



Tuarascáil Bhliantúil Don Bhliain dar Críoch 31 Nollaig

Clár an Ábhair

1	Ráiteas an Chathaoirligh	1
2	An Chomhairle Náisiúnta Eacnamaíochta agus Shóisialta	4
3	Polasaithe Cuntasaíochta NESDO	11
4	Aguisín 1: Comhaltas Bhord NESDO	14
5	Aguisín 2: Comhaltas Chomhairle NESC	14
6	Aguisín 3: Ráitis Airgeadais mar a shínigh Bord NESDO	17

Caibidil 1

Ráiteas an Chathaoirligh

Ráiteas an Chathaoirligh

Bunaíodh an Oifig Náisiúnta um Fhorbairt Eacnamaíochta agus Shóisialta (NESDO) faoi Acht na hOifige Náisiúnta um Fhorbairt Eacnamaíochta agus Shóisialta, 2006.

Is foras corparáideach é NESDO de chuid na Comhairle Eacnamaíochta agus Sóisialta (NESC) a thugann comhairle don Taoiseach ar cheisteanna bheartas straitéiseach a bhaineann le forbairt eacnamaíochta, shóisialta agus chomhshaoil in Éirinn.

Cuireann NESDO seirbhísí iomlána riaracháin agus tacaíochta ar fáil do NESC agus cuireann tuairiscí, riachtanais agus conclúidí faoi bhráid an Rialtais ar thionscadail a dhéanann NESC agus socraíonn foilsiú na míreanna seo ina dhiaidh sin.

Leagtha amach i bPolasaithe agus Nósanna Imeachta NESDO tá socruithe rialachas corparáideach na hOifige, lena n-áirítear feidhmeanna agus freagrachtaí Bhord agus fhoireann NESDO. Comhlíonann na Treoirínte an Cód Cleachtais chun Comhlachtaí Stáit a Rialú agus athbhreithnítear iad ar bhonn rialta. Tá mé sásta go gcomhlíonann NESDO na Treoirínte.

Bhí dhá chruinniú ag Coiste Iniúcháireachta NESDO le linn 2019: ar an 22ú Eanáir agus an 22ú Samhain. Ar an gcoiste bhí:

Ray Henry (Cathaoirleach)

Paul McGarry, An Roinn Gnóthaí Eachtracha agus Trádála, ar ghlac Nigel Clarke as Roinn an Taoisigh a áit le héifeacht 22^ú Samhain.

Sinéad Nic Coitir, NESC

Feidhmíonn Aonad Iniúcháireachta Inmheánach (IAU) Roinn an Taoisigh mar acmhainn do Bhord agus lucht bainistíochta an NESDO, ag deimhniú leordhóthanacht agus éifeachtacht chóras rialuithe inmheánacha an eagrais lena n-áirítear rialuithe airgeadais, oibríochta agus comhlíonta agus bainistiú riosca.

Leagtha amach i gcáipéis Níosanna Imeachta Rialuithe Airgeadais Inmheánacha NESDO tá gnáthaimh agus caighdeáin oibríochta chuntasaíochta lena n-áirítear iad sin a bhaineann le hairgead tirim, párolla, fáltais, íocaíochtaí, taisteal agus speansais, soláthar, sócmhainní seasta, slándáil theicneolaíocht na faisnéise, rialuithe buiséid agus bainistiú agus coinneáil taifead.

Le linn 2019, d'athbhreithnigh Coiste Iniúcháireachta NESDO an Clár Bainistithe Riosca agus an Clár Riosca TF, Seicliosta Éifeachtachta an Choiste Iniúcháireachta, na Ráitis Airgeadais (2018), an Chairt Iniúcháireachta Inmheánaí, an tAthbhreithniú

Bliantúil ar Rialuithe Inmheánacha agus an Tuairisc Iniúchóireachta ar Thaisteal agus Cothú. Níor thángthas ar aon cheist shuntasach. Dhearbhaigh an Coiste Iniúchóireachta go rabhthas sásta le leordhóthanacht agus cuibhiúlacht an chórais rialuithe inmheánacha laistigh de NESDO.

Is é an duine céanna atá ina Phríomh-Oifigeach ar NESDO agus ina Stiúrthóir ar NESC, a fhaigheann íocaíocht as a phost mar Stiúrthóir ar NESC agus nach bhfaigheann aon luach saothair, díolaíocht ná speansais bhreise as a ról mar Phríomh-Oifigeach ar NESDO. Íoctar gach ball foirne de chuid NESDO agus NESC, an Príomh-Oifigeach san áireamh, de réir ciorcláin ábhartha pá a eisíonn an Roinn Caiteachais Phoiblí agus Athchóirithe. Tá mé sásta go gcomhlíonann NESDO na ciorcláin seo.

Tá NESDO tiomanta dá oibleagáidí a chomhlíonadh faoin Acht um Íoc Pras Cuntas, 1997. Cloíodh lena pholasaí gach sonrasc a íoc laistigh d'achair ama réamhshocraithe le linn na bliana agus rinneadh 97% d'íocaíochtaí faoi cheann 15 lá d'fháil an tsonraisc. Ní raibh aon dliteanais úis ann i leith na forála i gcomhair íocaíochtaí déanacha.

Deimhním nach raibh aon imeachtaí suntasacha iar-chláir chomhardaithe ann le linn 2019.

Martin Fraser

Cathaoirleach

An Oifig Náisiúnta um Fhorbairt Eacnamaíochta agus Shóisialta

Caibidil 2
An Chomhairle Náisiúnta
Eacnamaíoch agus Shóisialach

Clár Oibre NESC 2019

D'fhoilsigh NESC na tuarascálacha seo a leanas in 2019:

Polasaí um Athrú Aeráide: An Próiseas a Bheith Ceart (Tuarascáil NESC Uimh. 147)

Aontaíonn níos mó daoine ná riamh gur gá beart uailmhianach é má táimid leis an athrú aeráide a stad. Tá Éire toilteanach níos mó a dhéanamh i bhfianaise iarrachtaí ár bpáistí agus an aosa óig, chomh maith le tuairisc agus obair leanúnach Chomhchoiste an Oireachtais chun plean uile-Rialtais a chruthú. Chun ár dtodhchaí agus na glúine atá le teacht a chosaint, aistriú cothrom a ghnóthú agus oibleagáidí idirnáisiúnta a chomhlíonadh, is gá do bhearta torthaí a sheachadadh go práinneach agus go leanúnach.

Dírítear sa tuarascáil seo ar conas misean uailmhianach, fadtéarmach athrú aeráide a chomhtháthú le próiseas práinneach, gníomhach ar féidir leis tacú le haimsiú agus triail bearta praiticiúla a laghdaíonn astaíochtaí carbóin.

Forbairt Dírithe ar Iompar: An Deis d'Éirinn a Mheas (Tuarascáil NESC Uimh.148)

Is cineál úsáid agus forbairt talún í forbairt dírithe ar iompar (TOD) ina bhféachtar leis an líon áiteanna cónaithe, post, seirbhísí poiblí agus áiseanna atá gar do sheirbhísí ardmhínicíochta, ardchaighdeáin iompair a uasmhéadú. Léirítear i samplaí idirnáisiúnta mar a fheabhsaíonn an cur chuige seo soghluaisteacht agus an comhshaol, mar a sholáthraítear forbairt uirbeach níos éifeachtaí, níos inbhuanaithe agus mar is féidir é a dhearadh chun sciar is airde de thithíocht shóisialta, inacmhainne a chur ar fáil. Moladh sa tuarascáil seo ceithre bhunfhachtóir chun gur dóichí go dtarlódh forbairt dírithe ar iompar - seachas forbairt dírithe ar charranna - in Éirinn. Is fíís shoiléir iad de chuid na bhfachtóirí seo, cineál sainiúil cinnidh, foras saincheaptha, agus maoiniú cuí. Níl i sainaitheant agus glacadh leis an ngá atá leis na ceithre fhachtóir seo ach an chéad chéim i dtionscnamh forbairt dírithe ar iompar.

Gníomh ar son na hAeráide in Éirinn: Ceisteanna Straitéiseacha (Sraith Rúnaíochta NESC Uimh.17)

Tá an t-athrú aeráide ar na ceisteanna is práinní atá ag lucht déanta polasaithe an lae inniu agus glactar leis go forleathan gur ábhar díomá é a bhfuil déanta ag Éirinn ar son na haeráide. Cuid den mhíniú air seo an éiginnteacht faoi cé na bearta a fhéadann agus ba chóir d'Éirinn a dhéanamh agus éiginnteacht faoi cé chomh hingshlactha a bheadh aon gníomh ar son na haeráide ag grúpaí éagsúla sa tsochaí. I gcomhthéacs

seo na héiginnteachta, féadann tionchar suntasach a bheith ag an gcaoi a gcuirtear fadhb in iúl ar chinntí a dhéantar ina dhiaidh sin chun dul i ngleic leis an bhfadhb. Scrúdaítear i bpáipéar na Rúnaíochta an féidir, agus cén chaoi, tuilleadh dul chun cinn sa réimse dúshlánach seo teacht de bharr chur in iúl (nó athchur in iúl) gníomhú aeráide.

Dírítear sa pháipéar ar an ríthábhacht atá leis an ngá ata le haithint agus tabhairt faoi chomhthuiscint agus an tionchar atá ag na ceithre "I" (i mBéarla): neamhréasúnacht, idé-eolaíocht, suimeanna agus institiúidí, agus cuirtear cás chun cinn don chruthú polasaí straitéiseach mar fhreagra amháin, ach a lochtanna a admháil.

Cé go bhfuil acmhainn in Éirinn i gcomhair próiseas athchruthaithe straitéiseach le cabhrú le lucht déanta polasaithe, ní mór dul i gceann an phróisis faoi phleanáil agus cur i gcrích cúramach le cois na dúthrachta. Dá mbeadh rath ar an acmhainn sin, ba chabhair é beart cruthú straitéiseach do lucht déanta polasaithe agus cinntí in Éirinn gníomhú ar son na haeráide a cheapadh agus a dhéanamh a thabharfadh sinn níos gaire don uailmhian atá curtha in iúl againn sa réimse ríthábhachtach seo.

Struchtúr Uirbeach, Pleanáil Spásúil agus Astaíochtaí Aeráide (Sraith Rúnaíochta NESD Uimh.18)

Scrúdaítear sa pháipéar Rúnaíochta seo an gaol idir Struchtúr Uirbeach, Pleanáil Spásúil agus Astaíochtaí Aeráide agus astaíochtaí a bhaineann le hiompar go háirithe. Tá fócas ar leith sa pháipéar ar chuid den bhunlitríocht ina bhféachtar leis an ngaol seo a anailísiú.

Meastar fosta sa pháipéar an cás chun cuir chuige nua a fhorbairt i meastóireacht tionchar struchtúr uirbeach agus planáil spásúil ar thacaíocht d'fhorbairt inbhuanaithe agus astaíochtaí iompair a laghdú. Tagann an páipéar chun críche le fócas ar ról cumasaithe struchtúr uirbeach maidir le soghluaisteacht inbhuanaithe.

An tAistriú Ísealcharbóin a Tabhairt chun Cinn I gCóras Iompair na hÉireann (Páipéar Taighde NESD Uimh.13)

Saináithnítear sa taighde seo, arna choimisiúnú ag DCU, trí phríomhthéama: castachtaí atá inmheánach san iompar; tosaíochtaí in iomaíocht agus sáraíocht idir tiománaithe institiúideacha; agus an córas rialachais gan leanúnachas agus deiseanna institiúide i gcomhair comhoibriú feabhsaithe. Tógtar ar thorthaí taighde agus saináithnítear sa tuairisc sraith moltaí agus cuirtear roinnt ceistanna ar pháirtithe leasmhara ar mian leo aistriú ísealcharbóin a neartú i gcúrsaí iompair na hÉireann.

Forbairt Dírithe ar Iompar: Deis d'Éirinn a Mheasúnú. Cás-Staidéir Chúlra (Páipéar Taighde NESD Uimh.14)

Sa pháipéar cúlra seo tá anailís ar fhianaise idirnáisiúnta agus náisiúnta ar ról an iompair i leathnú chumas bainistiú gníomhach talún trí thalamh a chur ar fáil don tithíocht, forbairt uirbeach inbhuanaithe agus don athnuachan.

Cuirtear cásanna lán eolais ar fáil d'fhorbairt dírithe ar iompar (TOD), ina nochtar ceachtanna inghinearálaithe d'aon straitéis den sórt in Éirinn. Scrúdaítear an chathair ghairdín samhlaíochta darb ainm Uxcester mar shampla de shamhail forbartha do na cineálacha seo cathrach a bhaineann le hinfheistíocht san iompar. Cuireadh chun cinn

Í in aiste a bhuaigh an chéad duais i gcomórtas Eacnamaíochta Wolfson 2014. Scrúdaítear fosta taithí na pleanála réigiúnaí i gCorcaigh, lena n-áirítear pleananna chun conair iarnróid a fhorbairt. Cuirtear críoch leis an bpáipéar le tuairisc ar chuairt staidéir allamuigh go Nantes na Fraince.

Thionóil NESC ócáid amháin in 2019:

I ndiaidh chur i gcrích agus fhoilsiú píosa suntasach taighde na Comhairle ar fhorbairt dírithe ar iompar (TOD) agus mar is féidir é a chur i bhfeidhm in Éirinn, tionóladh Ceardlann Pholasaí dar teideal **Forbairt Dírithe ar Iompar: Í a Chur i bhFeidhm in Éirinn** sa Hibernian Club, Faiche Stiabhna Dé hAoine 28ú Meitheamh 2019.

Ag an gceardlann iomlán lae, tugadh le chéile gníomhaithe náisiúnta beartais ar a bhfuil freagracht as pleanáil uirbeach agus iompair agus as infheistíocht in Éirinn agus gníomhaithe idirnáisiúnta beartais as an bhFrainc, an RA, agus as an Danmhairg ar éirigh leo tionscadail TOD a chur i gcrích ar fud na hEorpa. D'fhreastail réimse leathan de ghníomhaithe polasaí as 40 eagrás ar an gceardlann.

Ba é aidhm na ceardlainne teacht ar chomhaontú faoi conas tabhairt faoi na ceisteanna suntasacha beartais a sainathnódh i dtuairisc na Comhairle ar gá iad a shárú chun forbairt dírithe ar iompar a chumasú. I bhfianaise scrúdú ar anailís na Comhairle agus na samplaí idirnáisiúnta, agus measúnú ar an bpleanáil reatha agus comhthéacs infheistíochta, is cosúil gur ann do dhúshlám a bhfuiltear le tabhairt fúthu go gearrthéarmach agus go meántéarmach. Deimhníodh sa cheardlann cur síos na Comhairle ar cheithre bhunfhachtóir atá ríthábhachtach má tá TOD le bheith ann: fíis, cinneadh, institiúid agus maoiniú. Cé go bhfuil fíis ardleibhéil curtha i bhfriotal ag an gCreat Náisiúnta Pleanála (NPF) atá tacúil le TOD in Éirinn, má táthar lena chinntiú gur ann don chinneadh, institiúid agus maoiniú a bhfuil gá leo, ní mór dul i ngleic le roinnt ceisteanna deacra i ngach réimse.

Cruinnithe Idirnáisiúnta de Chomhairlí Eacnamaíochta agus Sóisialta (ESC) Bhallstáit AE

Ghlac NESC páirt i gcruinniú bliantúil Chomhairlí Eacnamaíochta agus Sóisialta bhallstáit an Aontais Eorpaigh agus Choiste Eacnamaíochta agus Sóisialta na hEorpa (EESC). In 2019, Comhairle Eacnamaíochta, Shóisialta agus Chomhshaoil na hIodáile (CNEL) a d'óstáil an cruinniú sa Róimh i Meitheamh. Chomh maith le heolas a chomhroinnt ar obair na gcomhairlí agus ar staid na gcomhráite sóisialta agus cathartha i ngach ballstát, phléigh lucht an chruinnithe an téama *'Ról an ESC san fhorbairt inbhuanaithe agus feidhmiú Cholún Chearta Sóisialta na hEorpa'*.

Cruinnithe Idirnáisiúnta de Líonra Chomhairlí Forbartha Inbhuanaithe na hEorpa (EEAC)

Ghlac NESC páirt in 27ú Comhdháil Bhliantúil Líonra Chomhairlí Forbartha Inbhuanaithe na hEorpa (EEAC), arna hóstáil ag Comhairle na Portaingéile ar an gComhshaol agus Forbairt Inbhuanaithe (CNADS) i Meán Fómhair i Liospóin, an Phortaingéil. An teideal a bhí ar an gComhdháil: *'Comhoibriú agus Comhpháirtíochtaí Forbartha Inbhuanaithe: Uisce, Fuinneamh agus Aigéin'*.

Cruinnithe NESC a eagraíodh le linn 2019

Bhí ceithre chruinniú ag an gComhairle i rith 2019; 3^ú Aibreán, 20^ú Meitheamh, 25^ú Meán Fómhair agus 19^ú Nollaig.

Le linn 2019, rinne an Rúnaíocht a lán cur i láthair ar obair NESC, ghlac páirt i réimse comhdhálacha, seimineár agus ceardlann agus d'fhreastail ar roinnt coistí agus meithleacha. Tá roinnt de na gníomhaíochtaí seo liostaithe thíos.

Bhí an **Dr. Rory O'Donnell**, an Stiúrthóir a d'éirigh as i Meán Fómhair 2019), ina bhall de na forais seo a leanas:

- Grúpa Rialachas Eacnamaíochta, an Institiúid um Ghnóthaí Idirnáisiúnta agus Eorpacha ;
- An Grúpa Stiúrtha don Chód Caiteachais Phoiblí, IGEES, DPER;
- Comhrá Náisiúnta ar Ghníomhú ar son na hAeráide (NDCA), DCCAE; agus
- Grúpa Comhairleach um Pleanáil Spásúil Mara.

Bhí cuireadh air mar chainteoir agus/nó le bheith rannpháirteach sna himeachtaí seo a leanas:

- Uisce agus Talmhaíocht: Riachtanais Infheistíochta Búcairist, Feabhra.
- Comhairle Cathrach Bhaile Átha Cliath, Seimineár Tithíochta Taispeántas Shamhail Vín, Aibreán
- Comhairle Cathrach Bhaile Átha Cliath agus an Gníomhaireacht Tithíochta, Tithíocht do Chách: Lóistín Inacmhainne do Bhaile Átha Cliath, Baile Átha Cliath, Aibreán
- Oxfam Éireann, 'Ise a íocann an Praghas', Baile Átha Cliath, Bealtaine.
- GCC, Comhdháil Athrú Aeráide, Baile Átha Cliath, Bealtaine.
- An Roinn Tithíochta, Pleanála agus Rialtais Áitiúil, Comhdháil Náisiúnta Tithíochta; 2040 - Fís na Tithíochta a Sheachadadh, Baile Átha Cliath, Bealtaine.

Nóta: Chuaigh an Dr. Rory O'Donnell ar scór ó ról an Stiúrthóra i Meán Fómhair 2019.

Bhí **An Dr. Larry O'Connell**, Eacnamaí Sinsearach agus Stiúrthóir Nuacheaptha (Meán Fómhair 2019) ina bhall de:

- Coiste Monatóireachta an Chláir Forbartha Tuaithe (RDP) 2014-2020;
- Grúpa Comhairleach ar Nuálaíocht Gháis;
- Grúpa Forfheidhmiúcháin na Bith-Eacnamaíochta;
- Grúpa Náisiúnta Pleanáil Eolais;
- Grúpa Comhordaithe Taighde ar Aeráid; agus
- Bord Comhairleach an *Earth Institute* (Leas-Chathaoirleach).

Bhí cuireadh air labhairt ag na himeachtaí seo a leanas:

- An Comhrá Náisiúnta ar Eacnamaíocht, Rapporteur, Baile Átha Cliath, Meitheamh.

Nóta: Ceapadh an Dr. Larry O'Connell ina Stiúrthóir i Meán Fómhair 2019.

An Dr. Helen Johnston (Anailísí Sinsearach Polasaí):

Le linn 2019 bhí an Dr. Johnston ina ball de;

- An Lárionad Staidéar Trasteorann (Cathaoirleach);
- An Grúpa Teicniúil Comhairleach ar Tháscairí agus Sonraí Bochtaineachta;
- Bord Tionscnaimh Forbairt Leanaí agus Choiste Comhairleach Taighde Thamhlachta Thiar;
- Grúpa Comhairleach Saineolaithe na Roinne Caiteachais agus Athchóirithe ar Phromhadh Comhionannas Buiséid;
- Líonra Forfheidhmiúcháin agus Grúpa Stiúrtha an Lárionaid Seirbhísí Éifeachtacha ;
- Grúpa Comhairleach Mheastóireacht Chlár Nurture;
- Grúpa Comhairleach Taighde Focus Ireland; agus
- Grúpa Comhairleach *Embedding Wellbeing in Northern Ireland*.

Bhí cuireadh uirthi labhairt ag na himeachtaí seo a leanas;

- ‘Access to childcare and home care services across Europe’, Taighde Eacnamaíochta agus Sóisialta, Baile Átha Cliath, Meán Fómhair.
- Ina Cathaoirleach ar imeacht ‘The Destruction of the Community Sector: Voices of the Communities Affected’, Baile Átha Cliath, Márta.

An Dr. Anne Marie McGauran (Anailísí Polasaí):

Le linn 2019 bhí an Dr. McGauran ina ball de;

- Grúpa Stiúrtha IN-VEST (clár margadh saothair á reáchtáil ag Lárionad Post Bhaile Munna le tacaíocht JP Morgan); agus
- Grúpa Stiúrtha ITES ar Thaighde Monatóireachta Imeachta.

Thug sí léachtaí do;

- Mic léinn Chéim an Mháistir i Lárionad Staidéir Inscne agus na mBan TCD; agus
- An Líonra Polasaí Sóisialta.

An Dr. Jeanne Moore (Anailísí Polasaí):

Le linn 2019 bhí an Dr. Moore ina ball de;

- Grúpa stiúrtha thionscadal taighde GCC ‘Greening the City’ agus ‘No Home for Plastic’
- Grúpa Comhordaithe Taighde Inbhuanaitheachta

Bhí cuireadh uirthi labhairt ar na himeachtaí/cruinnithe seo a leanas;

- Plé ar Aeráid agus iompar, Coiste Oireachtais ar Iompar, Turasóireacht agus Spórt (Meitheamh);
- Chuir sí i láthair ‘What is a Just Transition in Practice?’ ar Chomhdháil Bhliantúil an Chumainn Staidéir Polaitíochta (Deireadh Fómhair); agus
- Aoi-Léachtóir, MSc Athrú Aeráide DCU (Samhain).

An Dr. Cathal FitzGerald (Anailísí Taighde Institiúideach):

Le linn 2019, bhí an Dr. FitzGerald ina chomh-chathaoirleach ar Ghrúpa Saineolaithe ar Bheartas Poiblí Chumann Staidéar Polaitíochta na hÉireann (PSAI), agus ina chomheagarthóir ar eagrán speisialta ar iris *Administration* ar rath agus teip beartais. Rinne sé cur i láthair ag na himeachtaí seo a leanas:

- Taispeántas Náisiúnta Bonneagair agus Iompair, Baile Átha Cliath, Márta;
- Comhdháil Pholasaí ar Fhorbairt Dírithe ar Iompar, Baile Átha Cliath, Meitheamh;
- Comhdháil Idirnáisiúnta Bhliantúil an Chumainn Idirnáisiúnta Taighde sa tSíceolaíocht Eacnamaíochta (IAREP) agus an Chumainn um Chur chun Cinn na hEacnamaíochta Iompraíochta (SABE), Baile Átha Cliath, Meán Fómhair (Cathaoirleach Seisiúin; láithreoir);
- Comhdháil Bhliantúil PSAI, Má Nuad, Deireadh Fómhair;
- Coiste Phlean Fiontraíochta Réigiúnach an Oirdheiscirt, Ceatharlach, Deireadh Fómhair;
- Tascfhórsa Réigiúnach Aistrithe Lár Tíre, Durlas, Samhain; agus
- Coiste Phlean Fiontraíochta Réigiúnach an Lár-iarthair, Port Laoise, Samhain.

Noel Cahill (Eacnamaí):

Le linn 2019 bhí Noel Cahill páirteach i;

- Cruinniú le Meitheal Mheánmhara (UfM) ar Thithíocht Inacmhainne agus Inbhuanaithe, 28 Feabhra-1 Márta, i bPáras; agus i ndruchtú próifíl tithíochta d'Éirinn don UfM.
- Obair Phainéal Soláthair agus Inacmhainneachta na Gníomhaireachta Tithíochta.

An Dr. Damian Thomas (Anailísí Polasaí Sinsearach):

Le linn 2019, bhí cuireadh ar an Dr. Thomas labhairt ag;

- *Platform Mediated Work – Employment & Welfare Issue*, Grúpa Eacnamaithe IIEA, Baile Átha Cliath, Bealtaine.

Chuir sé obair i láthair ar *‘Addressing Employment Vulnerability as Part of a Just Transition in Ireland’* do;

- Coiste Stiúrtha Réigiúnach Fiontraíochta an Oirdheiscirt, Ceatharlach, Deireadh Fómhair;
- Coiste Stiúrtha Réigiúnach Fiontraíochta Lár Tíre, Durlas, Samhain;
- Coiste Stiúrtha Réigiúnach Fiontraíochta an Lár-iarthair, Port Laoise, Samhain; agus
- Coiste Stiúrtha Réigiúnach Fiontraíochta Bhaile Átha Cliath, Baile Átha Cliath, Nollaig.

Caibidil 3

Polasaithe Cuntasaíochta NESDO

Polasaithe Cuntasaíochta

3.1.1 Coinbhinsiún an Chostais Stairiúil

Réitíodh na Ráitis Airgeadais ar bhonn fabhrúithe faoi choinbhinsiún an chostais stairiúil ar aon dul le prionsabail chuntasaíochta a bhfuil glacadh forleathan leo ach má mhaítear a mhalairt.

3.1.2 Aitheantas Ioncaim

Aithnítear deontas a fhaightear ó Roinn an Taoisigh sna Ráitis Airgeadais ar bhonn fáltais airgid thirim.

Aithnítear ioncam ó dhíol foilseachán agus ioncam comhdhála nuair a chuirtear sonrasc ina leith. Má dhealraítear go mb'fhéidir nach bhfaighfí an t-airgead, déantar foráil i gcomhair fiachais amhrasacha.

Téann NESDO i mbun tionscadail chómhaoinithe le heagrais eile a d'fhéadfadh maireachtáil níos faide ná bliain. Aithnítear an t-airgead seo ar bhonn fáltais airgid thirim.

3.1.3 Airgeadraí Eachtracha

Taifeadtar idirbheartaíochtaí in airgeadraí seachas euro ag na rátaí atá i bhfeidhm ar dháta na n-idirbheartaíochtaí nó ar dháta conartha. Aistrítear sócmhainní agus dliteanais go euro ar dháta an chláir chomhardaithe nó ar dháta conartha. Pléitear le difríochtaí malairte sa Ráiteas Ioncaim agus sa Chuntas Caiteachais.

3.1.4 Sócmhainní Inláimhsithe

Maítear sócmhainní inláimhsithe ag costas lúide dímheas carntha. Ríomhtar dímheas d'fhonn costas sócmhainní inláimhsithe a dhíscríobh i leith a luachanna measta iarmharacha le linn a saolré measta úsáide trí thráthchodanna bliantúla cothroma.

Is mar seo a leanas atá saolré measta úsáide sócmhainní inláimhsithe trí thagairt do dhímheas:

- Troscán: 5/10 bliain;
- Trealamh: 5 bliana.

Aoisliúntas

Tá foireann NESDO ina mbaill den scéim pinsean d'Fhostaithe Stáit Neamhbhunaithe. Is scéim neamh-ranníocaíochta í seo do phinsean agus sochair chnapshuime oifigigh. Tá ranníocaíochtaí iníoctha i leith Scéim na gCéilí agus Leanaí. Íocann an NESDO na ranníocaíochtaí seo leis an Roinn Airgeadais trí Roinn an Taoisigh. Mar sin de, níl aon dliteanas ar an NESDO i leith socruithe aoisliúntais na mball foirne seo.

Le linn 2019, chuir Roinn an Taoisigh beirt bhall foirne ar iasacht chuig an NESDO, chuir an Garda Síochána ball foirne amháin ar iasacht chuig an NESDO agus chuir an Roinn Gnó, Fiontraíochta agus Nuálaíochta ball foirne amháin ar iasacht chuig an NESDO. Bhí na baill foirne seo cumhdaithe ag na scéimeanna aoisliúntais atá ag feidhmiú ina Ranna féin.

Thug an NESDO aisíoc do na Ranna i leith thuarastal, ÁSPC an fhostóra agus aoisliúntas na mball áirithe foirne. Fabhraíodh aisíocaíochtaí ar bhonn míosúil agus íocadh iad i leith an Ráitis Ioncaim agus Caiteachais agus Cúlchiste Coimeádta Ioncaim. Is ar an Roinn bhainteach atá an fhreagracht as párolla agus aoisliúntas na mball foirne atá ar iasacht ag NESDO.

Aguisíní

Aguisín 1 Comhaltas Bhord NESDO

- Martin Fraser, Roinn an Taoisigh (Cathaoirleach)
- Elizabeth Canavan, Roinn an Taoisigh

Príomh-Oifigeach NESDO, An Dr. Rory O'Donnell (ar scor)/Dr. Larry O'Connell (faoi láthair)¹

Aguisín 2 Comhaltas Chomhairle NESC

Is mar seo a leanas a ainmníodh comhaltas na Comhairle 2016-2019:

- Martin Fraser (Cathaoirleach)
- Elizabeth Canavan (Leas-Chathaoirleach)

Triúr comhaltaí lucht Gnó agus Fostóirí:

- Maeve McElwee, Stiúrthóir Caidreamh Fostaithe Ibec
- Tom Parlon, Ard-Stiúrthóir, CIF
- Ian Talbot, Príomhfheidhmeannach, Chambers Ireland

Triúr comhaltaí de chuid na gceardchumann:

- Patricia King, Ardrúnaí, ICTU
- Shay Cody (ar scor ó Dheireadh Fómhair) ar tháinig Joe Cunningham, Ardrúnaí, Fórsa ina áit
- Kevin Callinan, Ardrúnaí, IMPACT

Triúr comhaltaí de chuid na Feirmeoireachta agus na Talmhaíochta:

- Damian McDonald, Ard-Stiúrthóir, IFA
- John Enright, Ardrúnaí, ICMSA ar tháinig TJ Flanagan, Príomhfheidhmeannach ICOS, ina áit (Deireadh Fómhair)
- Denis Duggan, Príomhfheidhmeannach, Macra na Feirme

¹ I Meán Fómhair 2019, d'éirigh an Dr. Rory O'Donnell as a phost mar Stiúrthóir NESC agus tháinig an Dr. Larry O'Connell i gcomharba air.

Triúr comhaltaí de chuid na hEarnála Pobail agus Deonaí:

- An Dr. Seán Healy, Ceartas Sóisialta Éireann
- Bríd O'Brien, Eagrais Náisiúnta na hÉireann na nDaoine Dífhostaithe
- James Doorley, Leas-Stiúrthóir, Comhairle Óige na hÉireann

Triúr comhaltaí de chuid na hEarnála Comhshaoil:

- Michael Ewing (ar scor ó Dheireadh Fómhair) ar tháinig Karen Ciesielski, Comhordaitheoir, Colún Comhshaoil, ina áit
- Kate Ruddock, Leas-Stiúrthóir, Friends of the Earth Éireann
- Oonagh Duggan, Leascheannaire Rannáin: Polasaí agus Abhcóideacht, Bird Watch Ireland

Ceathrar comhaltaí de chuid na Seirbhíse Poiblí:

- Derek Moran, Ardrúnaí, An Roinn Airgeadais
- An Dr. Orlaigh Quinn, Ardrúnaí, An Roinn Post, Fiontair agus Nuálaíochta
- John McCarthy, Ardrúnaí, An Roinn Comhshaoil, Pobail agus Rialtais Áitiúil
- Robert Watt, Ardrúnaí, An Roinn Caiteachais Phoiblí agus Athchóirithe

Seachtar comhaltaí neamhspleácha arna n-ainmniú ag an Taoiseach:

- Philip Hamell, Roinn an Taoisigh
- An tOll. Edgar Morgenroth, DCU
- An tOll. Michelle Norris, Scoil na Eolaíochta Feidhmí, COBHÁC, Institiúid Geary
- An tOll. Paul Donnelly, Ollscoil Teicneolaíochta Bhaile Átha Cliath
- An tOll. Sinead O'Flanagan, Coláiste Ríoga na Máinlianna in Éirinn
- An tOll. Eleanor Denny, Coláiste na Tríonóide, Baile Átha Cliath
- An tOll. Geraint Ellis, Ollscoil na Banríona, Béal Feirste

Stiúrthóir NESC, An Dr. Rory O'Donnell (ar scor), An Dr. Larry O'Connell (faoi láthair)² Aguisín 3 Ráitis Airgeadais arna Síniú ag Bord NESDO

² I Meán Fómhair 2019, d'éirigh an Dr. Rory O'Donnell as a phost mar Stiúrthóir NESC agus tháinig an Dr. Larry O'Connell i gcomharba air.

Appendix 3 Financial Statements as Signed by NESDO Board

National Economic and Social Development Office (NESDO)

Financial Statements

For The Year Ended 31 December 2019

National Economic and Social Development Office (NESDO)

Table of Contents

Board Members and Other Information	1
Chairman's Report	2
Governance Statement and Board Members' Report	3-5
Statement on Internal Control	6-7
Report of the Comptroller and Auditor General	8
Statement of Income and Expenditure and Retained Revenue Reserves	9
Statement of Financial Position	10
Statement of Cash Flows	11
Notes to the Financial Statements	12-17

National Economic and Social Development Office (NESDO)

Board Members and Other Information

Board Members: Mr. Martin Fraser (Chairman)
Ms. Elizabeth Canavan

Bankers: Allied Irish Bank
Business Centre
40/41 Westmoreland Street
Dublin 2

Head Office: 16 Parnell Square
Dublin 1

Auditor: Comptroller and Auditor General
3A Mayor Street Upper
Dublin 1

National Economic and Social Development Office (NESDO)

Chairman's Report

For the year ended 31 December 2019

The National Economic and Social Development Office (NESDO) was established under the terms of the National Economic and Social Development Office Act, 2006 and is governed by a Board which was appointed by the Taoiseach.

NESDO is the body corporate for the National Economic and Social Council (NESC) which advises the Taoiseach on strategic policy issues relating to sustainable economic, social and environmental development in Ireland.

The Board of NESDO is committed to the highest standards of Corporate Governance and has implemented the Department of Public Expenditure and Reform's Code of Practice for the Governance of State Bodies (2016).

NESDO has extensive policies and procedures guidelines in place for all staff, committees and Board members. NESDO applies the highest standards of disclosure and transparency in respect of interests held by staff, committees and Board members.

Remuneration Policy - Board Members and Executive Directors

The positions of Chief Officer of NESDO and Director of the NESC are occupied by the same person. He is paid in respect of his position as Director of NESC and receives no additional remuneration, emoluments or expenses in relation to his role as Chief Officer. All staff of NESDO and NESC, including the Chief Officer/Director are paid in accordance with relevant pay circulars issued by the Department of Public Expenditure and Reform. The Board members of NESDO and the Council members of NESC do not receive any remuneration/fees.

Going Concern

The Board has a reasonable expectation of continued Departmental funding. For this reason, it continues to adopt the going concern basis in preparing the Financial Statements. The first instalment of the 2020 Grant Income was received in January 2020.

Following a review undertaken by the Department of the Taoiseach, as part of the programme of rationalisation of State agencies, the Government agreed that NESC should become a statutory body and to dissolve the NESDO (corporate body). This work is ongoing in the Department. The NESDO Act is still effective and as such the Office is a going concern.

National Economic and Social Development Office (NESDO)**Governance Statement and Board Members' Report****For the year ended 31 December 2019****Governance**

The Board of the National Economic and Social Development Office (NESDO) was established under the National Economic and Social Development Act, 2006. The Board is accountable to the Taoiseach and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business decisions. The regular day-to-day management, control and direction of NESDO are the responsibility of the Chief Officer (CO) and NESDO management. The CO must follow the broad strategic direction set by the Board and must ensure that the Board members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The CO acts as a direct liaison between the Board and the management of NESDO.

Board Responsibilities

The work and responsibilities of the Board are set out in the NESDO Policies and Procedures document which also contain matters specifically reserved for Board decision. Standing items considered by the Board include:

- declaration of interests,
- reports from committees,
- financial reports/management accounts,
- performance reports, and
- reserved matters.

Section 31(1) of the National Economic and Social Development Act, 2006 requires NESDO to keep, in such form as may be approved by the Taoiseach with the concurrence of the Minister for Finance, all proper and usual accounts of money received and expended by it.

In preparing these Financial Statements, the Board is required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that it will continue in operation; and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements.

The Board is responsible for ensuring that adequate accounting records are kept which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the Financial Statements comply with Section 31(2) of the National Economic and Social Development Act, 2006. The maintenance and integrity of the corporate and financial information on the NESDO's website is the responsibility of the Board.

The Board is responsible for approving an annual plan and budget. An evaluation of the performance of NESDO by reference to the annual plan and budget was carried out on 18 June, 2019.

The Board is responsible for ensuring that the assets of NESDO are adequately safeguarded and that reasonable steps are in place for the prevention and detection of fraud and other irregularities.

The Board considers that the Financial Statements of NESDO give a true and fair view of the financial performance and the financial position of NESDO at 31 December, 2019.

Board Structure

The Board consists of a Chairperson and a Deputy Chairperson who are appointed by the Taoiseach. Board meetings are held annually or more frequently as required. The members of the Board were appointed for a period coterminous with the term of the National Economic and Social Council (NESC). The table below details the appointment period for current members:

National Economic and Social Development Office (NESDO)**Governance Statement and Board Members' Report****For the year ended 31 December 2019**

Board Member	Role	Date Appointed
Martin Fraser	Chairperson	24 May 2017
Elizabeth Canavan	Deputy Chairperson	24 May 2017

The Board has established an Audit and Risk Committee (ARC), comprising three members, including two external members. The role of the Audit and Risk Committee is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurance. The ARC is independent from the financial management of the organisation. In particular, the Committee ensures that the internal control systems including audit activities are monitored actively and independently. The Committee reports to the Board annually, or as required. The ARC reports to the Board after each meeting, and formally in writing annually.

The members of the Audit and Risk Committee are: Mr Ray Henry (Chairperson); Mr Paul McGarry, Department of Foreign Affairs and Trade (up to October); Mr Nigel Clarke, Department of the Taoiseach (from November) Ms Sinead Nic Coitir, NESD. There were 2 meetings of the ARC in 2019.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and Committee meetings for 2019 is set out below including the fees and expenses received by each member:

	Board	Audit & Risk Committee	Fees & Expenses (€)
Number of Meetings:	1	2	
Martin Fraser	1	-	0
Elizabeth Canavan	1	-	0
Ray Henry	-	2	0
Paul McGarry	-	1	0
Nigel Clarke	-	1	0
Sinead Nic Coitir	-	2	0

The Board members receive no fees or expenses.

Disclosures Required by Code of Practice for the Governance of State Bodies (2016)

The Board is responsible for ensuring that NESDO has complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code:

Employee Short-Term Benefits Breakdown

Employee Short-Term benefits in excess of €60,000 are categorised into the following bands:

Range of total employee benefits	Number of Employees 2019	Number of Employees 2018
€70,000 - €79,999	3	1
€80,000 - €89,999	3	4
€90,000 - €99,999	0	0
€100,000 - €109,999	3	4
€110,000 - €119,999	1	0
€120,000 - €129,999	0	0
€130,000 - €139,999	0	0
€140,000 - €149,999	0	1

Note: For the purposes of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary, overtime allowances and other payments made on behalf of the employee, but exclude employers' PRSI.

National Economic and Social Development Office (NESDO)

Governance Statement and Board Members' Report

For the year ended 31 December 2019

Travel and Subsistence Expenditure

Travel and subsistence Expenditure is categorised as follows:

Employees	2019 (€)	2018 (€)
Domestic	1,541	2,487
International	4,719	5,346
Non-Employees		
Domestic	2,695	2,256
Foreign	2,513	8,261
Total	11,468	18,350

Consultancy Costs

NESC are engaged in sustainable development research projects supported by funding from the Environment Fund.

Project	2019 (€)	2018 (€)
Sustainable Development Research Consultancy	38,371	58,073

Legal Costs and Settlements

2019 (€)	2018 (€)
Nil	Nil

Hospitality Expenditure

Expenditure Analysis	2019 (€)	2018 (€)
Employees	644	770
Non-Employees	953	1,115
Total	1,597	1,885

Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. NESDO was in full compliance with the Code for 2019.

Signed: 

Martin Fraser

Board Chairman

Date: 17.12.20

National Economic and Social Development Office (NESDO)

Statement on Internal Control

For the year ended 31st December 2019

Scope of Responsibility

On behalf of the Board of the National Economic and Social Development Office, I acknowledge our responsibility for ensuring that an effective system of internal control is maintained and operated in the Office. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can only provide 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 way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform, has been in place in NESDO for the year ended 31 December, 2019 and up to the date of approval of the Financial Statements.

Capacity to Handle Risk

NESDO has an Audit & Risk Committee (ARC) comprising three members two of whom, including the Chairman, are external members with wide corporate and financial experience in public sector organisations. The ARC has access to professional accountancy services as required. The ARC met twice in 2019.

The internal audit function at NESDO is carried out by the Internal Audit Unit of the Department of the Taoiseach on behalf of the NESDO ARC. The Unit is adequately resourced and conducts a three-year programme of work agreed with the Audit Committee covering a wide range of areas of the organisation including internal controls.

The ARC has developed a risk management policy which sets out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff who are expected to work within NESDO risk management policies, to alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

Risk and Control Framework

NESDO has implemented 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.

A risk register is in place which identifies the key risks facing NESDO and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the ARC on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. I confirm that a control environment is in place containing the following elements:

- procedures for all key business processes have been documented,
- financial responsibilities have been assigned at management level with corresponding accountability,
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management,
- there are systems aimed at ensuring the security of the information and communication technology systems, and
- there are systems in place to safeguard the assets.

National Economic and Social Development Office (NESDO)

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 Board, where relevant, in a timely way. I confirm that the following ongoing monitoring systems are in place:

- 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.
- reporting arrangements are in place at all levels where responsibility for financial management has been assigned, and
- there are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budget/forecasts.

Procurement

I confirm that NESDO has procedures in place to ensure compliance with current procurement rules and guidelines and that there is appropriate focus on good practice in purchasing. During 2019, 2 contracts to a value of €43,662 are considered to be non-competitive and non-compliant as the contracts were extended beyond the original contract date without competitive procurement. NESDO has taken steps to address this non-compliance by finalising a competitive process for these services. This process will be finalised in 2021.

Review of Effectiveness

I confirm that NESDO has procedures to monitor the effectiveness of its risk management and control procedures. NESDO's monitoring and review of the effectiveness of the systems of internal control is informed by the work of the internal and external auditors, the ARC which oversees their work, and the senior management within NESDO responsible for the development and maintenance of the internal control framework.

I confirm that the Board conducted an annual review of the effectiveness of the internal controls for 2019 on the 22nd June 2020.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2019 that require disclosure in the Financial Statements.

Signed: 
Martin Fraser
Board Chairman

Date: 17.12.20



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

National Economic and Social Development Office

Opinion on the financial statements

I have audited the financial statements of the National Economic and Social Development Office for the year ending 31 December 2019 as required under the provisions of section 31 of the National Economic and Social Development Office Act 2006. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of financial position
- the statement of cash flows and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the National Economic and Social Development Office at 31 December 2019 and of its income and expenditure for 2019 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

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 National Economic and Social Development Office 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 National Economic and Social Development Office has presented certain other information together with the financial statements. This comprises the annual report, the governance statement and Board members' report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

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

22 December 2020

National Economic and Social Development Office (NESDO)

Statement of Income and Expenditure and Retained Revenue Reserves

For the year ended 31 December 2019

Income	Notes	2019 €	2018 €
Oireachtas Grant	2	1,875,979	1,888,901
Other Income	3	67,987	93,819
Transfer from/(to) Capital Account	11	2,225	6,716
Total Income		1,946,191	1,989,436
Expenditure			
Staff Costs	4	1,344,128	1,425,326
Consultancy		38,371	58,073
Printing and Publications		3,947	7,073
Travel & Subsistence	6	11,468	18,350
Conferences and Seminars		11,500	10,126
Training		11,892	9,455
Post, Taxis & Couriers		988	810
Library Services		18,385	15,348
Administration		712	585
Professional Fees		5,904	5,289
Audit Fee		8,800	8,000
Telephone		6,538	5,596
Stationery		6,174	5,016
IT and Website costs		51,490	34,745
Rent & Service Charges		361,616	359,155
Depreciation	7	11,351	15,715
Total Expenditure		1,893,264	1,978,662
Surplus for Year		52,927	10,774
Balance at 1 January		72,441	61,667
Balance at 31 December		125,368	72,441

The Statement of Income and Expenditure and Retained Revenue Reserves includes all gains and losses recognised in the year.

The Statement of Cash Flows on page 11 and the notes on pages 12 to 17 form part of the Financial Statements.


Signed:


 Martin Fraser
 Board Chairman

Date:

17/12/20

Signed:


 Larry O'Connell
 Chief Officer

Date:

17/12/20

National Economic & Social Development Office (NESDO)

Statement of Financial Position

As at 31 December 2019

	Notes	2019	2018
		€	€
Fixed Assets			
Property, Plant and Equipment	7	20,801	23,026
Current Assets			
Receivables	8	43,846	26,404
Cash and Cash Equivalents	10	131,507	145,612
		175,353	172,016
Current Liabilities (Amounts falling due within one year)	9	(49,985)	(99,575)
Net Current Assets		125,368	72,441
Long Term Liabilities (Amounts falling due after one year)		-	-
Total Net Assets		146,169	95,467
Representing			
Capital Account	11	20,801	23,026
Retained Reserves		125,368	72,441
		146,169	95,467

National Economic & Social Development Office (NESDO)

Statement of Cash Flows

For the year ended 31 December 2019

	Notes	2019 €	2018 €
Net Cash Flows from Operating Activities			
Surplus/(Deficit) for year		52,927	10,774
Depreciation and impairment of fixed assets		11,351	15,715
(Increase)/decrease in receivables		(17,442)	(10,063)
(Decrease)/increase in payables		(49,590)	14,857
Transfer to/(from) Capital Account		(2,225)	(6,716)
Bank interest received		(16)	(13)
Net Cash Inflow from Operating Activities		(4,995)	24,554
Cash flow from Investing Activities			
Payment to acquire property, plant & equipment	7	(9,126)	(8,999)
Net Cash Flows from Investing Activities		(9,126)	(8,999)
Cash Flows from Financing Activities			
Bank interest received		16	13
Net Cash Flows from Financing Activities		16	13
Net Increase/(Decrease) in Cash and Cash Equivalents		(14,105)	15,568
Cash and cash equivalents at 1 January		145,612	130,044
Cash and Cash Equivalents at 31 December	10	131,507	145,612

National Economic & Social Development Office (NESDO)

Notes to the Financial Statements

For the Year Ended 31st December 2019

1 Statement of Accounting Policies

Accounting Policies

The basis of accounting and significant accounting policies adopted by NESDO is set out below. They have all been applied consistently throughout the year and for the preceding year.

General Information

NESDO was set up under the National Economic and Social Development Act 2006, with a head office at 16 Parnell Square, Dublin 1.

NESDO's primary objective as set out in Section 8 of the National Economic and Social Development Act 2006 is as follows:

To advise the Taoiseach on all strategic matters relevant to economic and social development in the State.

NESDO is a Public Benefit Entity (PBE).

Statement of Compliance

The Financial Statements of NESDO for the year ended 31 December 2019 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC), as promulgated by Chartered Accountants Ireland.

Basis of Preparation

The Financial Statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The Financial Statements are in the form approved by the Taoiseach with the concurrence of the Minister for Public Expenditure and Reform under the National Economic and Social Development Act, 2006. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to NESDO's Financial Statements.

Revenue

Oireachtas Grant

Grant received from the Department of the Taoiseach is recognised in the Financial Statements on a cash receipts basis.

Other Income

NESDO are engaged in research projects supported by funding from The Environment Fund. This income is recognised when it is invoiced.

Income from sale of publications is recognised when it is invoiced. If it becomes apparent that the monies may not be received, a provision is made for doubtful debts.

NESDO enters into co-funding projects with other organisations that may last greater than one year. This income is recognised on a cash receipts basis.

National Economic & Social Development Office (NESDO)**Notes to the Financial Statements****For the Year Ended 31st December 2019****Foreign Currencies**

Transactions in currencies other than euro are recorded at the rates ruling at the date of the transactions or at a contracted date. Monetary assets and liabilities are translated into euro at the balance sheet date or at a contracted date. Exchange differences are dealt with in the Statement of Income and Expenditure Account.

Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. Depreciation is provided on all property, plant and equipment, other than freehold land and artwork, at rates estimated to write off the cost less the estimated residual value of each asset on a straight line basis over their estimated useful lives, as follows:

- (i) Furniture: 10 years
- (ii) Equipment: 5 years

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

Employee Benefits***Short-term Benefits***

Short term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the Payables figure in the Statement of Financial Position.

Retirement Benefits

With the approval of the Departments of the Taoiseach and Public Expenditure and Reform by 2015 all staff had become members of the pension scheme for Non-Established State Employees. This is a non-contributory scheme for an officer's own retirement pension and lump sum benefits. Contributions are payable for the Spouse and Children's Scheme. NESDO remits these contributions to the Department of Public Expenditure and Reform. Accordingly, NESDO has no liability in respect of the superannuation arrangements of these staff.

During 2019, the Department of the Taoiseach seconded two staff members to NESDO, An Garda Síochána seconded one member of staff to NESDO and the Department of Business, Enterprise and Innovation seconded one staff member to NESDO. These staff were covered by the superannuation schemes in operation in their respective Department. The Departments were reimbursed by NESDO in respect of salary, employer's PRSI and superannuation for the particular staff. Reimbursements accrued on a monthly basis and were charged to the Statement of Income and Expenditure and Retained Revenue Reserves. The relevant Department takes responsibility for the payroll and superannuation in respect to its seconded staff to NESDO.

Critical Accounting Judgements and Estimates

The preparation of the Financial Statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgement has had the most significant effect on amounts recognised in the Financial Statements.

National Economic and Social Development Office (NESDO)**Notes to the Financial Statements****For the Year Ended 31st December 2019**Depreciation and Residual Values

The Director has reviewed the asset lives and associated residual values of all fixed asset classes, and in particular, the useful economic life and residual values of fixtures and fittings, and has concluded that asset lives and values are appropriate.

2	<u>Oireachtas Grant Income Drawdown</u>	2019	2018
		€	€
	Oireachtas Grant Income Drawdown ¹	<u>1,875,979</u>	<u>1,888,901</u>
	¹ Source of Income – Allocation from Vote 2 Department of the Taoiseach Subhead A3 to NESDO. As a constituent body of NESDO (as set out in the National Economic and Social Development Office Act, 2006), NESDO's expenditure is met by NESDO.		
3	<u>Other Income</u>	2019	2018
		€	€
	Project Income ²	67,971	93,201
	Other Income		605
	Bank Interest	<u>16</u>	<u>13</u>
		<u>67,987</u>	<u>93,819</u>
	² The sum of €67,971 was received from The Environment Fund in 2019.		
4	<u>Staff Costs</u>	2019	2018
		€	€
	Wages and Salaries	1,242,723	1,316,663
	Social Welfare Costs	<u>101,405</u>	<u>108,663</u>
		<u>1,344,128</u>	<u>1,425,326</u>
	The average number of employees and ECF allocation during the year were:	<u>17</u>	<u>17</u>

A total of €62,598 (2018: €69,041) of pension levy has been deducted from staff and paid over to the Department of the Taoiseach. The Chief Officer of NESDO, who is also the Director of NESD, received €100,152 up to September 2019. The Chief Officer retired in September and his replacement received €41,200 as remuneration in respect of his role as Director of NESD for the year ended 31 December 2019 (2018: €143,983). The Chief Officer was not in receipt of remuneration, emoluments or expenses in respect of his role as Chief Officer of NESDO. As Director of NESD he received €1,957 (2018: €3,329) in respect of official travel and subsistence as per Department of Finance Circular 07/2009.

Included in Wages and Salaries is Holiday Pay accrual amounting to €24,928 (2018:€20,138).

Ex-gratia payment of €50,000 was made to a former employee.

National Economic & Social Development Office (NESDO)

Notes to the Financial Statements

For the Year Ended 31st December 2019

5	<u>Retirement Benefits</u>	2019	2018	
		€	€	
	Included in wages and salaries in note 4 is the following:			
	Employee contributions to the Department of the Taoiseach in respect of staff	26,113	26,027	
		<u>26,113</u>	<u>26,027</u>	
6	<u>Travel & Subsistence</u>	2019	2018	
		€	€	
	Travel and Subsistence ³	11,468	18,350	
		<u>11,468</u>	<u>18,350</u>	
		<u>11,468</u>	<u>18,350</u>	
	3. Includes reimbursement of expenses to Council members of NESC associated with attending Council meetings.			
7	<u>Property, Plant and Equipment</u>	Equipment	Furniture	Total
		€	€	€
	<u>Cost</u>			
	Balance at 1 January 2019	262,095	199,562	461,657
	Additions	4,176	4,950	9,126
	Disposals	<u>(25,339)</u>	<u>(25,220)</u>	<u>(50,559)</u>
	Balance at 31 December 2019	<u>240,932</u>	<u>179,292</u>	<u>420,224</u>
	<u>Depreciation</u>			
	Balance at 1 January 2019	239,069	199,562	438,631
	Charge for year	10,856	495	11,351
	Disposals	<u>(25,339)</u>	<u>(25,220)</u>	<u>(50,559)</u>
	Balance at 31 December 2019	<u>224,586</u>	<u>174,837</u>	<u>399,423</u>
	<u>Net Book Value</u>			
	At 31 December 2019	<u>16,346</u>	<u>4,455</u>	<u>20,801</u>
	At 31 December 2018	<u>23,026</u>	<u>-</u>	<u>23,026</u>

National Economic and Social Development Office (NESDO)
Notes to Financial Statements
For the Year Ended 31st December 2019

8	<u>Receivables</u>	2019	2018
		€	€
	Prepayments	24,791	26,404
	Debtors control	19,055	-
		<u>43,846</u>	<u>26,404</u>
9	<u>Payables</u>	2019	2018
		€	€
	Trade Creditors	5,082	1,977
	Taxes and social costs	195	-
	Accruals	44,708	97,598
		<u>49,985</u>	<u>99,575</u>
10	<u>Cash and Cash Equivalents</u>	2019	2018
		€	€
	Current Account Balance	11,218	10,928
	Deposit Account Balance	120,168	134,594
	Cash on Hand	121	90
		<u>131,507</u>	<u>145,612</u>
11	<u>Capital Account</u>	2019	2018
		€	€
	Balances at 1 January	23,026	29,742
	<i>Transfer to Income and Expenditure</i>		
	Income used to purchase Fixed Assets	9,126	8,999
	Amortisation in line with depreciation	(11,351)	(15,715)
	Net Book Value of Assets Disposed		
		<u>(2,225)</u>	<u>(6,716)</u>
	Balance at 31 December	<u>20,801</u>	<u>23,026</u>

National Economic and Social Development Office (NESDO)

Notes to the Financial Statements

For the Year Ended 31st December 2019

12 Premises occupied by NESDO

NESDO occupies one premises which is located at 16 Parnell Square, Dublin 1. It rents this premises on a year to year basis from the Office of Public Works and is not tied into a lease. Rent of € 322,329 and service charges of €39,288 were paid in respect of 2019.

13 Related Party Disclosures

The Board members of NESDO adopted procedures in accordance with procedures issued by the Department of Public Expenditure and Reform in relation to the disclosure of Interests by Board members and these procedures have been adhered to during the year. I confirm that there were no transactions in the year in relation to the Board's activities in which a Board member had any beneficial interest.

The Council of NESC (the constituent body of NESDO) is solely an advisory body with no executive functions and is specifically structured in order that key sectoral interests are represented.

Key management personnel in NESDO consist of the Chief Officer and members of the Board. Key management personnel were not in receipt of remuneration, emoluments or expenses in respect of their role in NESDO.

Both NESDO and NESC operate under the NESDO Act, 2006 which provides for disclosure of interests.

14 Events after the Reporting Date

The National Economic and Social Development Office recognises that the Covid-19 pandemic is a significant event which has occurred since the reporting date. NESDO assesses this event to be a non-adjusting post balance sheet event in relation to its 2019 Financial Statements and has factored the Covid-19 pandemic into its overall risk management processes and operations in 2020 and for estimates into 2021.

NESDO is satisfied that it can continue to discharge its functions and that it will continue to have the necessary funding to enable that. NESDO is of the view that its operations can continue on a going concern basis covering the twelve-month period from the date of the signing of the 2019 Financial Statements.

15 Approval of Financial Statements

The Financial Statements were approved by the Board of NESDO on the 22nd June 2020.

