

**Donegal Education and Training Board**

**Financial Statements For The Year Ended 31 December 2022**

## **Donegal Education and Training Board**

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## Donegal Education and Training Board

### Statement of Board Responsibilities

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

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

In preparing those accounts, the Board is required to:

- (a) apply the standard accounting policies for the preparation of Education and Training Board 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: Michael M<sup>s</sup> McBride

Chairperson: Cllr. Michael McBride

Date: 11/9/2023

## Donegal Education and Training Board

### Statement on Internal Control

Donegal Education and Training Board (ETB) came into being on 1st July 2013 under the provisions of the Education and Training Boards Act 2013. On that date, Donegal Education and Training Board took over the Assets, Liabilities and functions of the former County Donegal Vocational Education Committee. With effect from 1st July 2014 Donegal Education and Training Board took over from SOLAS, the assets, liabilities and the management of the activities of their Training Centres.

The Code of Practice for the Governance of Education and Training Boards is set out in Circular Letter 002/2019, which was issued by the Department of Education to all Education and Training Boards in January 2019. This Code was adopted by Donegal Education and Training Board at its meeting on 8th February 2019.

A new Board was constituted for Donegal Education and Training Board in September 2019, and at its meeting of 21st October 2019, the Board completed the appointment of new Finance and Audit and Risk Committees.

#### Responsibility for the System of Internal Control

As Chairperson of Donegal Education and Training Board, I acknowledge the responsibility of the Board for ensuring that an efficient, effective and economic system of internal control 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 Donegal Education and Training Board from achieving its objectives.

The system of internal control operated in Donegal Education and Training Board 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 Donegal Education and Training Board.

#### The Board's Oversight Framework includes:

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

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

#### Audit and Risk Committee

The Board's oversight of the system of internal control is informed by the work of the Audit and Risk Committee (ARC) who met four times in 2022. 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 Updates.
- Risk Register.
- Compliance Assessment Tool.
- A report from the Director of Organisation Support and Development on a review of the internal controls template for 2022.
- Opinion report to the Board as to the adequacy and appropriateness of the systems of internal control.

At the request of the ARC, the Chief Executive, Director of OSD, Head of Finance, Head of Information Technology, Head of Corporate Services, and Head of Procurement all attended various meetings of the ARC during 2022 and/or 2023, at which they provided reports to the ARC on the operation of controls, risk management and finances.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 21 February and 20 March 2023.



## Donegal Education and Training Board

### Statement on Internal Control

#### Finance Committee

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

- Annual Financial Statements 2022 (AFS).
- Recommendation to the Board of Annual Financial Statements for 2022.
- Monthly Pay and Non-Pay returns.

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

The Finance Committee reviewed the Annual Financial Statements 2022 on 20 March 2023 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 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 operated 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 reports were received in the period from the 01 January 2022 - 31 December 2022:

A Review of Previous Audit Recommendations was carried out in 2020 and 2021. The finalised report was received from IAU-ETBs in February 2022 and was presented to the Audit and Risk Committee on 24th February 2022. The overall finding of the report was that there was a comprehensive system of controls in place. A total of 29 recommendations were reviewed - 20 recommendations were deemed to have been fully implemented, 6 were deemed to have been partially implemented, and 3 were deemed to be not implemented.

An Audit of Certain Human Resources Processes was carried out in 2021 and 2022. The finalised report was received from IAU-Education and Training Boards in December 2022 and presented to the Audit and Risk committee on 21st February 2023. The overall finding of the report was that there was an adequate system of controls in place. A total of 8 recommendations were made – 2 high, 4 medium and 2 low. Donegal Education and Training Board is in the process of implementing these recommendations.

The following internal audit reviews took place in the period from the 01 January 2022 - 31 December 2022:

- Leases, Travel and Subsistence, Gifts and Hospitality - audit is in progress but has not yet been completed.
- Youth Services - audit is in progress but has not yet been completed.
- Review of Previous Audit Findings from the Review of Contracted Training - audit is in progress but has not yet been completed.
- Implementation of Previous Audit Findings relating to Procurement Compliance - audit is in progress but has not yet been completed.

#### Breaches of System of Internal Control - Procurement

Donegal Education and Training Board is continuing to work towards meeting all its responsibilities in respect of procurement regulations.

There are instances where goods and services are procured across over 32 sites through competitive procurement processes, in line with Donegal Education and Training Board's Procurement Policy, but the cumulative value across all sites exceeds National/EU tendering thresholds. The complexity of having two separate finance systems, one for Head Office, Post Primary Schools, Further Education, and other areas of activity, with a separate one for Training, also causes difficulties in enabling Donegal Education and Training Board to comply with its obligations. Donegal Education and Training Board undertook a project in 2022 to transition to a single finance system and this project was successfully concluded in February 2023. This should assist Donegal Education and Training Board to improve its compliance with procurement requirements going forward.

## **Donegal Education and Training Board**

### **Statement on Internal Control**

#### **Breaches of System of Internal Control - Procurement**

Based on an analysis of 2022 expenditure in areas where an organisation-wide eTenders process is appropriate, regular expenditure totalling €375,508 (ex. VAT) (2021: €313,581) has been identified as non-compliant. Further detail on non-compliant expenditure is set out below:

(i) Expenditure of €31,806 on ICT equipment. Donegal Education and Training Board was unable to avail of OGP central frameworks due to supply issues attributable to the Covid 19 pandemic and the war in Ukraine. The need to ensure the availability of appropriate ICT equipment when needed for teaching, learning and administration, has required Donegal Education and Training Board to go outside of tendered suppliers to meet these needs on a timely basis.

(ii) Expenditure of €59,753 on furniture purchases and stationery. OGP put a new contract in place for stationery from January 2021 but the OGP framework did not meet all the stationery needs of Donegal Education and Training Board. Most of the non-compliance related to office and classroom furniture. OGP do not currently have a tender in place to meet these requirements. Donegal Education and Training Board put a framework for the provision of office and classroom furniture in place in June of 2022 and plan to put a framework for stationery in place in Q2 of 2023 as the OGP tender ended in December 2022.

(iii) Expenditure totalling €217,540 paid to four different companies on apprenticeship class materials. Donegal Education and Training Board (DETB) went to tender for one type of material involved (electrical cabling) in 2021 as a trial for this type of product, but the tender has encountered a number of issues. Donegal Education and Training Board are currently exploring alternative options to improve compliance in this area and aim to have a solution in place by the end of 2023.

(iv) Expenditure totalling €66,409 on print and design work. OGP put a dynamic purchasing system in place for this service in 2021. However there are no providers in our region. Donegal Education and Training Board met with OGP in 2022 to review the OGP offering where it was established that the OGP tender could not meet our needs. Donegal Education and Training Board have put in place a procurement process for these services to ensure compliance and a tender award was made in Q1, 2023.

Donegal Education and Training Board has developed a Corporate Procurement Plan for 2022/23, which sets out actions to address areas of identified non-compliance and other Donegal Education and Training Board procurement needs. Donegal Education and Training Board 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.

Due to the diverse nature of business provision and high level spends across Donegal Education and Training Board, it is not possible to achieve full procurement compliance at all times whilst simultaneously meeting the needs of the organisation. Suitable OGP Frameworks are not always available and, at times, do not meet the needs of Donegal Education and Training Board. Therefore, Education and Training Boards, through the support of Education and Training Boards Ireland, collaborate to achieve efficiencies by identifying common areas of procurement across all Education and Training Boards. Economies of scale and efficiencies can be achieved in this way however, a longer process and lead time is required. The Procurement Network Group and the Working Groups associated with same, which are made up of procurement representatives from various Education and Training Boards, take on this role on the sector's behalf.

Donegal Education and Training Board is also mindful of supporting SMEs and in particular those in the local communities of Schools and Centres where value for money often outweighs that of larger OGP contracted suppliers when it comes to price, quality, and timeliness of delivery and returns. In addition, Donegal Education and Training Board is committed to its responsibilities around the reduction of greenhouse gas emissions, therefore sourcing local suppliers reduces our carbon footprint.

## Donegal Education and Training Board

### Statement on Internal Control

#### **Fraud**

No incidents were reported under Donegal Education and Training Boards Anti-Fraud and Corruption Policy in 2022.

#### **Protected Disclosures**

Donegal Education and Training Board received no protected disclosures in 2022 under the Protected Disclosure Act 2014.

#### **Risk Management**

Donegal Education and Training Board has a Corporate Risk Management system in place across the organisation. The Corporate Risk Register has been reviewed by both the Education and Training Board Executive and the Audit and Risk Committee, and the Committee will continue to monitor Risk Management on an ongoing basis. Donegal Education and Training Board updated its risk management policy during 2022. The continued absence of a dedicated Compliance Officer to lead out and support the increasingly important area of Risk Management remains a matter of concern.

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

##### **Single Public Service Pension Scheme (SPSPS)**

Circular Letter 11/2014 obliges Education and Training Boards to provide benefit statements and calculations to members of the SPSPS by the end of June of the following year. Donegal Education and Training Board has met its obligations under this circular as all member statements have been issued for the period 31 December 2013 up to and including 31 December 2021. The Pensions Department is currently in the process of preparing benefits statements for members of the SPSPS up to 31 December 2022. These statements should be completed and issued by 30 June 2023.

##### **Payroll Shared Services**

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

##### **Payroll**

The migration of Donegal Education and Training Board for all staff to ESBS is planned to take place in quarter 1 of 2024.

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

A schedule is being developed for Education and Training Boards to migrate Expenses to ESBS during 2023/2024 including Donegal Education and Training Board.

##### **Apprentice Payroll**

Donegal Education and Training Board transitioned their apprentice payroll to the managed payroll service set up by ESBS in March 2020.

##### **Learner Payments**

Donegal Education and Training Board have transitioned their learner payments to the managed service provided by ESBS in two waves. Wave 1 in August 2020 and Wave 2 (Youthreach and VTOS) in February 2022.

##### **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 Education and Training Boards in the first instance. This solution is now being used by 15 of the 16 Education and Training Boards with a project being progressed to migrate CD Education and Training Board in January 2024. Plans are being put in place to migrate the first two Education and Training Boards (Cavan and Monaghan and Cork Education and Training Boards) to full finance shared services in 2023.

Following the transfer of Training Services in 2014, Donegal Education and Training Board operated two Financial Management Systems (FMS). The two systems have been consolidated into a single FMS as part of the preparation for the migration to Finance Shared Services. Donegal Education and Training Board began the process of consolidating the two systems in September 2022 and the process was completed in February 2023.

## Donegal Education and Training Board

### Statement on Internal Control

#### Resource / Restructuring Needs

The Board has a real concern at the lack of progress in the implementation of the Organisational Design (Phase 2) Project. There is an ever-growing need for approval for appropriate and adequate Further Education & Training (FET), Schools Administration and OSD services for Donegal Education and Training Board, including an appropriate and agreed organisational structure with an adequate complement of staff in each functional area. A comprehensive Overview and Priorities document was submitted via Education and Training Board Ireland to DES in June 2017 outlining the changes to the administrative functions of Education and Training Boards following the amalgamation of VECs to Education and Training Boards and the transfer and assimilation of the former FÁS Training functions. There are clearly identified needs for a range of new roles and work units in the following areas: ICT, Health & Safety, Compliance, Estates Management, Procurement, HR Pensions and Recruitment, Treasury Management, Health & Wellbeing, Climate Action and Sustainability, Schools Administration and FET. This lack of adequate resourcing and structures leads to difficulties in providing service continuity, feelings of insecurity among staff and difficulties in recruitment. Further details on some of these matters are included below. Restructuring needs have also been identified. Currently, Estates Management/Building Services resides within Corporate Services while Procurement resides within Finance. There is an identified need to have both these functions established as stand-alone Sections under OSD as proposed in our Organisational Design Phase 2 submission.

The Board and Audit and Risk Committee have expressed serious concerns over several years now in relation to the areas of Health and Safety and ICT in particular. Resource allocations and levels in these areas are not appropriate for the level of responsibility and the inherent risks involved.

#### (a) Health & Safety

Donegal Education and Training Board does not currently have a dedicated Health & Safety Officer and Section to manage and control the implementation and compliance with Health & Safety legislation and requirements in respect of its huge number and range of properties, its 17,500 learners and over 1,400 staff. There is an identified need for a full-time dedicated Health & Safety Officer together with appropriate support staff, as proposed in our Organisational Design Phase 2 submission, to achieve full compliance with legislation in this area and address fully all matters raised by internal audit. The situation with Covid-19 has only served to heighten requirements in this already under-resourced area.

#### (b) Inadequate IT systems and Resources

As advised in the 2020 Letter of Representation, and in the light of the Inadequate Opinion Report arising from the ICT Internal Audit, our Head of ICT is continuing, with the assistance of additional dedicated ICT staffing resources, to address and implement the recommendations contained in the report which are within our capacity. Given the increasing demands on our ICT resources due to the prevalence of ICT as a key tool across the organisation's Schools, Centres and Offices, as well as the ever-increasing risks and threats in the area of cyber security, Donegal Education and Training Board will continue to make a business case for additional dedicated ICT staffing resources. While an additional ICT post at APO level was received in 2021 and is very welcome, there is still the need for significant further investment to adequately address the ICT resources required to address the serious risks faced in the area of ICT.

#### Covid-19 Pandemic

Assessments of the impact of Covid-19 were carried out and Donegal Education and Training Board is satisfied that compliance with existing policies, procedures and workflows continued in the hybrid working environment. The Administrative Services Business Continuity Plan was put in place to ensure the continued delivery of services. Regular update, monitoring and review meetings were held to ensure full compliance with pre-existing operational and legislative requirements was maintained. A Covid-19 Response Team was put in place consisting of Senior Management staff from OSD, FET, and Schools to address ongoing issues arising from Covid-19 and to consider any guidance issued by Education and Training Board Ireland, the Department of Education, SOLAS, and other stakeholders. Donegal Education and Training Board is satisfied that there was no significant impact on the internal control environment as a result of the measures put in place to deal with Covid-19.

Management also took into account the Audit Insights document dealing with Covid-19 issued by the Comptroller and Auditor General in September 2020, and this document was brought to the attention of all management of Donegal Education and Training Board and this was taken into account in the updating of the risk registers. Donegal Education and Training Board also completed the accompanying questionnaire to address all questions raised as to the potential effects of the Covid-19 pandemic on the system of internal control. This document was again reviewed for the 2022 year and no significant changes were noted.



## Donegal Education and Training Board

### Statement on Internal Control

#### Annual Review of Controls

Donegal Education and Training Board is committed to operating an efficient, effective and economic internal control system. I confirm that the Audit & Risk Committee at its meetings on 21 February 2023 and 20 March 2023, conducted a review of the effectiveness of the system of internal control for the year ended 31st December 2022 in the manner prescribed by the Code of Practice for the Governance of Education and Training Boards.

This included:

- The Executive presented a report of its review of controls (both verbally and in written report) at its meeting of 20 March 2023. The Audit & Risk Committee also got confirmation from the Chief Executive that on balance 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 2022 and to date in 2023, 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 & Risk Committee presented a report (verbally and by written report) on the review of controls to the Board on the 30 March 2023.
- A review of Governance and Control activities in 2022 including:
  - o Engagement between the Audit and Risk Committee, Finance Committee, Board and the Executive.
  - o 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.
  - o Reports from the Chief Executive, Director of Organisation Support and Development (OSD), Head of Finance, Head of Corporate Services, Head of ICT, Head of Human Resources and the Area Training Manager to the Audit and Risk Committee.
  - o Recommendations made by the C&AG in management letters or other reports.
  - o Recommendations made by the Internal Audit Unit.
  - o Risk Management Reports from the Director of Organisation Support and Development.
  - o The Risk Register is kept up to date and presented to the Audit & Risk Committee on a regular basis.

The Board reviewed and approved this statement at its meeting held on 30 March 2023.

Signed: Michael M<sup>c</sup> Bride Chairperson  
Cllr. Michael McBride

Dated: 11/9/2023



## **Ard Reachtaire Cuntas agus Ciste** **Comptroller and Auditor General**

### **Report for presentation to the Houses of the Oireachtas**

### **Donegal Education and Training Board**

### **Opinion on the financial statements**

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

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

In my opinion,

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

#### ***Basis of opinion***

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

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

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

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

I have nothing to report in that regard.

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

**13 September 2023**

## Appendix to the report

### Responsibilities of Board Members

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

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

### Responsibilities of the Comptroller and Auditor General

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

## Donegal Education and Training Board

### Operating Statement For The Year Ended 31 December 2022

	Note	Year ended 31/12/2022 €	Year ended 31/12/2021 €
<b>RECEIPTS</b>			
Post Primary Schools & Head Office Grants	3	55,945,001	50,838,864
Further Education and Training Grants	4	26,115,584	23,580,266
Youth Services Grants	5	1,036,221	820,363
Agencies & Self-Financing Projects	6	3,996,192	3,718,714
Capital	7	13,967,023	4,535,683
		101,060,021	83,493,890
<b>PAYMENTS</b>			
Post Primary Schools & Head Office	8	55,036,629	50,334,937
Further Education and Training	9	26,811,337	23,334,657
Youth Services	10	1,015,736	786,251
Agencies & Self-Financing Projects	11	3,816,920	3,295,208
Capital	12	7,644,566	3,316,270
		94,325,188	81,067,323
<b>Cash surplus for year</b>		6,734,833	2,426,567
<b>Movement in other net current assets</b>	23	(6,297,870)	(2,562,401)
<b>Accrual revenue (deficit)/surplus for Year</b>		436,963	(135,834)
<b>Revenue surplus at 1 January</b>		458,940	594,774
<b>Revenue surplus at 31 December</b>	14	895,903	458,940

Signed:

*Michael M<sup>c</sup>Bride*

Signed:

*A. McHugh*

Chairperson : Cllr. Michael McBride

Chief Executive : Ms Anne McHugh

Date:

*11/9/2023*

Date:

*11.09.23*

The notes on pages 14 to 33 form part of these Financial Statements



## Donegal Education and Training Board

### Statement of Current Assets and Current Liabilities as at 31 December 2022

	Note	31/12/2022 €	31/12/2021 €
<b>Current Assets</b>			
Recurrent State Grants	15	129,184	600,265
Capital State Grants	16	1,302,284	695,597
Other Recurrent Income	17	41,073	129,937
Third Party Debtors	18	96,179	122,447
Bank Balance		16,311,487	9,576,654
		17,880,207	11,124,900
<b>Current Liabilities</b>			
Recurrent State Grants	19	3,447,704	3,902,603
Capital State Grants	20	9,421,004	2,631,361
Other Recurrent Income	21	1,907,888	1,903,894
Pay & Expense liabilities	22	2,207,708	2,228,102
		16,984,304	10,665,960
<b>Net Current Assets</b>		<b>895,903</b>	<b>458,940</b>
<b>Represented by</b>			
<b>Revenue surplus</b>	14	<b>895,903</b>	<b>458,940</b>

		Retained Surplus / (Deficit) 31/12/2022 €	Accrual Revenue Surplus / (Deficit) For 2022 €	Retained Surplus / (Deficit) 31/12/2021 €
<b>Analysis of revenue surplus</b>				
<b>Programme</b>				
Schools & Head Office		769,054	407,423	361,631
Associated Main Scheme		(2,393)	(2,387)	(6)
Agency Programmes		115,910	(8,652)	124,562
Self-financing Programmes		13,332	40,579	(27,247)
	14	<b>895,903</b>	<b>436,963</b>	<b>458,940</b>

Signed: Michael Mc Bride

Chairperson : Cllr. Michael McBride

Date: 11/9/2023

Signed: A. Anne McHugh

Chief Executive : Ms Anne McHugh

Date: 11.09.23

The notes on pages 14 to 33 form part of these Financial Statements

## Donegal Education and Training Board

### Notes to the Financial Statements - Year Ended 31 December 2022

#### 1 Accounting Policies

##### 1.1 Significant Accounting Policies

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

##### 1.2 General Information

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

##### 1.3 (a) Basis of Presentation

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

##### (b) Revenue and Expenditure Recognition

###### Revenue

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

Other receipts are recognised on a cash basis.

###### Expenditure

###### Pay

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

###### Non Pay

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

###### Allowances

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

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

##### (c) Assets and Liabilities Recognition

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

###### Recurrent State Grants

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

###### Capital Grants

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

###### Other Recurrent Income

###### Agency and Self-financing Projects

Agency work involves running a programme on behalf of another organisation or students according to agreed criteria and the Education and Training Board is reimbursed its cost.

Self-financing Projects are programmes run under the complete control of the Education and Training Board either for the Education and Training Board or another organisation.

###### Other Assets and Liabilities

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.

## Donegal Education and Training Board

### Notes to the Financial Statements - Year Ended 31 December 2022

#### 1 Accounting Policies (continued)

##### (d) Tangible Fixed Assets

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

##### (e) Stocks

All consumable stocks are expensed as purchased.

##### (f) Superannuation

The pension entitlements of Education and Training Board 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, NDP Delivery and Reform.

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

The Education and Training Board 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 by the National Shared Services Office on behalf of the Education and Training Board. Education and Training Board'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 Donegal Education and Training Board provides Education and Training as set out below:

Service	Number of Schools/Centres*	Number of Participants**	Number of Beneficiaries ***
Second Level	30	5,614	-
Further Education and Training (FET)****	22	-	13,080
Part-time / Night Classes****	2	-	24

\* The number of Schools/Centres from which the Donegal Education and Training Board provides educational service and activities.

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

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

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

**Donegal Education and Training Board**

**Notes to The Financial Statements - Year Ended 31 December 2022**

	<b>Year Ended 31/12/2022 €</b>	<b>Year Ended 31/12/2021 €</b>
<b>3 Post Primary Schools &amp; Head Office Receipts</b>		
<b>Department of Education</b>		
Pay	50,530,046	45,648,791
** Non Pay	2,545,282	1,823,232
Associated Programmes	2,458,623	2,906,564
	<hr/>	<hr/>
<b>Department of Education - Sub total</b>	<b>55,533,951</b>	<b>50,378,587</b>
Tuition Fees - Students	2,080	500
Irish Public Bodies	63,143	86,009
Other	345,827	373,768
	<hr/>	<hr/>
	<b>55,945,001</b>	<b>50,838,864</b>
	<hr/>	<hr/>

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

	<b>Year Ended 31/12/2022 €</b>	<b>Year Ended 31/12/2021 €</b>
<b>4 Further Education and Training Receipts</b>		
SOLAS	26,104,869	23,542,710
Department of Further and Higher Education, Research, Innovation and Science	10,715	37,556
	<hr/>	<hr/>
	<b>26,115,584</b>	<b>23,580,266</b>
	<hr/>	<hr/>

	<b>Year Ended 31/12/2022 €</b>	<b>Year Ended 31/12/2021 €</b>
<b>5 Youth Service Receipts</b>		
Department of Children, Equality, Disability, Integration and Youth	1,036,221	820,363
	<hr/>	<hr/>
	<b>1,036,221</b>	<b>820,363</b>
	<hr/>	<hr/>

**Donegal Education and Training Board**

**Notes to The Financial Statements - Year Ended 31 December 2022**

**6 Agencies and Self-Financing Projects Receipts**

Agencies	Sponsoring Department/Funder	Year Ended 31/12/2022 €	Year Ended 31/12/2021 €
School Completion	Tusla	1,014,765	828,234
School Meals	Dept. of Social Protection	582,462	508,713
Drugs & Alcohol Study	Dept. of Health	70,397	77,065
Youth Drug & Alcohol Forgive	Dept. of Health	50,064	53,730
Leargas/Comenius Programme	Leargas	89,488	42,320
Education Shared Business Services	Department of Education	-	105,000
SEUPB Peace IV	SEUPB	20,000	214,026
IPB	IPB	42,942	56,591
Examination Supervision	State Examination Commission	78,611	129,873
Others - 5 in Number	Dept. of Social Protection/Various	25,364	22,840
		<b><u>1,974,093</u></b>	<b><u>2,038,392</u></b>

**SELF-FINANCING PROJECTS**

Local Music Education Services	Dept. of Education/Students	478,242	437,576
Outdoor Education Centre	Dept. of Education/Third Party	598,632	609,925
Student Levies /Deposits	Parents/Students	470,223	339,551
School Extra Curricular Activities	Parents/Students	187,872	91,594
School Tours	Parents/Students	45,925	37,785
Others - 10 in Number	Various	241,205	163,891
		<b><u>2,022,099</u></b>	<b><u>1,680,322</u></b>
<b>Total</b>		<b><u>3,996,192</u></b>	<b><u>3,718,714</u></b>

**7 Capital Receipts**

	Year Ended 31/12/2022 €	Year Ended 31/12/2021 €
Department of Education	13,154,600	3,857,706
SOLAS	764,526	649,751
Other	47,897	28,226
	<b><u>13,967,023</u></b>	<b><u>4,535,683</u></b>

**Donegal Education and Training Board**

**Notes to The Financial Statements - Year Ended 31 December 2022**

	Year Ended 31/12/2022			Year Ended 31/12/2021
<b>8 Post Primary Schools &amp; Head Office Payments</b>	<b>Pay €</b>	<b>Non Pay €</b>	<b>Total €</b>	<b>Total €</b>
<b>PAY</b>				
Instruction	45,565,772	-	45,565,772	41,634,587
Administration	2,888,126	-	2,888,126	2,988,619
Maintenance	1,241,827	-	1,241,827	1,201,181
	<u>49,695,725</u>	<u>-</u>	<u>49,695,725</u>	<u>45,824,387</u>
<b>NON PAY</b>		2,145,772	2,145,772	1,994,314
<b>ASSOCIATED PROGRAMMES</b>				
School Services Support Fund	44,700	533,795	578,495	435,911
Book Grant	-	438,749	438,749	360,507
DEIS Grant & Home School Liaison	16,938	170,892	187,830	158,136
Transition Year	(600)	216,573	215,973	137,850
DEIS Summer Programme	83,090	11,546	94,636	-
Bus Escort Grants	134,579	-	134,579	130,181
Gaeltacht Recognition Scheme	69,212	4,412	73,624	112,208
ICT Digital Divide	-	187,233	187,233	-
Covid-19 - Cleaning Support	96,105	16,768	112,873	167,130
Covid-19 - Enhanced Supervisions	238,399	258,662	497,061	476,175
Covid-19 - Sanitiser & PPE	-	404,850	404,850	360,910
Covid 19 Grant - Cleaning, Sanitiser & PPE	69,695	-	69,695	-
Others - 21 in Number	327	199,207	199,534	177,228
	<u>752,445</u>	<u>2,442,687</u>	<u>3,195,132</u>	<u>2,516,236</u>
	<u><b>50,448,170</b></u>	<u><b>4,588,459</b></u>	<u><b>55,036,629</b></u>	<u><b>50,334,937</b></u>

Donegal Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

9 Further Education and Training Payments	Year Ended 31/12/2022				Year Ended
	Pay €	Non Pay €	Allowances €	Total €	31/12/2021 Total €
<b>Further Education and Training</b>					
VTOS	1,024,025	907,758	701,538	2,633,321	1,982,496
Youthreach	1,872,306	330,395	444,653	2,647,354	2,779,551
Advocacy	92,163	-	-	92,163	92,939
Adult Literacy Scheme	960,408	239,163	-	1,199,571	926,871
Back to Education Initiative	967,666	216,253	-	1,183,919	1,083,002
Adult Education Guidance Service	210,130	68,143	-	278,273	283,360
Community Education/SPIDAS	60,692	367,019	-	427,711	224,714
PLC Pay	672,397	-	-	672,397	690,448
A.F.E. Facilities Upgrade	-	316,371	-	316,371	226,376
FE Promotion & Advertising	-	136,792	-	136,792	167,065
Continuing Professional Development YR and VTOS	-	64,348	-	64,348	65,052
FE Quality Costs	101,624	25,475	-	127,099	180,427
TÉL-Technology Enhanced Learning	58,096	80,094	-	138,190	137,514
Skills to Advance Route 2	170,252	-	-	170,252	152,860
Skills to Advance Route 3	-	262,449	-	262,449	311,922
Skills to Advance Special Initiative	40,108	11,559	-	51,667	126,571
RPL-Recognition Prior Learning	52,376	10,868	-	63,244	9,088
Outdoor Education Centre	253,796	-	-	253,796	-
Learner Support	18,742	153,377	-	172,119	80,742
Blackspot Support	50,985	-	-	50,985	46,031
Curricular Requirements	51,195	194	-	51,389	48,746
FE Operational Costs	1,296,028	665,647	-	1,961,675	1,277,986
Explore Programme	1,169	9,656	-	10,825	24,534
Mitigating Against Disadvantage Fund MAEDF	-	232,777	-	232,777	341,501
Covid 19 FET Overheads	8,410	120,496	-	128,906	317,981
Skills for Work (SOLAS)	95,790	17,837	-	113,627	99,069
Specialist Training Providers (STP)	-	419,647	296,192	715,839	806,869
Skills Training - Long Courses	159,881	1,545,100	286,896	1,991,877	1,745,556
TC Staff & Operational Costs	3,044,111	992,722	-	4,036,833	3,671,846
Traineeships	1,585	1,415,022	765,971	2,182,578	1,993,119
Apprenticeship	182,606	812,683	3,017,934	4,013,223	2,951,560
Evening Courses	182,622	19,885	-	202,507	260,181
Others - 11 in Number	101,427	125,833	-	227,260	228,680
<b>Total</b>	<b>11,730,590</b>	<b>9,567,563</b>	<b>5,513,184</b>	<b>26,811,337</b>	<b>23,334,657</b>

10 Youth Services	Year Ended 31/12/2022				Year Ended
	Pay €	Non Pay €	Allowances €	Total €	31/12/2021 Total €
Youth Information Centres	-	145,676	-	145,676	141,433
Youth Work Services (Youth Work Development Plan)	100,523	6,564	-	107,087	93,245
Local Youth Club Grants Scheme	-	78,598	-	78,598	69,892
UBU Your Place Your Space	-	583,886	-	583,886	409,200
Others - 4 in Number	-	100,489	-	100,489	72,481
<b>Total</b>	<b>100,523</b>	<b>915,213</b>	<b>-</b>	<b>1,015,736</b>	<b>786,251</b>

Donegal Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

11 Agencies and Self-Financing Projects Payments

Agencies	Sponsoring Department/Funder	Year Ended 31/12/2022			Year Ended
		Pay	Non Pay	Total	31/12/2021
		€	€	€	€
School Completion	Tusla	743,858	225,251	969,109	849,674
School Meals	Dept. of Social Protection	-	546,670	546,670	442,048
Drugs & Alcohol Study	Dept. of Health	75,318	797	76,115	73,993
Youth Drug & Alcohol Forgive	Dept. of Health	-	50,064	50,064	53,730
Education Shared Business Services	Department of Education	27,105	-	27,105	45,220
Examination Supervision	SEC	12,123	-	12,123	181,367
Erasmus Programme	Léargas	4,219	123,760	127,979	14,206
Others - 15 in Number	Dept. of Social Protection/Various	49,172	104,708	153,880	101,975
		<b>911,795</b>	<b>1,051,250</b>	<b>1,963,045</b>	<b>1,782,213</b>
<b>SELF-FINANCING PROJECTS</b>					
Local Music Education Services	Dept. of Education/Students	420,597	90,767	511,364	437,368
Outdoor Education Centre	Dept. of Education/Third Party	384,211	125,033	509,244	591,193
Student Levies /Deposits	Parents/Students	-	423,436	423,436	296,536
School Extra Curricular Activities	Parents/Students	-	209,074	209,074	66,566
Cycle to Work Scheme	Staff	-	18,050	18,050	66,252
Others - 13 in Number	Various	18,926	163,781	182,707	75,080
		<b>823,734</b>	<b>1,030,141</b>	<b>1,853,875</b>	<b>1,532,995</b>
<b>Total</b>		<b>1,735,529</b>	<b>2,081,391</b>	<b>3,816,920</b>	<b>3,295,208</b>

Facility	Expenditure Type	Year Ended	Year Ended
		31/12/2022	31/12/2021
		€	€
Loose Furniture & Equipment	Various	989,864	121,278
Additional Classroom Accommodation	Abbey V.S/Crana College	3,956,052	1,017,253
ICT Infrastructure	ICT	336,174	243,751
Rental of Classroom Accommodation	Rental	124,816	139,464
Emergency Works	Various	227,517	361,877
FET Capital Equipment	Equipment	445,751	681,235
FET Capital Buildings	CFE Letterkenny/FET Centre Gortahork	-	25,982
FET ICT	Various	-	52,875
FET Apprenticeship Equipment	FET	207,410	-
Covid-19 Minor Works	Various	253,361	395,598
Errigal College ASA 2019	Various	566,882	22,343
Gairm Scoil Mhic Dárláda ASA 2020	Various	196,529	-
Finn Valley College ASA 2020	Various	62,734	-
Prefabricated Accommodation	Various	95,076	-
Various	12 In Number	192,400	254,614
		<b>7,644,566</b>	<b>3,316,270</b>



Donegal Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

13 Analysis of Receipts by Funder

Funder	Programme						Total Year Ended 31/12/2022 €	Total Year Ended 31/12/2021 €
	Post-Primary Schools and Head Office €	Further Education and Training €	Youth Services €	Agencies and Self- financing €	Capital €			
<b>State funding received</b>								
Department of Education	55,533,951	-	-	234,000	13,154,600	68,922,551	54,812,038	
Department of Further and Higher Education, Research, Innovation and Science	-	10,715	-	-	-	10,715	37,556	
SOLAS	-	26,104,869	-	-	764,526	26,869,395	24,192,461	
Tusla	-	-	-	1,014,765	-	1,014,765	829,234	
Department of Children, Equality, Disability, Integration and Youth	-	-	1,036,221	-	-	1,036,221	820,363	
POBAL	-	-	-	(672)	-	(672)	-	
Department of Social Protection	-	-	-	582,462	-	582,462	508,713	
Department of Health	-	-	-	120,461	-	120,461	119,920	
Léargas	-	-	-	89,488	-	89,488	44,208	
An Bord Iascaigh Mhara (BIM) - FLAG	-	-	-	-	47,897	47,897	28,226	
Foras na Gaelige	-	-	-	12,546	-	12,546	8,000	
Others	-	-	-	111,651	-	111,651	356,851	
	<b>55,533,951</b>	<b>26,115,584</b>	<b>1,036,221</b>	<b>2,164,701</b>	<b>13,967,023</b>	<b>98,817,480</b>	<b>81,756,570</b>	
<b>Non-State funding applied to State-funded schemes</b>								
Parents/Students	2,080	-	-	-	-	2,080	500	
Irish Public Bodies - Capital Reserve/Dividends	63,143	-	-	42,942	-	106,085	142,600	
Other	345,827	-	-	842,874	-	1,188,701	961,399	
	<b>411,050</b>	<b>-</b>	<b>-</b>	<b>885,816</b>	<b>-</b>	<b>1,296,866</b>	<b>1,104,499</b>	
<b>Other Non-State funding</b>								
Parents/Students	-	-	-	927,625	-	927,625	568,381	
Staff	-	-	-	18,050	-	18,050	64,440	
	<b>-</b>	<b>-</b>	<b>-</b>	<b>945,675</b>	<b>-</b>	<b>945,675</b>	<b>632,821</b>	
<b>Total</b>	<b>55,945,001</b>	<b>26,115,584</b>	<b>1,036,221</b>	<b>3,996,192</b>	<b>13,967,023</b>	<b>101,060,021</b>	<b>83,493,890</b>	

Donegal Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

14. Source and Use of Funds Primary Grantor Department/Offices	2022 Grant Issued	01/01/2022*		Receipts direct from Grantor/ other sources		Total receipts per Operating Statements		Local Funding Transfers	Cash expenditure per Operating Statement	Change in Liabilities Debtors	Surplus/ (Deficit) per Operating Statement for 2022*	31/12/2022	
		Amount due from/ (due to) Grantor	€	€	€	€	Amount due from/ Grantor					€	
Department of Education Post Primary Schools and Head Office	50,497,000	513,523	(48,256,206)	(2,273,840)	(50,530,046)	38,981	48,695,725	(22,237)	407,423	(343,035)			
Non-Pay/ Local Funding Surpluses Associated Programmes	1,975,000	(338,786)	(2,545,282)	(2,611,105)	(38,981)	3,195,132	2,145,772	10,828	(2,387)	(372,545)			
Capital Further Education & Training	2,458,823	(1,881,026)	(2,458,823)	(345,227)	(2,803,850)	6,929,405	3,195,132	(62,392)	(2,387)	(1,344,513)			
Labour Market Activation Fund	13,154,600	(7,753)	(13,154,600)	-	(13,154,600)	-	6,929,405	115,387	-	(7,753)			
Student Support	-	(3,964)	-	-	-	-	-	-	-	(3,964)			
Agency and Self-financing	234,000	-	(234,000)	(234,242)	(478,242)	-	511,384	5,925	(39,047)	(89,304)			
Agency and Self-financing	-	(126,409)	-	-	-	-	27,105	-	-	-			
Total Department of Education	68,319,223	(3,475,337)	(66,648,711)	(2,929,130)	(69,577,841)	-	69,824	69,824	385,899	(10,113,864)			
Other Funders Department of Further and Higher Education, Research, Innovation and Science	10,715	(22,444)	(10,715)	(10,715)	(10,715)	-	10,825	-	-	(22,334)			
	10,715	(22,444)	(10,715)	(10,715)	(10,715)	-	10,825	-	-	(22,334)			
SOLAS	27,738,611	(1,639,717)	(26,104,868)	-	(26,104,868)	-	26,800,512	(135,428)	-	(1,079,502)			
SOLAS	764,526	(178,842)	(764,526)	-	(764,526)	-	713,744	24,314	-	(206,510)			
	26,563,137	(1,818,559)	(24,889,395)	-	(24,889,395)	-	27,514,256	(111,114)	-	(1,285,012)			
Department of Children, Equality, Disability, Integration and Youth	1,038,221	(124,181)	(1,038,221)	-	(1,038,221)	-	1,015,738	(189)	-	(444,374)			
	1,038,221	(124,181)	(1,038,221)	-	(1,038,221)	-	1,015,738	(189)	-	(444,374)			
Tota	1,014,765	(479,654)	(1,014,765)	(1,014,765)	(1,014,765)	-	909,109	15,387	-	(509,942)			
Department of Social Protection	582,462	(7,087)	(582,462)	(582,462)	(582,462)	-	546,870	11,270	-	(31,866)			
Department of Health	120,461	(13,693)	(120,461)	(120,461)	(120,461)	-	126,179	199	-	(7,785)			
POBAL	38,842	(9,743)	(38,842)	672	672	-	9,181	772	(882)	(25,294)			
Sport Ireland	-	(38,642)	-	-	-	-	10,531	2,617	-	-			
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	47,897	(47,897)	(47,897)	(47,897)	(47,897)	-	-	-	-	-			
An Bord Inaigh Mhara (BIM) - FLAG	12,546	(7,775)	(12,546)	(12,546)	(12,546)	-	11,372	(200)	-	(9,149)			
Foer na Gaeltige	-	(3,945)	-	-	-	-	-	-	-	(3,945)			
Department of Further and Higher Education, Research, Innovation and Science	56,112	(100,000)	(89,498)	(89,498)	(89,498)	-	36,870	(416)	-	(83,330)			
Leangas	-	(200,610)	-	-	-	-	195,575	(416)	-	(103,941)			
Agency and Self-financing	154,593	(20,472)	(111,651)	(42,942)	(596,832)	-	509,244	9,762	-	79,836			
Others	2,927,478	(814,581)	(1,378,038)	(641,574)	(2,420,173)	-	2,446,915	39,760	-	(149,898)			
Total State	946,675	(756,947)	(845,675)	(845,675)	(845,675)	-	835,953	8,802	-	(862,637)			
Total Non State	100,845,449	(7,012,058)	(98,543,640)	(4,516,381)	(100,986,021)	-	94,325,188	5,374	-	(13,304,808)			

## Donegal Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

### 14 Source and Use of Funds (continued)

<u>Reconciliation of Amount due From/ (Due to) Grantor to Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities</u>	31/12/2022	31/12/2021
	€	€
Amount due from/ (due to) Grantor at 31 December	(13,304,055)	(7,012,059)
Bank Balance	(Page 11) 16,311,487	9,576,654
Third Party Debtors	(Note 18) 96,179	122,447
Pay & Expenses Liabilities	(Note 22) (2,207,708)	(2,228,102)
Revenue Surplus per Statement of Current Assets and Liabilities	895,903	458,940

#### 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 €48,256,206 and anticipated receipts from Retained Superannuation Contributions of €2,237,000. Actual receipts of Retained Superannuation Contributions were €2,273,840 which is €36,840 more than anticipated. This surplus will be offset by the Department of Education in the 2023 Pay Grant.

#### c Non Pay

Department of Education: Post-Primary Schools and Head Office Non Pay Grant was funded by direct receipts from grantor of €2,545,282 and forecasted locally raised receipts of €18,000. In 2022 actual locally raised receipts were €65,823 (Locally raised receipts includes an IPB Capital Dividend of €48,759 which was not included in original forecast estimate) resulting in a surplus of receipts of €47,823 over the amount forecasted. Surplus receipts are due to the Department of Education and are not considered part of the current year funding.

#### d Total State funding

The difference between the total amount received from grantors of €96,510,264 and the total in Note 13 - Funding of €98,764,104 is represented by Retained Superannuation Contributions of €2,273,840.

**Donegal Education and Training Board**

**Notes to The Financial Statements - Year Ended 31 December 2022**

	31/12/2022	31/12/2021
	€	€
<b>15 Current Assets - Recurrent State Grants</b>		
Amount due from Dept. Of Education		515,705
Pay Grant Underfunding	-	84,560
Associated Grant Underfunding	129,184	
	<u>129,184</u>	<u>600,265</u>
<b>16 Current Assets - Capital State Grants</b>		
Amount due from Department of Education	1,272,744	618,160
Amount due from Other Programme Funders	29,540	77,437
	<u>1,302,284</u>	<u>695,597</u>
<b>17 Current Assets - Other Recurrent Income</b>		
Amount due from Other State Bodies	15,592	81,263
Amount due from Other Non State Bodies	25,481	48,674
	<u>41,073</u>	<u>129,937</u>
<b>18 Current Assets - Third Party Debtors</b>		
Rent	4,210	4,291
OETC Course Fees	8,913	18,308
Other	83,056	99,848
	<u>96,179</u>	<u>122,447</u>

## Donegal Education and Training Board

### Notes to The Financial Statements - Year Ended 31 December 2022

	31/12/2022	31/12/2021
	€	€
<b>19 Current Liabilities - Recurrent State Grants</b>		
Amount due to Dept. of Education		
Associated Grants Unspent	1,473,697	1,765,586
Pay Grants Unspent/Superannuation Excess	343,035	2,182
Local Receipts / Receivables Excess	372,545	336,766
Scholarship Grants Unspent	3,964	3,964
Amount due to Dept. of Further and Higher Education, Research, Innovation and Science - Explore	22,334	22,444
Labour Market Activation Fund	7,753	7,753
Amount due to Department of Children, Equality, Disability, Integration and Youth	144,874	124,191
Amount due to SOLAS	1,079,502	1,639,717
	<b>3,447,704</b>	<b>3,902,603</b>
<b>20 Current Liabilities - Capital State Grants</b>		
Amount held for Dept. of Education	9,215,494	2,451,102
Amount due to SOLAS	205,510	178,842
Amount held for Other Programme Funders	-	1,417
	<b>9,421,004</b>	<b>2,631,361</b>
<b>21 Current Liabilities - Other Recurrent Income</b>		
Amount held for Other State Bodies	1,019,770	1,095,543
Amount held for Other Non State Bodies	888,118	805,621
	<b>1,907,888</b>	<b>1,901,164</b>
<b>22 Pay and Expense Liabilities</b>		
Pay Liabilities	745,319	753,540
Expense Liabilities	1,462,389	1,474,562
	<b>2,207,708</b>	<b>2,228,102</b>

## Donegal Education and Training Board

### Notes to The Financial Statements - Year Ended 31 December 2022

#### 23 Movement in Other Net Current Assets

	Balance as at 31/12/2022 €	Balance as at 31/12/2021 €	Movement in Year €
<b>Current Assets</b>			
Increase in Recurrent State Grants Receivable	129,184	600,265	(471,081)
Increase/(Decrease) in Capital State Grants Receivable	1,302,284	695,597	606,687
Increase/(Decrease) in Other Recurrent Income Receivable	41,073	129,937	(88,864)
Increase in Third Party Debtors	96,179	122,447	(26,268)
	<u>1,568,720</u>	<u>1,548,246</u>	<u>20,474</u>
<b>Current Liabilities</b>			
(Increase)/Decrease in Recurrent State Grant Liabilities	3,447,704	3,902,603	454,899
(Increase)/Decrease in Capital State Grant Liabilities	9,421,004	2,631,361	(6,789,643)
(Increase)/Decrease in Other Recurrent Income Liabilities	1,907,888	1,903,894	(3,994)
(Increase)/Decrease in Pay and Expense Liabilities	2,207,708	2,228,102	20,394
	<u>16,984,304</u>	<u>10,665,960</u>	<u>(6,318,344)</u>
			<u><u>(6,297,870)</u></u>

**Donegal Education and Training Board**

**Notes to The Financial Statements - Year Ended 31 December 2022**

**24 Remuneration**

	31/12/2022	31/12/2021
	€	€
<b>(a) Aggregate Employee Benefits</b>		
Staff Short-term benefits	64,933,126	59,833,955
Termination benefits	-	-
	<u>64,933,126</u>	<u>59,833,955</u>
<b>(b) Staff Short-Term Benefits</b>		
Pay (Comprising Basic Pay/Allowances/ Overtime) including Employer's PRSI	64,933,126	59,833,955
	<u>64,933,126</u>	<u>59,833,955</u>

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

Pay range	No. Employees	Cost in 2022*
		€
0 - 59,999	1,298	27,058,847
60,000 - 69,999	115	7,506,421
70,000 - 79,999	169	12,760,598
80,000 - 89,999	127	10,879,485
90,000 - 99,999	36	3,475,585
100,000 - 109,999	8	942,402
110,000 - 119,999	10	1,258,189
120,000 - 129,999	5	739,933
130,000+	2	311,666
<b>Total:</b>	<b>1,770</b>	<b>64,933,126</b>

\* Cost in 2022 includes employers' PRSI.

**(c) Termination Benefits**

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

**(d) Key Management Personnel**

Key management personnel in Donegal Education and Training Board consist of the Chief Executive and the Directors of Schools, Further Education, and Organisation Support and Development. The total value of employee benefits for the key management personnel excluding employer's PRSI is set out below:

	31/12/2022	31/12/2021
	€	€
Salary	469,503	465,614
Allowances	-	-
Termination Benefits	-	-
	<u>469,503</u>	<u>465,614</u>

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

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

	31/12/2022	31/12/2021
	€	€
Basic Salary	139,702	132,654
Other	-	-
	<u>139,702</u>	<u>132,654</u>

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

**Donegal Education and Training Board**

**Notes to The Financial Statements - Year Ended 31 December 2022**

<b>25 Specific Costs</b>	<b>31/12/2022</b>	<b>31/12/2021</b>
	<b>€</b>	<b>€</b>
<b>(a) Consultancy</b>		
The costs of external services under the following headings:		
Legal (includes general legal advice)	50,023	13,898
Financial / Actuarial	-	-
Public relations/marketing	-	-
Human Resources	-	-
Audit Fee (Annual external audit)	63,800	63,800
	<u>113,823</u>	<u>77,698</u>
	<b>31/12/2022</b>	<b>31/12/2021</b>
	<b>€</b>	<b>€</b>
<b>(b) Legal Costs and Settlements</b>		
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	-	-
Conciliation and arbitration payments	-	-
Settlements	-	-
	<u>-</u>	<u>-</u>
	<b>31/12/2022</b>	<b>31/12/2021</b>
	<b>€</b>	<b>€</b>
<b>(c) Travel and Subsistence</b>		
Travel and subsistence costs comprise:		
<b>Domestic</b>		
- expenses paid to Board Members	11,236	1,754
- expenses paid for Board Members	-	-
- expenses paid to employees	232,371	105,138
	<u>243,607</u>	<u>106,892</u>
<b>International</b>		
- expenses paid for Board Members	-	-
- expenses paid to employees	2,295	-
	<u>2,295</u>	<u>-</u>
<b>Total</b>	<u>245,902</u>	<u>106,892</u>
	<b>31/12/2022</b>	<b>31/12/2021</b>
	<b>€</b>	<b>€</b>
<b>(d) Hospitality</b>		
Hospitality costs incurred were:		
Staff Hospitality	18,431	-
Other	-	-
	<u>18,431</u>	<u>-</u>



**Donegal Education and Training Board**

**Notes to The Financial Statements - Year Ended 31 December 2022**

**26 Board members' expenses**

Expenses and fees are paid to Board members for travel to Board-related meetings and other meetings. The aggregate expenses paid to each member in the year ended the 31 December 2022 were:

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	BOM	Other	Total Expenses	Total Fees
	€	€	€	€	€	€	€
Cllr. Albert Doherty						-	
Cllr. Gary Doherty	118			27		145	
Cllr. Rena Donaghy***	1,717	445			118	2,280	283
Cllr. Martin Farren						-	497
Cllr. Martin Harley						-	
Cllr. Michael McBride**						-	
Cllr. John Sheamus Óferraigh						-	
Mr. Geoffrey Browne ****	205	824	3,124		189	4,342	1,276
Mr Patsy McVicar	396	1,364	1,150	181	259	3,350	1,307
Ms Regina Grant			836			836	
Cllr. Noel Andrew Jordan						-	
Cllr. Noreen McGarvey	194					194	
Cllr. John O'Donnell						-	
Cllr. Donal Coyle						-	
Cllr. Barry Sweeny *						-	
Ms Lorraine Doherty	89					89	
Ms Joanne Donaghy						-	
Ms Lorraine Thompson						-	
Mr Brian McDermott						-	
Mr Gerard Grant						-	
Mr Barry Molloy						-	
<b>Total</b>	<b>2,719</b>	<b>2,633</b>	<b>5,110</b>	<b>208</b>	<b>566</b>	<b>11,236</b>	<b>3,363</b>

\*Chairperson from 13th December 2021

\*\*Chairperson from 12th December 2022

\*\*\*ETBI Representative

\*\*\*\*National Parents' Council for ETB Schools

**27 Committee Fees**

The following fees were paid to Non- Board Committee members

Audit and Risk Committee (ARC) (No. of Non Board ARC members 2022 5 , 2021 5 )

Finance Committee (FC) (No. of Non Board FC members 2022 3 , 2021 3 )

	31/12/2022	31/12/2021
	€	€
Audit and Risk Committee (ARC)	6,366	5,409
Finance Committee (FC)	3,077	3,384
<b>Total</b>	<b>9,443</b>	<b>8,793</b>

**28 Chief Executive's Travel Expenses**

Domestic Travel

Foreign Travel

	31/12/2022	31/12/2021
	€	€
Domestic Travel	8,357	1,579
Foreign Travel	-	-
<b>Total</b>	<b>8,357</b>	<b>1,579</b>

## Donegal Education and Training Board

### Notes to The Financial Statements - Year Ended 31 December 2022

#### 29 Capital Commitments

At 31 December 2022, Donegal Education and Training Board had capital commitments of €14,672,375 (2021 €7,915,254)

All of the above capital expenditure will be Exchequer funded.

#### 30 Lease and Other Finance Commitments

At 31 December 2022 Donegal Education and Training Board had payment liabilities under non-cancellable agreements as follows:

	31/12/2022	31/12/2021
	€	€
Payments due:		
Within one year	648,312	550,605
Between two and five years	2,064,382	1,199,588
After 5 years	1,702,435	1,805,892
	<u>4,415,129</u>	<u>3,556,085</u>

#### 31 Contingencies

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

#### 32 Additional Superannuation Contributions

The Education and Training Board does not make pension contributions in respect of employees. Since 2013 all new entrants are obliged to join the Single Public Pension Scheme.

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

The Education and Training Board deducted Additional Superannuation Contributions from employees amounting to €1,944,676 (2021 €1,699,328) which were remitted to the Department of Education.

#### 33 Retirement Benefit costs

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

#### 34 Write - Offs

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

In 2022, €461 was written off on behalf of Donegal Education and Training Board.

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

Donegal Education and Training Board made a contribution of €42,700 to ETBI in 2022.

#### 36 Charity Note

Donegal Education and Training Board has charitable status under the Charities Act 2009 and is registered with the Charities Regulator. The Charity Number is CHY 20926.

#### 37 Connected Persons

There were no transactions with connected persons during the year.

Donegal Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

38 Property

Donegal ETB provides educational service and activities from the properties listed below:

Category	Location	Annual Rent per agreement	Expiry Date
<b>38A OWNED</b>			
Primary level, Post Primary Level and Centres			
Erigal College (Including PLC Provision)	Windyhall, Letterkenny, Co. Donegal	n/a	n/a
Abbey Vocational School	The Glebe, Donegal Town, Co. Donegal	n/a	n/a
Magh Ene College	Church Road, Bundoran, Co. Donegal	n/a	n/a
Deele College	Meetinghouse Street, Raphoe, Co. Donegal	n/a	n/a
Mulroy College	Rossarrow, Milford, Co. Donegal	n/a	n/a
Finn Valley College	Drumboe Lower, Stranorlar, Co. Donegal	n/a	n/a
Coláiste na Carráige	An Carráig, Co. Dhún na nGall	n/a	n/a
St. Catherine's Vocational School	St. Catherine's Road, Killybegs, Co. Donegal	n/a	n/a
Crana College, Buncrana	Crana Road, Buncrana, Co. Donegal	n/a	n/a
Gairm Scoil Chú Uíadha	Beal an Atha Móir, An Clochan, Liffear	n/a	n/a
Gairmscoil Mhic Diarmada	Leabgarrow, Arranmore Island, Co. Donegal	n/a	n/a
Coláiste Pobal Colmcille	Baile Ur Oileán Thoral Doiri Beaga, Co. Dhún na nGall	n/a	n/a
Coláiste Ailigh, Leitir Ceanainn (School site)	Cnoc na Mona, Leitir Ceanainn, Co. Dhún na nGall	n/a	n/a
Moiville Community College	Summerhill Field, Carrownaff, Moiville, Co. Donegal	n/a	n/a
Finn Valley College PLC - Modular Bldg	Drumboe Lower, Stranorlar, Co. Donegal	n/a	n/a
St. Catherine's Vocational School PLC - Modular Bldg	St. Catherine's Road, Killybegs, Co. Donegal	n/a	n/a
Further Education & Training Centre, Milford	Lower Mount Marian, Milford, Co. Donegal	n/a	n/a
Further Education & Training Centre, Gortahork	Main Street, Gortahork, Co. Donegal	n/a	n/a
Further Education & Training Centre, Buncrana	Shore Road, Buncrana, Co. Donegal	n/a	n/a
Glengad Youthreach	Glengad, Main, Co. Donegal	n/a	n/a
Further Education & Training Centre, Donegal Town	Drumcliff, Donegal Town, Co. Donegal	n/a	n/a
Further Education & Training Centre, Ballyshannon	Chapel Street, Ballyshannon, Co. Donegal	n/a	n/a
Communications/Drugs & Alcohol, Coord. Building (old Creche)	24 Millfield Heights, Buncrana, Co. Donegal	n/a	n/a
Community Education Services	(Ard Scoil) Tir Conaill Street, Donegal Town, Co. Donegal	n/a	n/a
Finn Valley Centre for Education	Main Street, Stranorlar, Co. Donegal	n/a	n/a
Gartan Outdoor Education and Training Centre	Gartan, Churchill, Letterkenny, Co. Donegal	n/a	n/a
Training Centre (former FÁS/SOLAS Building)	Ballyraine Industrial Estate, Letterkenny, Co. Donegal	n/a	n/a
Training Centre, Gaoth Dobhair (former FÁS/SOLAS Building)	Na Doire Beaga, Leitir Ceanainn, Co. Dhún na nGall	n/a	n/a
ETB Administrative Offices	Ard O'Donnell, Letterkenny, Co. Donegal	n/a	n/a

Category	Location	Annual Rent per agreement	Expiry Date
<b>38B Property not Owned - Leased</b>			
Primary level, Post Primary Level and Centres			
Buncrana Youthreach	Lisannon Business Park, Buncrana, Co. Donegal	€31,000.00	31 Aug 2027
Further Education and Training Centre, Ballyshannon (ground rent)	College Street, Ballyshannon, Co. Donegal	€34	19 September 1851 for 300 years
Community Education Services (ground rent)	(Ard Scoil) Tir Conaill Street, Donegal Town, Co. Donegal	€41	02 June 1955 for 999 years
Training Centre, Gaoth Dobhair	Na Doire Beaga, Gweedore	€127	18 December 2008 for 999 yrs
Finn Valley College - PLC students (unit 5 only)	The Base Enterprise Centre, Railway Rd, Stranorlar	€6,642	26-May-23
Magh Ene College (School Site - Ground Rent)	Church Street, Bundoran, Co. Donegal	€15,000.00	8/13/07 for 99 yrs
Crana College (Learning Support Annex)	Crana Road, Buncrana, Co. Donegal	€9,600	31-December-26
Crana College (2 x Prefabs on Annex Grounds Syste Metric)	Crana Road, Buncrana, Co. Donegal	€12,152	31-December-23
Crana College (Ground Rent for Prefab - LS Annex)	Crana Road, Buncrana, Co. Donegal	€5,200	31-December-26
Coláiste Pobal Colmcille (Ground Rent +PE Hall/rooms)	Baile Ur Oileán Thoral Doiri Beaga, Co. Dhún na nGall	€8,000	31-August-27
Moiville Community College - ASD Prefabs (2) - 2016/2018	Carrownaff, Moiville, Co. Donegal	€28,044	Both 31/12/2023
Coláiste Chineál Eoghain (Tullyvaran Mill Complex)	Mill Lane, Buncrana, Co. Donegal	€65,680	1-July-27
Further Education and Training Centre, Letterkenny	16-18 Port Road, Letterkenny, Co. Donegal	€274,836	22/12/2031 for rent only, 23/12/27 for refurb cost
The Business Hub, Killy Road, Letterkenny	Units 1, 4 & 5	€175,747	31-October-27

Donegal Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

38 Property

Donegal ETB provides educational service and activities from the properties listed below:

38C Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)				
Category	Location	Status	Annual Rent per agreement	Expiry Date
<b>Primary level, Post Primary Level and Centres</b>				
Coláiste Aifigh, Leitr Ceannainn (School site)	Cnoc na Mona, Leitr Ceannainn, Co. Dhun na nGall	Managed	Funded by Dept of Education	November 2038
Mulroy College (2 x Temp. ASD Partakabins) PK282 / SL 102	Rossgarrow, Milford, Co. Donegal	Rental	€7,401.00	31 May 2023 & 31 August 2023
Crana College/Coláiste Chinéal Eoghain (PE Facilities - Bunclrana YC)	Bunclrana Youth Club, Castle Avenue, Bunclrana	Rental	€5,915.00	reviewed yearly
FET Donegal Town (LFL Programme)	Volk House, Raphoe.	Rental	€6,750.00	reviewed yearly
Mulroy College Add temp 2 x prefabs	Rossgarrow, Milford, Co. Donegal	Rental	€26,568.00	1-May-23
Deele College Add temp 4 x prefabs	Meenaghhouse St, Raphoe	Rental	€42,853.20	20-February-23
Donegal Music Education Partnership	Regional Cultural Centre, Port Road, Letterkenny	Other	€9,840	New Lease Agreement in negotiation
Donegal Adult Learner Guidance Services	Unit C2/C3 McKendrick Place, Pearse Rd, Letterkenny	Other	€22,500	28/02/2023
Centre for Education	Kilmacrennan Rd, Letterkenny, Co. Donegal	Other	€0.00	HSE Agreement to sell to DETB
Lifford Youthreach	Lifford, Co. Donegal	Other	€15,800.00	Lease Agreement in negotiation

38D Properties in use by a 3rd Party				
Category	Location	Status	Annual Rent per agreement	Expiry Date
Further Education & Training Centre, Donegal Town (Library)	Donegal Town, Co. Donegal	Leased	€5,078.00	2086
Garlan Outdoor Education Centre (Heritage Centre)	Gartan, Co. Donegal	Leased	€5.00	2087
Further Education & Training Centre, Gortahork (Creche)	Gortahork, Co. Donegal	Licensed	€1,500.00	New agreement being negotiated
Enigal College, Letterkenny (School Canteen)	Letterkenny, Co. Donegal	Licensed	€2,672	August 2023
Abbey Vocational School (School Canteen)	Donegal Town, Co. Donegal	Licensed	€3,711	Derogation in place until construction of new canteen is complete circa 2024
Magh Ene College, Bundoran (School Canteen)	Bundoran, Co. Donegal	Licensed	€3,711	August 2023
Deele College, Raphoe (School Canteen)	Raphoe, Co. Donegal	Licensed	€5,010	August 2023
Mulroy College, Milford (School Canteen)	Milford, Co. Donegal	Licensed	€12,375	August 2025
Finn Valley College, Stranorlar (School Canteen)	Stranorlar, Co. Donegal	Licensed	€5,845	June 2026
Coláiste na Cártaige (School Canteen)	Carriack, Co. Donegal	Licensed	€1,670	August 2025
Crana College, Bunclrana (School Canteen)	Bunclrana, Co. Donegal	Licensed	€5,010	August 2023
Gairm Scoil Chú Uiladh (School Canteen)	Balnamore, Co. Donegal	Licensed	€3,711	August 2023
Coláiste Aifigh, Leitr Ceannainn (School Canteen)	Letterkenny, Co. Donegal	Licensed	€1,113	August 2023
St Catherine's, Killybegs (School Canteen)	Killybegs, Co. Donegal	Licensed	€3,711	August 2023

Donegal ETB has 15 Post Primary Schools operating from 30 properties.

Donegal ETB has 19 Further Education and Training Centres operating from 22 properties, 3 of which are Post Primary Properties.

Donegal ETB has 2 Part Time / Night classes which operate from 2 Post Primary Properties.

Notes:

**Owned** - Donegal ETB hold full title and ownership of these properties.

**Leased** - Donegal ETB holds a lease for these properties.

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

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

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

**Service Level Agreement** - Similar to Managed Properties.

**PPP** - Public Private Partnership

## Donegal Education and Training Board

### Notes to The Financial Statements - Year Ended 31 December 2022

#### 39 The Impact of COVID-19

The COVID-19 pandemic developed rapidly in 2020 and its impact has continued throughout 2022. Measures taken by our government to contain the virus have affected how we operate. Donegal Education and Training Board 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, student participants and beneficiaries such as social distancing and working from home. Notwithstanding the impact of COVID-19, Donegal Education and Training Board continues to carry out its vital role in education and training with a focus on ensuring continuity of education for learners, including a particular focus on more vulnerable students.

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

In 2022 we received the following additional COVID 19 related funding

- Department of Education - COVID-19 Capitation funding supports - €404,631
- Department of Education- COVID-19 Additional Supervision Arrangements- €396,200
- Department of Education- COVID-19 Combined Cleaning Supports - €257,532
- SOLAS- COVID-19 FET overheads- €220,484
- Increased Student access supporting Mitigating Educational Disadvantage Fund (MEADF) - €280,000

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

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

On 30/09/2022 Donegal Education and Training Board refunded the Department of Education unspent Covid-19 funding of €473,640

Donegal Education and Training Board has taken the following steps to manage and mitigate the effects of the pandemic on its operation

- Donegal Education and Training Board 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 Donegal Education and Training Board developed and implemented additional control measures as required
- The Department of Education and Further and Higher Education, Research, Innovation and Science put in place a range of steering and engagement structures to support the education and training system in navigating the challenges of COVID-19. Donegal Education and Training Board is participating in these structures to ensure a joined-up approach across the education sector

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

#### 40 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2022 were approved by the Board of Donegal Education and Training Board on the 30/03/2023.