

**NATIONAL TRAINING FUND**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2022**

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## Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

### Report for presentation to the Houses of the Oireachtas National Training Fund

#### Opinion on financial statements

I have audited the financial statements of the National Training Fund prepared by the Department of Further and Higher Education, Research, Innovation and Science for the year ended 31 December 2022 under section 2 of the National Training Fund Act 2000. The financial statements comprise the income and expenditure account, the balance sheet, and the related notes, including the statement of accounting policies.

In my opinion, the financial statements properly present

- the transactions on the National Training Fund for 2022, and
- the balance of the Fund at 31 December 2022.

#### *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 the Department of Further and Higher Education, Research, Innovation and Science 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 statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the financial statements. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

#### *Accumulated surplus*

Chapter 21 of my report on the accounts of the public services for 2022 examines the utilization of increased levels of funding allocated to the National Training Fund, and the accumulation of surpluses in the Fund.

**Seamus McCarthy**  
Comptroller and Auditor General

25 September 2023

## Appendix to the report

### Responsibilities of the Department of Further and Higher Education, Research, Innovation and Science

The Department is responsible for

- the preparation of the annual financial statements in the format specified by the Minister for Public Expenditure, National Development Plan Delivery and Reform, in accordance with section 2 of the National Training Fund Act 2000
- ensuring the regularity of transactions, and
- implementing such internal control as it determines 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 section 2 of the Act to audit the financial statements of the National Training Fund 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 the Department 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.

### Statement on internal financial control

My opinion on the financial statements does not cover the statement on internal financial control 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 statement of internal financial control presented and, in doing so, consider whether the information therein 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 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 there are 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 there is 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.

**NATIONAL TRAINING FUND**  
**YEAR ENDED 31 DECEMBER 2022**

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# NATIONAL TRAINING FUND

YEAR ENDED 31 DECEMBER 2022

## INTRODUCTION

The operation of the National Training Fund ("NTF") is governed by the National Training Fund Act 2000 (the "Act").

The Department of Further and Higher Education, Research, Innovation and Science was established following the transfer of further and higher education functions, including the National Training Fund, from the Department of Education with an effective date of 21 October 2020.

Funding from the NTF is allocated by the Minister with the consent of the Minister of the Department of Public Expenditure, National Development Plan Delivery and Reform ("DPENDPDR") in accordance with the provisions of the Act.

Section 7 of the Act provides that payments may be made from the NTF in respect of schemes, which are established to:

- a) raise the skills of those in employment;
- b) provide training to those who wish to acquire skills to take up employment; or
- c) provide information in relation to existing, or likely future, requirements for skills in the economy.

The NTF does not form part of the Vote of the Department of Further and Higher Education, Research, Innovation and Science. However, the allocation for each scheme is determined as part of the annual Estimates process and is included as an annex to the published Revised Estimates.

The Act also requires that the Financial Statements of the NTF be prepared on an annual basis, for examination and certification by the Comptroller and Auditor General.

## NATIONAL TRAINING FUND

YEAR ENDED 31 DECEMBER 2022

### STATEMENT ON INTERNAL FINANCIAL CONTROL

#### Responsibility for System of Internal Financial Control

As Accounting Officer for the Department of Further and Higher Education, Research, Innovation and Science, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated in respect of the National Training Fund ("NTF").

This responsibility is exercised in the context of resources available to me and my other obligations as Secretary General. Any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial control is a continuous process and the system and its effectiveness will be kept under ongoing review.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is outlined as follows:

#### Shared Services

Since its establishment, in 2020, this Department has availed of a shared services arrangement with the Department of Education in respect of a number of business and corporate areas. These include HR, finance, accommodation and services, ICT and capital planning, oversight of corporate governance relationships with aegis bodies, administrative support to educational providers and the operation of international policy functions. The detailed arrangements governing these shared services are subject to a process of joint development and documentation and agreements are in place in relation to a number of areas including, ICT provision and shared services delivery to the tertiary sector; capital planning; finance; and agency governance. Internal audit and legal advisory, previously provided on a shared services basis, are now being delivered internally. Agreements covering outstanding shared service functions are nearing finalisation.

Shared services are also being provided to this Department for payroll and human resource functions by the National Shared Services Office (NSSO).

In the receipt of shared services, I relied on the appropriate controls being exercised by both the Department of Education and the NSSO. I take assurance from the system of controls as reported to me by each of the Accounting Officers as outlined in letters of assurance provided by both organisations.

#### Aegis Bodies

State bodies under the aegis of this Department are overseen by relevant policy divisions within the Department. The policy divisions are supported by other divisions across the Department and on a shared services basis by the Department of Education's Sectoral Governance Unit.

Responsibility for delivery on the mandate and functions of aegis bodies rests in the first instance with each Board and the Chairperson of the respective Board. The relationship between this Department and the bodies under its aegis is typically informed by:

- the legislative underpinning of the body, and
- DPENDPDR's *2016 Code of Practice for the Governance of State Bodies* and associated annexes to that code.



The Department works with its aegis bodies to ensure that the oversight conditions laid out in the revised Code of Practice for the Governance of State Bodies (COP) are satisfied and that robust performance delivery agreements or equivalent are in place in each body.

#### **Financial Control Environment**

I confirm that a control environment is in place which contains the following elements:

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- An Audit Committee is in place to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for all key business processes have been documented and systems are in place to safeguard assets.

#### **Administrative Controls and Management Reporting**

I confirm that a framework of administrative procedures and regular management reporting including segregation of duties and a system of delegation and accountability is in place, and in particular, that:

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management;
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts;
- there are systems aimed at ensuring the security of the ICT systems;
- there are appropriate capital investment control guidelines and formal project management disciplines; and
- the Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

#### **Internal audit and Audit Committee**

I confirm that the Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, approved by me, are based on this analysis. The internal audit plan aims to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

During 2022, the Department continued to engage an external auditing firm, procured through the Office of Government Procurement (OGP) auditing framework, to work alongside the Head of Internal Audit. The audit committee, established in 2021, implemented and progressed the internal audit plan 2022 – 2024 and actions have been taken to address issues reported and strengthen our financial, administrative and reporting controls.

#### **Risk and Control Framework**

The Department has a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

Risks identified by business units are recorded on a new centralised eRisk register and have been evaluated and graded according to their significance. The risk register is formally reviewed by the

Management Board. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed at an acceptable level.

In 2022 the Risk Committee reviewed and updated the Departments terms of reference and the risk management policy. The policy provides the identification and scoring of risks to determine likelihood of occurrence and impact. It also provides for several levels of oversight, including that risks identified by business units are signed off by heads of business units and by each head of division in addition to being reviewed by the Management Board.

#### **Ongoing Monitoring and Review**

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the management board, where relevant, in a timely manner. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

#### **Review of Effectiveness**

I confirm that the department has procedures to monitor the effectiveness of its risk management and control procedures. The department's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the department responsible for the development and maintenance of the internal financial control framework.

#### **Internal Financial Control Issues**

No weaknesses in internal financial control were identified by this Department in relation to the NTF during 2022 which resulted in losses that require disclosure in the financial statements.

#### **National Training Fund Surplus**

The NTF Advisory Group has strongly endorsed the use of the surplus to address the needs of employers at a time of rising costs, increased uncertainty and increased competition. Recalling the Indecon Review recommendation that the NTF be used as a strategic national asset in light of the scale of reskilling and upskilling objectives for the workforce, the Group advocates using the surplus to invest in the digital, green, management and employability skills which are critical to building the resilience of the workforce to the future of work. The surplus could potentially underpin an essential step-change in skills, talent and workforce development, helping to future-proof the economy and safeguard the sustainability of current employment levels.

An expanded mandate for Skillnet Ireland in leading workforce development as the Government agency with extensive partnerships with industry was announced in late 2022 and the OECD's review of Ireland's approach to skills planning and development will be published in early 2023.

These and other developments will support further policy consideration by Government of skills priorities and the potential use of the NTF surplus. The Department continues to work closely with other Departments to develop options for the application of the NTF to support skills priorities and develop the quality of the workforce. As part of the Revised Estimates 2023, the Post-Leaving Certificate programme budgets were moved from the Vote to the NTF.



Jim Breslin

**Jim Breslin**

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

30 March 2023.

## NATIONAL TRAINING FUND

YEAR ENDED 31 DECEMBER 2022

### STATEMENT OF ACCOUNTING POLICIES AND PRINCIPLES

#### **Accounting Policies**

The standard accounting policies and procedures set out herein are applied in the preparation of the National Training Fund ("NTF") Financial Statements.

#### **a) General Information**

The NTF was established by the National Training Fund Act 2000 (the "Act") to raise the skills of those in employment, to give jobseekers relevant skills and to facilitate lifelong learning.

The NTF consists of a current account and an investment account. The Minister of the Department of Further and Higher Education, Research, Innovation and Science manages and controls the current account while the Minister for Public Expenditure, National Development Plan Delivery and Reform manages and controls the investment account.

Sums payable into and from the NTF are processed through the current account. Any balance standing to the credit of the current account of the NTF, and not required to meet current expenditure, is transferred to the investment account.

In accordance with the Act, the surplus in the NTF remains in the fund for possible reinvestment in other eligible training activities.

#### **b) Basis of Preparation**

The Financial Statements of the NTF are prepared on a cash accounts basis, and in a form as directed by the Minister for Public Expenditure, National Development Plan Delivery and Reform under Section 2(14) of the National Training Fund Act 2000.

#### **c) Reporting Period**

The reporting period is the year ended 31 December 2022.

#### **d) Income**

Income including NTF levy receipts and European Social Fund receipts are brought to account on a cash receipts basis.

#### **e) Expenditure**

Expenditure is recognised on the basis of payments issued during the year.

#### **f) Investment**

The surplus on the NTF is held in exchequer notes with the National Treasury Management Agency ("NTMA"). The movement on the exchequer notes is set out in Note 9.

**NATIONAL TRAINING FUND**  
**YEAR ENDED 31 DECEMBER 2022**  
**INCOME & EXPENDITURE ACCOUNT**

	Note	2022 €000	2021 €000
<b>Income</b>			
National Training Fund Levy	1	950,800	797,250
European Social Fund	2	-	82,000
Gross Deposit Interest		30	-
		<b>950,830</b>	<b>879,250</b>
<b>Expenditure</b>			
Programmes for those in Employment	3	313,410	235,733
Skills acquisition for the purposes of taking up Employment	4	365,421	356,095
Provision of Information on Skills Requirements	5	2,466	2,304
Bank Charges	6	17	20
Audit Fees	7	18	36
		<b>681,332</b>	<b>594,188</b>
<b>Surplus for the year</b>		<b>269,498</b>	<b>285,062</b>
<b>Surplus brought forward at 1 January</b>		<b>1,102,524</b>	<b>817,464</b>
Prior year adjustment <sup>a</sup>		-	(2)
<b>Surplus carried forward at 31 December</b>		<b>1,372,022</b>	<b>1,102,524</b>

Note <sup>a</sup> Adjustment relates to error in withholding tax balance identified in prior year

The Statement of Accounting Policies and Notes 1 to 9 form part of these Financial Statements.



**Jim Breslin,**  
 Department of Further and Higher Education, Research, Innovation and Science  
 30 March 2023.

**NATIONAL TRAINING FUND**  
**YEAR ENDED 31 DECEMBER 2022**

**BALANCE SHEET**

	Note	2022 €000	2021 €000
<b>Current assets</b>			
Cash at bank		7	2
Investments NTMA	9	1,372,015	1,102,522
		<u>1,372,022</u>	<u>1,102,524</u>
<b>Current Liabilities</b>			
		-	-
<b>Net assets</b>		<u>1,372,022</u>	<u>1,102,524</u>
 <b>Represented by:</b>			
Accumulated Surplus <sup>a</sup>		1,372,022	1,102,524
		<u>1,372,022</u>	<u>1,102,524</u>

Note <sup>a</sup> The accumulated surplus for 2021 has been revised by €2,000 to reflect a prior year adjustment in the accounts.

The Statement of Accounting Policies and Notes 1 to 9 form part of these Financial Statements.



**Jim Breslin,**

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

30 March 2023.

**NATIONAL TRAINING FUND**  
**YEAR ENDED 31 DECEMBER 2022**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. National Training Fund Levy income**

The National Training Fund Act, 2000 provides for the imposition of the National Training Fund (“NTF”) Levy on employers in respect of certain employees – to be used to give skills or to raise skills amongst those in, or seeking employment. The levy on employers is currently 1.0% of reckonable earnings in respect of employees in Class A and Class H employments, which represents approximately 75% of all insured employees.

The levy is collected as part of the PRSI collection system by Revenue and is paid to the Social Insurance Fund (“SIF”) of the Department of Social Protection (“DSP”). Each year DSP undertakes statistical analysis of the PRSI collection data to apportion funds to the SIF and the NTF.

The percentage of gross PRSI contributions allocated to the NTF in 2022, was 6.50%. (2021: 6.58%).

The SIF financial statements disclose an asset in respect of levy amounts due from the NTF, at the end of 2022, of €0.2 million (2021: liability of €0.3 million owed to the NTF).

**2. European Structural Fund (“ESF”) income**

	<b>2022</b>	<b>2021</b>
	<b>€000</b>	<b>€000</b>
Programme for Employability, Inclusion and Learning 2014-2020	-	82,000
	-	82,000

**Note** The Programme for Employability Inclusion and Learning (“PEIL”) 2014-2020 is a seven-year ESF programme. The timing of ESF receipt claims is at the discretion of individual member states provided the minimum drawdown requirements under the ESF regulations are met. The actual ESF receipts claimed in any given year can vary for a number of reasons, including the level of programme activity.

There were no receipts arising from the Programme for Employability, Inclusion and Learning (PEIL) 2014-2020, which is a European Social Fund (ESF) co-funded programme, due to the fact that 97% of the amended original allocation has been receipted previously. The remaining balance will be distributed when formal closure of the programme is completed.

The European Social Fund Plus (ESF+) co-funded programme for the 2021-2027 period, Employment Inclusion Skills and Training (EIST) was approved by the European Commission and the Cabinet during Q4 2022.

### 3. Programmes for those in Employment

Programme	Recipient(s)	2022 €000	2021 €000
Apprenticeship	SOLAS/HEA	209,789	150,696
Training Networks Programme	Skillnet Ireland	45,706	35,449
Training Grants to Industry	Enterprise Ireland and IDA	6,500	6,500
Springboard	Higher Education Authority	31,050	25,113
Traineeships	SOLAS	2,900	2,900
Regional Skills Innovation	ETBs/IOTs	539	294
Community & Voluntary Organisations	The Wheel	1,140	1,140
Employee and Continuing Professional Development	SOLAS	15,386	13,241
Employee and Continuing Professional Development	Institute of Engineers of Ireland	400	400
		<b>313,410</b>	<b>235,733</b>

### 4. Skills acquisition for the purpose of taking up Employment

Programme	Recipient(s)	2022 €000	2021 €000
Training People for Employment	SOLAS	130,174	126,996
Enterprise Focused Higher Education	Higher Education Authority	152,555	148,352
Springboard	Higher Education Authority	10,388	10,238
Training Networks Programme	Skillnet Ireland	5,449	5,449
Technical Employment Support Grant	Department of Social Protection	2,352	1,812
Community Employment Training	Department of Social Protection	3,684	3,146
Work Placement Experience Programme	Department of Social Protection	819	102
Human Capital Initiative	Higher Education Authority	60,000	60,000
<b>Total</b>		<b>365,421</b>	<b>356,095</b>

### 5. Provision of Information on Skills Requirements

Programme	Recipient(s)	2022 €000	2021 €000
Forfás - Expert Group on Future Skills Needs	Department of Enterprise, Trade & Employment	1,569	523
Skills Analysis	SOLAS	737	580
Regional Skills Fora	Higher Education Institutes/ETBs	160	1,201
<b>Total</b>		<b>2,466</b>	<b>2,304</b>



## 6. Bank Interest Payable and Charges

	2022	2021
	€000	€000
Commercial Bank Account – Negative Interest	14	20
Commercial Bank Account – D.I.R.T	3	-
<b>Total</b>	<b>17</b>	<b>20</b>

## 7. Audit Fees

	2022	2021
	€000	€000
Audit Fees	18	36
<b>Total</b>	<b>18</b>	<b>36</b>

## 8. NTF Surplus

The NTF accumulated surplus currently stands at €1.37 billion. The growth in the accumulated surplus reflects the increase in the rate of the levy from 0.7% to 1% (2018-2020) and the continued growth in employment in the economy.

Any increase in NTF expenditure, all other things being equal and without a corresponding reduction on the Vote, requires an increase in the Department's and overall Government expenditure ceilings. NTF expenditure increases general government expenditure and can only be accommodated within the fiscal strategy agreed by Government.

In this context, it is envisioned that the surplus may play an important part of the overall skills response to address the significant workplace change associated with digitalisation, automation and climate change, whose impacts are expected to increase in the coming years and discussions are on-going in this regard.

## 9. Investments NTMA

	2022	2021
	€000	€000
Opening balance 1 January	1,102,522	817,457
Net transfer from current account	269,472	285,065
Gross interest earned	21	-
<b>Closing balance 31 December</b>	<b>1,372,015</b>	<b>1,102,522</b>

**Note** At 31 December 2022, €1.37 billion (2021: €1.1 billion) was held in Exchequer Notes with the National Treasury Management Agency ("NTMA") to reduce exposure to negative interest rate charges while at the same time maintaining the liquidity of the fund and minimising risk of exposure to the NTF. This transfer was permitted by sub-sections 9 to 11 of Section 2 of the National Training Fund Act 2000.

**AN CISTE NÁISIÚNTA OILIÚNA**

**RÁITIS AIRGEADAIS**

**AN BHLIAIN DAR CRÍOCH 31 NOLLAIG 2022**

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## Ard Reachtair Cuntas agus Ciste

### Tuarascáil le cur faoi bhráid Thithe an Oireachtais

#### An Ciste Náisiúnta Oiliúna

##### Tuairim ar na ráitis airgeadais

Tá iniúchadh déanta agam ar ráitis airgeadais an Chiste Náisiúnta Oiliúna a d'ullmhaigh an Roinn Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta don bhliain dar críoch 31 Nollaig 2022 faoi ailt 2 den Acht um an gCiste Náisiúnta Oiliúna 2000. Cuimsíonn na ráitis airgeadais an cuntas ioncaim agus caiteachais, an clár comhardaithe, agus na nótaí gaolmhara, lena n-áirítear an ráiteas ar bheartais chuntasaíochta.

- Is é mo thuairim go gcuireann na ráitis airgeadais i láthair i gceart
- na hidirbhearta ar an gCiste Náisiúnta Oiliúna do 2022, agus
  - iarmhéid an Chiste amhail an 31 Nollaig 2022.

##### *An Bonn leis an Tuairim*

Rinne mé m'iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idimáisiúnta maidir le hIniúcháireacht, mar a fhógraíonn an Eagraíocht Idimáisiúnta Uas-Institiúidí Iniúcháireachta. Déantar cur síos san aguisín leis an tuarascáil seo ar mo fhreagrachtaí faoi na caighdeáin sin. Táim neamhspleách ar an Roinn Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta agus chomhlíon mé gach freagracht eiticíúil eile de réir na gcaighdeán.

Creidim gur leor agus gur cuí é an fhianaise iniúcháireachta atá faighte agam chun bonn a chur faoi mo thuairim.

##### **Tuarascáil ar ráiteas ar an rialú inmheánach airgeadais, agus ar nithe eile**

Tá ráiteas curtha i láthair ag an Oifigeach Cuntasaíochta ar an rialú inmheánach airgeadais mar aon leis na ráitis airgeadais. Déantar cur síos san aguisín leis an tuarascáil seo ar mo fhreagrachtaí chun tuairisciú ar fhaisnéis sa ráiteas, agus ar nithe áirithe eile a dtuairiscím orthu de réir eisceachta.

##### *Barrachas carntha*

Scrúdaítear i gCaibidil 21 de mo thuarascáil ar chuntais na seirbhísí poiblí do 2022 an úsáid a baineadh as leibhéal mhéadaithe cistithe a leithdháileadh ar an gCiste Náisiúnta Oiliúna, agus camadh na mbarrachas sa Chiste.

**Seamus McCarthy**  
Ard-Reachtair Cuntas agus Ciste

25 Meán Fómhair 2023

## Aguisín leis an tuarascáil

### Freagrachtaí na An Roinn Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta

Tá an Roinn freagrach as:

- na ráitis airgeadais bhliantúla a ullmhú san fhormáid atá sonraithe ag an Aire Caiteachais Phoiblí, Seachadadh agus Athchóirithe an Phlean Forbartha Náisiúnta, de réir alt 2 den Acht um an gCiste Náisiúnta Oiliúna 2000
- rialtacht na n-idirbheart a chinntiú, agus
- gach rialú inmheánach a chinntear is gá chun gur féidir ráitis airgeadais atá saor ar mhíríteas ábhartha, cibé de dheasca calaoise nó earráide, a ullmhú.

### Freagrachtaí an Ard-Reachtaire Cuntas agus Ciste

Ceanglaítear orm faoi Alt 2 den Acht um Pleanáil agus Forbairt 2000 iniúchadh a dhéanamh ar ráitis airgeadais an Chiste Oiliúna agus an t-iniúchadh sin a thuairisciú do Thithe an Oireachtais.

Is é mo chuspóir, agus an t-iniúchadh seo á dhéanamh, dearbhú réasúnta a fháil go bhfuil na ráitis airgeadais, ina n-iomláine, saor ó mhíríteas ábhartha de dheasca calaoise nó earráide. Is ionann dearbhú réasúnta agus ardleibhéal dearbhaithe, ach ní ráthaíocht é go mbraithfeair i gcónaí in iniúchadh a dhéanfar de réir na gCaighdeán Idirnáisiúnta maidir le hIniúcháireacht, míráiteas ábhartha nuair is ann dó. Féadfaidh míráitis teacht chun cinn de dheasca calaoise nó earráide agus meastar gur ráitis ábhartha iad, ina n-aonar nó i dteannta a chéile, má mheastar go bhfuil ionchas réasúnta ann go bhféadfadh tionchar a bheith acu ar chinntí eacnamúla úsáideoirí a rinneadh ar bhonn na ráiteas airgeadais seo.

Mar chuid den iniúchadh de réir na gCaighdeán Idirnáisiúnta maidir le hIniúcháireacht, tugaim mo bhreithiúnas gairmiúil agus cloím le seasamh gairmiúil sceipteachais ó thús deireadh an iniúchta. Agus é sin á dhéanamh,

- Aithním agus déanaim measúnú ar na rioscaí maidir le míráiteas ábhartha i gcás na ráiteas airgeadais cibé de dheasca calaoise nó earráide; nósanna imeachta iniúcháireachta a fhreagraíonn do na rioscaí sin a dhearadh agus a fheidhmiú; agus fianaise iniúchta a fháil atá leordhóthanach agus cuí chun bonn a chur faoi mo thuairim. Is airde an riosca nach mbraifeair míráiteas ábhartha de dheasca calaoise ná de dheasca earráide, de bhrí gur féidir go mbeadh oibriú as lámh duine, falsaitheacht, faillí tolach, mífhaisnéis, nó sárú ar rialú inmheánach i gceist i gcalaois.

- Faighim tuiscint ar an rialú inmheánach a bhaineann leis an iniúchadh d'fhonn nósanna imeachta a dhearadh atá iomchuí sna tosca, ach ní chun tuairim a habhairt ar a éifeachtaí atá na rialuithe inmheánacha.

- Measaim a iomchuí atá na beartais chuntasaíochta a úsáidtear agus a réasúnta atá na meastacháin chuntasaíochta agus na nochtáí gaolmhara.

Déanaim cumarsáid leis an Roinn, i measc nithe eile, maidir le réimse agus uainiú pleanáilte an iniúchta agus torthaí suntasacha an iniúchta, lena n-áirítear aon easnaimh shuntasacha sa rialú inmheánach a shainaitheann le linn m'iniúchta.

Tuairiscím de réir eisceachta más amhlaidh, i mo thuairim,

- nach bhfuair mé gach faisnéis agus míniú a bhí ag teastáil uaim chun m'iniúchadh a dhéanamh, nó
- nár leor na taifid cuntais chun na ráitis airgeadais a iniúchadh go réidh agus go cuí, nó
- nach bhfuil na ráitis airgeadais i gcomhréir leis na taifid cuntais.

### Ráiteas ar an rialú inmheánach airgeadais

Ní chlúdaíonn mo thuairim ar na ráitis airgeadais an ráiteas ar an rialú inmheánach airgeadais a chuirtear i láthair leis na ráitis sin, agus ní thugaim aon chineál dearbhaithe maidir leo.

Maidir le m'iniúchadh ar an ráitis airgeadais, ceanglaítear orm faoi na Caighdeán Idirnáisiúnta maidir le hIniúcháireacht, an fhaisnéis eile a chuirtear i láthair a léamh, agus lena linn a bhreithniú cibé an bhfuil an fhaisnéis ag teacht go hábhartha leis na ráitis airgeadais nó le faisnéis a fuarthas le linn an iniúchta, nó an ndearraíonn sé a bheith míráite go hábhartha. Má dhéanaim amach, bunaithe ar an obair atá déanta agam, go bhfuil míráiteas ábhartha san fhaisnéis eile seo, ceanglaítear orm é sin a thuairisciú.

### Tuairisciú ar nithe eile

Déanaim m'iniúchadh faoi threoir na gcoinníollacha speisialta a ghabhann le bainistíocht agus oibriú comhlachtaí Stáit. Tuairiscím má aithním nithe ábhartha a bhaineann leis an tslí inar seoladh an gnó poiblí.

Féachaim le fianaise a fháil i gcúrsa an iniúchta maidir lena rialta atá na hidirbhearta airgeadais. Tuairiscím má tá cás ábhartha ann nuair nár cuireadh arigead poiblí i bhfeidhm do na cuspóirí dár ceapadh é nó nuair ní raibh idirbhearta ag teacht leis na húdaráis a rialaíonn iad.

**AN CISTE NÁISIÚNTA OILIÚNA**  
**AN BHLIAIN DAR CRÍÓCH 31 NOLLAIG 2022**

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## AN CISTE NÁISIÚNTA OILIÚNA

### AN BHLIAIN DAR CRÍÓCH 31 NOLLAIG 2022

#### RÉAMHRÁ

An tAcht um Chiste Náisiúnta Oiliúna 2000 (an tAcht) a rialaíonn oibriú an Chiste Náisiúnta Oiliúna ("CNO").

Bunaíodh an Roinn Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta tar éis feidhmeanna breisoideachais agus ardoideachais, an Ciste Náisiúnta Oiliúna san áireamh, a aistriú ón Roinn Oideachais le dáta éifeachtach den 21 Deireadh Fómhair 2020.

Leithdháileann an tAire maoiniú ón CNO le toiliú Aire na Roinne Caiteachais Phoiblí, Seachadadh an Phlean Forbartha Náisiúnta agus Athchóirithe de réir fhorálacha an Achta.

Forálann alt 7 den Acht gur féidir iocaíochtaí a dhéanamh ón CNO i leith scéimeanna a bhunaítear chun:

- a) scileanna na ndaoine atá i bhfostaíocht a ardú;
- b) oiliúint a chur ar fáil dóibh siúd ar mian leo scileanna a fháil chun dul i mbun fostaíochta; nó
- c) faisnéis a sholáthar maidir le riachtanais reatha, nó riachtanais dhóchúla, maidir le scileanna sa gheilleagar.

Níl an CNO ina chuid de Vóta na Roinne Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta. Mar sin féin, déantar an leithdháileadh do gach scéim a chinneadh mar chuid de phróiseas na Meastachán bliantúil agus tá sé san áireamh mar iarscríbhinn leis na Meastachán Athbheithnithe foilsithe.

Éilíonn an tAcht freisin go n-ullmhaítear Ráitis Airgeadais an CNO ar bhonn bliantúil, lena scrúdú agus lena ndeimhniú ag an Ard-Reachtair Cuntas agus Ciste.



## AN CISTE NÁISIÚNTA OILIÚNA

### AN BHLIAIN DAR CRÍÓCH 31 NOLLAIG 2022

#### RÁITEAS AR AN RIALÚ INMHEÁNACH AIRGEADAIS

##### Freagracht as Córas an Rialaithe Inmheánaigh Airgeadais

Mar Oifigeach Cuntasaíochta don Roinn Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta, admhaím an fhreagracht atá orm a chinntiú go ndéantar córas éifeachtach um rialú inmheánach airgeadais a chothabháil agus a fheidhmiú maidir leis an gCiste Náisiúnta Oiliúna ("CNO").

Feidhmítear an fhreagracht seo i bhfianaise na n-acmhainní atá ar fáil dom agus m'obleagáidí eile mar Ard-Rúnaí. Lena chois sin, ní fhéadann córas rialaithe inmheánaigh airgeadais ach dearbhú réasúnta agus ní dearbhú iomlán a thabhairt go bhfuil na sócmhainní á gcosaint, na bearta á n-údarú agus á dtairfeadh go cuí, agus go ndéantar aon earráid nó mírialtacht ábhartha a chosc nó go ndéanfaí iad a bhrath go tráthúil. Próiseas leanúnach is ea é córas um rialú inmheánach airgeadais a choimeád agus coimeádtar an córas agus a éifeachtúlacht faoi athbhreithniú leanúnach.

Seo a leanas an seasamh maidir leis an timpeallacht rialaithe airgeadais, creat na nósanna imeachta riaracháin, an tuairisciú bainistíochta agus an t-iniúchadh inmheánach:

##### Seirbhísí comhroinnte

Ó bunaíodh í in 2020, bhain an Roinn seo leas as socrú seirbhísí comhroinnte leis an Roinn Oideachais maidir le roinnt réimsí gnó agus corparáideacha. Ina measc seo tá AD, airgeadas, cóiríocht agus seirbhísí, TFC, pleanáil chaipitil, maoirseacht ar chaidrimh rialachais chorparáidigh le comhlachtaí coimirce, tacaíocht riaracháin do sholáthróirí oideachais agus oibriú feidhmeanna beartais idirnáisiúnta. Tá na socrúithe mionsonraithe a rialaíonn na seirbhísí comhroinnte seo faoi réir próisis chomhfhorbairtha agus doiciméadúcháin agus tá comhaontuithe i bhfeidhm maidir le roinnt réimsí lena n-áirítear, soláthar TFC agus seachadadh seirbhísí comhroinnte don earnáil treasach; pleanáil chaipitil; airgeadas; agus rialachas gníomhaireachta. Tá iniúchadh inmheánach agus comhairle dlí, a soláthraíodh roimhe seo ar bhonn seirbhísí comhroinnte, á seachadadh go himmheánach anois. Tá dul chun cinn á dhéanamh ar chomhaontuithe a chlúdaíonn feidhmeanna seirbhíse comhroinnte atá fós gan réiteach.

Tá seirbhísí comhroinnte á gcur ar fáil ag an Oifig Náisiúnta um Sheirbhísí Comhroinnte (NSSO) don Roinn seo freisin le haghaidh feidhmeanna párolla agus acmhainní daonna.

Ó thaobh fháil na seirbhísí comhroinnte, chuaigh mé i dtuilleamaí na rialuithe cearta a bheith á gcur i bhfeidhm ag an Roinn Oideachais agus ag an NSSO araon. Glacaim cinnteacht as an gcóras rialaithe mar a thuiriscigh gach Oifigeach Cuntasaíochta dom mar atá leagtha amach i litreacha dearbhaithe a chuir an dá eagraíocht ar fáil.

##### Comhlachtaí coimirce

Déanann rannáin bheartais ábhartha laistigh den Roinn maoirsiú ar chomhlachtaí Stáit atá faoi choimirce na Roinne seo. Tacaíonn rannáin eile ar fud na Roinne leis na rannáin bheartais agus ar bhonn seirbhísí comhroinnte ó Aonad Rialachais Earnála na Roinne Oideachais.

Ar an gcéad dul síos tá gach Bord agus Cathaoirleach an Bhoird faoi seach freagrach as comhlíonadh sainordú agus feidhmeanna na gcomhlachtaí coimirce. Is gnách go mbíonn an caidreamh idir an Roinn seo agus na comhlachtaí atá faoina coimirce bunaithe ar na nithe seo a leanas:

- bunús reachtach an chomhlachta agus

- *Cód Cleachtais chun comhlachtaí Stáit a rialú 2016* de chuid na Roinne agus iarscríbhinní a ghabhann leis an gcód.

Oibríonn an Roinn lena chomhlachtaí coimirce i gcónaí le cinntiú go sásaítear na coinníollacha maoirseachta atá leagtha amach sa *Chód Cleachtais chun Comhlachtaí Stáit a Rialú* agus go bhfuil comhaontuithe urrúnta soláthar feidhmíochta nó a gcoibhéis i bhfeidhm le gach comhlacht.

### **An Timpeallacht Rialaithe Airgeadais**

Deimhním go bhfuil timpeallacht rialaithe i bhfeidhm, ina gcuimsítear na heilimintí seo a leanas:

- Tá freagrachtaí airgeadais sannta ar leibhéal na bainistíochta agus cuntasacht chomhfhreagrach ag gabháil leo
- Tá socruithe tuairiscithe bunaithe ar gach leibhéal ar a bhfuil an fhreagracht sannta as bainistíocht airgeadais
- Tá nósanna imeachta foirmiúla bunaithe chun cliseanna suntasacha rialaithe a thuairisciú agus a chinntiú go ndéantar beart cuí ceartúcháin.
- Tá Coiste Iniúcháireachta ann chun comhairle a chur orm faoin tslí le mo chuid freagrachtaí as an gcóras inmheánach um rialú airgeadais a chomhlíonadh.
- Tá nósanna imeachta maidir le gach príomhphróiseas gnó doiciméadaithe agus tá córais i bhfeidhm chun sócmhainní a chosaint.

### **Rialaithe Riaracháin agus Tuairisciú Bainistíochta**

Deimhním go bhfuil creat nósanna imeachta riaracháin ann agus tuairisciú rialta bainistíochta i bhfeidhm lena n-áirítear leithscaradh dualgas agus córas tarmiligin agus cuntasachta, agus go háirithe:

- go bhfuil córas cuí buiséadta ann ag a bhfuil buiséad bliantúil ar a ndéanann an ardbhainistíocht athbhreithniú leanúnach
- déanann na hardbhainisteoirí athbhreithniú rialta ar thuarascálacha airgeadais tréimhsiúla agus bliantúla a nochtann feidhmiúlacht airgeadais i gcomparáid le réamhaisnéisí;
- tá córais ann a fhéachann le slándáil na gcóras TFC a chinntiú;
- tá treoirínte cuí ann maidir le rialú infheistíochtaí caipitil agus disciplíní foirmiúla um bainistíocht tionscadail; agus
- déanann an Roinn cinnte de go bhfuil an fócas cuí ar dhea-chleachtas ceannaigh agus go bhfuil nósanna imeachta i bhfeidhm lena chinntiú go gcomhlíontar na treoirínte ábhartha..

### **Coiste Iniúcháireachta inmheánaí agus Iniúcháireachta**

Dearbhaim go bhfuil feidhmeannas iniúcháireachta inmheánaí ag an Roinn agus pearsana a bhfuil an oiliúint chuí orthu ag obair ann agus iad ag feidhmiú de réir na Cairte Scríofa atá faofa agam. Cuireann anailís ar na rioscaí airgeadais a bhfuil an Roinn nochtá dóibh bonn eolais faoin obair seo, agus is ar an anailís seo a bhíonn na beartais iniúcháireachta inmheánaí, a fhaomhaim féin, bunaithe. Is é is cuspóir don phlean iniúchta inmheánaigh na príomhrialuithe a chlúdach ar bhonn atrátha thar thréimhse réasúnta. Déanann mise agus an Coiste Iniúcháireachta athbhreithniú tréimhsiúil ar an bhfeidhm iniúcháireachta inmheánaí. Tá nósanna imeachta curtha i bhfeidhm agam le cinntiú go ndéantar iar-obair ar thuarascálacha na feidhme iniúcháireachta inmheánaí.

I rith 2022, d'fhostaigh an Roinn seo gnólacht iniúcháireachta seachtraí, a soláthraíodh trí chreat iniúcháireachta na hOifige um Sholáthar Rialtais (OGP), chun oibriú in éineacht leis an gCeann Iniúcháireachta Inmheánaí. Chuir an coiste iniúcháireachta, a bunaíodh in 2021, an plean iniúcháireachta inmheánaí 2022 – 2024 chun feidhme agus chuir sé chun cinn é agus rinneadh bearta chun díriú ar shaincheisteanna a tuairiscíodh agus chun ár rialuithe airgeadais, riaracháin agus tuairiscithe a neartú.

## **Creat Riosca agus Rialaithe**

Tá córas bainistíochta riosca curtha i bhfeidhm ag an Roinn, trína n-aithnítear agus a dtuairiscítear na príomhrioscaí agus na gníomhaíochtaí bainistíochta a chuirtear i gcrích le díriú ar na rioscaí sin agus iad a mhaolú a mhéad is féidir.

Déantar rioscaí a shainaithníonn aonaid ghnó a thaifeadadh ar chlár ríomhRiosca láraithe nua agus déantar iad a mheas agus a ghrádú de réir a dtábhachta. Déanann an Bord Bainistíochta athbhreithniú foirmiúil ar an gclár riosca. Úsáidtear torthaí na measúnachtaí sin chun acmhainní a phleanáil agus a leithdháileadh chun féachaint chuige go mbainistítear rioscaí ar leibhéal inghlactha.

In 2022 rinne an Coiste Riosca athbhreithniú agus nuashonrú ar théarmaí tagartha na Roinne agus ar an mbeartas bainistíochta riosca. Foráiltear sa bheartas d'aithint agus do scóráil rioscaí chun an dóchúlacht go dtarlóidh siad agus go mbeidh tionchar acu a chinneadh. Déanann sé foráil freisin do leibhéil éagsúla maoirseachta, lena n-áirítear rioscaí arna sainaithint ag aonaid ghnó a bheith aontaithe ag ceannairí na n-aonad gnó agus ag gach ceannaire rannáin chomh maith le bheith athbhreithnithe ag an mBord Bainistíochta.

## **Monatóireacht agus Athbhreithniú Leanúnach**

Tá nósanna imeachta foirmiúla bunaithe chun monatóireacht a dhéanamh ar phróisis rialaithe agus déantar easnaimh rialaithe a chur in iúl go tráthúil do na daoine sin a bhfuil an fhreagracht orthu bearta ceartaitheacha a dhéanamh agus do bhainisteoirí agus don bhord bainistíochta, leis, nuair is cuí. Dearbhaim go bhfuil na príomhrioscaí agus na rialuithe bainteacha sonraithe agus go bhfuil próisis curtha i bhfeidhm chun monatóireacht a dhéanamh ar fheidhmiú na príomhrialuithe sin agus tuairisc a dhéanamh ar aon easnaimh a aithnítear.

## **Athbhreithniú ar Éifeachtúlacht**

Dearbhaim go bhfuil nósanna imeachta ag an Roinn le monatóireacht a dhéanamh ar a éifeachtaí atá a bainistíocht riosca agus a nósanna imeachta rialaithe. Is é obair na n-íniúcháirí inmheánacha agus seachtracha agus obair na mbainisteoirí sinsearach a laistigh den Roinn atá freagrach as an gcreat rialaithe inmheánach airgeadais a fhorbairt agus a chothabháil atá mar bhonn leis an monatóireacht agus an athbhreithniú a dhéanann an Roinn ar a éifeachtaí atá na córais rialaithe inmheánaigh airgeadais.

## **Ceisteanna a bhaineann le Rialú Inmheánach Airgeadais**

Níor shainaithin an Roinn seo aon laigí sa rialú inmheánach airgeadais i ndáil leis an CNO le linn 2022, rud a d'fhág go raibh cailiteanais ann is gá a nochtadh sna ráitis airgeadais.

## **An Ciste Náisiúnta Oiliúna**

Thacaigh Grúpa Comhairleach an CNO go láidir le húsáid an bharrachais chun díriú ar riachtanais na bhfostóirí nuair atá costais ag dul in airde, agus méadú ar éiginnteacht agus ar iomaíocht. Ag smaoineamh siar ar mholadh Athbhreithniú Indecon go n-úsáidfi an CNO mar shócmhainn náisiúnta straitéiseach i bhfianaise scála na gcuspóirí athoiliúna agus breisoiliúna don fhórsa saothair, molann an Grúpa úsáid a bhaint as an mbarrachas chun infheistíocht a dhéanamh sna scileanna digiteacha, glasa, bainistíochta agus infhostaitheachta atá ríthábhachtach chun teacht aniar a chothú san fhórsa saothair do chúrsaí oibre sa todhchaí. D'fhéadfadh an barrachas a bheith mar bhonn is mar thaca ag athrú céime riachtanach i bhforbairt scileanna, tallainne agus lucht saothair, ag cuidiú leis an ngeilleagar a chosaint don todhchaí agus ag cosaint inbhuanaitheacht na leibhéal fostaíochta reatha.

Fógraíodh go déanach in 2022 sainordú méadaithe do Skillnet Ireland, mar ghníomhaireacht an Rialtais a bhfuil comhpháirtíochtaí fairsinge aici leis an tionscal, maidir le forbairt lucht saothair a threorú agus foilseofar athbhreithniú an ECFE ar chur chuige na hÉireann maidir le planáil agus forbairt scileanna go luath in 2023.

Tacóidh siad seo agus forbairtí eile le tuilleadh breithnithe beartais ag an Rialtas ar thosaíochtaí scileanna agus úsáid fhéideartha an bharrachais CNO. Oibríonn an Roinn go dlúth le Ranna eile i gcónaí chun roghanna a fhorbairt chun an CNO a úsáid chun tacú le tosaíochtaí scileanna agus chun

cáilíocht an lucht saothair a fhorbairt. Mar chuid de Mheastacháin Athbhreithnithe 2023, aistríodh buiséid na gclár Iar-Ardeistiméireachta ón Vóta go dtí an CNO.



**Jim Breslin,**

An Roinn Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta

30 Márta 2023.

**AN CISTE NÁISIÚNTA OILIÚNA**  
**AN BHLIAIN DAR CRÍÓCH 31 NOLLAIG 2022**  
**RÁITEAS FAOI BHEARTAIS AGUS FAOI PHRIONSABAIL**  
**CHUNTASAÍOCHTA**

**Beartais Chuntasaíochta**

Cuirtear na beartais agus na nósanna imeachta caighdeánacha cuntasaíochta atá leagtha amach anseo i bhfeidhm agus Ráitis Airgeadais an Chiste Náisiúnta Oiliúna ("CNO") á n-ullmhú.

**a) Eolas Ginearálta**

Bunaíodh an CNO leis an Acht um Chiste Náisiúnta Oiliúna 2000 (an "tAcht") chun scileanna na ndaoine atá i bhfostaíocht a ardú, chun scileanna ábhartha a thabhairt do chuardaitheoirí poist agus chun foghlaim ar feadh an tsaoil a éascú.

Tá cuntas reatha agus cuntas infheistíochta san CNO. Déanann Aire na Roinne Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta an cuntas reatha a bhainistiú agus a rialú agus déanann an tAire Caiteachais Phoiblí, Seachadadh an Phlean Forbartha Náisiúnta agus Athchóirithe an cuntas infheistíochta a bhainistiú agus a rialú.

Déantar suimeanna iniúchta isteach agus amach as an CNO a phróiseáil tríd an gcuntas reatha. Aistrítear aon iarmhéid atá chun sochair chuntas reatha an CNO, agus nach bhfuil ag teastáil chun freastal ar chaiteachas reatha, chuig an gcuntas infheistíochta.

De réir an Achta, fanann an barrachas sa CNO sa chiste le haghaidh ath-infheistiú féideartha i ngníomhaíochtaí oiliúna incháilithe eile.

**b) An Bonn Ullmhúcháin**

Ullmhaítear Ráitis Airgeadais an CNO ar bhonn cuntais airgid thirim, mar a ordáíonn an tAire Roinne Caiteachais Phoiblí, Seachadadh an Phlean Forbartha Náisiúnta agus Athchóirithe faoi Alt 2(14) den Acht um Chiste Náisiúnta Oiliúna 2000.

**c) Tréimhse Tuairiscithe**

Is í an bhliain dar críoch 31 Nollaig 2022 an tréimhse tuairiscithe.

**d) Ioncam**

Tugtar ioncam lena n-áirítear fáltais tobhaigh CNO agus fáltais ó Chiste Sóisialta na hEorpa chun cuntais ar bhonn fáltas airgid.

**e) Caiteachas**

Aithnítear caiteachas ar bhonn íocaíochtaí a eisítear i rith na bliana.

**f) Infheistíocht**

Coinnítear an barrachas ar an CNO i nótaí státchiste le Gníomhaireacht Bainistíochta an Chisteáin Náisiúnta ("GBCN"). Tá an ghluaiseacht ar na nótaí státchiste leagtha amach i Nóta 9.

**AN CISTE NÁISIÚNTA OILIÚNA**  
**AN BHLIAIN DAR CRÍÓCH 31 NOLLAIG 2022**  
**CUNTAS IONCAIM & CAITEACHAIS**

	Nóta	2022 €000	2021 €000
<b>Ioncam</b>			
Tobhach an Chiste Náisiúnta Oiliúna	1	950,800	797,250
Ciste Sóisialta na hEorpa	2	-	82,000
Ús Comhlán ar Thaiscí		30	-
		<b>950,830</b>	<b>879,250</b>
<b>Caiteachas</b>			
Cláir dóibh siúd atá Fostaithe	3	313,410	235,733
Sealbhú scileanna ar mhaithe le Fostaíocht a fháil	4	365,421	356,095
Faisnéis ar Ríachtanais Scile a Sholáthar	5	2,466	2,304
Muirir Bhainc	6	17	20
Táillí Iniúchta	7	18	36
		<b>681,332</b>	<b>594,188</b>
<b>Barrachas don bhliain</b>		269,498	285,062
<b>Iarmhéid a iompraíodh isteach ar 1 Eanáir</b>		1,102,524	817,464
Coigeartú don bhliain roimhe <sup>a</sup>		-	(2)
<b>Iarmhéid tugtha ar aghaidh ar 31 Nollaig</b>		<b>1,372,022</b>	<b>1,102,524</b>

Nóta <sup>a</sup> Baineann an coigeartú le hearráid in iarmhéid na cánach siarchoinneála a aithníodh sa bhliain roimhe

Is cuid de na Ráitis Airgeadais seo iad an Ráiteas ar Bheartais Chuntasaíochta agus nótaí 1 go 9.



**Jim Breslin,**

An Roinn Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta

30 Márta 2023.



**AN CISTE NÁISIÚNTA OILIÚNA**  
**AN BHLIAIN DAR CRÍÓCH 31 NOLLAIG 2022**

**Clár Comhardaithe**

	Nóta	2022 €000	2021 €000
<b>Sócmhainní reatha</b>			
Airgead sa bhanc		7	2
Infheistíochtaí GBCN	9	1,372,015	1,102,522
		<b>1,372,022</b>	<b>1,102,524</b>
<b>Dlíteanais Reatha</b>			
		-	-
<b>Glansócmhainní</b>		<b>1,372,022</b>	<b>1,102,524</b>
<b>Arna n-ionadú ag:</b>			
Barrachas Carntha <sup>a</sup>		1,372,022	1,102,524
		<b>1,372,022</b>	<b>1,102,524</b>

Nóta <sup>a</sup> Rinneadh athbheithniú €2,000 ar an mbarrachas carntha do 2021 chun coigeartú na bliana roimhe sin sna cuntais a léiriú.

Is cuid de na Ráitis Airgeadais seo iad an Ráiteas ar Bheartais Chuntasaíochta agus nótaí 1 go 9.



**Jim Breslin,**

An Roinn Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta

30 Márta 2023.

**AN CISTE NÁISIÚNTA OILIÚNA**  
**AN BHLIAIN DAR CRÍÓCH 31 NOLLAIG 2022**  
**NÓTAÍ LEIS NA RÁITIS AIRGEADAIS**

**1. Ioncam ó Thobhach an Chiste Náisiúnta Oiliúna**

Forálann an tAcht um an gCiste Náisiúnta Oiliúna, 2000 d'fhorchur an Chiste Náisiúnta Oiliúna ("CNO") ar fhostóirí i leith fostaithe áirithe – le húsáid chun scileanna a thabhairt nó chun scileanna a ardú ina measc siúd atá i bhfostaíocht nó atá ag lorg fostaíochta. Is ionann an tobhach ar fhostóirí faoi láthair agus 1.0% den tuilleamh ináirithe i leith fostaithe i bhfostaíochtaí Aicme A agus Aicme H, arb ionann é agus thart ar 75% de na fostaithe árachaithe go léir.

Bailíonn na Coimisinéirí Ioncaim an tobhach mar chuid den chóras bailithe ÁSPC agus íoctar leis an gCiste Árachais Shóisialaigh ("CÁS") de chuid na Roinne Coimirce Sóisialaí ("RCS") é. Gach bliain déanann an RCS anailís staitistiúil ar na sonraí bailithe ÁSPC chun cistí a chionroinnt ar an CÁS agus an CNO.

Ba é céatadán na ranníocaíochtaí ÁSPC comhlán a leithdháileadh ar an CNO in 2022 ná 6.50%. (2021: 6.58%).

Nochtann ráitis airgeadais an CÁS sócmhainn €0.2 milliún (2021: dliteanas €0.3 milliún atá dlite don CNO) ag deireadh 2022, i leith méideanna tobhaigh a bhí dlite ón CNO.

**2. Ioncam ó Chistí Struchtúracha na hEorpa**

	<b>2022</b>	<b>2021</b>
	<b>€000</b>	<b>€000</b>
Clár um Infhostaitheacht, Cuimsiú agus Foghlaim 2014-2020	-	82,000
	-	<b>82,000</b>

**Nóta** Is clár seacht mbliana de chuid CSE é an Clár um Chuimsiú agus Foghlaim Infhostaitheachta ("CICF") 2014-2020. Is de rogha na mBallstát aonair uainiú éileamh fáltais CSE ar an gcoinníoll go gcomhlíontar na ceanglais íosta tarraingthe anuas faoi rialacháin CSE. Féadfaidh na fáltais iarbhír CSE a éilfear in aon bhliain ar leith athrú ar roinnt cúiseanna, lena n-áirítear leibhéal gníomhaíochta an chláir.

Ní raibh aon fháltais ag eascairt as an gClár um Infhostaitheacht, Chuimsiú agus Foghlaim (PEIL) 2014-2020, ar clár é atá cómhaoinithe ag Ciste Sóisialta na hEorpa (CSE), toisc go bhfuil fáltais eisithe maidir le 97% den leithdháileadh bunaidh leasaithe cheana féin. Déanfar an fuilleach a dháileadh nuair a bheidh an clár dúnta go foirmiúil.

D'fhorhmeas an Coimisiún Eorpach agus an Chomh-aireacht le linn R4 2022 an clár cómhaoinithe ó Chiste Sóisialta na hEorpa (CSE+) don tréimhse 2021-2027, Scileanna agus Oiliúint um Chuimsiú Fostaíochta (EIST).

### 3. Cláir dóibh siúd atá Fostaithe

Clár	Faighteoir(i)	2022	2021
		€000	€000
Printíseacht	SOLAS/HEA	209,789	150,696
Clár Líonraí Oiliúna	Skillnet Ireland	45,706	35,449
Deontais Oiliúna do Thionscail	Fiontraíocht Éireann agus an IDA	6,500	6,500
Springboard	An tÚdarás um Ard-Oideachas	31,050	25,113
Oiliúnóireachtaí	SOLAS	2,900	2,900
Nuáil i Scileanna Réigiúnacha	BOOnna/ITanna	539	294
Eagraíochtaí Pobail & Deonacha	An Roth	1,140	1,140
Forbairt Ghairmiúil d'Fhostaithe agus Forbairt Ghairmiúil Leanúnach	SOLAS	15,386	13,241
Forbairt Ghairmiúil d'Fhostaithe agus Forbairt Ghairmiúil Leanúnach	Institiúid Innealtóirí Éireann	400	400
		<b>313,410</b>	<b>235,733</b>

### 4. Sealbhú scileanna ar mhaithe le Fostaíocht a fháil

Clár	Faighteoir(i)	2022	2021
		€000	€000
Daoine a Oiliúint don Fhostaíocht	SOLAS	130,174	126,996
Ardoideachas dírithe ar an bhFiontraíocht	An tÚdarás um Ard-Oideachas	152,555	148,352
Springboard	An tÚdarás um Ard-Oideachas	10,388	10,238
Clár Líonraí Oiliúna	Skillnet Ireland	5,449	5,449
Deontas Tacaíocht don Fhostaíocht Theicniúil	An Roinn Coimirce Shóisialaí	2,352	1,812
Oiliúint Pobail don Fhostaíocht	An Roinn Coimirce Shóisialaí	3,684	3,146
Clár um Shocrúchán Thaithí Oibre	An Roinn Coimirce Shóisialaí	819	102
Human Capital Initiative	An tÚdarás um Ard-Oideachas	60,000	60,000
<b>Iomlán</b>		<b>365,421</b>	<b>356,095</b>

### 5. Faisnéis ar Riachtanais Scile a Sholáthar

Clár	Faighteoir(i)	2022	2021
		€000	€000
Forfás - Sainghrúpa ar Riachtanais Scile na Todhchaí	An Roinn Fionlair, Trádála agus Fostaíochta	1,569	523
Anailís ar Scileanna	SOLAS	737	580
Fórim Scileanna Réigiúnacha	Institiúidí Ardoideachais/BOOnna	160	1,201
<b>Iomlán</b>		<b>2,466</b>	<b>2,304</b>

## 6. Ús Bainc Iníoctha agus Muirir

	2022	2021
	€000	€000
Cuntas Bainc Thráchtála -- Ús Diúltach	14	20
Cuntas Bainc Thráchtála -- D.I.R.T	3	-
<b>Iomlán</b>	<b>17</b>	<b>20</b>

## 7. Táillí Iniúchóireachta

	2022	2021
	€000	€000
Táillí Iniúchóireachta	18	36
<b>Iomlán</b>	<b>18</b>	<b>36</b>

## 8. Barrachas CNO

Seasann barrachas carntha an CNO ag €1.37 billiún faoi láthair. Léiríonn an fás ar an mbarrachas carntha an méadú ar ráta an tobhaigh ó 0.7% go 1% (2018-2020) agus an fás leanúnach ar fhostaíocht sa gheilleagar.

Teastaíonn méadú ar uasteorainneacha caiteachais na Roinne agus an Rialtais i gcás aon mhéadú ar chaiteachas an CNO, gach ní eile a bheith comhionann agus gan laghdú comhfhreagrach ar an Vóta. Méadaíonn caiteachas CNO caiteachas an rialtais ghinearálta agus ní féidir freastal air ach amháin laistigh den straitéis fhioscach a chomhaontaigh an Rialtas.

Sa chomhthéacs seo, tá sé beartaithe go bhféadfadh an barrachas a bheith ina chuid thábhachtach den fhreagra iomlán scileanna chun díriú ar an athrú suntasach san ionad oibre a bhaineann le digitíú, uathoibriú agus leis an athrú aeráide, a bhfuiltear ag súil go dtiocfaidh méadú ar a dtionchar sna blianta atá le teacht agus a bhfuil plé ar siúl ina leith.

## 9. Infheistíochtaí GBCN

	2022	2021
	€000	€000
Iarmhéid tosaigh 1 Eanáir	1,102,522	817,457
Glanaistriú ón gcuntas reatha	269,472	285,065
Ús comhlán tuillte	21	-
<b>Iarmhéid deiridh ag 31ú Nollaig<sup>4</sup></b>	<b>1,372,015</b>	<b>1,102,522</b>

**Nóta** <sup>4</sup> Ar 31 Nollaig 2022, bhí €1.37 billiún (2021: €1.1 billiún) á choinneáil i Nótaí Stáitchiste le Gníomhaireacht Bainistíochta an Chisteáin Náisiúnta ("GBCN") chun nochtadh do tháillí ráta úis diúltacha a laghdú agus ag an am céanna leachtacht an chiste a choinneáil agus riosca neamhchosanta don CNO a íoslaghdú. Ceadaíodh an t-aistriú seo le fo-ailt 9 go 11 d'alt 2 den Acht um Chiste Náisiúnta Oiliúna 2000.