

17

**TUARASCÁIL BHLIANTÚIL**  
**DHÁ MHÍLE**  
**SEACHT DÉAG**



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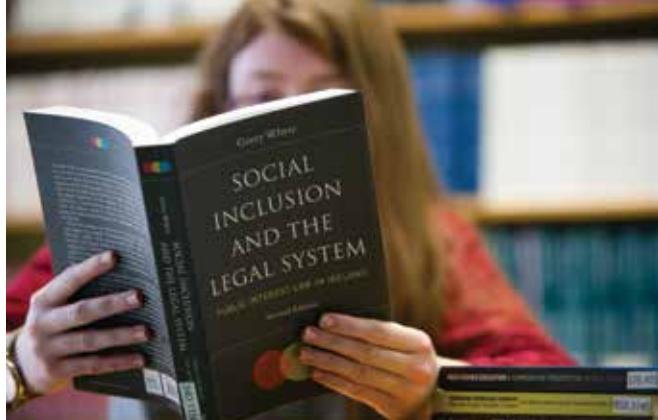


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# 01

## Réamhrá

# Réamhrá

Tá an Foras Riaracháin a bunaíodh i mí na Samhna 1957 ag comóradh 60 bliain ar an bhfód, tréimhse ina bhfuil meascán fior-speisialta d'oideachas, oiliúint, taighde, foilsitheoiréacht agus seirbhísí comhairleoireachta curtha ar fáil aige do mhicléinn agus eagraíochtaí ar fud na seirbhise poiblí. Mar thoradh ar an gcur chuige tras-earnála cinntítear go bhfuil meon uathúil atá dirithe ar an rialtas ina ionláine ag an bhForas i leith gach rud atá dtugaimid faoi. Mar aitheantas go bhfuil ról ceannais ag an bhForas i ndáil le seirbhísí a chothaíonn cumas agus tacaíocht d'fhorbairt agus d'athchóiriú na hearnála poiblí á gcur ar fáil aige tá plean straitéisíe nua dá chuid seolta ag an bhForas Riaracháin go luath in 2017. Is ábhair mórtais don bhForas a mhísean sainiúil arb é tuiscint ar an riarachán poiblí agus ar an bheartas poiblí agus a chaighdeán agus a chleachtas a chur chun cinn. Agus sinne ag féachaint ar aghaidh tá fíos uailmhanach dhúshláinach againn le haghaidh forbairt straitéisíe an Fhorais Riaracháin, is é sin go 'meastar é a bheith ina heagraíocht cheannais agus ina sholáthraí a roghnaítear maidir le hinniúlacht a chothú ar fud na seirbhise poiblí'.

Dúshlán leanúnach is ea a chinntíú go seachadtar seirbhís phoiblí den scoth go seasmhach agus minic a bhíonn sé ina hábhar díospóireachta. Tá an Foras ag féachaint le cur le feidhmíocht na Seirbhise Poiblí thar na blianta agustá sé ag iarráidh a bheith mar bhonn eolais aici agus é a phlé.

Le blianta beaga anuas tá tuarascáil foilsithe ag an bhForas go bliantúil ina n-iniúctar treochtaí san earnáil phoiblí. Is é atá i gceist leis an tuarascáil seo ná cabhrú chun bonn eolais a chur ar fáil don bplé faoi earnáil phoiblí na hÉireann agus faoin bpáirt atá aici i socháin na hÉireann. Tríúsáid a bhaint as sonraí a tiomsaíodh ó roinnt foinsí éagsúla idir náisiúnta agus idirnáisiúnta, cuirtear i láthair ar mhéid agus costas na hearnála poiblí, cáiliocht an riarachán phoiblí, éifeachtacht agus feidhmíocht, agus ar leibhéal iontaoibhe agus muiníne ar shlí shimplí atá géar cruinn mar sin féin.

Táid seo a leanas ar phríomh-thortháí na tuarascála 2017:

- Sa bhliain 2016 tháinig méadú suas go breis is 311,000 ar líon na bhfostaithe sa tseirbhís phoiblí. Is é seo an líon is airde ó 2008.
- Tá 14% den lucht saothair ag obair sa tseirbhís phoiblí.
- Féachtar ar riarachán poiblí na hÉireann ar an riarachán is proifisiúnta agus is lú atá faoi thionchar na polaitíochta san Eoraip.
- Áirítear seirbhísí poiblí na hÉireann ar na seirbhísí is lú a bhfuil maolathas ag gabhláil leo (an dara ceann is fearr) agus is lú atá éilitheach (an tríú ceann is fearr) san Eoraip.
- Tá sásamh poiblí leis an státseirbhís go maith ard: Bhí 83% diobh siúd a ndearnadh surbhé orthu an-sásta nó go sásta go leor leis na seirbhísí a fuair siad ón státseirbhís; bhí 12% an-mhíshásta nó go maith míshásta leis na seirbhísí. Is é seo an céatadán míshástachta is lú ó 2005.

Ba iad na príomhchúiseanna le míshástacht próisis mhalla agus tréimhsí fada feithimh ar an nguthán. Dá réir sin caithfimid cuimhneamh ar shlite chun na seirbhísí atá á seachadadh againne a fheabhsú nó a athchóiriú agus cé chomh maith agus atáimid ullmhaithe don ngeilleagar digiteach. Tá inniúlachtaí digiteacha agus cruthaitheacht ar na téamaí is minice a phléitear maidir leis na hathruiithe atá ag teacht ar na sraitheanna scileanna atá riachtanach sa lucht saothair a bheidh ann san am atá romhainn.

Tá teicneolaíochtaí digiteacha ag athrú ár saol eacnamaíoch agus ár saol sóisialta ón mbonn aníos. Léimid ceantteidil a deir go mbeidh róbait ag déanamh ár jabanna ach ba chóir dúinn gan dearmad a dhéanamh air seo: cé go mbeidh an digitú ag teacht in ionad jabanna áirithe is ea go gcruthóidh sé jabanna, leis agus is minic go mbeidh deiseanna fostaiocha le pá níos fearr i gceist.

Má chaithfimid súil siar ar 2006ní raibh Facebook ach ina thuis. Bhí Twitter á sheoladh agus ní raibh gutháin chliste ag duine ar bith. Aon bhliain déag ina dhiaidh sin is áit fior-dhifriúil é an t-áit oibre. Beidh seasca-cúig faoin gcéad de leanaí a théann isteach sa bhunscoil sa lá atá inniu ann ag obair i jabanna nach bhfuil inár bpróiseas smaointeoireachta fós. Tá dlús tagtha faoin athrú.

Ní mór dúinn a aithint gurb ionann 'deireadh jab amháin agus tús jab eile'. Sa tuarascáil faoi thodhchaí post de chuid an Fhóraim Dhomhanda Eacnamaíoch cuirtear in iúl gurb iad na trí phríomh-scil a mbeidh gá leo in 2020 ná réiteach faidhbhe casta, smaointeoireacht chríticíúil agus cruthaitheacht. Bhí an ceann deiridh sa deichiú áit in 2015. Ní bhíonn an tuiscint céanna ag gach duine ar cruthaitheacht. Is iad úrnuacht agus áisiúlacht croí na cruthaitheachta. Tá ar chumas daoine cruthaitheacha a gcuid eispéireas a nascadh agus rudaí nua a tharraing le chéile.

Tarlóidh nuáil má éiríonn le heagraíocht na smaointe cruthaitheacha a bhíonn ag daoine aonair nó ag foirne a chur i ngníomh. Is é an dúshlán atá romhainn ná meoin chruthaitheacha agus próisis chruthaitheacha a chothú agus tacú leo agus leas a bhaint as ár gcuid eagraíochtaí mar áisitheoirí na cruthaitheachta. Caithfimid a admháil gur bunsil chun fadhbanna a réiteach í an chruthaitheacht. Beidh an chruthaitheacht ag dul i dtábhacht níos mó de réir mar a bhogaimid chun cinn.

Imríonn a lán tosca, idir inmheáinach agus sheachtrach, tionchar ar an earnáil phoiblí ach is í a chinntíonn go bhfuil eagraíochtaí níos barainní níos cliste againn chomh maith le próisis níos éifeachtaí níos cruthaitheachí chun freastal ar na dúshláin atá roimh an tsochaí sa lá atá inniu ann. Tá an Foras ag obair le baill foirne ó mhórán eagraíochtaí éagsúla na seirbhise poiblí agus tá sé ag tacú leo chun an t-aistriú seo a bhaint amach. Tá sibh go léir ina chuid den athrú ón mbonn aníos agus tá sibh ar aistear. Maireann an caidreamh láidir idir an Foras agus a chuid luchtanna leasa sa tseirbhís phoiblí i gconaí. Ciallaíonn tiomantas na foirne do mhísean lárnach agus do chuspóir an Fhorais arb é tacú le feabhsú agus le forbairt an riarachán phoiblí gur acmhainn shuntasach é a leanfaidh ar aghaidh ag fónamh don tseirbhís phoiblí go ceann mórán blianta eile.



Martin O'Halloran

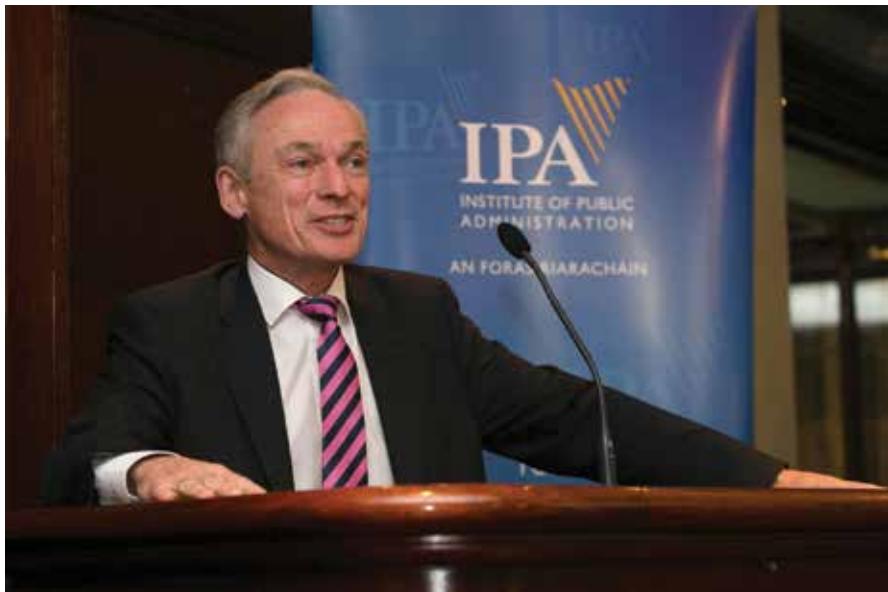
Cathaoirleach



02

Tuarascáil an Ard-Stiúrthóra

# Tuarascáil an Ard-Stiúrthóra



Sa phictíúr seo a tógadh ag seoladh an leabhair  
*Towards the Era of Lifelong Learning,*  
le John Coolahan tá mar aoi oinigh Richard  
Bruton, TD, an tAire Oideachais agus Scileanna.

Tugann an tuarascáil bhliantúil deis machnamh a dhéanamh ar a bhfuil bainte amach ag an bhForas Riaracháin le dhá mhí déag anuas, tráth a bhfuil comóradh á dhéanamh againn ar an seascadú bliain ó bunaíodh an Foras, bliain a thosaigh i mí na Samhna 2017. Tugann sé deis leis, aitheantas a thabhairt do na hardleibhéal proifisiúntachta, tiomantais agus don obair chrua atá déanta ag foireann den chéad scoth, foireann a bhfuil sé de phléisiúr agam a bheith ag obair léi faoi threoir Chathaoirleach an Fhorais Riaracháin agus an Bhoird agus lena dtacaíochtsan. Tá sé den tábhacht go ndéanfaimid bliain inar éirigh go maith linn ar an iomlán a cheiliúradh agus go dtabharfaimid aitheantas di.

Tá riachtanais nua ag teacht chun cinn ó fheabhsuite a tharlaíonn go leanúnach ar fud na seirbhise poiblí. Bíodh is go leagtar béim i gcónai ar shaincheisteanna ar nós caiteachas a choinneáil faoi smacht tá gá le níos mó a bhaint amach le hacomhainní laghdaithe, rialtas comhair, comhtháthú níos dlúithe maidir le ceapadh agus feidhmiú beartais agus margáí saothair poiblí níos solúbtha is léir go bhfuiltear ag diríú isteach faoin am ar úsáid níos mó a bhaint as an teicneolaíocht, ar chruthaíteacht, ar iontaoibh in institiúidí poiblí a chothú agus a choimeád agus ar chuntasacht. Tá gá le forbairt bhireise a dhéanamh ar scileanna i réimsí ar nós rialachais, ceannaireacht, bainistíocht, cumarsáid, bainistíú tionscadail agus bainistiú acmhainní daonna. Tá clú thar cinn forbartha ag an bhForas Riaracháin go náisiúnta agus go hidirnáisiúnta ar aon mar gheall ar oideachas, oiliúint, taighde, foilsitheoreacht agus cothú cumais a chur ar fáil, mar aon le tacáiocht d'fhorbairt agus athchóiriú na hearnála poiblí.

Reáchtáladh an searmanas bronnta do chláir atá creidiúnaithe ag COBHÁC ar an 1 Nollaig 2017. Bronnadh dámhachtain ar 890 gcéimí. Bronnadh teastais ó COBHÁC ar 432 mhacléinn eile. Tá ár gcuid clár diríthe ar scileanna agus eolas speisialtóra a sholáthar mar aon le tuiscint ar bhonn leathan ar bheartas poiblí, scileanna analíse agus deis dul ar aghaidh ó dhámhachtain leibhéal 6 suas chuig leibhéal 10 ar Chreat Náisiúnta na gCáilíochtaí. Tá na clár ceaptha leis, chun seirbhís sholúbtha phearsantaithe a chur ar fáil d'fhoinn éascaíocht a dhéanamh do mhícléinn atá ag obair go lánimseartha agus chun tacú leo. Sa chomhthéacs seo tá tábhacht ar leith ag baint le soláthar tacáiochta ar líne do mhícléinn. In 2017 lean an Foras air ag soláthar clár do mhícléinn idirnáisiúnta. Bhí caoga macléinn ó choláistí sna S.A. rannpháirteach i gcláir intéirneachta parlaiminte. Chríochnaigh fiche macléinn ó na Séiséil an MA i gCeannaireacht agus Straitéis agus rinne breis is céad macléinn ó Ollscoil Nanchang na Síne staidéar ar an gClár Dioplóma i Staidéar Gnó.

Tá foireann bheag, lánimseartha, thiomanta ag an bhForas Riaracháin atá ag tabhairt faoi taighde feidhmeach do ranna rialtais agus comhlachtaí eile de chuid na hearnála poiblí. In 2017 leanadh ar aghaidh leis an tsraith taighde ar ‘Bail na Seirbhise Poiblí’ agus leis an tsraith taighde ‘Rialtas Áitiúil’ atá idir lámha ag an bhForas. Ar réimsí oibre eile áirítear :

- Staidéar coimisiúnaithe do The Atlantic Philanthropies a chríochnú ar cheachtanna ó infheistiochta a rinne The Atlantic Philanthropies agus Rialtas na hÉireann le chéile ar bhonn compháirtíochta.
- An rannchuidí Éireannach do thionscadal atá coimisiúnaithe ag an AE a sholáthar dar teideal ‘Support for Developing Better Country Knowledge on Public Administration and Institutional Capacity Building’ (European Public Administration Country Knowledge – EUPACK), d’fhonn eolas agus tuiscint ar stádas dinimic athchóirithe an riarracháin phoiblí i mballstáit AE a chur chun cinn, chomh maith le tacáiocht ón taobh amuigh a chur ar fáil chun feabhas a chur ar a cailíocht d’fhonn tacáiocht AE a aimsiú sa réimse seo ar shlí níos fíorr amach anseo.
- Tacú le hobair don Roinn Caiteachais Phoiblí agus Athchóirithe le haird ar athchóiriú na hearnála poiblí.
- Obair tacáiochta d’atheagrú rialtais áitiúil i gCorcaigh. Thug an fhoireann taighde tacáiocht don nGrúpa Sainchomhairleach Rialtas Áitiúil Chorcaí agus don nGrúpa Maoirseachta um Chur i bhFeidhm Rialtas Áitiúil Chorcaí a tháinig ina dhiaidh.
- Eagarthóireacht iris an Fhorais *Administration*, a gcuirtear ceithre eagrán de amach in aghaidh na bliana.

Sa bhliain 2017 críochnaíodh roinnt tionscadal agus cuireadh túis le roinnt tionscnaimh fhoilsitheoireachta nua. De réir straitéis foilsitheoireachta an Fhorais atá faoi mhaoirseacht Choiste Foilsitheoireach Leabhar an Fhorais críochnaíodh roinnt téacsanna nó faomhadh i gcomhair a bhfoilsithe iad:

- *Towards the Era of Lifelong Learning: A History of Irish Education 1800–2016*, leis an Ollamh John Coolahan.
- *Human Resource Management in Ireland* (cúigiú eagrán), le Patrick Gunnigle, Noreen Heraty agus Michael J. Morley.
- *Judicial Power in Ireland*, le Eoin Carolan (eag.). Mórobair atá curtha in eagarr í seo le rannchuidí ó roinnt breithiúna, lucht dlí acadúil agus saineolaithe ardchéimiúla. Foilseofar in 2018 é.
- *No Artificial Limits: Ireland’s Regional Technical Colleges*, le Richard Thorn. Tá sé i gceist é a fhoilsiú go luath in 2018.
- *Directory of Irish Parliamentarians*, le Tony White. Tá sé i gceist é a fhoilsiú in 2018.
- *Envoy Extraordinary*: Professor Smiddy of Cork, le Eda Sagarra. Tá sé i gceist é a fhoilsiú in 2018.
- *Local Government in the Republic of Ireland*, le Mark Callanan. Tá an leabhar seo dírithe go mór ar rialtas áitiúil na linne seo agus tá sé i gceist é seo a fhoilsiú in 2018 freisin.

Chuir an Foras réimse leathan idirghabháilacha foghlama agus forbartha sainoiriúnaithe, cúrsái poiblí agus seirbhísí speisialaithe ar fáil i réimsí na ceannaireachta agus bainistíochta earnála poiblí, bainistíocht acmhainní daonna, rialachas, cuntasáiocht, bainistíochta airgeadais, cosaint sonraí agus Rialachán Ginearálta maidir le Cosaint Sonraí (GDPR), dlí riarracháin, iniúchóireacht agus tecneolaíocht faisnéise lena n-áirítear cláir chreidiúnaithe as a leanann ballraíocht fhoirmiúil de chomhlachtaí gairmiúla. Le linn 2017 d’obair an Foras i gcomhar le mórán ranna rialtais, údarásí áitiúla agus le hearnáil na ngníomhaireachtaí stáit chun cláir shainoiriúnaithe a cheapadh agus a sheachadadh. Áirítear orthu seo Forbairt Ghráid i gcomhair na gráid Oifigeach Cléireachais (CO), Oifigeach Feidhmiúcháin (EO), Ardoifigeach Feidhmiúcháin (HEO) agus Príomhoifigeach Cúnta (AP) sa Státseirbhís; forbairt Ceannaireachta agus Bainistíochta, Rialachas, Bainistíocht Airgeadais, Bainistíochta Riosca; Dlí Riarracháin; agus Bainistíochta Acmhainní Daonna. Lean an Foras air ag tairiscint clár i gcomhair ballraíochta foirmiúla comhlachtaí gairmiúla lena n-áirítear MII (Institiúid Eadránaithe na hÉireann) agus CIPD (Institiúid Chairte um Phearsana agus Forbairt) chomh maith le cláir iniúchóireachta creidiúnaithe le CIPFA (Institiúid Chairte Airgeadais agus Cuntasáiochta). Lean an Foras air, i gcompháirtíocht le Gníomhaireacht Bainistíochta an Rialtais Áitiúil, ag feidhmiú i ról meantóireachta don díorma céimithe rialtais áitiúil a bhí fágtha. Mheall ár gClár Dúshlán Ceannaireachta (Leadership Challenge) bainisteoirí sinsearacha ó gach earnáil den tseirbhís phoiblí, rialtas láir agus rialtas áitiúil agus earnálacha leath-stáit san áireamh.

Lean an Fóram Rialachais air i mbun fáis agus foráis mar fhreagra don lón mór saincheisteanna agus dúshlán i dtaobh rialachais nach mór do bhaill an fhóraim aghaidh a thabhairt orthu. Bhíothas ag díriú go háirithe ar fheidhmiú céimneach *an Chóid Chleachtais do Rialachas Chomhlactaí Stáit* agus ar threoir bhereise maidir le hoibleagáidí sainiúla um chomhlíonadh le haghaidh comhlactaí stáit agus d'eintitis shochair phoiblí in 2017. Mar bhuaicphointe reáchtáladh imeacht i mí na Nollag ar ar fhreastail an tAire Paschal Donohoe, TD agus ionadaithe ar an Ard-Reachtaire Cuntas agus Ciste agus ar an Roinn Caiteachais Phoiblí agus Athchóirithe. Lena chois sin chabhráigh an Fhoireann Rialachais agus aonaid speisialtóra le heagraíochtaí athbhreithniú neamhspleáach a dhéanamh ar chomhlíonadh oibleagáidí i gcúrsaí dlí, rialúcháin agus rialachais, i dtaobh athbhreithnithe ar éifeachtacht bhord, cur i ngníomh córais bhainistíthe riosca, measúnú boird agus coistí boird, meastóireachtaí cumais agus seirbhísí a bhaineann leis, agus chabhráigh siad trí comhairle a chur orthu maidir le saincheisteanna rialachais éagsúla san earnáil phoiblí agus san earnáil stáit.

Le linn 2017 lean Seirbhísí Idirnáisiúnta lena sainchúram, is é sin, riarrachán poiblí éifeachtach a chur chun cinn agus a phorbairt go hidirnáisiúnta agus barrchleachtas a thaispeáint ó sheirbhís phoiblí na hÉireann. Lean Seirbhísí Idirnáisiúnta de bheith ag comhoibírú leis an Roinn Gnótháí Eachtracha agus Trádála chun clár tacáiochta a sheachadadh do na Balcáin Thiar. In 2017 d'oibrigh Seirbhísí Idirnáisiúnta den chéad uair leis an Oifig um Choiomisiúnú Stáitseirbhísé (OCSC) i Riocht Rialta na Téalainne. Mar chuid dá straitéis chun feidhmíocht agus cálíocht seirbhíse a fhéabhsú trí státseirbhísigh thréitheacha Téalannacha a ullmhú agus a choinneáil le haghaidh róil saineolaithe agus ról bhainistíochta reáchtálamar dhá chlár oiliúna um thógáil cumais:

(i) Ardchlár Bainistíochta Poiblí agus Ceannaireachta agus (ii) Lónra Tallainne.

Mar a luadh i dtuarascálacha roimhe seo tá cursaí airgeadais an Fhorais agus a lón fairne cobhsaithe mar thoradh ar bhearta ceartaithe atá glactha ag an mBord agus atá curtha i ngníomh ag an bhfoireann. Cuireadh feidhmíocht airgeadais mhaith i dtaifead i dtaobh 2017. Is príobhléid é don bhForas foireann fhíorchumasach phroifisiúnta thiomanta a bheith aige, mar aon le lucht láidir comhghleacaithe. Tá an fhoireann thar a bheith tábhachtach chun ár misean agus ár bhfís a chur i gcrích. Táimid tiomanta do thacú lenár bhfoireann maidir lena bhforbairt, idir ghairmiúil agus phearsanta, chun deis a thabhairt dóibh a gcuid oibre a dhéanamh go sármhaith agus chun freastal go héifeachtach ar riachtanaí na seirbhíse poiblí atá ag athrú.

Ba mhaith liom buíochas a ghabháil go pearsanta le Cathaoirleach Bhord an Fhorais Riaracháin agus a chuid ball agus le foireann an Fhorais go léir, as a ndíograis agus a dtiomantas leanúnach d'obair an Fhorais Riaracháin.



*Dr Marian O'Sullivan*

An Dr Marian O'Sullivan  
Ard-Stiúrthóir



03  
Oideachas

# Oideachas

Is é an Foras Riaracháin an príomh-shainsoláthraí oideachais don tseirbhís phoiblí in Éirinn. Tá tábhacht ar leith ag baint le seirbhís oideachais an Fhorais i láthair na huaire ina bhfuil athnuachan agus athrú ar siúl sa tseirbhís phoiblí. Tá ár gcuid clár dírithe ar scileanna agus eolas speisialtóra a sholáthar mar aon le tuiscint ar bhonn leathan ar bheartas poiblí, scileanna anailíse agus deis dul ar aghaidh ó dhámhachtainí leibhéal 6 suas chuig leibhéal 10 ar Chreat Náisiúnta na gCáilíochtaí. Lena chois sin tá na cláir ceaptha chun seirbhís sholúbtha phearsantaithe a chur ar fáil d'fhoinsí éascaíocht a dhéanamh do mhicléinn a atá ag obair go lánamseartha agus d'fhoinsí tacú leo. Sa chomhthéacs sin tá tábhacht

ar leith ag baint le soláthar tacaíochta ar líne do mhicléinn ag an bpointe seo. Le linn an chúlú eacnamaíochta ar fad a bhí ann le déanaí níor tháinig aon athrú ar lion na macléinn a d'fhreastail ar chláir de chuid an Fhorais - go deimhin, bhí méadú ann ag an leibhéil iarchéime, agus lean an treocht seo ar aghaidh in 2017.

In 2017 lean an Foras air ag soláthar seirbhís do mhicléinn idirnáisiúnta. Bhí breis is caoga macléinn ó choláistí sna S.A. ranpháirteach i gcláir intéirneachta parlaiminte, bhí fiche macléinn ó na Séiséil ag staidéar ar an gclár MA i gCeannaireacht agus Straitéis agus rinne breis is céad macléinn ó Ollscoil Nanchang na Síne staidéar ar an gClár Dioplóma i Staidéar Gnó.



*Sa phictiúr (c-d) ag searmanais bhronnadh na gcéimeanna de chuid an Fhorais in 2017 i gCaisleán Bhaile Átha Cliath bhí Niamh Seoighe, MA Bainistíocht Phoiblí, agus Michelle Green, MA, Bainistíocht Phoiblí.*

## CLÁIR CHREIDIÚNAITHE DE CHUID OLLSCOIL NÁISIÚNTA NA HÉIREANN AGUS COLÁISTE OLLSCOILE BHAILE ÁTHA CLIATH

Idir 2001 agus 2011 bhí an Foras Riaracháin ina choláiste aitheanta de chuid Ollscoil Náisiúnta na hÉireann. Glacadh leis an bhForas Riaracháin mar choláiste aitheanta de chuid Choláiste Ollscoile Bhaile Átha Cliath in 2011. Gheobhaidh micléinn a chláraigh i gcláir oideachais ó Mheán Fómhair 2011 cáiliochtaí a bheidh creidiúnaithe ag COBÁC. Reáchtáladh an searmanas bronnta do chláir atá

creidiúnaithe ag COBHÁC ar an 1 Nollaig 2017. Bronnadh dámhachtain ar 890 gcéimí. Bronnadh teastaí ó COBHÁC ar 432 mhacléinn eile.

Sa bhliain 2017 thraig an Foras sraith de chláir chéime agus iarchéime a chuimsigh gach leibhéil ó leibhéil 6 go leibhéil 10 ar Chreat Náisiúnta na gCáilíochtaí.



Sa phictiúr seo ag bronnadh na gcéimeanna 2017 de chuid an Fhorais i gCaisleán Bhaile Átha Cliath bhí Eddie Meegan, MA, Bainistíocht Rialtais Áitiúil.

## CLÁIR CHÉIME

Tairgeadh na príomhchláir, is iad sin an Baitsiléir Ealaíon (Onóracha) agus an Baitsiléir Staidéar Gnó (Onór.), i dtír mhodh seachadta difriúla: léachtáí sa bhForas Riaracháin, léachtáí in ionaid réigiúnacha agus trí chianoideachas/foghlaim chumaisc. Sa bliaín 2017 tairgeadh seacht gcinn de speisialtóireachtaí ar an gclár Baitsiléara Ealaíon (Onór.) agus ceithre cinn ar an gClár Baitsiléara Gnó (Onór.). Lena chois sin thairg an Foras réimse leathan clár teastais agus dioplóma idir Dhíl agus Staidéar Riomhaireseachta agus idir Bhainistíu Rialtais Áitiúil agus Sholáthar Poiblí. Clár bliana atá á thairiscint i gcomhar leis an bPríomh-Oifig Staidrimh is ea an Dioplóma Gairmiúil i Staidreamh Oifigiúil le haghaidh Measúnú Beartais. In 2017 bhí an dara iontógail ag an gcúrsa Dioplóma Gairmiúil i gCearta an Duine agus Comhionannas a sholáthraítear i gcomhar le Coimisiún Cearta an Duine agus Comhionannas na hÉireann. Chláraigh daichead macléinn. é. Ar an iomlán, bhí breis is 1,200 macléinn cláraithe inár gcuid clár céime in 2017.

## CLÁIR IARCHÉIME

Bliain choiteann is ea an chéad bhliain de chláir MA an Fhorais, agus bronntar Dioplóma larchéime i mBainistíocht Phoiblí ina taobh. Sa dara bliain, gabhann na micléinn ar aghaidh chuig sainréimse agus tá rogha seacht gceann ar fáil dóibh. In 2017 bhí 180 macléinn san iomlán cláraithe ar chláir Mháistreachta Ealaíon.

Clár dhá bhliana is ea an Mháistreachta Eolaíochta Eacnamaíochta in Anailís Bheartais. Bronntar Dioplóma larchéime in Anailís Bheartais ag deireadh na chéad bhliana. Déanann na micléinn staidéar ar réimse ábhar a bhaineann le beartas sa chéad bhliain agus bíonn siad ag obair ar thráchtas feidhmeacha sa dara bliain. In 2017 chláraigh ochtar macléinn déag i mbliain a haon den gclár agus chláraigh deichniúr macléinn i mbliain a dó.

Cuireadh túis leis an gClár Máistreachta Eolaíochta i nGnó agus Bainistíocht i mí Mheán Fómhair 2011. Clár páirtaimseartha dhá bhliana is ea an MSc seo. Bhain an chéad dream de chéimithe an chláir a gcuid céimeanna amach i mí na Nollag 2013. Cláraíodh ionghabháil nua d'fhiche macléinn ar an gclár in 2017.

Clár a leanann ar aghaidh ar feadh bliana amháin is ea an Teasta Gairmiúil i Rialachas. Cuireadh ar fáil ar dtús é in 2011. Bhí seachtó macléinn cláraithe sa chláir in 2017.

Cuireadh túis leis an gclár Dochtúireachta i Rialachas in 2003, agus bronnadh céimeanna ar an chéad grúpa céimithe in 2006. Idir 2003 agus 2011 bhí an clár Dochtúireachta i Rialachas á thairiscint i gcomhar le hOllscoil na Banríona, Béal Feirste. In 2011 ghlac an Foras le socrú nua chun an clár a chur ar fáil i gcomhar le COBÁC. Bronnadh a chéim ar an chéad chéimí den chomhchlár dochtúireachta de chuid an Fhorais Riaracháin agus COBÁC in 2015. Sa bliaín 2017 bhí daichead macléinn cláraithe sa chláir dochtúireachta.



An Dr Michael Mulreany  
Ard-Stiúrthóir Cúnta

## THE PRACTICE OF HUMAN RESOURCE MANAGEMENT

RESEARCH PAPER  
20



STATE OF THE PUBLIC SERVICE SERIES

JOANNA O'RIORDAN  
JULY 2017



# 04

## Taighde

# Taighde



Tá foireann bheag, lánaimseartha, thiomnaithe ag an bhForas Riaracháin atá ag tabhairt faoi thaighde feidhmeach do ranna rialtais agus comhlacthaí eile de chuid na hearnála poiblí. In 2017 leanadh ar aghaidh leis an tsraith taighde 'Bail na Seirbhise Poiblí' agus leis an tsraith taighde 'Rialtas Áitiúil' atá idir lámha ag an bhForas. Leis na tionscnaimh seo déantar cloachlú na seirbhise poiblí a rianú agus cuirtear radharc ar athrú na seirbhise poiblí ar fáil a bhfuil fianaise mar bhonn eolais aige. Ar an gcumha seo déantar rannchuidithe tábhachtacha do na meáin agus gníomhaiochtaí eile de chuid an Fhorais a éascú. Tá sé seo ag teacht leis an gcuospóir straitéiseach arb í bonn eolais a chur faoi phlé, faoi dhiospóireacht agus faoi chleachtas i dtaobh treo na seirbhise poiblí mar atá sí faoi láthair agus mar a bheidh sí amach anseo.

Faoi tsraith 'Bail na Seirbhise Poiblí' foilsíodh dhá thuarscáil in 2017 agus cuireadh túis le staidéar eile de bhréis orthu siúd:

## THE PRACTICE OF HUMAN RESOURCE MANAGEMENT (CLEACHTAS NA BAINISTÍOCHTA ACMHAINNÍ DAONNA)

Sa tuarscáil seo tugtar forbhreathnú ar bhainistíocht acmhainní daonna. Is síordhúshlán d'Acmhainní Daonna é an tábhacht atá lena thaispeáint gur fearr a chruthaíonn eagraíochtaí má chuirtear deachleachtais Acmhainní Daonna i bhfeidhm. Is é an spreagadh atá leis ná a chruthú nach costas don eagraíocht i Acmhainní Daonna ach go méadaíonn sí a luach. Tá mórchuid an taighde sa réimse seo bunaithe ar an mbuntuiscint go bhfeabhsaíonn deachleachtais Acmhainní Daonna spreagadh agus tiomantas na foirne, rud a imríonn deathionchar ar tháirgeacht agus ar fheidhmíocht ar a sheal.

I mórán eagraíochtaí cuireann an iliomad ról a iarrtar ar Acmhainní Daonna a chomhlionadh dúshlán faoi - ról an riarthóra, an chomhpháirtíochta straitéisigh, ról an iomaitheora, cosantóir na deabhairnistiúchta daoine, caomhnóir luachanna na heagraíochta, coinsias na heagraíochta agus gobhanóir. Aimsítear an chothromáiocht cheart má dhéanann Acmhainní Daonna infheistíocht ina cumas féin agus má éisteann sí go gníomhach le riachtanais agus le himní na mbainisteoirí agus na mball foirne. Faoi dheireadh thiart nil aon tsamhail barrchleachtais Acmhainní Daonna is fearr. Ní mór don bhfeidhm laistigh de gach eagraíocht a cur chuige féin a chothú ar thuiscent dhomhain atá bunaithe ar fhianaise, ar mhisean agus ar cultúr a heagraíochta féin. Is féidir an tuarscáil seo a íoslódáil ag [https://www.ipa.ie/\\_fileUpload/Documents/THE\\_PRACTICE\\_OF\\_HRM.pdf](https://www.ipa.ie/_fileUpload/Documents/THE_PRACTICE_OF_HRM.pdf)

## PUBLIC SECTOR TRENDS 2017 (TREOCHTAÍ SAN EARNÁIL PHOIBLÍ 2017)

Sa tuarscáil seo cíortar na treocheataí i bhforbairt na hearnála poiblí agus is í seo an t-ochtú ceann inár sraith bhliantúil í. Is é atá i gceist léi ná cabhrú chun bonn eolais a chur ar fáil don bplé faoi earnáil phoiblí na hÉireann agus faoin ról atá aici i sochaí na hÉireann. Trí úsáid a bhaint as sonraí a tiomsáodh ó roinnt foinsí éagsúla, cuirtear eolas a láthair ar mhéid agus costas na hearnála poiblí, cálíocht an riarracháin phoiblí, eífeachtacht agus feidhmíocht, agus ar leibhéal iontaobh agus muiníne ar shlá shimplí atá géar cruinn mar sin féin. Is féidir an tuarscáil a íoslódáil ag [https://www.ipa.ie/\\_fileUpload/Documents/PublicSectorTrends2016%20\(1\).pdf](https://www.ipa.ie/_fileUpload/Documents/PublicSectorTrends2016%20(1).pdf)

Cuireadh túis le staidéar cáis ina ndéantar athbhreithniú ar chumasc na Gníomhaireseacha um Chaomhnú an Chomhshaoil le hlar-Institiúid um Chosaint ar Raideolaíochta in Éirinn a tharla i mí Lúnasa 2014. Meastar go bhfoiseofar an staidéar seo in 2018.

Faoi tsraith 'Rialtas Áitiúil' críochnaíodh agus foilsíodh tuarscáil amháin agus críochnaíodh tuarscáil eile.

## €300 MÍLE - TÁ CEAD CAINTE AGAT: MEASTÓIREACHT AR BHEART BUISÉIDITHE RANNPHÁIRTÍOCH PÍOLÓTACH CHOMHAIRLE CHONTAE BHAILE ÁTHA CLIATH THEAS

Próiseas is ea buiséidiú ranpháirtíoch inar féidir leis an bpobal a bheith ranpháirtíoch go díreach i leithdháileadh airgeadais phoiblí áitiúla. Forbraíonn cónaitheoirí tográftionscadail dá gceantar áitiúil agus déanann siad vótáil ar na tográí gearriostaithe chun tográí buaiteacha a roghnú a chuirfear i ngníomh sa cheantar.

Comhairle Chontae Bhaile Átha Cliath Theas a reáchtáil an chéad bhabhta píolótach buiséadaithe ranpháirtíoch riamh in Éirinn in 2017 (bhí an branda '€300 míle - Tá cead cainte agat'). Leithdháil Comhairle Chontae Bhaile Átha Cliath Theas €300,000 ar an bpróiseas buiséidithe ranpháirtíoch agus roghnaigh ceann amháin de shé cinn de thoghronna áitiúla i gContae Bhaile Átha Cliath Theas trí chranncur chun an beart píolótach a reáchtáil ann. Ba é toghroinn Leamhcáin an ceantar a roghnaíodh, ceantar ar a n-áirítear Baile Phámar agus Maigh Arnaí, leis.

D'éirigh leis an mbeart buiséidithe rannpháirtíoch agus thaitin sé go mór leis an bpobal. Is léir sin ón bhfreagra ar cheist i suirbhé ar rannpháirithe an bhuiséidithe rannpháirtíoch, is é sin, cé acu ar mhaith nó nár mhaith leo go reáchtálfai an próiseas buiséidithe uair eile: Dúirt 94% gur mhaith leo agus ní raibh ach 6% i gcoinean an próiseas a reáchtáil uair eile. Sa tuarascáil seo leantar an tionscnamh buiséidithe rannpháirtíoch óna thús go dtí gur roghnaíodh na tográí buaiteacha. Sa tuarascáil díritear aird ar gnéithe den bheart ar éirigh go maith leo agus sainaithnítear réimsí feabhas. Is féidir an tuarascáil seo a íoslódáil ag [https://www.ipa.ie/\\_fileUpload/Documents/SDCC\\_300k\\_REPORT2017.pdf](https://www.ipa.ie/_fileUpload/Documents/SDCC_300k_REPORT2017.pdf)

Criochanaíodh tuarascáil ar fhorbairt eacnamaíoch áitiúil atá le foilsíú in 2018. Sa tuarascáil seo cíortar ról rialtas fo-náisiúnta i bhforbairt eacnamaíoch áitiúil. Tugtar forbhreathnú gairid inti ar chás na hÉireann mar atá sé faoi láthair, sainaithnítear treocheataí idirnáisiúnta agus cuirtear samplaí den ról i láthair atá ag údarás áitiúla i bhforbairt eacnamaíoch i ndlínsí eile.

Rud eile maidir le rialtas áitiúil ab ea páipéar scóipe dar teideal *Cothabháil Tithiochta an Údarás Áitiúil: Ullmhaíodh an Cás ar son Bainistíocht Straitéiseach Sócmhainní do choiste titheachta agus tógála an Chumann Bainistíochta Chontae agus Chathrach.*

Ar na réimsí oibre eile a raibh an fhoireann taighde ag gabhláil dóibh in 2017 áirítear:

- Staidéar coimisiúnaithe a chríochnú do The Atlantic Philanthropies ar cheachtanna ó infheistíochta a rinne The Atlantic Philanthropies agus Rialtas na hÉireann le chéile ar bhonn compháirtíochta. Foilseofar an obair seo in 2018. Le linn 2017 foilsiodh tortaí comhrá comhstádais mar chuid den staidéar d'fhoinn plé a dhéanamh ar an tsúi inar féidir leis an rialtas agus daonchairdeas comhoibriú go héifeachtach. Tá an tuarascáil ar fáil ag <https://www.atlanticphilanthropies.org/research-reports/learning-lessons-from-the-atlantic-philanthropies-and-the-irish-government-working-together>
- An rannchuidí Éireannach do thionscadal atá coimisiúnaithe ag an AE a sholáthar dar teideal 'Support for Developing Better Country Knowledge on Public Administration and Institutional Capacity Building' (European Public Administration Country Knowledge – EUPACK), d'fhoinn

eolas agus tuiscint ar stádas dinimic athchóirithe an riarracháin phoblí i mballstáit AE a chur chun cinn, chomh maith le tacáiocht ón taobh amuigh a chur ar fáil chun feabhas a chur ar a cálíocht d'fhoinn tacáiocht AE a aimsiú sa réimse seo ar shlí níos fearr amach anseo.

- Obair tacáiochta don Roinn Caiteachais Phoblí agus Athchóirithe le haird ar athchóiriú na hearnála poiblí. Mar chuid den obair seo cuireadh ball foirne ar bhord an tionscadail a ceapadh chun Maoirseachta um Chur i bhFeidhm Rialtas Áitiúil Chorcaí a tháinig ina dhiadair.
- Obair tacáiochta d'atheagrú rialtais áitiúil i gCorcaigh. Thug an fhoireann taighde tacáiocht don nGrúpa Sainchomhairleach Rialtas Áitiúil Chorcaí agus don nGrúpa Maoirseachta um Chur i bhFeidhm Rialtas Áitiúil Chorcaí a tháinig ina dhiadair.
- Taighde coimisiúnaithe d'Atlantic Philanthropies (Tuaisceart Éireann) ar bhainistíocht acmhainní daonna.
- Tús a curtha leis an gClár um 'Mheasúnú ar Sprioc Athchóiriú na Seirbhise Poiblí' d'lonad Seirbhísí Éifeachtacha. Beidh an obair seo ar siúl go dtí 2019.
- Teastaí agus Dioplóma i Staidéir Státseirbhise agus Gníomhaireachtaí Stáit a sheachadadh.
- Eagarthóireacht ar iris an Fhorais *Administration*, a gcuirtear ceithre eagrán de amach in aghaidh na bliana. Tagann coiste comhairlithe eagarthóireachta na hiris le chéile uair sa bliain. Tá lucht acadúil mór-le-rá ag a bhfuil cúrla bainistíochta poiblí agus polaitíochta ar an gcoiste seo.
- Foilsíú dhá eagrán den *Local Authority Times* agus den bhFeasachán Nuachta AE mar chuid de sheirbhís faisnéise d'údarás áitiúla ar fud na bliana.
- Ag cur le clár Oideachais agus Oiliúna an Fhorais Riarracháin agus feidhmiú mar mhaoirseoirí tráchtas agus marcáilthe ar chláir iarchéime.
- Ag cur le Rannóg Foilsitheoiréachta an Fhorais Riarracháin trí bheith bainteach le *Ireland – A Directory*, irisí agus leabhair.
- Foileacháin acadúla in irisí idirnáisiúnta agus cur le leabhair idirnáisiúnta faoi bhainistíochta phoblí.



An Dr Richard Boyle  
Ceann Taighde, Foilsitheoiréachta agus Caidrimh Chorparáide



05

Oiliúint & Forbairt

# Oiliúint & Forbairt

Cuireann an Foras réimse leathan idirghabháilacha foghlama agus forbortha sainoiriúnaithe, cúrsáí poiblí agus seirbhísí speisialaithe ar fáil i réimsí na ceannaireachta agus bainistíochta earnála poiblí, bainistíocht acmhainní daonna, rialachas, cuntasáocht, bainistíocht airgeadais, iniúchóireacht agus TF, clár chreidiúnaithe san áireamh, as a leanann ballraíocht fhoirmiúil de chomhlachtai gairmiúla. Le linn 2017 bhí an Foras ag obair i gcomhar le ranna rialtais, údarásí áitiúla, comhlachtáil agus gníomhaireachtaí stáit agus leis an earnáil neamhbhrabús chun clár shainoriúnaithe a cheapadh agus a sheachadadh. Orthu siúd áirítear Forbairt Ghráid do na gráid seo: Oifigeach Cléireachais, Oifigeach Feidhmiúcháin, Ardoifigeach Feidhmiúcháin



agus Príomhoifigeach Cúnta sa Státseirbhís, Forbairt Ceannaireachta agus Bainistíochta; Rialachas; Bainistíocht Riosca; Iniúchadh agus Árachas; Iniúchadh Inmheánach; Bainistíocht Airgeadais; Slándáil TF agus Cibir; Rialachán Gineárláta Cosanta Sonrai agus Cosaint Sonrai; Bainistíocht Togra; Dlí Riarcháin; agus Bainistíocht Acmhainní Daonna.

Lean an Foras air ag tairiscint clár i gcomhair ballraíochta foirmiúla comhlachtáil gairmiúla lena n-áirítear MII (Institiúid Eadránaithe na hÉireann) agus CIPD (Institiúid Chairte um Phearsanra agus Forbairt) chomh maith le clár iniúchóireachta creidiúnaithe le CIPFA (Institiúid Chairte Airgeadais agus Cuntasáocha). Bhí ár gclár seanbhunaithe ar eadráin san áit oibre atá creidiúnaithe ag MII (Institiúid Eadránaithe na hÉireann) ag mealladh líon maith rannpháirtithe i gcónaí. Chuir an Teastas Bunleibhéal CIPD (Institiúid Chairte um Phearsanra agus Forbairt) i

gCleachtas Acmhainní Daonna túis leis an ochtú babhta ag deireadh 2017, agus tá an Dioplóma Bunleibhéal CIPD (Institiúid Chairte um Phearsanra agus Forbairt) ag leanúint ar aghaidh ag tairiscint conaire leantait dóbh siúd a bhfuil clár teastaí á chríochnú acu. Cuireadh túis le seachadadh an Dioplóma Bunleibhéal CIPD i gCleachtas Foghlama agus Forbartha den chúigiú bliain i ndeireadh 2017 mar chonair leantach dóbh siúd a chríochnaíonn clár an Teastas Bunleibhéal CIPD. D'éisigh leis an tsraith sheimineár Forbartha Gairmiúla Leanúnaí do chuntasáirí agus gairmithe airgeadais na hearnála poiblí a thairgtear i gcomhar le heagraíochtaí cuntasáocha gairmiúla leanúint ar aghaidh chomh rathúil agus a bhí siad sna blianta roimhe seo. Eagraíodh imeacht eile in 2017 a bhí dírithe ar an tsúl inar féidir le heagraíochtaí na rioscái slándáil chibir a mhaolú agus mar is féidir le heagraíochtaí ullmhú i gcomhair na Rialachán AE nua um Chosaint Sonrai a thiocfaidh i bhfeidhm i mí Bhealtaine 2018.

Chríochnaigh an Foras an Clár Céime i Rialtas Áitiúil ar cuireadh túis leis i mí Bhealtaine 2015 i gcompháirtíocht leis an nGníomhaireacht Bainistíochta Rialtas Áitiúil. Sa dara bliain den gclár chríochnaigh na céimíte an clár creidiúnaithe ba rogha leo agus fuair siad creidiúnú proifisiúnta ó roinnt comhlachtáil proifisiúnta aitheanta lena mbaineann. Seachadadh sraith cúrsáí nua faoin gClár Náisiúnta d'Oiliúint agus forbairt Tithíochta (NHTDP) in 2017. Ar na cúrsáí teicniúla agus neamhtheicniúla seo a bhí dírithe go sainiúil ar chleachtóirí titheachta na n-údarás áitiúil áiríodh Buneolas ar Thithíocht Shóisialta, Riaráistí Cíosa agus Morgáiste a Chosc agus a Bhainistiú, Déileáil le hlompar Mishóisialta agus Córáis Faisnéise a Bhainistiú.

Agus é dírithe ar sheirbhísigh phoiblí sinsearacha agus ceaptha chun cumas ceannaireachta a fhorbairt, mheall an Clár Dúshlán Ceannaireachta foireann d'ochtar bainistíochtaí sinsearacha déag as gach earnáil den tseirbhís phoiblí, an rialtas lárach agus áitiúil chomh maith le hearnálacha leath-stáit san áireamh. Seachadtar an clár i gcomhar le Cambridge Leadership Associates, Massachusetts,

SAM ina gcorpraítear foireann teagaisc shinsearach ó Scoil Rialtais John F. Kennedy ag Ollscoil Harvard agus foireann teagaisc ó Scoil Ghnó Warwick sa R.A. Tugtar deis do cheannairí sinsearacha obair trí chur chuige ceannaireachta oiriúnaitheach i leith athraithe eagraíochtaí, dul chun cinn a dhéanamh maidir le dúshlán cheannaireachta agus saincheisteanna straitéisearcha reatha agus iad siúd a bheidh ag teacht, tuiscint a fhorbairt ar a gcuid cleachtas agus scileanna ceannaireachta agus tabhairt go gníomhach faoi chóitseáil an duine aonair ina mbaintear úsáid as ionstraimí cumais cheannaireachta 360°.

Ghlac triúr bainistíoirí is daichead ag a bhfuil ról riarcháin agus ról theicniúla ó dhá údarás is fiche páirt sa Chlár Ceannaireachta in Rialtas Áitiúil a seachadadh san earrach agus sa bhfómhar i gcompháirtíocht le foireann teagaisc shinsearach ó Scoil Ghnó Warwick agus le cleachtóirí sinsearacha sa chóras rialtais áitiúil. Tá ceithre mhodú sa chlár cónaithe seo agus tá sé dírithe ar luach poiblí a seachadadh trí cheannaireachta oiriúnaitheach mar aon le cur chuige 'foghlaim gnímh' i dtaobh na ndúshlán cheannaireachta atá ag na rannpháirtithe. Tumtar na rannpháirtithe i ngníomhaiochtaí, stíleanna teagaisc agus cuir chuige éagsúla, tá mórán deiseanna foghlama idir piaraí acu agus tá teacht acu ar cheannairí sinsearacha ó gach réimse den tseirbhís phoiblí chun radharc níos fairsinge a fháil agus tuiscint a fháil ar an dúshlán ceannaireachta faoi mar atá sé faoi láthair ina n-earnáil fein agus chun comhairle agus treoir a lorg maidir le deiseanna agus dúshlán ghaarme atá rompu.

Lean an Fóram Rialachais air i mbun fáis agus foráis mar fhreagra don líon mór saincheisteanna agus dúshlán i dtaobh rialachais nach mór do bhaill an fhóraim aghaidh a thabhairt orthu. Bhíothas ag díriú go háirithe ar fheidhmiú céimneach an Chóid Chleachtais do Rialachas Chomhlactaí Stáit agus ar threoir bhreise maidir le hoibleagáidí sainiúla um chomhlíonadh le haghaidh comhlachtaí stáit agus d'eintitis shocair phoiblí in 2017. Mar bhuaicphointe reáchtáladh imeacht i mí na Nollag ar ar fhreastail an Taire Paschal Donohoe, TD agus ionadaithe ar an Ard-Reachtaire Cuntas agus Ciste agus ar an Roinn Caiteachais Phoiblí agus Athchóirithe. I bhfélire na n-imeachtaí pléadh a lán saincheisteanna reatha maidir le rialachas. Bhí béim ar leith ar na téamaí seo a leanas: Athrú ar an Timpeallacht agus na hImpreachtaí i dtaobh Rialachas Eagraíochtaí, Cur i nGníomh Straitéis,

Socruthe Árachais, Róil agus Freagrachtaí Baill Bhoird, Measúnachtaí Boird agus Éifeachtach Bord a fheabhsú, Cumarsáid agus na Meáin, Airgeadas do Bhaill Bhoird, Bainistíocht Riosca agus Inghlacthacht Riosca agus Coistí Iniúchóireachta agus lonchais ag Dul i Méid. De bhréis ar chlár na n-imeachtaí tionóladh dhá chruinní speisialta comhchéime do rúnaí boird agus cathaoirligh choistí iniúchóireachta inar cuireadh comhairle phraiticiúil agus forbhreathnú ar fhobairtí reatha sna réimsí rialachais tábhachtacha seo ar fáil.

Ar chlár na n-imeachtaí áiríodh an Chomhdháil bhliantúil um Dhea-rialachas a réachtáladh ar an 16ú Márta agus inar tugadh faoin bpríomhthéama seo: 'An Bóthar chuit Prionsabail Rialachais Níos Fearr - Prionsabail, Rialacha nó Luachanna? Ag an gcomhdháil seo a spreag a lán smaointe, labhair Mark Griffin, ardrúnaí ag an Róinn Cumarsáide, Gníomhaíocht Aeráide agus Comhshaoil, Blanaid Clarke, Coláiste na Tríonóide, Baile Átha Cliath; Joe O'Toole, iar-sheanadóir agus uachtaráin Comhdháil na gCeardchummann; Andy Burns, leas-uachtaráin CIPFA (Institiúid Chairte Airgeadais agus Cuntasáiochta); agus Tom Coughlan, iar-phríomhfeidhmeannach Chomhairle Chontae an Chláir. Ar na buaicphointí eile a bhí againn sa bláthain bhí imeacht speisialta ar athbhreithnithe critíciúla tréimhsíula ar ar áiríodh rannchuidíú le Lesley Ann Nash, Oifig Chomh-aireachta na R.A. Bhí baint ghníomhach ag foireann Rialachais an Fhorais i gcrúinnithe fasnéisithe faoi cheannaireacht agus chuir sí rannchuidithe agus sainchomhairle ar fáil do réimse leathan comhlachtaí agus gníomhaireachtaí stáit agus comhlachtaí agus gníomhaireachtaí sochair phoiblí.

Lena chois sin chabhraigh an Fhoireann Rialachais agus aonaid speisialtóra le heagraíochtaí trí athbhreithnithe neamhspleácha a thabhairt ar chomhlionadh oibleagáidí, idir dhíl, rialachán agus rialachas, athbhreithnithe ar éifeachtach bhoird, cur i ngníomh córais bainistíthe riosca, measúnacht ar bhoird agus ar choistí boird, meastóireachtaí inniúlachta agus seirbhísí gaolmhara chomh maith le comhairle ar shaincheistéanna éagsúla maidir le rialachas san earnáil phoiblí agus stáit. Ar na seirbhísí comhairleacha agus comhairleoireachta áiríodh sannacháin shuntasacha ina neadaítear socruthe um phleanáil riosca agus gnó, bainistíocht togra agus cláir, forbairt eagraíochta shuntasach agus tográí um athrú.



Sa phictiúr (c-d) ag searmanas bronnta an Chláir d'Fhorbairt Chéimí Rialtais Áitiúil bhí Teresa Casserly, Ceannaireacht agus Bainistíocht agus Seirbhísí Idirnáisiúnta, An Foras Riaracháin, agus Tara Smith.

Bhí fás agus forás ag teacht ar a bhfuil á thairiscint againn sa réimse TF i gcónai. Bhí éileamh ar oiliúint an úsáideora dheiridh, ar mheáin shóisialta agus ar shlándáil chibir. Lean an fhoireann uirthi ag tabhairt tacaíochta do mhodúil roghnaithe ar chláir ríomhaire atá creidiúnaithe ag COBHÁC; bhí micléinn ag freastal ar ranganna agus ag baint úsáide as áiseanna ríomhaireachta an Fhorais ag an am céanna.

Go hachomair, lean speisialtóirí an Fhorais orthu ag tacú le réimse leathan eagraíochta a raibh ag athrú mar chuid den bpróiseas athchóirithe ginearálta. Áirítear orthu eagraíochtaí sa rialtas lárnach agus sa rialtas áitiúil, gníomhaireachtaí leath-stáit agus comhlachtaí leasa poiblí. Tugadh an tacaíocht döibh mar idirghabhála gairide foghlama agus forbartha, comhairle saineoláí, tacaíocht chomhairleach agus cónitseáil feidhmeannach.



Teresa Casserly  
Stiúrthóir, Ceannaireacht agus Bainistíocht agus Seirbhísí Idirnáisiúnta



Aidan Horan  
Stiúrthóir, Rialachas, Acmhainní Daonna, Teicneolaíocht Faisnéise agus Seirbhísí Airgeadas



# 06

Seirbhísí Idirnáisiúnta

# Seirbhísí Idirnáisiúnta

Le linn 2017 lean Seirbhísí Idirnáisiúnta lena sainchúram, is é sin, riarrachán poiblí éifeachtach a chur chun cinn agus a fhobairt go hidrnáisiúnta agus barrchleachtas a thaispeáint ó sheirbhís phoiblí na hÉireann.

Lean Seirbhísí Idirnáisiúnta de bheith ag comhoibírú leis an Roinn Gnótháí Eachtracha agus Trádála chun clár tacaíochta a sheachadadh do na Balcáin Thiar. Seachadadh ceardlann ar Cheannaireacht agus Bainistíocht Athruithe i mBeíciú Mhontainéagóir i mí Mhárta. Is é an chuspóir a bhí léi creatlach a chur ar fáil do na ranpháirtithe chun aistrú a stiúradh agus a bhainistíu i dtimpeallacht idrnáisiúnta seirbhise poiblí mar aon le haghaidh a thabhairt ar na mórdhúshláin a ghabhann leis an acquis a ghlaodadh agus a chur i ngníomh. D'fhreastail naonúr oifigeach meáncéime agus den chéim shinsearach ar an gceardlann. Tháinig siad ó haireachtaí agus gníomhaireachtaí éagsúla lena n-áirítear An Aireacht Chosanta, An Aireacht Ghnótháí Eachtracha, An Aireacht Spóirt, An Aireacht um Chearta an Duine agus Mionlach, An Aireacht Riaracháin Phoiblí agus an Oifig um Chomhtháthú AE.

Lena chois sin - faoi choimirce an chláir seo freisin - thug naonúr baill fairne den nGníomhaireacht Seirbhise Poiblí (CSA) na Boisnia agus na Heirseagaivéine cuairt ar Éirinn i gcomhair clár trí lá ar bhainistíocht acmhainní daonna go luath i mí Bhealtaine. Tá an CSA díreach tar eis tú a chur le múnla atá bunaithe ar inniúlacht a thabhairt isteach chun iarratasóirí ar phostaíoch i státseirbhís na Boisnia agus na Heirseagaivéine a roghnú agus a chur faoi agallamh. Mheas an ghníomhaireacht gur thráthúil é triail a bhaint as inniúlachtá a úsáid ní hamhán chun iarratasóirí a roghnú ach i gcleachtais bainistíocht acmhainní daonna eile, leis. Orthu seo áiríodh pleanáil comharbaís, oiliúint agus forbairt, breithmheas, luach saothair agus bainistíocht feidhmíochta i gcoitinne. Rinneadh é seo i gcomhthéacs na mórathruithe a tharla i dtaobh na nithe seo i státseirbhís agus i seirbhís phoiblí na hÉireann agus na n-athruithe atá ar siúl i gcónai i seirbhís phoiblí na Boisnia agus na Heirseagaivéine.

De bhreis ar chlár na mBalcán Thiar chuaigh Seirbhísí Idirnáisiúnta i gcompháirtíocht le GOPA, sainchomhairleoireacht ón nGearmáin ar éirigh leis thairiscint a bhuachan le haghaidh Cúnamh Teicniúil an togra EuropeAid um Láidriú na Státseirbhise Náisiúnta Oiliúint d'Institiúid, Maenmar. Imlonnaíodh saineolaí ar Bhainistíocht Acmhainní Daonna ón bhForas go lánimseartha idir mí Aibreáin agus mí

Dheireadh Fómhair 2017 chun obair a dhéanamh i mbord Cosanta Sibhialta an Aontais atá ar thairbhí an togra. Rinneadh obair ar fhobairt churaclaim.

In 2017 d'oibrigh Seirbhísí Idirnáisiúnta den chéad uair leis an Oifig um Choimisiúnú Státseirbhise (OCSC) i Riocht Rialta na Téalainne. Mar chuid dá straitéis chun feidhmíoch agus cáiliocht seirbhise a fheabhsú trí státseirbhísigh thréitheacha Téalannacha a ullmhú agus a choinneáil le haghaidh róil saineolaithe agus róil bhainistíocha reáchtálamar dhá chlár oiliúna um thógáil cumaí: (i) an Clár Ardbhainstíochta agus Ceannaireachta Poiblí agus (ii) Líona Tallainne. Coimisiúnaíodh an tríú clár, clár a reáchtálfar in 2018, mar d'éirigh go breá leis na cláir in 2017.

Ar na cuairteanna staidéir áiríodh toscaireacht shinsearach ón Ardstiúrthóireacht um Chúnamh Aontais Eorpáigh & Airgeadais in Aireacht Saothair agus Slándáil Shóisialáí na Tuirce, faoi thaithí na hÉireann ar chórais bainistithe agus monatóireachta a bhaineann le Ciste Sóisialta na hEorpa agus faoi urramú barrchleachtas. Lena chois sin leanamar orainn ag cothú teagmhála le heagraíochtaí Eorpacha agus idrnáisiúnta ar nós institiúid na Téalainne um Thaighde Eacnamaioch, toscaireacht rialtais shinsearach ón Mhaláiv agus Ambasadóir nua-cheaptha na Liotuáine. D'fhreastalaíomar ar chomhdháil DISPA (Stiúrthóirí Institiúidí agus Scoileanna Riaracháin Phoiblí) i dTaillinn na hEastóine agus bhíomar inár n-óstáigh do chuairt mhalaire a maoiníodh ag ERASUS.



Sa phictiúr tá Angsumalin Chatsuwanwaree ag fáil a hArdteastas i mBainistíocht agus Ceannaireachta Phoiblí ón Fhoras Riaracháin.



Teresa Casserly  
Stiúrthóir, Ceannaireacht agus Bainistíocht agus Seirbhísí Idirnáisiúnta



# 07

Leabharlann &  
Seirbhísí Eolais

# Leabharlann & Seirbhísí Eolais

Is é an Foras an t-aon eagraíochta sa tír seo a bhfuil sainleabharlann don riarrachán poiblí aige. Tá an leabharlann dírithe ar chomhairle agus rochtain ar fhaisnéis a chur ar fáil trí leabhair, irisí agus trí acmhainní ar líne.

Tá an leabharlann suite ar Bhóthar Lansdún. Cuireann sí seirbhís iasachta, thagartha agus faisnéise ar fáil do mhic léinn, d'fhoireann agus do bhaill an Fhorais. De bhréis air seo freagraítear ceisteanna ó dhaoine eile tríd an nguthán nō trí ríomhphost. Cuirtear rochtain ar fáil ar leabhair, irisí, bhunachair shonraí leictreonacha, thuarascálacha, staitisticí agus ar fhoilseacháin oifigíúla faoi réimse ghinearálta na bainistíochta poiblí. Clúdaíonn an tseirbhís seo réimse leathan ábhar lena n-áirítear bainistíocht, eacnamaíocht, socheolaíocht, dlí, coireolaíocht, sláinte, airgeadas agus rialtas áitiúil.

Is í aidhm na Leabharlainne an fhaisnéis cheart agus na hacmhainní cearta a chur ar fáil sa bhformáid is oriúnaí i dtráth cuí do réimse cliant atá ilghnéitheach agus atá scaipthe ar réimse fhairsing gheografach.

Tá seomraí léitheoireachta ar fáil chun staidéar a dhéanamh, chun leabhair a léamh agus a fháil ar iasacht agus chun teacht a fháil ar acmhainní leictreonacha. Is féidir le micléinn cianoideachais leas a bhaint as an tseirbhís Leabharlainne tríd an ghuthán, trí ríomhphost nō trí rochtain ar bhunachair shonraí leictreonacha agus ar na mílte alt irise lán-téacs trí shuíomh gréasáin an Fhorais Riaracháin. Is féidir ábhair nach bhfuil á gcoinneáil ag an leabharlann a iarráidh trí sheirbhís iasachta idirleabharlainne agus is féidir earráí a sholáthar mar chóip chrua nō mar chóip leictreonach.

Le linn an téarma bíonn an Leabharlann oscailte ó 9.15 am go 8 p.m. Luan go Déardaoin, agus go dtí 5.15 p.m. ar an Aoine. Lena chois sin bíonn amanna oscailte teoranta i bhfeidhm ar fhormhór de Shathairn le linn an téarma. Tá eolas ionlán agus an t-eolas is deireanaí maidir le huaireanta oscailte ar fáil ar shuíomh gréasáin an Fhorais Riaracháin.



Patricia Trotter  
Leabharlannaí



# 08

## Foilsitheoiríreacht

# Foilsitheoiracht

Tá baint ag obair Rannóg na bhFoileachán le gníomhaíochtaí oideachais agus taighde níos leithne an Fhorais mar chuid de Scoil Whitaker Rialtais agus Bainistíochta. Is bunús tábhachtach eolais agus faisnéise í chun treoir a thabhairt do chleachtas an riarracháin phoiblí.

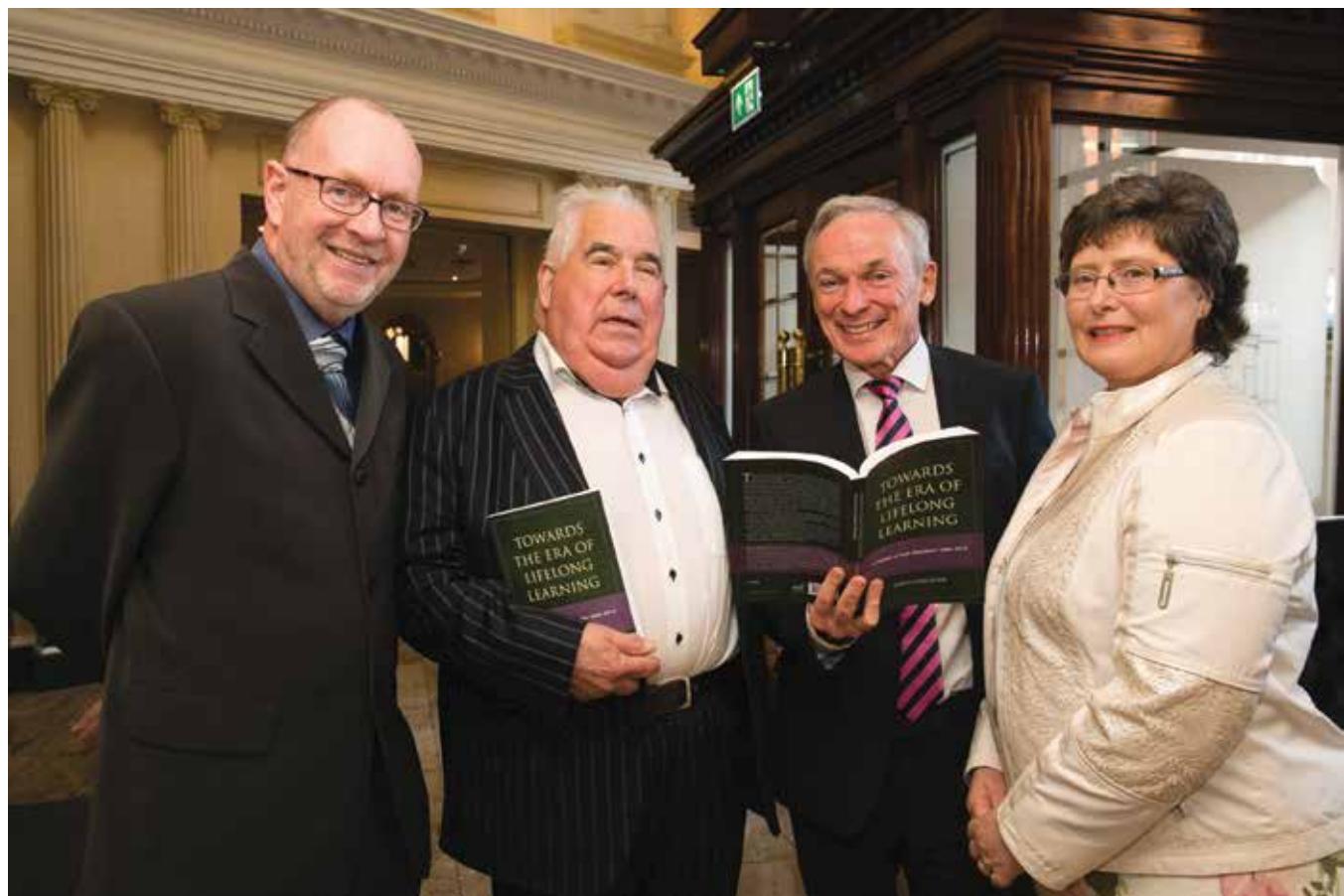
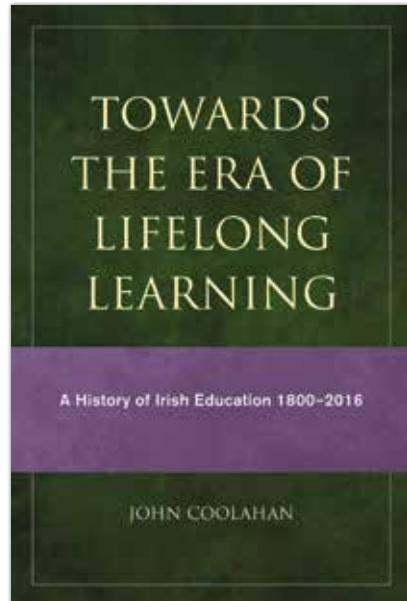
Sa bhliain 2017 críochnaiodh roinnt tionscadal agus cuireadh túis le roinnt tionscnaimh fhoilsitheoirachtua nua.

## LEABHAR A FOILSÍODH

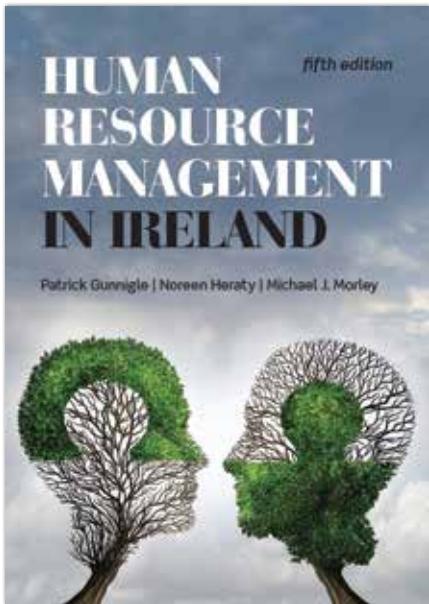
De réir straitéis foilsitheoirachta an Fhorais atá faoi mhaoirseacht Choiste Foilsitheoiracht Leabhar an Fhorais críochnaioch roinnt téacsanna nó faomhadh i gcomhair a bhfoilsithe iad.

Áirítear orthu seo:

- Towards the Era of Lifelong Learning: A History of Irish Education 1800–2016*, leis an Ollamh John Coolahan. Sa leabhar seo rianaítear gach gné den oideachas foirmiúil mar a d'fhorbair sé thar 200 bliain. Sa leabhar seo taispeántar gur tharla aistriú paradíme idir 1980 agus 2016 i dtaoibh beartais mar a bhog an stát diaidh ar ndiaidh i dtreo féachaint ar an oideachas mar eispéireas a mhaireann ar feadh an tsaoil. Sheol an tAire Oideachais agus Scileanna, Richard Bruton, TD, an leabhar go foirmiúil i mí Mheán Fómhair. Eagraíodh roinnt seoltáile eile i mbaill éagsúla sa tir.



Sa phictiúr (c-d) ag seoladh an leabhair *Towards the Era of Lifelong Learning* bhí Richard Boyle, Ceann Taighde, Foilsitheoiracht agus Caidrimh Chorparáide, An Foras Riarracháin; John Coolahan, an t-údar; aoi oinigh Richard Bruton, TD, an tAire Oideachais agus Scileanna; agus Marian O'Sullivan, Ardstiúrthóir, An Foras Riarracháin.



- *Human Resource Management in Ireland* (cúigíú eagrán), le Patrick Gunnigle, Noreen Heraty agus Michael J. Morley. Sa leabhar seo a foilsíodh i mí Mheáin Fómhair, tugtar forbreatheannú cuimsitheach ar bhainistíocht acmhainní daonna na linne seo in Éirinn. Ag an am céanna tugtar aghaidh leis, ar fhobairt tábhachtacha sa réimse seo go hidirnáisiúnta. Leis an eagrán is deireanaí leanant den traidisiún deas ar cuireadh túis leis in 1990 le foileachán an chéad leabhair ina bpléitear an t-ábhar go mion agus ar a raibh an teideal *Personnel Management in Ireland: Practice, Trends and Developments*. Ó shin i leith rinneadh athbhreithnithe cuimsitheacha air in 1997, 2002, 2006, 2010 agus an t-eagrán is deireanáin in 2017.
- *Judicial Power in Ireland*, le Eoin Carolan (ceag.). Mórobair atá curtha in eagair í seo le rannchuidí ó roinnt breithiúna, lucht dlí acadúil agus saineolaithe ardchéimneacha. Is é is cuspóir léi ná a bheith ina himleabhar comhaimseartha le leabhair atá foilsithe ag an bhForas ar chraobh na reachtaíochta agus ar chraobh an fheidhmiúcháin chun plé a dhéanamh ar thrí cholún an stáit. Foilseofar an obair seo in 2018.
- *No Artificial Limits: Ireland's Regional Technical Colleges*, le Richard Thorn. Sa leabhar seo pléitear stair agus forbairt coláistí teicniúla réigiúnacha na hÉireann. I láríthair na huaire níl aon téacs ar fáil faoi fhobairt na snáithe tábhactaí seo den riarrachán poiblí in earnáil an oideachais. Foilsíodh go luath in 2018 é.

- *Directory of Irish Parliamentarians*, le Tony White. Leabhar uailmhanach é seo a rinneadh mar chomhartha ar chomóradh céad bliain an chéad thoghcháin do Dháil Éireann i mí na Nollag 1918 agus ar chéad chruinniú na Dála i mí Eanáir 1919. Is é is aidhm dó ná beatheansnéisi gearra a thabhairt ar na daoine uile a bhí na mbaill den Dáil agus den Seanad nó an dá cheann go dtí seo agus a bhí ar na daoine is mó a chuir leis an chéad chéad bliain de Stát na hÉireann. Foilseofar an obair seo in 2018.
  - *Envoy Extraordinary: Professor Smiddy of Cork*, le Eda Sagarra. Chuir Timothy Aloysius Smiddy (1875-1962) le teacht chun cinn Saorstát na hÉireann idir pholaitiúil, eacnamaíoch, ó thaobh taidhleoireachta agus oideachais de agus le Poblacht na hÉireann ina dhiaidh sin. Cé gur bhain Smiddy a lán rudáí amach nár baineadh amach roimhe agus cé go raibh ról ar leith aige mar chomhairleoir don chéad triúr ceann ar an Rialtas Sealadach agus an Saorstát níl mórán aithne air i staireolaíocht na hÉireann. Leis an bhfoileachán seo ceartaitear an rud seo. Foilseofar an obair seo in 2018.
  - *Local Government in the Republic of Ireland*, le Mark Callanan. Is é is cuspóir don leabhar seo ná eolas tosaigh a thabhairt don léitheoir ar chóras an rialtas áitiúil i bPoblacht na hÉireann. Tá an leabhar dírithe go mór mór ar rialtas áitiúil na linne seo. Tá sé i gceist é a fhoilsíú in 2018.
- Lena chois sin foilsíodh roinnt tuarascála, thar ceann Rannóg Taighde an Fhorais. Áirítear orthu:
- *The Practice of Human Resource Management [An tSraith Bail na Seirbhise Poiblí Páipéar Taighde Uimh. 20]*, le Joanna O'Riordan;
  - *Public Sector Trends 2017 [An tSraith BailnaSeirbhise Poiblí Páipéar Taighde Uimh. 21]*, le Richard Boyle;
  - *€300k – Have Your Say: Evaluation of South Dublin County Council Pilot Participatory Budgeting Exercise*, le Laura Shannon agus Richard Boyle;
  - *Learning Lessons from The Atlantic Philanthropies and the Irish Government Working Together: Report of a Roundtable Dialogue*, le Richard Boyle.

## IRELAND – A DIRECTORY

Foilsíodh *Ireland – A Directory 2018* i mí na Nollag. An tAire Stáit Mary Mitchell O'Connor, TD a sheol an tEolaire. Agus í ag caint ag an seoladh dúirt sí gur acmhainn luachmhar é *Ireland – A Directory 2018* don earnáil phoiblí agus an earnáil phríobháideach arao. Is é atá san Eolaire ná foinse eolais ilfhreastail a léiríonn Éire ar shli chomhtháite sa bhaile agus thar lear arao.

## ADMINISTRATION JOURNAL (AN IRIS ADMINISTRATION)

Foilsíodh ceithre eagrán d'iris an Fhorais, *Administration*, i gcaitheamh na bliana. Áiríodh air seo dhá shaineagrán: 'Democratic Revolution? Evaluating the Political and Administrative Reform Landscape after the Economic Crisis' agus 'How Policy and Budget Proofing can Advance Human Rights and Equality in Ireland'. Tá teacht saor in aisce ar fáil ar líne ar gach alt ó imleabhar 63 ar aghaidh: [www.degruyter.com/view/j/admin](http://www.degruyter.com/view/j/admin)

## COMHAIRLEOIREACHT FOILSITHEOIREACHTA

Lean Rannóg na bhFoileachán uirthi ag cur saineolais ar fáil ó thaobh tionscadail foilsitheoireachta a tháirgeadh agus a bhainistiú ar son eagraíochtaí eile na hearnála poiblí. Táirgeadh an *Irish Probation Journal* thar ceann na Seirbhise Promhaidh agus Bord Promhaidh Thuaisceart Éireann (foileachán Thuaidh/Theas).



An Dr Richard Boyle  
Ceann Taighde,  
Foilisitheoireachta agus  
Caidrimh Chorparáide



09

Buaiteoirí Gradam &  
Duaiseanna

# Buaiteoirí Gradam & Duaiseanna

Bronnadh dioplómaí, céimeanna baitsiléara agus céimeanna iarchéime ar 890 macléinn san iomlán le linn 2017. Bhí na searmanais bhronnta ar siúl i gCaisleán Bhaile Átha Cliath Dé hAoine an 1 Nollaig 2017. Ba iad seo a leanas na duaiseanna a bronnadh ag na searmanais seo:

## **Baitsiléir Ealaíon (Onór.) (Bainistíocht Cúram Sláinte)**

An Chéad áit: **Mary Reid**

## **Baitsiléir Ealaíon (Onór.) (Bainistíocht Acmhainní Daonna)**

An Chéad áit: **Keith Hillick**

## **Baitsiléir Ealaíon (Onór.) (Dlí & Riarachán Ceartais)**

An Chéad áit: **Kate Daly Ní Bhroin**

## **Baitsiléir Ealaíon (Onór.) (Rialtas Áitiúil)**

An Chéad áit: **Alison King**

## **Baitsiléir Ealaíon (Onór.) (Bainistíocht)**

An Chéad áit: **Paul McCann**

## **Baitsiléir Ealaíon (Onór.) (Bainistíocht Phoiblí)**

An Chéad áit roinnte: **John Manning, John O'Reilly**

## **Baitsiléir Ealaíon (Onór.)/Baitsiléir Staidéir Ghnó (Onór.) (Bainistíocht TF)**

An Chéad áit: **Séamus McCarthy**

## **Duais CIMA do Bait Siléir Staidéar Gnó (Onór.) (Cuntasáiocht)**

An Chéad áit: **Emma Crosbie**

## **Baitsiléir Staidéar Gnó (Onór.) (Bainistíocht Acmhainní Daonna)**

An Chéad áit: **Niamh Dooley**

## **Baitsiléir Staidéar Gnó (Onór.) (Margaíocht)**

An Chéad áit: **Sharon Phelan**

## **Macléinn Fochéime na Blíana 2017 de chuid Scoil Whitaker Rialtais agus Bainistíochta**

An Chéad áit roinnte: **Kate Daly Ní Bhroin, Sharon Phelan**

## **Máistreacht Ealaíon (Dlí Coiriúil)**

An Chéad áit: **Karl Moore**



Sa phictiúr ag searmanais bhronnta an Fhorais Riarachán 2017 i gCaisleán Bhaile Átha Cliath bhí Bishal Jaiswal, Baitsiléir Staid. Gnó (Onór.), agus a iníon Maia.

#### Máistreacht Ealaíon (Bainistíocht Airgeadais)

An Chéad áit: **Jennifer Boer-Reid**

#### Máistreacht Ealaíon (Bainistíocht Cúram Sláinte)

An Chéad áit roinnte: **Joanna McGlynn, Clodagh Murphy**

#### Máistreacht Ealaíon (Bainistíocht Acmhainní Daonna)

An Chéad áit: **Stephanie Harris**

#### Máistreacht Ealaíon (Ceannaireacht agus Straitéis)

An Chéad áit: **Harry Lester**

#### Máistreacht Ealaíon (Bainistíocht Rialtais Áitiúil)

An Chéad áit: **Edward Meegan**

### Máistreacht Ealaíon (Bainistíocht Phoiblí)

An Chéad áit: **Michelle Hardiman**

### Dioplóma larchéime i mBainistíocht Phoiblí

An Chéad áit: **Pamela McDonnell**

### Máistreacht in Eolaíocht Eacnamaíochtaí Anailís Bheartais

An Chéad áit roinnte: **Olwen Dawe, Eoin Halpin**

### Dioplóma larchéime in Anailís Bheartais

An Chéad áit: **Robert O'Driscoll**

### Máistreacht Eolaíochta i nGnó agus Bainistíocht (Bainistíocht Airgeadais)

An Chéad áit roinnte: **Anna Browne, Rebecca Murphy**

### Máistreacht Eolaíochta i nGnó agus Bainistíocht (Bainistíocht Acmhainní Daonna)

An Chéad áit: **Mary McSharry**

### Macléinn larchéime na Blíana 2017 de chuid Scoil Whitaker Rialtais agus Bainistíochta

Michelle Hardiman

### Dioplóma Gairmiúil i Staidéar Tithíochta

An Chéad áit: **Andrew Loveland**

### Dioplóma Gairmiúil i gCearta Daonna agus Comhionannas

An Chéad áit: **Stephen Large**

### Dioplóma Gairmiúil i mBainistíocht Athraithe

An Chéad áit: **Anthony Macken**

### Dioplóma Gairmiúil i Staidreamh Oifigiúil le haghaidh Measúnú Beartais

An Chéad áit roinnte: **Gillian Cronin, Andrew O'Sullivan**

### Teastas Gairmiúil i mBainistíocht Togra

An Chéad áit: **Mary Hayes**

### Teastas Gairmiúil i Rialachas

An Chéad áit: **Trevor Moore**

### Dioplóma i Staidéar Gnó

An Chéad áit roinnte: Deborah Kelly, Lucy Pyne

### Dioplóma i Staidéir Státseirbhíse agus Gníomhaireachtaí Stáit

An Chéad áit: Kieran Harrington

### Dioplóma i Staidéar Ríomhaireachta

An Chéad áit: Rory Quinn

### Dioplóma in Eacnamaíochtaí Sláinte

An Chéad áit roinnte: Laura Byrne, Áine Varley

### Dioplóma i mBainistíocht Chúram Sláinte

An Chéad áit roinnte: Hugh Ramsay, Mairéad Walsh

### Dioplóma i mBainistíocht Acmhainní Daonna

An Chéad áit: Pauline Stafford

### Dioplóma i nDlí

An Chéad áit: Órla Gillen

### Dioplóma i Staidéar Rialtais Áitiúil

An Chéad áit roinnte: Mary Elizabeth O'Brien, Ruairí O'Farrell

### Dioplóma i mBainistíocht

An Chéad áit: Emer O'Neill

### Dioplóma i mBainistíocht Phoiblí

An Chéad áit: Martina Walshe

### Dioplóma i Soláthar Poiblí

An Chéad áit: Patricia Monahan



# 10

## For-rochtain

# For-rochtain

Faoi mar a cuireadh in iúl i dtuarascálacha bliantúla roimhe seo, is é an Foras an eagraíocht atá tiomnaithe d'fhorbairt ghairm na seirbhise poiblí. Dá thoradh sin, bítear ag brath go leanúnach ar shaineolas foireann an Fhorais i slite eile seachas soláthar seirbhísí díreach.

I gcaitheamh na mblianta ainmníodh agus comh-thoghadh baill fairne speisialtóireachta chuig réimse bord, comhlachtaí agus coistí rialachais sa stát agus san earnáil phoiblí níos leithne mar bhaill agus mar hathaoirligh neamhspleácha gan fheidhm fheidhmiúcháin a bheith acu. Bhí na róil seo acu i gcónaí in 2017 agus áriodh orthu poist ar choistí iniúchóireachta agus coistí riosca sa rialtas lárnach agus sa rialtas áitiúil agus i gcomhlachtaí agus i ggníomhaireachtaí rialúcháin agus stáit. Lena chois sin rannchuidigh baill fairne de chuid an Fhorais agus d'fheidhmíodar mar chathaoirligh ar choistí saineolais sa rialtas áitiúil i dtaobh réimsí ar nós athbhreithnithe teorann. Tá an tArd-Stiúrthóir ina bhall de roinnt lónraí Eorpacha agus lónraí ECFE chinn scoile agus institiúidí riarracháin phoiblí ar fud an domhain.

Déanann an Foras éascaíocht do roinnt lónraí neamhfhoirmiúla chun barrchleachtas a scaipeadh agus eolas, taithí agus saineolas a roinnt. Mar shampla, tacáonn an Foras le lónra príomhfheidhmeannaigh chomhlachtaí stáit, le lónra cinn riarracháin i ggníomhaireachtaí stáit agus le fóram do chathaoirligh ar ghrúpálacha éagsúla na hearnála poiblí.

Le linn 2017, d'óstaigh an Foras roinnt seimineár maidine chun comhphlé agus diospóireacht a chur chun cinn i measc státseirbhíseach sinsearach agus fostaithe sinsearacha na seirbhise poiblí ar cheisteanna tábhachtacha.



# 11

## Feidhmíocht Airgeadais

# Feidhmíocht Airgeadais

Leagtar amach sna Ráitis Airgeadais seo a leanas oibríocht airgeadais an Fhorais i leith na bliana go mionsonraithe.

Tar éis roinnt blianta ina raibh deacrachtáí trádála ag an bhForas agus tar éis dá chuid cúrsáí airgeadais cobhsú le linn 2015 agus 2016 bhí barrachas €415 míle aige in 2017.

Léiríonn an barrachas méadú ar ghníomhafocht sa timpeallacht trádála reatha atá dúshlánach i gcónai.

Bhí tuillimh an Fhorais comhdhéant de sheirbhísí oiliúna agus idirnáisiúnta (30%), ioncam ó tháillí oideachais (41%), ioncam ó thaighde (3%), ioncam ó fhoilseacháin agus ó bhallraíochta (4%), scaoileadh deontais chaipítil (1%) agus blocdheontas (21%) arna ioc ag an Roinn Caiteachais Phoiblí agus Athchóirithe.

Tháinig méadú ar chostais dhíreacha an Fhorais (costais a thabhaítear de bharr a chuid clár oideachais agus oiliúna a reáchtáil) le linn 2017 (de bharr leibhéal mhéadaithe gníomhaíochta). Ag an am céanna tháinig méadú ar chostais thuarastail toisc gur athchuireadh pá agus costais a ghabhann leis i gcásanna áirithe.

Ós rud é go bhfuil scéim phinsin á hoibriú ag an bhForas thar ceann an Státhiste ag an bpointe seo caitear leis an ranníocaíochta phinsin bhliantúil mar ‘ranníocaíocht chuig an Státhiste’ sna Ráitis Airgeadais. D’fhan an ranníocaíocht ag leibhéal na bliana 2016, isteach amach, is é sin, €1,444m. Leanann leibhéal na ranníocaíochta pinsin ón bhfostóir mar a bhíodh roimhe seo (ag 34.6% de thuarastail) tar éis don gciste a bheith aistrithe chuig Cúlchiste Náisiúnta Pinsin.

Tá na costais mhaoinithe ar an áis iasachta fadtéarmaí a úsáideadh chun Uimh. 55, Bóthar Lansdún a cheannach (ceannaithe i lár 2006), bunaithe ar rátaí úis idirbhainc de chuid an Bhainc Cheannais Eorpaigh. Leanadar sin ar aghaidh ag bonn íseal le linn 2017. Dá thoradh sin gearradh ús bliana iomláine €16,187, ar laghdú é i gcomparáid le €19,798 in 2016.

Maidir le bainistíocht airgeadais ar an iomlán, d’éisigh leis an bhForas a chuid airgeadais a chobhsú agus beagánín a mhéadú le linn 2017. Lena chois sin tá cúnchistí Clár Comhardaithe an Fhorais go maith i gcónai le breis is €13.6m.

## IONCHAIS AIRGEADAIS LE hAGHAIDH 2018

Mar a dúradh thusas bhí feidhmíocht airgeadais an Fhorais go maith in 2017 agus meastar go leanfaidh sí ar aghaidh mar seo isteach i 2018.

Tá deontas bloic an Fhorais mar a bhí, is é sin €2,725m i gcomhair 2018, (an méid céanna agus a bhí ann in 2017). Tacaíocht dhearfach í seo óna mháthar-roinn.

Buiséadú do lamháltas 2018 de €12.0m atá déanta ag an bhForas le barrachas €117 míle. Tá sé i gceist ag an bhForas leanúint ar aghaidh le hearcaíocht réasúnta i bpriomhréimsí chun go mbeidh ar a chumas i gcónai cláir a sholáthar agus leas a bhaint as deiseanna gnó a d’fhéadfadh teacht chun cinn.

## COMHLÍONADH

Chomhlíon an Foras a chuid oibleagáidí maidir le hairgeadas, cánachas agus rialáil le linn 2017 agus lean sé air ag déanamh athbhreithnithe ar a chuid struchtúir rialachais chorparáidigh agus iad a nuashonrú de réir Cód Cleachtais um Rialachas Comhlactaí Stát 2016.

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**THE INSTITUTE OF PUBLIC ADMINISTRATION  
(COMPANY LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2017**

**THE INSTITUTE OF PUBLIC ADMINISTRATION  
(Company Limited by Guarantee)**

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**THE INSTITUTE OF PUBLIC ADMINISTRATION**  
*(Company Limited by Guarantee)*

**DIRECTORS AND OTHER INFORMATION**  
For the year ended 31 December 2017

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**DIRECTORS**

Martin O'Halloran (Chair)  
Marian O'Sullivan (Director General)  
Elizabeth Adams  
Mark Callanan (Retired June 2017)  
Raymond Dolan  
Lucy Fallon-Byrne  
Pat Gallagher  
Carolyn Gormley (Appointed June 2017)  
Connie Kelleher  
Paul Lemass  
Fergal Lynch  
Stephen Mulvany  
Pat Naughton (Appointed May 2017)  
Siobhan O'Halloran

**SECRETARY & REGISTERED OFFICE**

Paul Turpin  
59 Lansdowne Road  
Dublin 4

**AUDITORS**

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

**PRINCIPAL BANKERS**

Allied Irish Bank  
Bank Centre  
Ballsbridge  
Dublin 4

KBC Bank  
Sandwith Street  
Dublin 2

**SOLICITORS**

Eversheds  
Earlsfort Terrace  
Dublin 2

**COMPANIES REGISTRATION OFFICE  
NUMBER**

21087

**REGISTERED CHARITY NUMBER**

20008031

**CHY (REVENUE) NUMBER**

5401

**THE INSTITUTE OF PUBLIC ADMINISTRATION**  
*(Company Limited by Guarantee)*

**GOVERNANCE STATEMENT AND DIRECTORS' REPORT**  
For the year ended 31 December 2017

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## **GOVERNANCE**

### **The IPA Board**

The IPA's Constitution (as amended in 2017) specifies the composition of the Board and the organisations, which are responsible for nominating members to the Board. The Articles also provide that one member may be appointed by co-option.

#### **The Board membership for 2017 was as follows:**

- Mr Martin O'Halloran (Chair), CEO, Health and Safety Authority
- Dr Marian O'Sullivan, Director General, IPA
- Dr Fergal Lynch, Secretary General, Department of Children and Youth Affairs
- Mr Stephen Mulvany, Chief Financial Officer, Health Service Executive
- Ms Elizabeth Adams, Director of Professional Development, Irish Nurses & Midwives Organisation (INMO)
- Ms Carolyn Gormley, IPA Staff Representative (appointed June 2017)
- Dr Mark Callanan (retired June 2017)
- Mr Pat Naughton, Executive Director, Group People and Sustainability, ESB (appointed May 2017)
- Dr Pat Gallagher, Chief Executive, Westmeath County Council
- Dr Lucy Fallon-Byrne, Assistant Secretary, Department of Public Expenditure and Reform
- Mr Ray Dolan, CEO, Safefood
- Mr Connie Kelleher, Student Representative
- Mr Paul Lemass, Assistant Secretary, Department of the Environment, Community & Local Government
- Dr Siobhan O'Halloran, Chief Nursing Officer, Department of Health

### **The IPA Senior Management Team**

Dr Marian O'Sullivan is the Director General of the Institute of Public Administration and as the Chief Executive Officer is ultimately responsible for all of the operations of the IPA. Overall management of the IPA's affairs is the responsibility of the senior management group (SMG).

*The members of the SMG are*

- Dr Marian O'Sullivan, Director General
- Dr Michael Mulreany, Assistant Director General, Registrar and Head of the Whitaker School of Government and Management
- Ms Teresa Casserly, Director, Training & Development and International Services
- Mr Aidan Horan, Director, Training & Development and Consultancy Services
- Dr Richard Boyle, Head of Research, Publishing and Corporate Relations
- Dr Cyril Sullivan, Director of Finance, IT and Facilities (January 2017 to September 2017)
- Ms Christine McNally, Human Resources Manager
- Mr Joseph O'Malley, acting Finance Director (October 2017 to December 2017)

## **BOARD RESPONSIBILITIES**

### **Matters Reserved for the Board**

The *Code of Practice for the Governance of State Bodies* outlines all the matters specifically reserved for Board decision. The following key matters are reserved for Board decision:

- Approval of Annual Report, Annual Budget and Corporate Business Plan;
- Approval of the Annual Accounts;
- Terms of reference of the Board committees;
- Delegated authority levels, treasury policy and risk management policies.

**THE INSTITUTE OF PUBLIC ADMINISTRATION**  
*(Company Limited by Guarantee)*

**GOVERNANCE STATEMENT AND DIRECTORS' REPORT**  
**For the year ended 31 December 2017**

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The Institute's Articles of Association set out the role of the Board and that of the Director General. The Articles state, "The business of the Institute shall be managed by the Board" They state that the Board shall:

1. Have power to delegate any of their business, functions and powers of management to the Director General;
2. Approve terms of major contracts;
3. Have power to appoint subcommittees (including ones with the powers of the Board) etc.;
4. Determine and review the aims and objectives of the Institute and determine changes in policy;
5. Ensure that these aims are attained by formulating and reviewing policies and by supervising the carrying on of the Institute's business;
6. Determine/approve the annual budget and corporate plans; appoint the Director General; and on his/her recommendation, appoint such other officers as the Board may wish from time to time;
7. Approve significant amendments to the pension benefits of the CEO and staff.

The Chair and Board are strongly guided by the principles of the 2016 *Code of Practice for the Governance of State Bodies*.

The Institute is required to prepare financial statements for each financial year in such form as may be approved by the Minister for Public Expenditure and Reform. In preparing those financial statements, the IPA is required to:

- Select suitable accounting policies and then apply them consistently;
- Ensure that any judgements and estimates that are made are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Ensure the financial statements present a true and fair view of IPA's financial performance and financial position at year end; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the IPA will continue in operation.

The IPA is responsible for keeping adequate accounting records which disclose with reasonable accuracy, at any time, the financial position of the Institute and which enable it to ensure that the financial statements comply with the Code of Practice obligations. The IPA is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The Board is responsible for approving the annual business plan and budget. The performance of the IPA against the annual business plan and budget is evaluated at every Board meeting.

The Board considers the financial statements give a true and fair view of the financial performance and the financial position of the Institute at 31 December 2017.

**THE INSTITUTE OF PUBLIC ADMINISTRATION**  
(Company Limited by Guarantee)

**GOVERNANCE STATEMENT AND DIRECTORS' REPORT**  
For the year ended 31 December 2017

## BOARD STRUCTURE

The Board's composition is outlined in the IPA Memorandum and Articles.

The Board is satisfied that its Members are free from any business or other relationship that could materially affect, or could appear to affect, the exercise of their independent judgement.

All Board Members disclose any interest and absent themselves from Board discussions and decisions where they are conflicted or gave a direct or indirect interest as required by the Code of Practice.

Board membership and terms of office are detailed in Table 1 below:

**Table 1: Board membership and term of office**

<b>Ref</b>	<b>Name</b>	<b>Role</b>	<b>Date of appointment</b>	<b>Current term ends</b>
1	Mr Martin O'Halloran	Chairperson	November 2012	September 2018
2	Ms Elizabeth Adams	Ordinary Member	June 2014	September 2018
3	Dr Mark Callanan	Ordinary Member	June 2014	June 2017
4	Mr Ray Dolan	Ordinary Member (Co-Opted)	February 2009	
5	Dr Lucy Fallon Byrne	Ordinary Member	December 2016	December 2019
6	Dr Pat Gallagher	Ordinary Member	June 2016	September 2019
7	Ms Carolyn Gormley	Ordinary Member	June 2017	September 2020
8	Mr Connie Kelleher	Ordinary Member	June 2012	September 2018
9	Mr Paul Lemass	Ordinary Member	October 2014	September 2018
10	Dr Fergal Lynch	Ordinary Member	June 2016	June 2019
11	Mr Stephen Mulvany	Ordinary Member	June 2016	June 2019
12	Mr Pat Naughton	Ordinary Member	May 2017	May 2020
13	Dr Siobhan O'Halloran	Ordinary Member	June 2014	September 2018
14	Dr Marian O'Sullivan	Director General Ordinary Member	October 2015	

The Board has established three committees, as follows:

1. **The Audit and Risk Committee:** comprises of six Board members. The role of the Audit and Risk Committee (ARC) is to support the Board in their responsibilities for issues of risk, control and governance by reviewing the comprehensiveness of assurances in meeting the Board's assurance needs and reviewing the reliability and integrity of these assurances.

The ARC formally reports to the Board, providing such information or advice as deemed appropriate through the ARC's Chair's regular presentations to the Board about committee activities, issues and related recommendations. The ARC provides the Board with an Annual Report, timed to support finalisation of the annual report and financial statements, summarising its conclusions from the work it has done during the year. The members of this committee are:

Ray Dolan (Chair), Dr Fergal Lynch, Pat Naughton (appointed June 2017), Elizabeth Adams, Siobhan O'Halloran, Connie Kelleher

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(Company Limited by Guarantee)

**GOVERNANCE STATEMENT AND DIRECTORS' REPORT**  
For the year ended 31 December 2017

2. **The Administration Committee:** comprises of five Board members. The role of the Administration Committee is to assist the Board in considering management proposals concerning the provision, acquisition and disposal of property for the Institute and their financial implications; to approve the authorised staff complement of the Institute; to approve the creation of permanent, full-time and contract posts; and to review the Director-General's reports on manpower issues, industrial relations and any other issues referred to it by the Director-General; and to ensure that best practices in personnel and management policies are carried out in the Institute. The members of this committee are:

Mr Martin O'Halloran, Ms Elizabeth Adams, Dr Lucy Fallon Byrne, Dr Pat Gallagher, Dr Fergal Lynch

3. **Finance and Strategy Committee:** comprises of seven Board members. The role of the Finance and Strategy Committee is to assist the Board in drafting the annual corporate plan and to monitor its implementation and to examine the draft annual budget and make recommendations to the Board in relation to it. When the annual operating budget is approved, the Committee reviews its implementation during the course of the year and examines management's accounts of the Institute from time to time. The members of this committee are:

Mr Martin O'Halloran (Chair), Ms Carolyn Gormley (Appointed June 2017), Mr Stephen Mulvany, Dr Pat Gallagher, Dr Fergal Lynch, Dr Marian O'Sullivan, Mr Paul Lemass

All committees formally report to the Board, providing such information or advice as deemed appropriate, through the Committee Chairperson's presentations from time to time to the Board about committee activities, issues and related recommendations. All three committees provide the Board with a report, timed to support finalisation of the Annual Report and Financial Statements, summarising its conclusions from the work it has done during the year.

**Schedule of Board Members' Attendance, Fees\* and Expenses**

A schedule of attendance at the Board and Committee Meetings for 2017 is set below including the fees and expenses received by each member.

Board Member	Board meeting	Audit & Risk Committee	Finance & Strategy Committee	Administration Committee
Mr Martin O'Halloran	7 of 7		2 of 2	1 of 1
Ms Elizabeth Adams	4 of 7	1 of 5		0 of 1
Dr Mark Callanan	3 of 4			
Mr Ray Dolan	5 of 7	5 of 5		
Dr Lucy Fallon-Byrne	5 of 7			0 of 1
Dr Pat Gallagher	5 of 7		2 of 2	1 of 1
Ms Carolyn Gormley	3 of 3		1 of 2	
Mr Connie Kelleher	3 of 7	2 of 5		
Mr Paul Lemass	4 of 7		0 of 2	
Dr Fergal Lynch	7 of 7	5 of 5	1 of 2	1 of 1
Mr Stephen Mulvany	4 of 7		2 of 2	
Mr Pat Naughton	2 of 3	1 of 3		
Dr Siobhan O'Halloran	2 of 7	2 of 5		
Dr Marian O'Sullivan	7 of 7		2 of 2	

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**GOVERNANCE STATEMENT AND DIRECTORS' REPORT**  
For the year ended 31 December 2017

<b>Ref</b>	<b>Name</b>	<b>2017 Fees</b>	<b>2017 Expenses</b>
1	Mr Martin O'Halloran	0	0
2	Ms Elizabeth Adams	0	0
3	Dr Mark Callanan	0	0
4	Mr Ray Dolan	0	0
5	Dr Lucy Fallon-Byrne	0	0
6	Dr Pat Gallagher	0	0
7	Ms Carolyn Gormley	0	0
8	Mr Connie Kelleher	0	0
9	Mr Paul Lemass	0	0
10	Dr Fergal Lynch	0	0
11	Mr Stephen Mulvany	0	0
12	Mr Pat Naughton	0	0
13	Dr Siobhan O'Halloran	0	0
14	Dr Marian O'Sullivan	0	0

\*As per paragraph 6 of the IPA's Memorandum of Association, fees are not payable to IPA Board Members.

### **Key Personnel Changes**

Cyril Sullivan, the Director of Finance and Support Services/ Company Secretary, left at the end of September 2017. Interviews to fill the permanent post take place in September 2018; the post has been filled by an internal staff member on an acting basis.

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

The Board is responsible for ensuring that IPA 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**

Employees' short-term benefits in excess of €60,000 are disclosed in Note 5 of the financial statements.

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

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**GOVERNANCE STATEMENT AND DIRECTORS' REPORT**  
 For the year ended 31 December 2017

**Consultancy Costs**

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.

	<b>2017</b>	<b>2016</b>
	€	€
Legal Advice	11,103	984
Financial/actuarial advice	Nil	Nil
Public Relations/marketing	Nil	Nil
Human Resources	23,351	3,794
Business improvement	21,203	Nil
Other	Nil	Nil
<b>Total consultancy costs</b>	<b>55,657</b>	<b>4,778</b>

No consultancy costs have been capitalised.

**Legal Costs and Settlement**

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to legal costs, settlements and conciliation and arbitration proceedings relating to contracts with third parties. This does not include expenditure incurred in relation to general legal advice received by the IPA, which is disclosed in Consultancy Costs above.

	<b>2017</b>	<b>2016</b>
	€	€
Legal fees – legal proceedings	Nil	Nil
Conciliation and arbitration payments	Nil	Nil
Settlement	Nil	Nil
<b>Total</b>		

**Travel and Subsistence Expenditure**

Travel and subsistence expenditure is categorised as follows:

	<b>2017</b>	<b>2016</b>
	€	€
Domestic		
• Board	Nil	Nil
• Employees	90,295	87,239
International		
• Board	Nil	Nil
• Employees	58,143	40,800
<b>Total</b>	<b>148,438</b>	<b>128,039</b>

**Hospitality Expenditure**

The Income and Expenditure Account includes the following hospitality expenditure:

	<b>2017</b>	<b>2016</b>
	€	€
Staff hospitality	26,638*	3,953
Client hospitality	Nil	Nil
<b>Total</b>	<b>26,638</b>	<b>3,953</b>

\*Includes €20,000 for gift vouchers for members of staff; a once off expenditure as part of the IPA's 60th anniversary celebrations

**THE INSTITUTE OF PUBLIC ADMINISTRATION**  
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**GOVERNANCE STATEMENT AND DIRECTORS' REPORT**  
**For the year ended 31 December 2017**

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As part of the Boards' continuing oversight of the control environment in the IPA, the Board receives regular assurances from the Director General and Senior Management Team in relation to the legal and regulatory environment as it applies to public bodies including the following:

**Freedom of Information Act 2014**

The Freedom of Information (FOI) Act 2014 provides that every person has, subject to certain exemptions specified in the Act, the right to:

- Access official records held by Government Departments and all public bodies that conform to the provisions of Section 6 of the Act;
- Have personal information held on them corrected or updated where such information is incomplete, incorrect or misleading; and
- Be given reasons for decisions taken by public bodies that affect them.

**Official Languages Act 2003**

The primary purpose of the Official Languages Act 2003 is to promote the use of Irish for official purposes in the State by increasing and improving the quantity and quality of services provided for the public through Irish by public bodies. The Act, and Regulations made under the Act, place specific requirements on public bodies, including the IPA, in relation to the use of Irish, for example in responding to correspondence received in the Irish language, the use of the Irish language on stationery, signs, etc. and the publication of certain documents bilingually.

An important provision of the Act is the requirement under Section 11 for Public Bodies, following a request by the Minister for Arts, Heritage, Regional, Rural and Gaeltacht Affairs, to prepare a scheme detailing the services the public body will provide through the medium of Irish, English, and Irish and English.

**Data Protection Acts 1988 & 2003**

The Data Protection Acts of 1988 and 2003 are designed to protect an individual's privacy. The Acts confer rights on individuals in relation to the privacy of their personal data as well as responsibilities on those persons holding and processing such data. In particular, they provide for the collection and use of data in a responsible way, while providing protection against unwanted or harmful uses of the data.

During 2017, work continued on a programme to develop and update a suite of documents setting out IPA policy and procedures aimed at ensuring our compliance with the requirements of the current Data Protection legislation and the General Data Protection Regulation (GDPR). The GDPR is due to be implemented in May 2018 and will replace the current legislation in force in this area.

**Customer Service**

The provision of quality customer service is central to the Institute's activities and we strive to continually improve our business practices in order to provide the highest standards in our dealings with our customers.

**Compliance with other Legislation**

IPA complies with corporate governance and other obligations including the:

Ethics in Public Office Act 1995 (as amended);  
Standards in Public Office Act 2001;  
Official Languages Act 2003;  
Data Protection Acts 1988 & 2003;  
Disability Act 2005;  
Safety, Health & Welfare at Work Act 2005;  
Freedom of Information Act 2014;  
Regulation of Lobbying Act 2015;  
Prompt Payments Act 1997.

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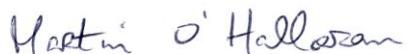
**GOVERNANCE STATEMENT AND DIRECTORS' REPORT**  
For the year ended 31 December 2017

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**Statement of Compliance**

The IPA has substantially complied with the requirements of the ***Code of Practice for Governance of State Bodies 2016*** as published by the Department of Public Expenditure and Reform insofar as was possible due to the unique nature of the IPA. The Board oversaw a review of the IPA's performance against the *Code of Practice for Governance of State Bodies 2016*, and where non-compliance was identified, a work programme is being put in place throughout 2018, which will be overseen by the Board, to bring the IPA into full compliance. Please refer to the Procurement section in the Statement of Internal control. The Board is satisfied with the level of compliance in relation to the ***Code of Practice for Governance of State Bodies 2016*** as at year end 31<sup>st</sup> December 2017, having due regard to the guidance issued by the Department of Public Expenditure and Reform issued in November 2017.

**On behalf of the Board**



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**Martin O'Halloran**  
Chairperson

**Date: 5 September 2018**

**THE INSTITUTE OF PUBLIC ADMINISTRATION**  
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**STATEMENT ON INTERNAL CONTROL**  
For the year ended 31 December 2017

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**Scope of Responsibility**

On behalf of the Institute of Public Administration, I acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the *Code of Practice for the Governance of State Bodies* (2016). In preparing this statement, the Board has considered a report on assurance arrangements and the review of the effectiveness of the system of internal control.

**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 therefore 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 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 the Institute of Public Administration for the year ended 31 December 2017 and up to the date of approval of the financial statements.

**Capacity to Handle Risk**

The Institute has an Audit and Risk Committee (ARC) comprising six Board members and including members with financial and audit expertise. The ARC met five times in 2017. The Institute has also established an internal audit function, which is adequately resourced and conducts a programme of work agreed with the ARC.

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 Board of the IPA at its December 2017 meeting, adopted this policy. This policy takes account of findings of an Internal Audit report and findings regarding the Institute's risk management framework.

In quarter 1 2018, this will be issued to all staff who are expected to work within The Institute of Public Administration's 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**

The Institute of Public Administration's risk management system identifies and reports key risks and the management actions being taken to address and, to the extent possible, mitigate those risks.

A risk register is in place, which identifies the key risks facing the Institute, and these have been identified, evaluated and graded according to their significance. The register is a standing Board and ARC agenda item and is reviewed at each meeting. 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. The Board confirms that a control environment containing the following elements is in place:

- Procedures for key business processes have been documented. During 2017, a review of policies and procedures was undertaken by the Executive. Exceptions were noted, with a view to addressing them by introducing additional standard operating procedures where desirable.
- 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.
- The information and communication technology systems have been reviewed and strengthened. An internal audit review of the IT general controls was undertaken in 2017.
- There are systems in place to safeguard the assets.

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**STATEMENT ON INTERNAL CONTROL**  
**For the year ended 31 December 2017**

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### **Ongoing Monitoring and Review**

Formal procedures have been established for monitoring control processes, and identified control deficiencies are then communicated to those responsible for taking corrective action and to management and the Board, where relevant, in a timely way. The Board confirms 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 have been established at all levels where responsibility for financial management has been assigned.
- There are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

### **Procurement**

The Board confirms that the Institute has procedures in place to ensure compliance with current procurement rules and guidelines. Matters arising regarding controls over procurement are highlighted under internal control issues below.

### **Review of Effectiveness**

The Board confirms that the Institute has procedures in place to monitor the effectiveness of its risk management and control procedures. The Institute'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, the Audit and Risk Committee which oversees their work, and the senior management team within the Institute responsible for the development and maintenance of the internal financial control framework.

The Board can confirm that it oversaw the annual review of the effectiveness of the system of internal controls for 2017 and the output was assessed at the Board's meeting of the 8<sup>th</sup> March 2018. This was supported by a report to the ARC on assurance arrangements and the review of the effectiveness of the system of internal control.

### **Internal Control Issues**

#### Non-Compliant Procurement

The Board confirms that the Institute has procedures in place to ensure compliance with current procurement rules and guidelines. The Audit of the 2017 Financial Statements identified non-compliant procurement expenditure to the value of €527,360 which includes:

- Three areas relating to historical relationships with strategic partners who deliver accredited educational and training programmes with the IPA (€280,000).
- Two relating to:
  - the provision of catering where unit costs are actively reviewed ( €65,000)
  - the provision of agency staff for the filling of temporary and short-term administrative posts which were required to cover maternity and other leave; and coverage for staffing; requirements as a result of peaks in service demand (€165,000 which includes a 25% payroll service fee for temporary staff paid through the agencies payroll).
- One area relating to Management Consultancy advice (€18,000).

The Board has taken or is taking action to ensure full compliance with procurement rules which includes

- a review of procurement procedures and compliance by internal audit in Q3 2018;

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**STATEMENT ON INTERNAL CONTROL**  
For the year ended 31 December 2017

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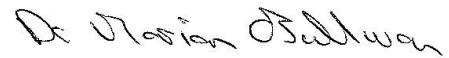
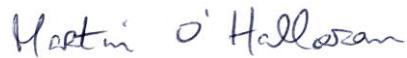
- the designation of the incoming Director of Finance and Corporate Services as Chief Procurement Officer;
- initiation of competitive procurement processes in relation to the contracts outlined above.

The Board is satisfied that the steps taken will ensure compliance with the procurement rules.

Email System Failure

On Wednesday 27th September 2017, the IPA experienced a system failure which resulted in no emails being sent or received from the IPA account. The problem was fully resolved on Monday 2nd October 2017. The cause was identified as a corrupt database, which was hosted on end-of-life equipment. Appropriate corrective action has been taken to mitigate against the risk of such failures occurring in the future. Due to the nature of the fault, approximately two days of emails were unrecoverable. The IPA has confirmed with the Office of the Data Protection Commissioner that the loss of this data is not classified as a "data loss" as per the terms of the Data Protection Acts, 1988 & 2003.

**On behalf of the Board**



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**Martin O'Halloran**  
Chairperson

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**Dr Marian O'Sullivan**  
Director General

**Date: 5<sup>th</sup> September 2018**

**Date: 5<sup>th</sup> September 2018**

**THE INSTITUTE OF PUBLIC ADMINISTRATION**  
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**REPORT OF THE COMPTROLLER AND AUDITOR GENERAL**  
For the ended 31 December 2017



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

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

**Institute of Public Administration**

**Opinion on financial statements**

I have audited the financial statements of the Institute of Public Administration (the company) for the year ending 31 December 2017 as required under the provisions of section 5 of the Comptroller and Auditor (Amendment) Act 1993. The financial statements comprise the statement of income and expenditure, the statement of comprehensive income, the statement of changes in equity, 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 company at 31 December 2017 and of its income and expenditure for 2017
- have been properly prepared in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*, and
- have been properly prepared in accordance with the Companies Act 2014.

**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 company 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.

**Conclusions related to going concern**

As described in the appendix to this report, I conclude on

- the appropriateness of the use of the going concern basis of accounting by the directors and
- whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern.

I have nothing to report in that regard.

**Opinion on matters prescribed by the Companies Act 2014**

Based solely on the work undertaken in the course of the audit, I report that in my opinion

- the information given in the directors' report is consistent with the financial statements, and
- the directors' report has been prepared in accordance with the Companies Act 2014.

I have obtained all the information and explanations that I consider necessary for the purposes of my audit.

In my opinion, the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

The Companies Act 2014 also requires me to report if, in my opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. I have nothing to report in that regard.

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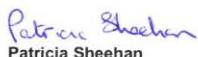
**REPORT OF THE COMPTROLLER AND AUDITOR GENERAL**  
For the ended 31 December 2017

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

The directors have presented certain other information with the financial statements. This comprises the annual report including the governance statement and directors' 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.

  
Patricia Sheehan

For and on behalf of the  
Comptroller and Auditor General

12 September 2018

**THE INSTITUTE OF PUBLIC ADMINISTRATION**  
*(Company Limited by Guarantee)*

**REPORT OF THE COMPTROLLER AND AUDITOR GENERAL**  
For the ended 31 December 2017

**Appendix to the report**

**Responsibilities of the Directors**

The governance statement and directors' report sets out the directors' responsibilities. The directors are responsible for

- the preparation of financial statements in the form prescribed under the Companies Act 2014
- ensuring that the financial statements give a true and fair view in accordance with FRS102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Responsibilities of the Comptroller and Auditor General**

I am required under Section 5 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the financial statements of the company 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 conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast

significant doubt on the company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the company to cease being a going concern.

- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

**Information other than the financial statements**

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

**Reporting on other matters**

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if 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.

**THE INSTITUTE OF PUBLIC ADMINISTRATION**  
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**STATEMENT OF INCOME AND EXPENDITURE**  
 For the year ended 31 December 2017

	Notes	2017	2016
		€	€
<b>Income</b>			
Fee Income	2	9,452,326	8,464,607
Sale of Publications	3	297,099	346,378
Subscriptions		254,936	263,655
Oireachtas Grant	4	2,629,000	2,629,000
Amortisation of Capital Grant	14	<u>149,823</u>	<u>149,823</u>
		12,783,184	11,853,463
<b>Operating Expenditure</b>			
Direct Costs	6	3,039,270	2,838,618
Salary Costs	7(b)	6,001,472	5,848,166
Administration Expenses	8	1,854,978	1,665,386
Interest Payable and Similar Charges		27,009	19,798
Retirement Benefit Cost	19(b)	<u>1,444,871</u>	<u>1,485,040</u>
		12,367,600	11,857,008
<b>Operating (Deficit)/Surplus for the Year</b>	5	<b><u>415,584</u></b>	<b><u>(3,545)</u></b>

All income and expenditure for the year relates to continuing activities at the reporting date. The Statement of Income and Expenditure includes all gains and losses recognised in the year. The Statement of Cash Flows and notes 1 to 21 form part of these Financial Statements.

**On behalf of the Board**

Ray Dolan  
 Director

Carolyn Gormley  
 Director

Date: 5<sup>th</sup> September 2018

Date: 5<sup>th</sup> September 2018

**THE INSTITUTE OF PUBLIC ADMINISTRATION**  
*(Company Limited by Guarantee)*

**STATEMENT OF COMPREHENSIVE INCOME**  
**For the year ended 31 December 2017**

	<b>2017</b>	<b>2016</b>
(Deficit)/Surplus after Exchequer Contribution	€ 415,584	€ (3,545)
Experience Gain/(Loss) on Retirement Benefit Obligations	(1,771,000)	2,783,000
Change in Assumptions Underlying the Present Value of Retirement Benefit Obligations	8,000	(7,032,000)
<b>Total Actuarial Gain/(Loss) in the Year</b>	<b>(1,763,000)</b>	<b>(4,249,000)</b>
Adjustment to Retirement Benefit Funding	1,763,000	4,249,000
<b>Total Comprehensive (Loss)/Income</b>	<b><u>415,584</u></b>	<b><u>(3,545)</u></b>

The Statement of Cash Flows and notes 1 to 21 form part of these Financial Statements.

On behalf of the Board



Ray Dolan  
Director



Carolyn Gormley  
Director

Date: 5<sup>th</sup> September 2018

Date: 5<sup>th</sup> September 2018

**THE INSTITUTE OF PUBLIC ADMINISTRATION**  
 (Company Limited by Guarantee)

**STATEMENT OF CHANGES IN EQUITY**  
 For The year ended 31 December 2017

<b>IN RESPECT OF CURRENT YEAR</b>					
	Capital Reserve	Revenue Reserve	Accumulated Surplus on Income and Expenditure	Capital Grants	Total
	€	€	€	€	€
<b>At 1 January 2017</b>	<b>9,086,032</b>	<b>2,675,516</b>	<b>1,069,516</b>	<b>513,491</b>	<b>13,344,555</b>
Transfer to Capital Reserves	266,507	(266,507)	-	-	-
Amortisation of Capital Grant	-	-	-	(149,823)	(149,823)
Surplus on Statement of Income and Expenditure	-	-	415,584	-	415,584
<b>At 31 December 2017</b>	<b><u>9,352,539</u></b>	<b><u>2,409,009</u></b>	<b><u>1,485,100</u></b>	<b><u>363,668</u></b>	<b><u>13,610,316</u></b>

<b>IN RESPECT OF PRIOR YEAR</b>					
	Capital Reserve	Revenue Reserve	Accumulated Surplus on Income and Expenditure	Capital Grants	Total
	€	€	€	€	€
<b>At 1 January 2016</b>	<b>8,821,505</b>	<b>2,940,043</b>	<b>1,073,061</b>	<b>663,314</b>	<b>13,497,923</b>
Transfer to Capital Reserves	264,527	(264,527)	-	-	-
Amortisation of Capital Grant	-	-	-	(149,823)	(149,823)
Surplus on Statement of Income and Expenditure	-	-	(3,545)	-	(3,545)
<b>At 31 December 2016</b>	<b><u>9,086,032</u></b>	<b><u>2,675,516</u></b>	<b><u>1,069,516</u></b>	<b><u>513,491</u></b>	<b><u>13,344,555</u></b>

The Statement of Cash Flows and notes 1 to 21 form part of these Financial Statements.

On behalf of the Board

Ray Dolan  
Director

Date: 5<sup>th</sup> September 2018

Carolyn Gormley  
Director

Date: 5<sup>th</sup> September 2018

**THE INSTITUTE OF PUBLIC ADMINISTRATION**  
 (Company Limited by Guarantee)

**STATEMENT OF FINANCIAL POSITION**  
 For the year ended 31 December 2017

	Notes	2017 €	2016 €
<b>Non-Current Assets</b>			
Property, Plant & Equipment	10	14,704,425	15,024,144
<b>Current Assets</b>			
Inventory	9	88,006	81,811
Receivables	11	1,292,274	1,721,749
Cash and Cash Equivalents		4,686,612	3,281,485
		6,066,892	5,085,045
<b>Payables</b>			
Amounts Falling Due within One Year	12	(5,018,501)	(4,353,645)
<b>Net Current Assets</b>		<u>1,048,391</u>	<u>731,400</u>
Total Assets Less Current Liabilities		15,752,816	15,755,544
<b>Payables</b>			
Amounts Falling Due after One Year	13	(2,142,500)	(2,410,989)
Total Assets Less Liabilities		13,610,316	13,344,555
Long-Term Retirement Benefit Obligation	19(a)	(62,981,000)	(60,418,000)
Deferred Retirement Benefit Asset	19(a)	62,981,000	60,418,000
<b>Net Assets</b>		<u>13,610,316</u>	<u>13,344,555</u>
<b>Representing</b>			
Capital and Revenue Reserves		11,761,548	11,761,548
Accumulated Surplus on Income & Expenditure Account		1,485,100	1,069,516
Capital Grants	14	363,668	513,491
		<u>13,610,316</u>	<u>13,344,555</u>

The Statement of Cash Flows and notes 1 to 21 form part of these Financial Statements.

On behalf of the Board

Ray Dolan  
Director

Date: 5<sup>th</sup> September 2018

Carolyn Gormley  
Director

Date: 5<sup>th</sup> September 2018

**THE INSTITUTE OF PUBLIC ADMINISTRATION**  
*(Company Limited by Guarantee)*

**STATEMENT OF CASH FLOWS**  
For the year ended 31 December 2017

	<b>2017</b>	<b>2016</b>
	€	€
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating (Deficit)/Surplus after Exchequer Contribution	415,584	(3,545)
Adjustments for:		
Interest Payable	27,009	19,798
Depreciation	677,089	627,816
Amortisation of Grants	(149,823)	(149,823)
Decrease/(Increase) in Inventories	(6,195)	45,589
(Increase)/Decrease in Receivables	429,475	(498,394)
Increase /(Decrease) in Payables	662,875	1,579,780
Net Cash Flows From Operating Activities	<u>2,056,014</u>	<u>1,621,221</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for Property, Plant and Equipment	2,056,014	1,621,221
<b>Net Cash Flows From Investing Activities</b>	<u>(357,371)</u>	<u>(154,988)</u>
	<u>1,698,643</u>	<u>1,466,233</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Interest Paid	(27,009)	(19,798)
Decrease in 20-Year Mortgage Facility	(266,507)	(264,527)
<b>Net Cash Flows from Financing Activities</b>	<u>(293,516)</u>	<u>(284,325)</u>
<b>Net Increase in Cash and Cash Equivalents</b>	<u>1,405,127</u>	<u>1,181,908</u>

The Statement of Cash Flows and notes 1 to 21 form part of these Financial Statements.

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**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 December 2017

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## **1. ACCOUNTING POLICIES**

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

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

The Institute of Public Administration is a private company limited by guarantee without share capital incorporated in the Republic of Ireland. The Registered Office is 59 Lansdowne Road, Dublin 4, which is also the principal place of business of the company.

The Institute's primary objective, as set in its Memorandum and Articles of Association, is to advance education, promote scholarship and build capacity in public administration and public management so as to enhance public services.

### **(b) Statement of Compliance**

The Financial Statements of the Institute of Public Administration for the year ended 31 December 2017 have been prepared in accordance with FRS 102, 'The Financial Reporting Standard Applicable in the UK and Ireland', issued by the Financial Reporting Council, as promulgated by Chartered Accountants Ireland.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's Financial Statements.

### **(c) 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 under the Companies Acts and the relevant generally accepted accounting principles (GAAP). The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Institute's Financial Statements.

#### **(i) Income (Other than Oireachtas Grant)**

Income is included on a receivable basis with the exception of subscriptions, which are taken into income when received. Course fees, which are accounted for under fee income, are taken into income during the period of the course.

#### **(ii) Oireachtas Grant**

Revenue is generally recognised on an accruals basis; one exception to this is in the case of Oireachtas grants, which are recognised on a cash receipts basis.

#### **(iii) Capital Grants**

Grants towards capital expenditure are credited to Capital and Reserves and are released to the Statement of Income and Expenditure over the expected useful life of the related assets, by equal annual instalments.

#### **(iv) Property, Plant & Equipment and Depreciation**

Property, plant and equipment, including buildings, are stated at their historical cost or valuation less accumulated depreciation. All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of

**THE INSTITUTE OF PUBLIC ADMINISTRATION**  
*(Company Limited by Guarantee)*

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 December 2017

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operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight line basis, as follows:

Freehold Buildings	2% Straight Line
Leasehold Premises	2% Straight Line
Furniture and Fittings	5% Straight Line
Equipment	10% Straight Line
Library Books	20% Reducing Balance
Office Machines	25% Straight Line
Prefabricated Buildings	33.3% Straight Line

Depreciation commences in the year in which the asset is brought into use.

As part of its annual review of assets, the IPA conducted an impairment review. There were no adjustments for 2017 for the impairment of assets.

**(v) Inventory**

Inventories are stated at the lower of cost and net realisable value using the first in, first out method. Net realisable value is based on normal selling price, less costs expected to be incurred to completion and disposal. Provision is made, where necessary, for obsolete and slow-moving inventory.

**(vi) Receivables**

Receivables are initially recorded at transaction price. Known bad debts are written off and specific provision is made for any amounts the collection of which is considered doubtful.

**(vii) Retirement Benefit Costs**

A defined-benefit retirement benefit scheme is in place for all employees of the Institute of Public Administration, as appropriate. Under the provisions of the Financial Measures (Miscellaneous Provisions) Act, 2009, the Institute's retirement benefit fund assets, which were measured at fair value, transferred to the National Pension Reserve Fund on 30 June 2010. The retirement benefit scheme continues in force for existing members with no impact on benefits or associated provision for members.

The IPA also operates the Single Public Services Pension Scheme (Single Scheme), which is a defined-benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure and Reform.

Retirement benefit scheme liabilities are measured on an actuarial basis using the projected unit method and represent the present value of future pension payments earned by staff to date. In line with the pension funding arrangements, an asset equal in amount to this liability is recognised and represents the amounts to be reimbursed in future periods by way of Oireachtas grant.

The retirement benefit charge in the Statement of Income and Expenditure comprises the Institute's contribution payable to the Department of Public Expenditure and Reform from the date of transfer in line with the funding arrangements.

Following the transfer of the scheme assets, the Institute is funded by the Exchequer on a pay as you go basis to meet the costs of the pensions as they arise.

**(viii) Taxation**

The company is entitled to exemption from taxation under the Taxes Consolidation Act, 1997. The Charity Registration Number is CHY 5401 and the Charities Regulation Number is 2008031. Accordingly, no taxation charge has been included in the Financial Statements for the year ended 31 December 2017.

**THE INSTITUTE OF PUBLIC ADMINISTRATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 December 2017

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**(ix) Cash and Cash Equivalents**

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short-term, highly liquid investments that are readily convertible to known amounts of cash which are subject to an insignificant risk of change in value.

**(x) Loans and Borrowings**

The Company obtained a €5 million, 20-year loan secured by mortgage on its Lansdowne Road premises (there are 9 years remaining). The interest rate charged is Euribor + 0.5%. As required by FRS 102, the loan value and interest expense are recognised using the effective interest rate method.

**(xi) Other Financial Liabilities**

Trade payables are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case, the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

**(xii) Capital and Reserves**

The Institute's Balance Sheet reserves comprise a capital reserve, a revenue reserve and an accumulative surplus reserve on income and expenditure. The capital reserve is held to fund the development of the IPA's building infrastructure, the revenue reserve caters for the principal on the long-term mortgage debt facility, while the accumulative surplus reserve is used to fund ongoing operating activities.

**(xiii) Judgements and Key Sources of Estimation Uncertainty**

The preparation of these Financial Statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The directors consider the accounting estimates and assumptions below to be critical accounting estimates and judgements:

**Going Concern**

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the Financial Statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the Financial Statements on a going concern basis. Accordingly, these Financial Statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

**Impairment of Trade Receivables**

The company trades with a large and varied number of customers on credit terms. Some debts due will not be paid through the default of a small number of customers. The company uses estimates based on historical experience and current information in determining the level of debts for which an impairment charge is required. The level of impairment required is reviewed on an ongoing basis.

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**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 December 2017

**Impairment of Inventory**

The directors are of the view that an adequate charge has been made to reflect the possibility of inventory being sold at less than cost. However, this estimate is subject to inherent uncertainty.

**Useful Lives of Property, Plant and Equipment**

Long-lived assets, comprising primarily of land and buildings, office machines and furniture, represent a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives, management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year.

**2. FEE INCOME**

	<b>2017</b> €	<b>2016</b> €
Training	3,864,005	3,660,512
Education	5,203,790	4,443,945
Research	384,531	360,150
	<u>9,452,326</u>	<u>8,464,607</u>

**3. SALE OF PUBLICATIONS**

	<b>2017</b> €	<b>2016</b> €
Income from IPA Publications	<u>297,099</u>	<u>346,378</u>

**4. OIREACHTAS GRANT**

An amount of €2,725,000 (2016: €2,725,000) was received from the Department of Public Expenditure and Reform, of which €96,000 was accounted for in Subscriptions and €2,629,000 is the grant. The grant is provided by the Department of Public Expenditure and Reform (Vote No. 11, Subhead B.3) towards liabilities under general non-pay expenses and is drawn down by the Institute on an annual basis.

**5. OPERATING SURPLUS**

The operating surplus is stated after charging/(crediting) the following:

(a) Directors' Emoluments

The members of the IPA Board do not receive fees. While Board members do not travel on official business as members of the Institute, they are entitled to claim travel and subsistence for their attendance at Board and subcommittee meetings. For 2017, no expenses were claimed by a Board member.

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**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 December 2017

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(b) Remuneration of the Director General

**In Respect of Current Year:**

	Director General 2017 (€)	Director General 2016 (€)
Salary	133,698	127,635
Employer's PRSI	13,108	12,440
Pension Contribution	46,260	44,162
Travel and Subsistence	7,082	5,994

The IPA staff numbers in the following salary bands as of 31 December 2016 and 2017 were:

SALARY BAND (€) 2017	STAFF NUMBER	SALARY BAND (€) 2016	STAFF NUMBER
60,000 - 70,000	-	60,000 - 70,000	1
70,001 - 80,001	3	70,001 - 80,001	14
80,001 - 90,000	22	80,001 - 90,000	8
90,001 - 100,000	1	90,001 - 100,000	3
100,001 - 110,000	2	100,001 - 110,000	2
110,001 - 120,000	-	110,001 - 120,000	-
120,001 - 130,000	-	120,001 - 130,000	2
130,001 - 140,000	1	130,001 - 140,000	-
140,001 - 150,000	1	140,001 - 150,000	1

(c) Auditor's Remuneration	18,000	17,000
(d) Depreciation (Net of Disposals)	677,089	627,816
(e) Interest Payable on Sums Repayable Over a Period Greater than Five Years	27,009	19,798
(f) Capital Grant Amortised	(149,823)	(149,823)

**6. ANALYSIS OF DIRECT COSTS**

	2017 €	2016 €
Training	1,065,021	1,190,834
Education	1,757,758	1,404,942
Publications	135,955	165,956
Research	58,530	49,683
General	22,007	27,203

	3,039,270	2,838,618
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**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 December 2017

**7. EMPLOYEE INFORMATION**

- (a) The average number of permanent employees of the company, including full-time directors, during the year is analysed below.

	<b>2017</b>	<b>2016</b>
Training	26	24
Education	27	28
Publications	5	4
Research	4	4
General	22	23
	<b>84</b>	<b>83</b>

- (b) The company's salary costs for all employees comprise:

	<b>2017</b>	<b>2016</b>
	€	€
Wages and Salaries	4,531,985	4,344,899
Associate Staff	839,429	878,516
Social Insurance Costs	565,953	556,984
Income Continuance Plan	64,105	67,767
	<b>6,001,472</b>	<b>5,848,166</b>

All the amounts stated above were treated as an expense of the company in the financial year. No amount was capitalised into assets.

€245,228 (2016 €255,911) of retirement benefit levy has been deducted and paid over to the Department of Public Expenditure and Reform.

As a result of the IPA's redeployment of staff during 2012, there are a number of staff on secondment. As the seconded salary amounts are fully recouped, the salary figures presented exclude seconded amounts of €306,323 (2016: €391,207).

Permanent staff of the Institute appointed before 2015 avail of an Income Continuance Scheme. Staff appointed after 2015 are not eligible for the scheme.

**8. ANALYSIS OF ADMINISTRATION EXPENSES**

	<b>2017</b>	<b>2016</b>
	€	€
Repairs, Cleaning and Maintenance	329,642	409,570
Depreciation	677,089	627,816
Stationery and Photocopying	167,757	171,827
Light, Heat and Phone	145,879	119,484
Postage	70,026	46,699
Insurance	27,951	31,525
Corporate Affairs**	130,899	84,927
Staff Development	133,751	101,962*
General	171,984	71,576*
	<b>1,854,978</b>	<b>1,665,386</b>

\*Some prior year expenditure has been re-analysed on the same basis as current year.

\*\*Corporate Affairs (previously Corporate Affairs & Marketing, 2016) has been renamed to reflect reporting requirements as per the Code of Practice for the Governance of State Bodies 2016 in relation to Consultancy Costs. The IPA had no marketing consultancy expenditure in 2017.

**9. INVENTORY**

	<b>2017</b>	<b>2016</b>
	€	€
Stationery and Books	88,006	81,811

There are no inventories pledged as security.

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**NOTES TO THE FINANCIAL STATEMENTS**  
 For the year ended 31 December 2017

**10. Property, Plant & Equipment**

**In respect of current year**

	<b>Land &amp; Buildings<sup>(a)</sup></b>	<b>Office Machines</b>	<b>Furniture, Fittings, Equipment &amp; Library Books</b>	<b>Total</b>
	€	€	€	€
<b>COST</b>				
At 1 January 2017	20,607,256	1,668,342	1,912,014	24,187,612
Additions	-	-	357,371	357,371
At 31 December 2017	<u>20,607,256</u>	<u>1,668,342</u>	<u>2,269,385</u>	<u>24,544,983</u>
<b>DEPRECIATION</b>				
At 1 January 2017	6,170,353	1,614,524	1,378,591	9,163,468
Charge for the Year	410,365	7,579	259,145	677,089
At 31 December 2017	<u>6,580,718</u>	<u>1,622,103</u>	<u>1,637,736</u>	<u>9,840,557</u>
<b>NET BOOK VALUE</b>				
At 31 December 2017	<u><b>14,026,538</b></u>	<u><b>46,239</b></u>	<u><b>631,649</b></u>	<u><b>14,704,425</b></u>
At 1 January 2017	<u><b>14,436,903</b></u>	<u><b>53,818</b></u>	<u><b>533,423</b></u>	<u><b>15,024,144</b></u>

**IN RESPECT OF PRIOR YEAR**

	<b>Land &amp; Buildings<sup>(a)</sup></b>	<b>Office Machines</b>	<b>Furniture, Fittings, Equipment &amp; Library Books</b>	<b>Total</b>
	€	€	€	€
<b>COST</b>				
At 1 January 2016	20,607,256	1,668,342	1,757,026	24,032,624
Additions	-	-	154,988	154,988
Disposals	-	-	-	-
At 31 December 2016	<u>20,607,256</u>	<u>1,668,342</u>	<u>1,912,014</u>	<u>24,187,612</u>
<b>DEPRECIATION</b>				
At 1 January 2016	5,759,988	1,606,945	1,168,719	8,535,652
Charge for the Year	410,365	7,579	209,872	627,816
At 31 December 2016	<u>6,170,353</u>	<u>1,614,524</u>	<u>1,378,591</u>	<u>9,163,468</u>
<b>NET BOOK VALUE</b>				
At 31 December 2016	<u><b>14,436,903</b></u>	<u><b>53,818</b></u>	<u><b>533,423</b></u>	<u><b>15,024,144</b></u>
At 1 January 2016	<u><b>14,847,268</b></u>	<u><b>61,397</b></u>	<u><b>588,307</b></u>	<u><b>15,496,972</b></u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 December 2017

**Note (a): Schedule of Properties and Type of Holding**

57–61 Lansdowne Road	Freehold
49–51 Lansdowne Road	Freehold
55 Lansdowne Road	Freehold
Vergemount Hall, Clonskeagh	License with OPW by Way of Peppercorn Rent

**11. RECEIVABLES**

	<b>2017</b>	<b>2016</b>
	€	€
Trade Receivables	1,273,391	1,700,214
Exchequer Pensions (Note 19c)	8,789	3,703
Prepayments & Other Receivables	<u>10,094</u>	<u>17,832</u>
	<u>1,292,274</u>	<u>1,721,749</u>

Trade receivables are net of a provision for doubtful debts of €24,400 (2016: €24,400)

**12. PAYABLES: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2017</b>	<b>2016</b>
	€	€
Bank Loans	266,507	264,527
Trade Payables	274,463	228,054
Deferred Fee Income	3,936,856	3,648,132
Sundry Payables and Accruals	318,983	212,932
PAYE/PRSI	<u>221,692</u>	<u>-</u>
	<u>5,018,501</u>	<u>4,353,645</u>

**13. PAYABLES: AMOUNTS FALLING DUE AFTER ONE YEAR**

	<b>2017</b>	<b>2016</b>
	€	€
€5m 20-Year Variable Rate Facility	<u>2,142,500</u>	<u>2,410,989</u>

The loan is repayable in instalments over a 20-year period. There are 8 years left on the repayment period. It is subject to a variable interest rate based on Euribor + 0.5%. The weighted average interest rate during the financial year was 0.65% (2016: 0.65%). The bank holds the deeds to No. 55 Lansdowne Road as security on this facility.

**13.1 BANK LOANS**

Analysis of the maturity of loans is given below:

	<b>2017</b>	<b>2016</b>
	€	€
Within 1 Year	266,507	264,527
Within 2–5 Years	799,521	788,640
After More than 5 Years	<u>1,342,981</u>	<u>1,622,349</u>
	<u>2,409,009</u>	<u>2,675,516</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 December 2017

**14. CAPITAL GRANTS**

	2017 €	2016 €
At 1 January	513,491	663,314
Amount Amortised in the Year	<u>(149,823)</u>	<u>(149,823)</u>
At 31 December	<u>363,668</u>	<u>513,491</u>

In accordance with the accounting policy, capital grants are recognised using the accrual model. These grants, which are for the purchase of the IPA's training centre, are recognised over the useful life of the assets, which is 20 years. There are no unfulfilled conditions or contingencies attaching to these grants.

**15. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT**

	2017 €	2016 €
Increase in Cash	1,405,127	1,181,908
Decrease in 20-Year Mortgage Facility	<u>266,507</u>	<u>264,527</u>
Movement in Net Debt During The Year	<u>1,671,634</u>	<u>1,446,435</u>
Net Debt at 1 January	<u>605,969</u>	<u>(840,466)</u>
Net Debt at 31 December	<u>2,277,603</u>	<u>605,969</u>

**Analysis in Changes of Net Debt**

	At 31 December 2016 €	Cash Flows €	At 31 December 2017 €
Cash and Cash Equivalents	3,281,485	1,405,127	4,686,612
20-Year Mortgage Facility	<u>(2,675,516)</u>	<u>266,507</u>	<u>(2,409,009)</u>
Total	<u>605,969</u>	<u>1,671,634</u>	<u>2,277,603</u>

**16. SUBSEQUENT EVENTS**

There were no significant events affecting the company subsequent to the Balance Sheet date.

**17. CAPITAL COMMITMENTS**

There were no capital commitments at the year-end.

**18. CONTINGENT LIABILITY**

There are no contingent liabilities at the year-end that could have a material adverse effect on the company's financial position.

**19. RETIREMENT BENEFITS**

**(a) Retirement Benefit Obligation and Asset**

As outlined in the accounting policies (see Note 1), the Institute's retirement benefit fund was transferred to the National Pension Reserve Fund on 30 June 2010 in accordance with the Financial Measures (Miscellaneous Provisions) Act, 2009. Following the transfer of scheme assets, the Institute is required to pay the Department of Public Expenditure and Reform an annual contribution after taking account of retirement benefits due for payment. The department will provide funding where the retirement benefits paid exceed the contribution. The Board has adopted the treatment and disclosures required by Section 28 of the accounting standard FRS 102 to reflect the arrangements in operation. While the funding arrangement operates on a net pay over basis with the department, the Institute believes the nature of the arrangement is

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akin to a full reimbursement of the retirement benefit obligation when those liabilities fall due for payment, and therefore recognises its right to the reimbursement as a separate asset in an amount equal to the obligation at the year-end.

The retirement benefit obligation at 31 December 2017 was €62,981,000 (2016: €60,418,000) based on an actuarial valuation of the retirement benefit obligations in respect of Institute staff as at 31 December 2017 carried out by a qualified independent actuary for the purposes of FRS 102. A deferred funding asset of €62,981,000 equal to the liability at 31 December 2017 is recognised as a separate asset on the Balance Sheet. The actuarial review for FRS17 disclosures was completed for the purposes of the 2017 Financial Statements.

**Movement in Retirement Benefit Obligation**

	<b>2017</b> €'000	<b>2016</b> €'000
Present Value of Scheme Obligations at 1 January	60,418	55,355
Current Service Cost	1,242	1,132
Plan Participant Contributions	66	63
Interest Cost	1,073	1,281
Actuarial Loss/(Gain)	1,763	4,249
Benefits Paid	(1,470)	(1,565)
Expenses Paid	(111)	(97)
Present Value of Scheme Obligations at 31 December	62,981	60,418
Retirement Benefit Asset at 31 December	62,981	60,418

**(b) Retirement Benefit Cost Recognised in the Statement of Income and Expenditure**

Amount Charged to Expenditure	€'000
Employer's Pension Contributions Remitted to the Exchequer	1,445
Current Service Cost	1,308
Interest Cost	1,073
Adjustment to Deferred Exchequer Pension Funding	(2,381)
Total charged to Statement of Income and Expenditure	<u>1,445</u>

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**(c) Contribution to the Exchequer in Respect of Retirement Benefits**

In accordance with the arrangements set out in Note 19a, the Institute is required to make an annual contribution to the Exchequer in respect of retirement benefits. The contribution is set at 34.6% of the Institute's payroll charge and comprises the Institute's contribution of €1.5m (2016: €1.5m) and employee contributions of €101,843 (2016: €99,545). The Institute makes retirement benefit and related payments on behalf of the Exchequer and the amount payable to the Exchequer is calculated after taking account of such payments.

Amounts payable to the Exchequer are set out below:

	<b>2017</b>	<b>2016</b>
	€	€
Balance at 1 January	(3,703)	(126,064)
IPA Contributions (Excl. Seconded)	1,444,871	1,485,040
IPA Seconded Staff	73,540	95,221
Total Institute Contributions <sup>(i)</sup>	1,518,411	1,580,261
Employee Contributions	101,843	99,545
Retirement Benefit and Related Payments	(1,654,667)	(1,757,445)
Refund from/(Payments to) Exchequer	29,328	200,000
Balance at 31 December	(8,789)	(3,703)

Note (i): As a result of the IPA's redeployment of staff in 2012, there are a number of staff on secondment. The IPA makes the necessary pension contribution to the Exchequer on their behalf of €73,540 (2016: €95,221).

**(d) Description of the Scheme and Actuarial Assumptions**

The retirement benefit scheme is a defined-benefit final salary pension arrangement with benefits defined by reference to current public sector scheme regulations. The scheme provides a retirement benefit (in one-eightieths per year of service), a gratuity or lump sum (at three-eighths per year of service) and spouse and children's retirement benefit. Normal retirement age is a member's 65th birthday. Retirement benefits in payment (and deferment) normally increase in line with general public sector salary inflation. The current practice of increasing retirement benefits in line with public sector salary inflation is taken into account in measuring the defined-benefit obligation.

The financial assumptions used for FRS 102 purposes were:

	<b>2017</b>	<b>2016</b>
Rate of Increase in Salaries	2.75%	2.75%
Rate of Increase in Retirement Benefits in Payment	2.75%	2.75%
Rate of Increase in Retirement Benefits in Deferment	2.75%	2.75%
Discount Rate	1.85%	1.80%
Inflation	1.75%	1.75%

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The key mortality assumptions used in estimating the actuarial value of the scheme liabilities are:

Weighted average life expectancy for mortality tables used to determine benefit obligations at 31 December 2017:

	<b>2017</b>	<b>2016</b>
Male Member Age 65 (Current Life Expectancy)	21.2	21.1
Female Member Age 65 (Current Life Expectancy)	23.7	23.6
Male Member Age 45 (Life Expectancy at Age 65)	23.7	23.6
Female Member Age 45 (Life Expectancy at Age 65)	25.8	25.7
Male Member Age 40 (Life Expectancy at Age 65)	24.2	24.1
Female Member Age 40 (Life Expectancy at Age 65)	26.3	26.2

The above mortality assumption is in line with the standard table allowing for projected improvements. The above assumptions are the same as those used in last year's disclosures.

**(e) Funding of Retirement Benefits**

The IPA expects to contribute €1.5m to the Exchequer in 2018.

**20. BOARD MEMBERS' INTERESTS**

The Board adopted procedures in accordance with the revised *Code of Practice for the Governance of State Bodies* (2016) in relation to the disclosure of interests by Board members, and those procedures have been adhered to in the year. There were no transactions in the year in relation to the Board's activities in which members had any beneficial interest.

**21. APPROVAL OF FINANCIAL STATEMENTS**

The Board of Directors of the Institute approve these financial statements and authorise them for issue on 5 September 2018.

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