	86,783
Comhpháirtíocht Chathair Chorcaí	-	-	-	55,480	-	-	58,036
Comhairle Contae Chorcaí	-	-	-	1,920	-	-	3,500
Community Foundation Ireland	-	-	-	167,500	-	-	102,795
Comhlachtaí Poiblí na hÉireann	-	-	-	60,509	-	-	58,946
	-	-	-	<b>4,712,107</b>	-	<b>4,712,107</b>	<b>4,878,795</b>
<b>lomlán</b>	<b>109,729,507</b>	<b>260,648</b>	<b>75,404,568</b>	<b>4,247,810</b>	<b>34,454,780</b>	<b>233,327,477</b>	<b>235,874,560</b>

Leathanach 16 (Leathanach 2 de 2)

Bord Oideachais agus Oiliúna Chorcaí

Nótaí leis na Ráitís Airgeadais - Don Bhliain dar Críoch 31 Nollaig 2021

16	Foinsne agus Úsáid oisít	Doimnír Píomhúil	Cikár	2021		01/10/2021a		2021		31/12/2021		
				Deontas Eilimne	Alastrú	Admháilacha ó Dheontóir	Admháilacha ó Fhoirne eile	Admháilacha ó Iomlána in Ráitís Oibríocháin	Aistriúcháin Mionlíne Áitúla	Caitheas ar aghaidh an Ráitís Oibríocháin	Athnú ar Fhoilicimáit he Diteanais	Barrachas(E anamh) in Ráitís Oibríocháin An 2021a
				€	€	€	€	€	€	€	€	
				97,922,395	-	(92,761,814)	(5,291,199)	(98,052,992)	-	98,205,738	106,381	475,978
				5,508,935	-	(4,883,028)	(1,626,314)	(6,509,342)	596,314	6,110,944	(20,380)	-
				5,167,183	(866,898)	(5,167,183)	-	(5,167,183)	(598,314)	3,576,585	(26,940)	(1,463,212)
				260,648	(2,061,552)	(2,060,648)	-	(260,648)	-	203,518	180	(3,636,492)
				33,223,235	(2,255,887)	(33,223,235)	-	(33,223,235)	-	35,046,039	(91,886)	(121,862)
				490,042	(338,152)	-	-	-	-	-	-	(494,781)
				-	-	(460,042)	(210,469)	(700,511)	-	560,965	9,162	(338,152)
				142,572,438	(5,340,893)	(136,786,950)	(7,127,952)	(143,913,901)	-	143,723,820	725	(5,544,251)
				75,347,873	(6,649,563)	(75,347,873)	-	(75,347,873)	-	75,386,155	963,284	(5,693,604)
				1,231,545	(443,093)	(1,231,545)	-	(1,231,545)	-	834,953	-	(836,785)
				56,895	(102,773)	(56,895)	-	(56,895)	-	41,776	-	(117,899)
				55,120	11,874	(65,120)	-	(65,120)	-	104,670	2,157	63,581
				4,180,222	(537,775)	(4,180,222)	-	(4,180,222)	-	4,090,740	338	(636,919)
				57,588	(59,513)	(57,588)	-	(57,588)	-	53,687	-	(63,434)
				729,111	(610,873)	(729,111)	-	(729,111)	-	735,330	4,912	(596,742)
				89,310	(47,994)	(89,310)	-	(89,310)	-	62,073	1,746	(72,485)
				310,611	13,951	(310,611)	-	(310,611)	-	308,816	-	12,156
				1,558,630	7,691	(1,558,630)	-	(1,558,630)	-	1,623,006	(6,266)	65,321
				36,115	(691,133)	(36,115)	-	(36,115)	-	25,911	1,469	(707,889)
				279,671	32,797	(279,671)	-	(279,671)	-	390,554	-	124,092
				257,550	(19,815)	(257,550)	-	(257,550)	-	475,922	9,975	(60,770)
				76,520	(40,805)	(76,520)	-	(76,520)	-	51,726	-	(66,599)
				73,242	(120,764)	(73,242)	-	(73,242)	-	43,014	340	(1,088)
				84,350,803	(9,256,788)	(84,432,167)	(269,302)	(84,701,469)	-	84,253,014	987,761	(8,747,070)
				-	(5,629,029)	-	(4,712,107)	(4,712,107)	-	4,394,873	(5,570)	(5,874,645)
				226,923,241	(20,228,500)	(221,216,117)	(12,109,361)	(233,327,477)	-	232,371,707	982,916	(20,165,867)

Leathanach 17 (Leathanach 1 de 2)

Bord Oideachais agus Oiliúna Chorcaí

Nótaí leis na Ráitis Airgeadais - Don Bhliain dar Críoch 31 Nollaig 2021

16 Maoiniú Stáit (ar lean)

Réiteach an Mhéid dlíite ó/ (Dlíite do) Deontóir chulá.  
Barrachas/(Easnamh) Ioncaim in aghaidh an Ráitis ar Shócmhainní agus Dilleanais Reatha

	31/12/2021	31/12/2020
	€	€
Méid dlíite ó/ (dlíite do) Deontóir an 31 Nollaig	(20,165,868)	(20,226,500)
larmhéid Baire	24,332,846	23,377,388
Féichúnalthe T-rú Páirtí	635,216	659,991
Dilleanais Pá & Costais	(2,763,538)	(1,845,400)
Airgead a Choinnítear ar Ioncaobhas (Nóta 40)	(211,281)	(211,604)
<b>Barrachas/(Easnamh) Ioncaim in aghaidh an Ráitis ar Shócmhainní agus Dilleanais Reatha:</b>	<b>1,807,375</b>	<b>1,753,886</b>

Nótaí

- a larmhéideanna tosaigh  
Tuisiscítear larmhéideanna ar bhonn fabhrachais.
- b Pá  
*An Roinn Oideachais:* Bhíodas ag súil go mairfeadh larmhéideanna agus Deontas Pá na Príomhoifige trí fhálais dhireacha ó dheontóir €92,761,814 agus admháilacha réamh-mheasta ó Ranníocaíochtaí Aoisíntais Coimeáda €5,503,571. B'ionann fálais iad na Ranníocaíochtaí Aoisíntais Coimhite agus €5,291,169, sin €12,402 níos lú ná mar a bhíodas ag súil leis. Is í an Roinn Oideachais a mhaoineoidh an Leasnamh.
- c neamhphá  
*An Roinn Oideachais:* Bhíodas ag súil go mairfeadh larmhéideanna agus Deontas Neamhphá na Príomhoifige trí admháilacha díreacha ó dheontóir €4,893,028, agus réamhánáisiúch admháilacha €1,030,000 a ardaíodh go hálúil. In 2021, b'ionann na fálais iarbhair a bailíodh go láidir agus €1,470,038, rud a d'fhág barrachas fálais €440,038 thar an méid a tuaradh. Tá an fhálais bharrachais díllo don Roinn Oideachais agus Scileanna agus ní mheaslar iad a bheith mar chuid de mhaoiniú na bliana reatha.
- d Barrachas/(Easnamh) do 2021  
Socraítear deontas lomlána trí thagairt do chaitheamh réamh-mheasta. I gcás larmhéideanna agus ceannóirí socraítear caitheamh réamh-mheasta. Cruthaíonn caitheamh réamh-mheasta agus réamhánáisiúch admháilacha €1,030,000 a ardaíodh go hálúil ach is féidir roglúiteas a choinneáil agus a úsáid chun easnamh sa iad a mhéadú. B'i Barrachas Ioncaim €53,488 ag BOCOC don bliain dar críoch 31/12/2021. (Dá áir an Ráitis Cibricéadach i) 14) agus Barrachas Canála loncaim amháil an 31/12/2021 de €1,807,375 (in aghaidh an Ráitis Cibricéadach leathnach 14 agus Réiteas ar Shócmhainní Reatha agus Dilleanais Reatha leathnach 15).
- e Maoiniú Stáit lomlán  
Is ionann an difríocht eir an méid lomlán a fuairas ó dheontóir €221,479,711 fuairas agus an t-ionlán i Nóta 13 - Maoiniú €226,787,878 le Ranníocaíochtaí Aoisíntais Coimeáda €5,291,169.



## Bord Oideachais agus Oiliúna Chorcaí

### Nótaí leis na Ráitís Airgeadais - Don Bhliain dar Críoch 31 Nollaig 2021

<b>17 Sócmhainní Reatha - Deontais Stáit athfillteacha</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	€	€
An méid atá dlite ón Roinn. Oideachais agus Scileanna		
Tearcmhaoiniú Deontas Íochta	463,573	223,836
Easnamh Admhálacha Aoisliúntais	12,402	-
Deontais Ghaolmhara	21,138	22,567
	<b>497,113</b>	<b>246,403</b>
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<b>18 Sócmhainní Reatha - Deontais Chaipitiúla Stáit</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	€	€
An méid atá dlite ón Roinn Oideachais agus Scileanna	4,722,764	3,842,193
Méid dlite ó Solas		71,919
	<b>4,722,764</b>	<b>3,914,112</b>
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<b>19 Sócmhainní Reatha - Ioncam athfillteach Eile</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	€	€
Méid dlite ó Mhaoinitheoirí Clár Eile (Stát)	554,596	147,896
Méid dlite ó Mhaoinitheoirí Clár Eile (Neamhstáit)	-	0
	<b>554,596</b>	<b>147,896</b>
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<b>20 Sócmhainní Reatha - Féichiúnaithe Tríú Páirtí</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	€	€
Ionad Oiliúna Pobail	104,803	104,803
Tionscnaimh Oiliúna Áitiúla	102,034	79,210
Soláthraithe Oiliúna Speisialtóra	169,668	169,668
Coimpléasc Halla Spóirt	94,571	87,164
Giniúint Ceoil	46,225	63,250
Féichiúnaithe Trádála	117,915	155,896
	<b>635,216</b>	<b>659,991</b>
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## Bord Oideachais agus Oiliúna Chorcaí

### Nótaí leis na Ráitis Airgeadais - Don Bhliain dar Críoch 31 Nollaig 2021

<b>21 Dlíteanais Reatha - Deontais Stáit athfhillteacha</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	€	€
Méid dlíte don Roinn Oideachais agus Scileanna		
- Deontais Ghaolmhara Gan Chaitheamh	3,660,630	2,054,119
- Admhálacha Áitiúla / Barrachas Infhaighte	1,463,212	866,898
- Farasbarr Scoileanna Náisiúnta Pobail	121,962	65,022
- Deontais Scoláireachta nár caitheadh	338,152	338,152
Admhálacha Aoisliúntais Farasbarr	-	6,999
Maoiniú Breisoideachais Nár caitheadh	-	-
Admhálacha Chaipitil nár caitheadh	-	-
Méid atá dlíte do SOLAS	5,683,605	6,648,083
Méid atá dlíte don Roinn Leanaí, Comhionannais, Míchumais, Lánpháirtíochta agus Óige	636,918	531,623
Méid dlíte don Roinn Sláinte	63,434	65,665
 Méid dlíte don Roinn Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta	 117,689	 102,773
	<b>12,085,601</b>	<b>10,679,334</b>
<b>22 Dlíteanais Reatha - Deontais Stáit Chaipitil</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	€	€
An méid a choinnítear don Roinn Oideachais agus Scileanna	5,217,548	6,098,090
Méid coinnithe do Solas	839,785	515,012
	<b>6,057,333</b>	<b>6,613,102</b>
<b>23 Dlíteanais Reatha - Ioncam athfhillteach Eile</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	€	€
Méid a choinnítear do Mhic Léinn	501,814	444,203
An méid a shealbhaítear do Mhaoinitheoirí Clár Eile (Stát)	1,765,056	1,597,987
Méid arna shealbhú do Mhaoinitheoirí Clár Eile (Neamhstáit)	5,530,538	5,200,285
	<b>7,797,407</b>	<b>7,242,475</b>
<b>24 Dlíteanais Pá agus Costais</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	€	€
Dlíteanais Pá	640,355	494,287
Dlíteanais Chostais	2,143,183	1,351,113
	<b>2,783,538</b>	<b>1,845,400</b>



## Bord Oideachais agus Oiliúna Chorcaí

### Nótaí leis na Ráitis Airgeadais - Don Bhliain dar Críoch 31 Nollaig 2021

#### 25 Gluaiseacht i nglansócmhainní reatha eile

Sócmhainní Reatha	Iarmhéid amhail an 31/12/2021 €	Iarmhéid amhail ag 31/12/2020 €	Gluaiseacht sa Bhliain €
Méadú/(Laghdú) ar dheontais athfillteacha stáit infhaighte	497,113	246,403	250,710
Méadú/(Laghdú) i ndeontais stáit chaipitil infhaighte	4,722,764	3,914,112	808,652
Méadú/(Laghdú) ar ioncam athfillteach eile is infhaighte	554,596	147,896	406,700
Méadú/(Laghdú) i bhféichiúnaithe tríú páirtí	635,216	659,991	-24,775
	<u>6,409,689</u>	<u>4,968,402</u>	<u>1,441,287</u>
<b>Dlíteanais Reatha</b>			
(Méadú)/Laghdú ar dhlíteanais deontais stáit athfillteacha	12,085,601	10,679,334	-1,406,267
(Méadú)/Laghdú ar Dhlíteanais Deontais Stáit Chaipitil	6,057,333	6,613,102	555,769
(Méadú)/Laghdú ar dhlíteanais ioncaim athfillteacha eile	7,797,407	7,242,475	-554,932
(Méadú)/Laghdú ar Dhlíteanais Pá agus Costais	2,783,538	1,845,400	-938,138
	<u>28,723,879</u>	<u>26,380,311</u>	<u>-2,343,568</u>
			<u><u>-902,281</u></u>

## Bord Oideachais agus Oiliúna Chorcaí

### Nótaí leis na Ráitis Airgeadais - Don Bhliain dar Críoch 31 Nollaig 2021

#### 26 Luach Saothair

	31/12/2021	31/12/2020
	€	€
<b>(a) Sochair Fostaithe Comhiomlán</b>		
Sochair ghearrthéarmacha foirne	144,929,231	137,198,144
<b>(b) Buntáistí ghearrthéarmacha foirne</b>		
Pá (comhdhéanta de Phá/Liúntais Bhunúsacha/Ragobair) lena n-áirítear ASPC Fostóra	144,929,231	137,198,144

Is iad seo a leanas na raonta pá agus líon na bhfostaithe i ngach raon:

Raon pá	Uimh. Fostaithe	Costas in 2021*
€		€
0 - 59,999	2,900	64,138,883
60,000 - 69,999	305	20,052,641
70,000 - 79,999	448	33,560,985
80,000 - 89,999	202	16,953,343
90,000 - 99,999	28	2,653,681
100,000 - 109,999	38	4,001,891
110,000 - 119,999	19	2,186,603
120,000 - 129,999	9	1,115,528
130,000 - 139,999	2	265,676
140,000+	0	0
<b>Iomlán</b>	<b>3951</b>	<b>144,929,231</b>

\*Áirítear ar chostas in 2021 ÁSPC na bhfostóirí.

#### (c) Sochair Fhoirceanta

Ní raibh aon lonnaithe sochair fhoirceanta ann i rith na bliana (2020 €0).

#### (d) Príomhphearsanra Bainistíochta

Tá príomhphearsanra bainistíochta BOO Chorcaí comhdhéanta den Phríomhfheidhmeannach agus Stiúirthóirí Scoileanna, Breisoideachais, Tacaíocht agus Forbairt Eagraíochta.

	31/12/2021	31/12/2020
	€	€
Tuarastal	548,056	537,996
<b>(e) Príomh-Thuarastal agus Sochair Feidhmiúcháin</b>		
Ba é an príomhphacáiste luach saothair Feidhmiúcháin gan ÁSPC fostóirí don bhliain:		
Buntuarastal	120,825	113,834

Tá an Príomhfheidhmeannach ina bhall de scéim pinsin neamh-mhaoinithe sochair shainithe san eamail phoiblí agus ní théann a theidlíochtaí thar na teidlíochtaí caighdeánacha atá ar fáil faoin scéim.

## Bord Oideachais agus Oiliúna Chorcaí

### Nótaí leis na Ráitis Airgeadais - Don Bhliain dar Críoch 31 Nollaig 2021

<b>27 Costais Shonracha</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
	€	€
<b>(a) Comhairleoireacht</b>		
Costais na seirbhísí seachtracha faoi na ceannteidil seo a leanas:		
Dlí (áirítear comhairle ghinearálta dlí)	104,857	112,899
Airgeadais / Achtúireach	57,185	12,252
Caidreamh poiblí/margaíocht	120,952	21,293
Acmhainní Daonna	131,750	4,233
Eile	30,399	20,184
Táille Iniúchta (Iniúchadh seachtrach bliantúil)	62,500	62,000
	507,643	232,861
 <b>(b) Costais agus Lonnaíochtaí Dlí</b>		
	<b>31/12/2021</b>	<b>31/12/2020</b>
	€	€
Is féidir anailís a dhéanamh ar chostais dlí agus socraíochtaí don bhliain faoi:		
Táillí dlí - imeachtaí dlí	-	9,304
Lonnaíochtaí	-	7,200
	-	16,504
 Chomh maith leis an méid thuas, d'íoc árachóirí an BOO costais dlí agus socraíochtaí.		
 <b>(c) Taisteal agus cothabháil</b>		
	<b>31/12/2021</b>	<b>31/12/2020</b>
	€	€
Cuimsíonn costais taistil agus cothabhála:		
<b>Baile</b>		
- costais a íoctar le Comhaltaí Boird	2,145	13,254
- costais a íoctar le fostaithe	78,735	128,703
	80,880	141,957
<b>Idirnáisiúnta</b>		
- costais a íoctar le fostaithe	12,776	43,212
	12,776	43,212
 <b>Iomlán</b>	 93,656	 185,169
 <b>(d) Fáilteachas</b>		
	<b>31/12/2021</b>	<b>31/12/2020</b>
	€	€
Ba iad seo a leanas na costais fáilteachais a tabhaíodh:		
Fáilteachas Foirne	1,790	930
Eile	-	13,712
	1,790	14,642

**Bord Oideachais agus Oiliúna Chorcaí**

**Nótaí leis na Ráitis Airgeadais - Don Bhliain dar Críoch 31 Nollaig 2021**

**28 Costais chomhaltai an Bhoird**

lactar costais le comhaltai an Bhoird as taisteal chuig cruinnithe a bhaineann leis an mBord agus chuig cruinnithe eile. Ba iad seo a leanas na costais chomhiomlána a locadh le gach ball sa bhliain dar críoch an 31 Nollaig 2021:

Comhalta boird	Cruinnithe Reachtúla €	Boird Agallaimh €	Freastal ar Chomhdhála / Seimineáir €	BOM		lomlán na gCostas €	Táilli lomlána
				€	€		
Clr Patrick Gerard Murphy *	-	-	-	-	-558	-558	-
Clr Kay Dawson	-	-	-	-	-	-	7,150
Ms. Maura Fitzgibbon	-	-	-	-	-	-	-
Ms Mary Hegarty	-	1,358	-	192	-	1,550	10,270
Mr. Denis Kirby	-	127	-	-	-	127	3,754
Mr. Robin Bateman**	-	-	-	-	-	-	-
Clr Sean Martin	-	-	-	-	-	-	-
Clr Karen Coakley	-	980	-	46	-	1,026	5,460
Clr Noel McCarthy	-	-	-	-	-	-	-
Clr Gobnait Moynihan	-	-	-	-	-	-	-
Clr Martin Coughlan	-	-	-	-	-	-	-
Clr James Kennedy	-	-	-	-	-	-	-
Clr Ben Dalton O'Sullivan	-	-	-	-	-	-	-
Clr Mary Rose Desmond	-	-	-	-	-	-	-
Clr Derry Canty	-	-	-	-	-	-	-
Clr Colette Finn	-	-	-	-	-	-	1,820
Mr Patrick O Dwyer	-	-	-	-	-	-	-
Mrs Maria McGrath**	-	-	-	-	-	-	-
Mr Liam Ahern	-	-	-	-	-	-	3,250
Mr. Declan O'Leary	-	-	-	-	-	-	130
Ms Ann Piggott	-	-	-	-	-	-	-
<b>lomlán</b>	<b>0</b>	<b>2,465</b>	<b>0</b>	<b>238</b>	<b>-558</b>	<b>2,145</b>	<b>31,834</b>

\*Is é an Comhairleoir Patrick Gerard Murphy ionadaí BOO Chorcaí ar Bhord BOO agus cathairleach bhord BOO Chorcaí.

\*\*Is iad Robin Bateman & Mrs Maria McGrath ionadaithe BOO Chorcaí ar NPAETB

**29 Táilli Coiste**

locadh na táilli seo a leanas le comhaltai Choiste Neamh-Bhoird

An Coiste Iniúchta agus Riosca (ARC) (Uimh. de chomhaltai ARC neamhbhoird 2021 1, 2020 1)

An Coiste Airgeadais (FC) (Uimh. de chomhaltai Neamhbhoird FC 2021 1, 2020 1)

	31/12/2021 €	31/12/2020 €
An Coiste Iniúchta agus Riosca (ARC)	1,131	1,414
An Coiste Airgeadais (FC)	1,610	2,012
<b>lomlán</b>	<b>2,741</b>	<b>3,426</b>

**30 Costais Taistil an Phríomhfheidhmeannaigh**

Taisteal Baile  
Taisteal Eachtrach

	31/12/2021 €	31/12/2020 €
Taisteal Baile	1,289	3,226
Taisteal Eachtrach	833	2,235
<b>lomlán</b>	<b>2,122</b>	<b>5,461</b>

I mí Mheán Fómhair 2021, tugadh cuireadh don Phríomhfheidhmeannach labhairt ag Comhdháil Cheannaireachta na gCeithre Náisiún i nDún Éideann maidir le hathchóiriú an bhreisoideachai agus oiliúint ag leibhéal réigiúnach agus náisiúnta in Éirinn.

I mí Dheireadh Fómhair 2021, bhí an CE mar chuid de thoscaireacht de chuid BOOÉ a thug cuairt ar Ollscoil Ghlaschú, maidir le Coláiste FET na Todhchaí agus tosaíochtaí a leagtar amach sa Straitéis Náisiúnta Breisoideachais agus Oiliúna 2020-2024.

## Bord Oideachais agus Oiliúna Chorcaí

### Nótaí leis na Ráitis Airgeadais - Don Bhliain dar Críoch 31 Nollaig 2021

#### 31 Ceangaltais Chaipitil

Ar dháta faofa na ráiteas airgeadais, bhí BOO Chorcaí tar éis gealltanais a thabhairt agus conradh a dhéar

Tionscadaíl Dhéabhlóidithe	Cur Síos	€
	Mórhionscadaíl	3,177,704
	Mionhionscadaíl	3,903,457
		<u>7,081,161</u>

Déanfar an caiteachas caipitiúil ar fad a mhaoiniú go hiomlán ón Státhchiste.

#### 32 Ceangaltais Léasa

Amhail an 31 Nollaig 2021, bhí focaíochtaí léasa fosta sa todhchaí ag BOO Chorcaí faoi léasanna oibriúcháin mar seo a leanas:

	31/12/2021	31/12/2020
	€	€
Léasanna a théann in éag:		
Láistigh de bhliain amháin	1,879,647	2,617,560
Idir dhá bhliain agus cúig bliana	3,362,493	4,756,364
Tar éis cúig bliana	1,531,629	2,369,610
	<u>6,773,769</u>	<u>9,743,534</u>

#### 33 Teagmhais

Ar an dáta a ceadaíodh na ráitis airgeadais seo, ní raibh aon imeachtaí suntasacha dlí ann maidir le teagmhais a tharla ar nó roimh an 31/12/2021.

#### 34 Ranníocaíocht Aoisliúntais Bhreise

Ní dhéanann an BOO ranníocaíochtaí pinsin maidir le fostaithe. Ó 2013 i leith, d'iontrálaithe a bheith páirteach sa Scéim Pinsin Phoiblí Aonair

Ón 1 Eanáir 2019 ar aghaidh, ba cheart do bhaill na seirbhíse poiblí pinsin le sochar sainithe ranníocaíocht aoisliúntais bhreise (ASC) a eascraíonn as Scéim na Seirbhíse Poiblí (2018-2020) agus an tAcht um Pá agus Pinsin na Seirbhíse Poiblí, 2017. Is ranníocaíocht bhuan é ASC maidir le luach saothair inphinsin.

Baineadh €4,231,494 ón bhfoireann trí thobhach pinsin agus íocadh é leis an Roinn Oideachais.

#### 35 Costais maidir le Sochair Scoir

I rith 2021, tugadh faoi thionscadal píolótach i dtír BOO chun costas na n-oibleagáidí sochair scoir a mheá. Tá toradh an píolóta seo á bhreithniú ag an Roinn faoi láthair d'fhonn an tionscadal a chur i bhfeidhm ar bhonn céimnithe do gach BOO.

#### 36 Discríobh

In 2021 thug an Roinn Caiteachais Phoiblí agus Athchóirithe cead don Oifig Náisiúnta um Sheirbhísí Coml a fheidhmiú mar sholáthraithe párola d'íocaíochtaí pinsinéara BOO ró-focaíochtaí ar luach €250 a dhís do phinsinéirí éagtha aonair ar an Scéim/Scéimeanna Aoisliúntais. In 2021 d'íscríobhadh €115 thar ceann BOO Chorcaí

#### 37 Ranníocaíocht Bhliantúil do Bhoird Oideachais agus Oiliúna Éireann.

Rinne BOO Chorcaí ranníocaíocht de €42,700 le BOOÉ in 2021.

#### 38 Nóta Carthanais

Tá stádas carthanúil ag BOO Chorcaí faoin Acht Carthanas 2009 agus tá sé cláraithe leis an Rialálaí Carthanas. Is é CHY 20083274 an Uimhir Charthanachta.

#### 39 Idirbhearta le Daoine Bainteacha

Ní raibh aon idirbhearta ag BOO Chorcaí le páirtithe bainteacha sa bhliain.



Bord Oideachais agus Oiliúna Chorcaí

Nótaí leis na Ráitis Airgeadais - Don Bhlíain dar Críoch 31 Nollaig 2021

40 PUNANN INFHEISTÍOCHTA amháil an 31 Nollaig 2021

Riarann an Bord ceithre Chiste Ioncaobhais. Féadtar an t-ioncam ó na Cistí seo a chaitheamh ar oibreacha a cheadaíonn agus ar scoláireachtaí agus duaiseanna mac léinn. Níor íocadh aon airgead ó na hioncaobhais ó Eanáir go Nollaig 2021

Tá na Cistí á mbainistiú ag DAVY Stockbrokers.

Luacháil Punainne Achoimre

Aimh Siándála	Oscailte Luacháil ag 31.12.2020	Dúnadh Luacháil ag 31.12.2021
	€	€
Gnáthscaireanna	3	3
Airgead tírím	211,600	211,278
Foriomlán	211,603	211,281

Dáileadh ar fud na n-ioncaobhais

	Iomlán	D. J. Coakley Ioncaobhas	Scoláireacht iste Ioncaobhais	Nicholas Jones Duaischiste
	€	€	€	€
Ioncam/Ús Dibhíne	-	-	-	-
Cailiteanais réadaithe ar infheistíochtaí	324	259	62	3
Táilí Punainne	324	259	62	3
Glanchailiteanas	211,603	169,284	40,205	2,116
Luach Oscailte na Stoc agus Airgead Tírím	211,281	169,025	40,143	2,113
Luach Deiridh na Stoc agus Airgead Tírím		80%	19%	1%
% Dáileadh				

Bord Oideachais agus Oiliúna Chorcaí

Nótaí do na Réitís Aifgeadais - Blain dar croch 31 Nollaig 2021

41 Maoin

Cuirseam BOO Chorcaí seirbhíse agus gníomhaíochtaí oideachais ar fáil ó na máicne atá iostaithe thíos.

41A Uiníreacht  
Leibhéal Bunscóile, Leibhéal agus Ionad Iar-bhunscóile

Catagóir	Suíomh	Cíos Bliantúil in aghaidh an chomhaontaithe	Dáta éaga
1 Scoil Aonghusa CNS	Kingsford Avenue, Caisleán na Páirce, Maela	n/b	n/b
2 Coláiste Tráchtála	Morrison's Island, Corcaigh	n/b	n/b
3 Coláiste Ghobnair/Páirc Inseartha/Súilbhealach BOT	Baile Mhuirne	n/b	n/b
4 Coláiste Cholm	Baile an Chloiligh	n/b	n/b
5 Coláiste Bhrógáin Naofa	Droichead na Bandain	n/b	n/b
6 Coláiste an Eimreoidéachais	Bóthar Dhroichead na Bandain, Clonn Isáile	n/b	n/b
7 Scoil Mhuire	Béal Átha'n Ghaorthaidh	n/b	n/b
8 Coláiste Mhuire Buitevant	Cill na mallech	n/b	n/b
9 Suíomh do Ghaeicholáiste nua, Gaelscoil Uí Leighin & Scoil Sonas	Ard na Cloiche, Carraig Uí Leighin	n/b	n/b
10 Ionad Breisoidéachais An Ráth	An Ráth	n/b	n/b
11 Coláiste Pobail Chloich na Coille	Cloich na coille	n/b	n/b
12 Coláiste Breisoidéachais Chloich na Coille	An Bóthar Thiar, Cloich na Coille	n/b	n/b
13 Coláiste Aih an Chóiste	Aih an Chóiste	n/b	n/b
14 Coláiste Pobail Charraig an Phoill	An Cóbh	n/b	n/b
15 Coláiste Siofáin Naofa	Coláiste Siofáin Naofa	n/b	n/b
16 Pobatcháiste Aodáin	Cnoc Bhalie Átha Cliath	n/b	n/b
17 Coláiste an Chreolbhin	Mainistir Fhear maí	n/b	n/b
18 Coláiste Pobail Ghleann Mhaghair/foirgneamh réamhdhéanta	Gleann Mhaghair	n/b	n/b
19 Pobatcholáiste Thraclaigh Mhíric Shuibhne	Bóthar Radharc an Chuain	n/b	n/b
20 Si Kevin's, Seirbhíse Oige	Bóthar na hOthairainne	n/b	n/b
21 Coláiste Treasa	Ceanntóir	n/b	n/b
22 Coláiste MacAgáin	Máigh chionntha	n/b	n/b
23 Coláiste Pobail De Nógla	Machain	n/b	n/b
24 Gaelcholáiste Dáibhis	Ardán Chnoc an tSannraith, Maela	n/b	n/b
25 Coláiste an Breiseoidéachais	Annaabella, Maela	n/b	n/b
26 Pobal Choláiste Cholmáin	Mainistir na corann	n/b	n/b
27 Coláiste Fionmhuia	Baile mhíistéala	n/b	n/b
28 Pobal Choláiste	An scoil	n/b	n/b
29 Coláiste Tráchtála Chorcaí (Campas Iarthar Chorcaí)	An Scolbairín	n/b	n/b
30 Pobalscoil (Súlfomh)	An Scolbairín	n/b	n/b
31 Lár Choláiste Eoin	Sráid an Mhúilinn Sábhadóireachta, Corcaigh	n/b	n/b
32 Foirgneamh Eaglaise Naomh Eoin	Coláiste Eoin	n/b	n/b
33 Coláiste Dáibhidh	Coláiste Eoin, Sráid an Mhúilinn Sábhadóireachta, C	n/b	n/b
34 Ionad Oideachais Aosaigh	Sutherland Centre, An Scolbairín	n/b	n/b
35 Ionad Oideachais Mhála	Sráid an Déin, Sráid an Déin	n/b	n/b
36 Ionad Oideachais Mhála	Maela	n/b	n/b
37 Ionad Oideachais Mhála	Eochail	n/b	n/b
38 Ionad Nasc óige	Bóthar Radharc an Chuain, Cnoc na hAoine, Corcaigh	n/b	n/b
39 Oideachas Mhál & Ionad Oideachais Aosaigh	An Seisceann, Beamntail	n/b	n/b
40 Crais Pobail	Baile Ellis, Maela	n/b	n/b
41 Crais	Bóthar Radharc an Chuain, Cnoc na hAoine, Corcaigh	n/b	n/b
42 8 x foirgneamh réamhdhéanta	Céidín Machain, Machain	n/b	n/b
43 Ionad Oiliúna Chorcaí	Ascaill Rosa, Baile an Easpaig, Corcaigh	n/b	n/b
44 Feinseal Marine Sailing Centre	An scoil	n/b	n/b
45 Ionad Oideachais Allamuigh	Cionn Isáile	n/b	n/b
46 Pláinéidíann	An scoil	n/b	n/b
47 Coláiste tráchtála Chorcaí - Páirc Imríthe	Bóthar Fhearann Liath, Corcaigh	n/b	n/b
48 Compléasc Spóirt	Máigh chionntha	n/b	n/b
49 Acadamh Ceoil Chorcaí	Bóthar Radharc an Chuain, Cnoc na hAoine, Corcaigh	n/b	n/b
50 Ionad Cultúrtha	Coláiste Ghobnair Campus, Baile Mhuirne	n/b	n/b
51 Múseam	Cloich na coille	n/b	n/b
52 Crawford Art Gallery	Plás Emmet, Corcaigh	n/b	n/b
53 Mainistir Fhear Maí - euid den tSeann-Ghairscoil	An Beannán, Mainistir Fhear Maí	n/b	n/b
54 Suíomh do Bhunscóil Nua (Ceannithe don ROS)	Bóthar an Mhúilinn, Ceann Toirc	n/b	n/b
55 Suíomh do Choláiste Treasa	Sráid an Ghrianáin Ceann Toirc Co. Chorcaí	n/b	n/b

Leathnámh 26 (a)

Catagóir	Suíomh	Cíos Bilantóil in aghaidh an chomhaontaithe	Dáta éaga
56 Ceannofig BOO Chorcaí (An tU & 2ú hUiféir)	21 Cé Lavitts Corcaigh	€ 248,820	09/03/2031
57 Ceannofig BOO Chorcaí (Bumuráir)	21 Cé Lavitts Corcaigh	€ 51,500	09/03/2031
<b>Leibhéal Bunscóile, Leibhéal agus Ionaid Iar-bhunscóile</b>			
58 Ceannofig Chóiláiste Ghobnatan/Ceantar na Cúirte Crua	Baile Mhuirne	€10	31/12/2024
59 Gaeilchóiláiste Carrraig Uí Leighin	Teach Bhallo na Glase, Carrraig Uí Leighin	€100,000	31/08/2021
60 Scoil Sonas	Mainéar Chill Mhóna, Carrraig Uí Leighin	€98,400	30/06/2021
61 Coláiste MacAogáin, cúrsaí PLC	2 & 4 Páirc Ríomhbhóid Mhath Chromtha	€18,109	31/08/2022
62 Coláiste MacAogáin - Páircanna Ineartha	Páirc an Bhallo, Maigh Chromtha	€180	31/03/2021
63 Scoil Chloidhna CNS, Carrraig Thuathail	Coimléasc CLG, Carrraig Thuathail	€68,000	01/12/2023
64 Coláiste Pobail Charrag Thuathail	Páirc Mícondloia Fóite, Carrag Thuathail	€325,950	30/06/2023
65 Coláiste Pobail Charrag Thuathail - Suíomh 1	Páirc Mícondloia Fóite, Carrag Thuathail	€100,759	30/09/2021
66 Coláiste Pobail Charrag Thuathail - Suíomh 2	Páirc Mícondloia Fóite, Carrag Thuathail	€500,435	30/06/2023
67 Scoil Chloidhna CNS, Carrag Thuathail - suíomh 1	Coimléasc CLG, Carrag Thuathail	€22,000	01/12/2023
68 Scoil Chloidhna CNS, Carrag Thuathail - suíomh 2	Coimléasc CLG, Carrag Thuathail	€33,000	01/12/2023
69 Scoil Chloidhna CNS, Carrag Thuathail - suíomh 3	Teach Uí Mhuirneáin, An tArdán Theas, Corcaigh	€22,000	01/12/2023
70 Coláiste Tráchtála	Ionad Pobail an Phardáiste Theas	€98,000	18/09/2023
71 Coláiste Tráchtála	Stráid Rulland	€6,600	31/05/2022
72 Lar Chóiláiste Eoin	Machain, CDP, Machain, Corcaigh	€70,000	31/05/2016
73 Ionad Oideachais Aosaigh	Ionad Acmhainní Teaghlai, Machain, Corcaigh	€900	30/06/2022
74 Ionad Oideachais Aosaigh	The O Centre, Malá	€1,200	30/08/2022
75 Ionad Oideachais Aosaigh	Stráid Dhúglais, Corcaigh	€60,000	31/05/2015
76 Ionad Oideachais Aosaigh	Cesement Street, Cleich na Coille	€10	24/11/2080
77 Ionad Oideachais Aosaigh	Bóthar na Páirce, Dún Mánmhal	€9,500	02/11/2009
78 Ionad Oideachais Aosaigh	4A Seanbóthar Chorcaí, Teach na Mainistreach, M	€13,000	30/06/2019
79 Ionad Oideachais Aosaigh	Baile mhíseála	€7,900	31/03/2028
80 Ionad Oideachais Aosaigh	Ath Treasa	€3,500	19/09/2021
81 Ionad Oideachais Aosaigh	Teach na Carráige, An Cóbh	€15,000	31/01/2019
82 Ionad Oideachais Aosaigh	Baile Fétthean, CDP Toobar, Corcaigh	€3,000	01/08/2015
83 Ionad Oideachais Aosaigh	134 Páirc an Chaisleáin, Baile an Chloiligh	€3,000	31/12/2021
84 Ionad Oideachais Aosaigh	PRC Bhallo an Chloiligh, Ionad Siopadóireachta an	€10,000	31/05/2021
85 Ionad Oideachais Aosaigh	Stáid na Coraí, Droichead na bandan	€33,600	31/12/2021
86 Ionad Oideachais Aosaigh	Herons Wood, Carrag Uí Leighin	€26,445	Ar Feitheamh
87 Ionad Oideachais Aosaigh	Páirc na hEaglaise, Corcaigh	€0	30/04/2022
88 Ionad Oideachais Aosaigh	Fearann an Rí, Corcaigh	€1,450	NB
89 Ionad Oideachais Aosaigh	Grotto House, Maigh Chromtha	€19,800	31/12/2021
90 Ionad Oideachais Aosaigh	Plás an Bhatinc, Baile Chaisleáin Bháarra	€9,600	31/08/2018
91 Ionad Oideachais Aosaigh	Ceardscoil, An Bóthar Thuathail Baile Chaisleáin Bhé	€25,000	30/06/2019
92 Ionad Oideachais Aosaigh	An Phríomhsráid, Sráid an Mhuilinn, Co. Corcaigh	€14,400	Ar Feitheamh
93 Ionad Oideachais Aosaigh	An tSráid Nua Maigh Chromtha Co. Chorcaí	€32,500	31/07/2029
94 Ionad Oideachais Aosaigh	An Gortín Rua, Maigh Chromtha, Co. Corcaigh	€3,000	30/06/2030
95 Ionad Oideachais Aosaigh	Village Chambers, Baile an Chloiligh, Co. Chorcaí	€42,000	-31/10/2023
96 Ionad Oideachais Aosaigh	Aonad 4 & 5, Páirc Fiontraloichta Oileán Gt, Baile an	€43,500	31/01/2026
97 Ionad Oideachais Aosaigh	Droichead na Bandan	€64,000	31/08/2019
98 Ionad Oideachais Aosaigh	Maigh chromtha	€56,900	31/05/2025
99 Ionad Oideachais Aosaigh	Machain, Corcaigh	€30,000	06/09/2012
100 Ionad Oideachais Aosaigh	Foirgneamh Seibhíleí Pobail an Ghleanna, An Gleab	€15,660	30/06/2024

Bord Oideachais agus Oiliúna Chorcaí

Nótaí do na Ráitís Airgeadais - Bilain dar críoch 31 Nollaig 2021

41A Maoin nach bhfuil faoi úinéireacht - Ar léas (ar lean)

Catagóir	Suíomh	Cios Bilantúil in aghaidh an chomhaontaithe	Dáta éaga
102	Scribhíne Tacalochta Foghlama Chorcaí & AEGI	€27,500	31/05/2024
103	Ógheagmháil & Ionad Oideachais Ansaigh	€1	25/09/2085
104	Creis	€10	21/11/2109
105	Ionad Oiliúna Charrag Uí Leighin	€115,000	27/05/2016
106	Ionad Oiliúna an Taoibh Thiar	€203,000	31/05/2027
107	Fionear Phoibail an Taoibh Thuaidh	€35,000	Ar Fathsamh
108	Ionad NZB	€27,060	31/07/2026
109	Ionad Seoltóireachta Scoil	€127	01/09/2031

41B Maoin nach bhfuil faoi úinéireacht - Eile (Ceadúnaithe, Bainistithe, Comhaontuithe Leibhéal Sribhise agus CPP)

Catagóir	Suíomh	Stádas	Cios Bilantúil in aghaidh an chomhaontaithe	Dáta éaga
	Leibhéal Bunscóile, Leibhéal agus Ionaid Iar-bhunscóile			
110	Coláiste Cholm	Ceadúnas	€10	22/02/2034
111	Gaeilcholáiste Carrig Uí Leighin	Ceadúnas	€10,500	31/05/2021
112	Coláiste Shíofáin Naofa (Títhe gloine)	Ceadúnas	€5,200	30/04/2022
113	Coláiste Cholm	Ceadúnas	€100 p/w	28/05/2021
114	Coláiste Treasa	Ceadúnas	€300 p/w	28/05/2021
115	Coláiste Bhrogáin Naofa	Ceadúnas	€125 p/w	30/06/2021
116	Coláiste Ghobnatan	Ceadúnas	€100 p/w	04/06/2021
117	Gaeilcholáiste Charrag Uí Leighin	Ceadúnas	€720 p/w	28/05/2021
118	Coláiste Pobail Bheanntair (agus Gaeilcol)	PPP	n/b	n/b
119	Máirí Immaculata CC	PPP	n/b	n/b
120	Lár Choláiste Eoin	Ceadúnas	€55,000	19/11/2018
121	Dillon's Cross Project	Ceadúnas	€9,000	14/09/2019
122	Ionad Oideachais Acaigh	Ceadúnas	€248 p/w	28/05/2021
123	Ionad Oideachais Acaigh	Ceadúnas	€2,000 p/m	21/03/2021
124	Ionad Oideachais Acaigh	Ceadúnas	€60 p/w	18/12/2020
125	Ionad Oideachais Acaigh	Ceadúnas	€75 p/w	28/03/2021
126	Ionad Oideachais Acaigh	Ceadúnas	€5,000 p/a	28/07/2022
127	Ionad Oideachais Acaigh	Ceadúnas	€35 p/h	18/11/2020
128	Ionad Oideachais Acaigh	Ceadúnas	€4,000	30/04/2021
129	Lár Choláiste Eoin	Ceadúnas	€400 p/w	30/06/2022
130	Coláiste Breiseoidéachate Chionn Ísáile	Ceadúnas	€300 p/w	20/12/2020
131	Coláiste Trácháil	Ceadúnas	€15p/h	30/06/2021

41C Maoin atá in úsáid ag 30 Páirtí

Catagóir	Suíomh	Stádas	Cios Bilantúil in aghaidh an chomhaontaithe	Dáta éaga
			€	
Eile				
132	Ógheagmháil Mhala - Creis	Ásáir faoi Úinéireacht/Ar Léa	100	31/08/2023
133	Suíomh Mhainistir Fhear Mál An tSeann-Chaimscóil	Ásáir faoi Úinéireacht/Ar Léa	€0.10	31/10/2079
134	CSN/Ag Foghlaim Le Chéile	Ásáir faoi Úinéireacht/Ar Léa	€2,160	29/05/2021
135	Páirc Bhóthar Fhearrann Liath	Ásáir faoi Úinéireacht/Ar Léa	€250	31/08/2023
136	Páirc Bhóthar Fhearrann Liath	Ásáir faoi Úinéireacht/Ar Léa	€250	31/01/2023

Nótaí:

Faoi úinéireacht - Tá teideal agus úinéireacht lomáin na maoin seo an BOO Chorcaí/Roinn Oideachais.

Ar léas - tá léas ar BOO Chorcaí do na maoin seo.

Ceadúnaithe - Tá ceadúnas ar BOO Chorcaí do na maoin seo. Úsáidtear Ceadúnas do chomhaontuithe níos giorra sa chás nach dfeistatorm ó BOO Chorcaí seallann a treabhaí do léas i dtéarmaíoch de bharr ceadúnas tuiscinteach agus maoinithe.

Feidhmiomh réadmhaoin BOO Chorcaí atá in úsáid ag trí páirtí faoi chomhaontuithe ceadúnais treisín toisc nach n-úsáid BOO Chorcaí léasanna a'ion chearn dá réadmhaoin.

PPP - Comhpháirtíocht Phríobháideach Phoiblí

## Bord Oideachais agus Oiliúna Chorcaí

### Nótaí leis na Ráitis Airgeadais - Don Bhliain dar Críoch 31 Nollaig 2021

#### 42 Tionchar COVID 19

D'fhorbair paidéim COVID 19 go tapa in 2020 agus lean a thionchar ar aghaidh i rith 2021. Tá tionchar ag bearta a rinne ár rialtas chun an víreas a choinneáil faoi chois ar an gcaoi a n-oibrímid. Tá réimse beart déanta ag BOO Chorcaí chun monatóireacht agus maolú a dhéanamh ar éifeachtaí COVID 19 lena n-áirítear bearta sábháilteachta agus sláinte poiblí riachtanacha a chur i bhfeidhm dár bhfoireann amhail scaradh sóisialta agus oibriú ón mbaile. D'ainneoin thionchar COVID 19, leanann BOO Chorcaí ag déanamh a ról ríthábhachtach san oideachas agus san oiliúint le fócas ar leanúnachas oideachais a chinntiú d'fhoghlaimoirí, lena n-áirítear fócas ar leith ar mhic léinn níos leochaileach.

Ó mhí an Mhárta 2020 i leith bhí impleachtaí airgeadais ag an bpaidéim do BOO Chorcaí agus tá acmhainní breise faighte againn i bhfoirm deontas rialtais chun cabhrú linn leanúint ar aghaidh inár ról.

In 2021 fuairéamar an maoiniú breise a bhaineann le COVID 19 a leanúint

- An Roinn Oideachais, COVID 19 Tacaíochtaí oibríochta le filladh iomlán ar scoil - €916,783
- An Roinn Oideachais- COVID 19 Socruithe Maoirseachta Breise- €725,839
- Forchostais FET SOLAS- COVID 19- €200,549
- An Roinn Leanáí, Comhionannais, Míchumas, Comhtháthú agus Óige - Seirbhísí Óige -€134,362

Chuir an cúnamh deontais breise seo maoiniú ar fáil thar réimse réimsí caiteachais a d'eascair as an bpaidéim amhail:

- Tacaíocht ghiantacháin
- Díghalrán Láimhe agus PPE
- Tacaíocht Maoirseachta Feabhsaithe
- Mionoibreacha lena n-áirítear athchumrú seomra ranga
- Léasanna breise a bhaineann le COVID gearrthéarmach
- Ceadúnais bogearraí agus trealamh TF
- Aicidí gráid riofa
- Srl

Rinneadh na costais bhreise a tabhaíodh a fhritháireamh go páirteach trí choigiltis i réimsí

- Costais ionadaíochta,
- Taisteal agus cothú
- Tomhaltáin agus
- Coigilteas a bhaineann le soláthar Breisoideachais agus Oiliúna a sheachadadh, lena n-áirítear printiseachtaí, i gcás nach raibh ranganna mar a bhí beartaithe agus bhí titim ar íocaíochtaí foghlaimeora.

An 30 Meán Fómhair 2021, d'aisíoc BOO Chorcaí maoiniú €910,501 ón Roinn Oideachais nár caitheadh le COVID 19

Tá na céimeanna seo a leanas glactha ag BOO Chorcaí chun éifeachtaí na paidéime ar a oibriú a bhainistiú agus a mhaolú

- D'fhostaigh BOO Chorcaí a phlean leanúnachais ghnó chun a chinntiú gur lean a chuid oibríochtaí mar is gnách de réir a riachtanais
- Rinne an Coiste Iníúchta agus Riosca athbhreithniú ar an gclár riosca nuashonraithe chun na rioscaí sonracha a eascraíonn as Cí agus d'fhorbair agus chuir BOO Chorcaí bearta rialaithe breise i bhfeidhm de réir mar is gá.
- Tá réimse struchtúr stiúrtha agus rannpháirtíochta curtha i bhfeidhm ag an Roinn Oideachais agus Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta Oideachais chun tacú leis an gcóras oideachais agus oiliúna chun dul i ngleic leis na dúshláin COVID-19 Tá BOO Chorcaí ag glacadh páirte sna struchtúir seo chun cur chuige ceangailte a chinntiú ar fud na hearnála oideachais

In 2022 leanfaimid orainn ag leanúint na mbeartas agus na comhairle éagsúla rialtais agus, ag an am céanna, déanfaimid ár seacht ndícheall leanúint lenár ról ríthábhachtach ar an mbealach is fearr agus is sábháilte is féidir. Laistigh den earnáil breisoideachais agus oiliúna, leanfaidh BC sa fhreagairt ar uas-sciliú agus athsciliú a dhéanamh orthu siúd a bhfuil tionchar diúltach ag an bpaidéim orthu.

43 D'fhaomh bord BOO Chorcaí na ráitis airgeadais an 28 Márta 2022.