



Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

County Kildare Vocational Education Committee

I have audited the financial statements of County Kildare Vocational Education Committee for the year ended 31 December 2010 under the Comptroller and Auditor General (Amendment) Act 1993. The accounts, which have been prepared under the accounting policies set out therein, comprise the Treasurer Bank Account, the Ordinary Account Receipts, the Ordinary Account Payments, the Analysis of Capital Account, the Statement of Cash Assets and Liabilities and the related notes and schedules. The financial reporting framework applied in their preparation has been established under the Vocational Education Acts 1930 to 2006.

Responsibilities of the Chief Executive Officer and the Committee

The Chief Executive Officer is responsible for preparing the accounts in accordance with the Vocational Education Acts 1930 to 2006, the directions of the Minister for Education and Skills and the accounting policies laid down by the Minister. The Committee is responsible for ensuring the regularity of transactions.

Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the accounts and report on them in accordance with applicable law.

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

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of Audit of the Financial Statements

An audit involves obtaining evidence about the amounts and disclosures in the accounts, sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to the Committee's circumstances, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the accounts, and
- the overall presentation of the accounts.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

Opinion on the Accounts

In my opinion,

- the accounts properly present the income and expenditure of the Committee for 2010
- the statement of balances properly presents the state of affairs of the Committee at 31 December 2010
- the accounts are in accordance with the accounting policies laid down by the Minister for Education and Skills.

In my opinion, proper books of account have been kept by the Committee. The accounts are in agreement with the books of account.

Matters on which I report by exception

I report by exception if

- I have not received all the information and explanations I required for my audit, or
- my audit noted any material instance where moneys have not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the Statement on Internal Financial Control does not reflect the Committee's compliance with the Code of Practice for the Governance of Vocational Education Committees, or
- I find there are other matters relating to the manner in which public business has been conducted.

I draw attention to the attached report prepared by me pursuant to Section 7(4) of the Comptroller and Auditor General (Amendment) Act 1993 following the audit of the accounts of the Committee for the year ended 31 December 2010.

I have nothing to report in regard to the other matters upon which reporting is by exception.

John Buckley
Comptroller and Auditor General

17 January 2012

COUNTY KILDARE VOCATIONAL EDUCATION COMMITTEE

Report under Section 7(4) of the Comptroller and Auditor General (Amendment) Act 1993

Procurement Deficiencies

VECs are required to comply with procurement rules that specify the approach to be taken in purchasing goods and services. The procurement guidelines set out different approaches depending on the scale of the purchase transaction. In addition framework agreements are in place to assist VECs in the procurement process.

Focus of the Report

During the course of the audit of the financial statements of County Kildare Vocational Education Committee (the VEC) deficiencies were noted in relation to the manner of procuring goods and services related to Information and Communications Technology (ICT) and certain property related services.

This report outlines those shortcomings and the observations of the Chief Executive Officer (CEO) and the Department of Education and Skills on the matters raised.

Procurement of ICT Goods and Services

In the period 2006 to 2010 the VEC spent €1.9 million on ICT equipment. The results of an audit review of a selection of purchases over that period is shown in Figure 1 below.

Figure 1 ICT Purchases Examined in period 2006 to 2010

Procurement Thresholds	Requirement under Public Procurement Guidelines	Purchases Examined	Deficiencies
Over €50,000 ^a	Procurement should normally be advertised as part of a formal tendering process	5	One procurement did not have any evidence of tenders.
€5,000 to €50,000	Documented evidence of responses from at least three suppliers or service providers to specifications sent by fax or email	17	Five procurements did not have any evidence of quotes. In two cases there was some evidence that quotes had been obtained but details of the quotes could not be located by the VEC. In two cases there was evidence that one quote was obtained.
Under €5,000	Verbal quotes from one or more competitive suppliers	5	Two procurements did not have any evidence of verbal quotes. In one case the quote supplied for audit inspection was dated after the purchase.
Total		27	

^a This threshold applies up to the level of the EU threshold value. The threshold was reduced to €25,000 under a circular issued by the Department of Finance in August 2010.

Included in the €1.9 million expenditure on ICT equipment are payments of around €406,000 to one company which was formed by a person who had previously worked on a short-term basis with the VEC. In addition, further payments of around €486,000 were made to the company in the same period in respect of ICT

maintenance, consumables and other services. A review of a selection of those payments indicated similar procurement shortcomings to the general deficiencies outlined in Figure 1

- In the case of a contract valued at over €50,000 the documented evidence of tendering was limited to a reference on the order to a tender list but no details of tenders received were provided for audit review.
- Evidence of quotations was available in only three out of 14 cases where quotations from at least three suppliers or service providers is required and in only one of those cases were details of the quotations available for audit review.
- There was no evidence documenting verbal quotations for 11 of the 13 payments examined for supplies costing less than €5,000.

It was also noted that a contract agreed with the company in 2006 for computer maintenance services at the VEC head office was rolled over, at the same cost, until 2010. An increase in the cost was agreed in 2010. The value of these services was over €80,000 in the period 2006 to 2010.

From May 2006, a national framework for the supply of personal computers and associated products and services was available for all non-commercial public sector agencies, including VECs. While the participation of agencies was voluntary, the framework was intended to maximise volume discounts and provide reductions in administrative and transaction costs. The framework entails seeking quotes from each participating framework supplier. The VEC had limited recourse to the framework during the period.

Views of Kildare VEC

In response to my enquiries, the CEO of the VEC stated that, in relation to the cases examined where details of quotes or tenders could not be located, he was satisfied that the relevant procurement requirements had been followed but the documentation had been misfiled.

He also stated that where ICT consumables were procured individually by schools or centres, protocols were in place during that period where each school and centre was to ensure that they obtained value for money in procuring such goods. It was the responsibility of each school and centre to operate within its assigned budget and to procure at the best rates available. The VEC endeavoured to establish a centralised procurement system during the period, however it found that the volumes required to obtain significant discounts could not be guaranteed.

He stated that all ICT funding received since 2010 has been held centrally and an ICT Committee of the VEC was established to ensure that best value for money is obtained through central procurement processes. The ICT Committee's brief is to co-ordinate and plan ICT within the VEC and to supervise the use of the framework.

In relation to the company from which the VEC had procured significant goods and services in the period 2006 to 2010, the CEO stated that it had been treated no more or no less favourably than any other company tendering for those contracts. While the company had quoted on a number of occasions, it was successful in some cases and unsuccessful in others.

In relation to maintenance contracts, the CEO stated that when the original quote was received he had researched costs in the market and in his view the prices offered were 30% cheaper than those being paid elsewhere. He stated that the maintenance fee was renegotiated in 2010 after the market was researched again and no supplier could offer the level of service required at a competitive price. He stated that the VEC at its ordinary meeting authorised this procurement. The CEO emphasised that at no time had the official who had been engaged on a short contract with the VEC prior to his establishing the company been given a role or function in the procurement of any of the ICT infrastructure.

In relation to the national framework the CEO stated that at that time the framework which existed was for a very limited range of products and covered their supply only. He stated that while the VEC used the framework for the purchase of laptops in 2007, during that period it regularly found that the framework was not up to date in its costings and specifications. In addition, a key supplier of ICT to the education market was not included in the framework. These problems were not communicated to the Department of Finance at the time but have been at recent meetings.

He stated that there were other difficulties in the earlier years of the framework, for example printers were not included initially and when introduced the models available were not robust enough for school use. In addition, as it was a supply only framework schools had to incur additional costs for the installation and configuration of computers and the disposal of packaging and obsolete products. He stated that the VEC

also found that when problems arose following installation, ownership of the problem as between hardware supplier and installer could not be determined, resulting in time delays in operating the system.

Views of the Department of Education and Skills

The Accounting Officer of the Department of Education and Skills stated that the procurement guidelines¹ in operation in the VEC sector require that competitive tendering should be the normal process employed and that it is the responsibility of each VEC to ensure that proper procedures are implemented. VECs are also required to ensure that there is a strong focus on the role and expertise of the procurement function and that purchasing personnel are properly conversant with all developments in this area.

She pointed to a number of steps which her Department has taken to avoid a re-occurrence of procurement failings which included issuing

- instructions to VECs where specific funding for ICT expenditure was provided, such as the 2010 ICT infrastructure post primary grant scheme where VECs were reminded about the need for compliance with public procurement procedures and the need to use existing ICT purchasing frameworks.
- an instruction² in June 2011 reminding VECs of the need to adhere to public procurement procedures, including the importance of adhering to rules with regard to advertising, and to the use of objective tendering procedures for awarding contracts above certain value thresholds.

She said that there is now extensive VEC participation in national contracts and pointed to a number of initiatives that have been taken to ensure there is greater coordination, standardisation and professionalism in procurement in the VEC sector. These include

- a Transforming Public Services Coordinator, operating under the auspices of the Irish Vocational Education Association³
- a VEC Procurement Network, established in 2011.

She stated that her Department will continue to insist on adherence to proper procurement practices in VECs and to remind VECs of their obligations in this regard. She concluded that given the greater awareness of procurement matters and professionalism in the procurement function across the VEC sector she would expect future reviews to indicate satisfactory compliance by VECs with proper procurement practices.

Procurement Deficiencies on Property Related Services

A number of procurement deficiencies were also noted in relation to property transactions which the VEC had undertaken

- A firm was engaged as project manager for the building of a new school without competitive tender⁴. The firm was paid €759,150 in respect of this work in the period 2005 to 2010 and a further €72,634 has been paid in 2011.
- The VEC engaged a firm of auctioneers in relation to the sale of a school site without going through a tender process. The fees paid to the auctioneer in respect of that work amounted to €139,150 which was paid by the VEC in 2008.

In another case, the VEC engaged the services of a design team in circumstances where an open procurement process was not undertaken. In that case, a developer offered to donate a site and proposed that he would pay for the consultant fees incurred for the initial design stages of a post-primary school up to planning stage. The Department approved this arrangement with a number of conditions including that the design be gifted at no cost to the VEC and that it could be used by the VEC or the Department without future

¹ As outlined in the Department's circular letter F11/05 – The Code of Practice for the Governance of VECs and other instructions such as the Department of Finance Circulars 2/09 - Arrangements for ICT Expenditure in the Civil and Public Service and 2/11 - Arrangements for ICT Expenditure in the Civil and Public Service.

² Department of Education and Skills Circular 39/2011 - Good Practice Guidelines in relation to Contracts for the Provision of Goods and/or Services.

³ The Irish Vocational Education Association (IVEA) is the representative body for the 33 Vocational Educational Committees (VECs) in Ireland, and works to protect, promote and enhance the interests of vocational education and training within the wider education sector and the country at large.

⁴ The firm had also been engaged by the VEC in 2004 for a fee of €24,200 on a review of its property portfolio without competitive procurement.

reference to the original design team. The design team, which consisted of four members, was subsequently retained by the VEC to oversee the completion of the school and the fees paid for this work amounted to €2,028,152. In addition, the design team was paid fees of around €480,000 in relation to work on other projects on the site.

The general background to the related property transactions is set out in the box below.

Property Transactions relating to New School

In 2010 the VEC completed the building of a new school at Piper's Hill, Naas at a cost of €20.8 million which was to be funded from the sale of an existing school and site (St Patrick's School, Limerick Road).

The Limerick Road site was offered for sale by tender and in 2008, the VEC reached agreement to sell site for €23 million. A deposit of 10% was received by the VEC from the purchaser in 2008 with the balance due on completion of the sale in February 2010.

The Department approved borrowing of up to €20.7m to build the new school subject to the interest and loan repayments being met from the sale proceeds. A bank loan was obtained by the VEC in June 2008. Interest which was rolled up was to be repaid from the sale proceeds of the Limerick Road site within 24 months from drawdown or, the date of sale, if earlier.

The purchaser notified the VEC in 2010 that it was not in a position to complete the purchase. The Department sanctioned the extension of the loan which had been taken out by the VEC until February 2012 subject to the VEC agreeing revised arrangements with the purchaser. A continuation of the loan facility was agreed with the bank in February 2011 subject to payment of monthly interest and a minimum monthly capital reduction of €100,000. Although a variation to the purchase contract has not been agreed, the purchaser made monthly interest payments to the VEC from February 2010 until May 2011. No capital repayments were made.

The purchaser went into receivership in July 2011 and the VEC is dealing with the matter through its legal advisors.

The Department of Education and Skills has provided €20 million which the VEC has used to reduce the amount of the loan. The amount of the loan outstanding in December 2011 was approximately €450,000.

Views of Kildare VEC

The CEO stated that the specific rates for the design team for the project were less than the agreed rates on offer from the Department at that time.

He also said that in the case of the project manager he understood that the fee charged was similar to that paid by the Department for such services at another site.

In relation to project management costs the CEO stated that the project evolved from the development of a single school to a complex with five separate entities. This was the first such complex of its kind developed and required significant levels of expertise which the VEC did not have. The work of the project manager included

- advising the VEC on procurement and planning processes
- advising the VEC on novation of contracts
- supervising on behalf of the VEC the procurement of the new college, sports facilities, a temporary school and a permanent Gaelscoil
- ensuring that the projects were completed on time and within budget
- ensuring that all collateral warranties were in place and that contracts were correct
- preparing key business and management financial reports for the VEC and the Department including a business plan for the entire project.

Views of the Department of Education and Skills

The Accounting Officer stated that the donation of the site was not linked to an agreement to retain the services of the design team to manage the construction phase. She stated that memorandums of agreement between the design team and the VEC, relating to completion of the project, were prepared and the Department was made aware that those agreements were being entered into at the time.

In relation to the other projects on the Piper's Hill site where the same design team was engaged she stated that

- In June 2006 the Department tendered for a design team for delivery of a permanent Gaelscoil on the site. Prior to its delivery, a temporary building was required and the VEC paid fees for the delivery of the temporary building to the existing design team. These fees were based on, and in some cases were lower, than the rates which applied for the permanent Gaelscoil.
- The VEC also oversaw the design and delivery of a new administrative headquarters for the IVEA on the site and design team fees paid to date amount to €234,767. No tender competition was held and the fees paid were based on a negotiated rate of 11%⁵.

In relation to the financing arrangements for the new school the Accounting Officer stated that following confirmation that a receiver had been appointed to the purchaser, the VEC's legal and financial advisors advised that the contract between the VEC and the purchaser was such that it was highly unlikely that the VEC would ever be in a position to enforce the contract and close the sale. The VEC was entitled to retain the €2.3m paid as a deposit and also to retain the freehold. This property is now being used as a permanent location for a Gaelcholáiste which has vacated the temporary premises it was using.

She stated that the VEC also became liable for the loan outstanding with the bank and for interest arising as the purchaser was no longer paying the interest on the loan. The VEC consulted with the Department and was instructed to enter into negotiations with the bank in relation to the loan. The VEC reported to the Department that it had not been possible to negotiate a reduction in the overall capital amount owing to the bank and the bank was continuing to charge interest on the amount outstanding.

In November 2011, the Minister approved a payment of €20,068,311 to the VEC to allow it to pay off the capital outstanding with the bank. This meant that the interest payments to the bank ceased. The VEC is continuing to negotiate with the bank in relation to interest due on the loan since the purchaser stopped paying the interest.

She stated that the situation which ultimately occurred, whereby the Department funded the construction of the new school building was no different than that which would have ordinarily been required given the need for school accommodation in the area. The donation of the site ultimately benefited the Exchequer as there would have been a cost involved in procuring an alternative.

⁵ The VEC negotiated with two design teams, namely the team engaged for the delivery of the permanent Gaelscoil and the existing team working on the post-primary school and the least expensive team was selected.

Conclusion

There were shortcomings in the arrangements for procurement of ICT services and supplies by the VEC in that, in a sample reviewed

- there was no evidence of tendering in one case where the value of the contract exceeded €50,000
- written quotations were not received for some purchases between €5,000 and €50,000 and in other cases documentary evidence of the quotes was not available for audit review
- records substantiating the receipt of verbal quotations for low value purchases were not maintained in certain cases.

ICT equipment, supplies and services costing around €892,000 were procured from one firm over the period 2006 to 2010. The same range of shortcomings applied to that set of transactions.

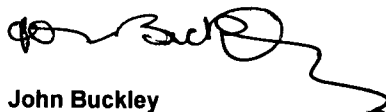
In its property transactions the VEC engaged a number of suppliers, without recourse to competitive procurement

- Following use of a project management firm in 2004 on a small project it subsequently engaged its services on a larger project, again without competitive procurement, incurring expenditure of over €830,000 on the second project over the period 2005 - 2011
- It engaged a firm of auctioneers and incurred costs of €139,150 in 2008
- As part of an agreement for the donation of land by a developer for a new post-primary school, a design team was initially engaged by the developer to design the school up to the planning stage at no cost to the VEC. The VEC subsequently retained the design team for the remainder of the project and it paid fees to the team of over €2.5 million in respect of work on this and other projects on the site.

In general, while competition helps ensure that value is achieved in the procurement of goods and services, it is also an important guarantee that the allocation of public business is demonstrably open and transparent. Further central guidance may be desirable in this area.

The use of framework agreements is voluntary. The factors preventing their optimum use should be examined on a system-wide basis.

Ultimately, in the case of its property transactions the State has injected €20 million into the VEC following the non completion of a sale of property which was intended to fund the transaction.



John Buckley

Comptroller and Auditor General

17 January 2012

VOCATIONAL EDUCATION ACT, 1930

**CO KILDARE
VOCATIONAL EDUCATION COMMITTEE**

**ANNUAL FINANCIAL STATEMENT
FOR THE YEAR ENDED
31 December 2010**

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Annual Financial Statement 2010

Certificate of Chief Executive Officer
of Co. Kildare V.E.C.

I hereby certify that the figures included on pages 5 to 17 inclusive of the
Financial Statement are correctly stated

Dated this: 22/12/2011

Signed: *Sean Ashe*
Chief Executive Officer

Statement of System of Internal Financial Control

Responsibility for the System of Internal Financial Control

As Chairperson of Co Kildare VEC, I acknowledge the responsibility of the Committee for ensuring that an effective system of internal financial control is maintained and operated. The system can only provide reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

Key Control Procedures

The Committee has taken steps to ensure an appropriate control environment by:

- Clearly defining management and staff responsibilities.
- Establishing procedures for reporting significant control failures and ensuring appropriate corrective action.
- Implementing recommendations to establish procedures for identifying and evaluating all risks which could prevent Co Kildare VEC from achieving its objectives following completion of audits by the VSSU.

The system of internal financial control operated in Co Kildare VEC is based on:

- Detailed administrative procedure
- Segregation of duties
- Specific authorisations
- Monthly management review of reports outlining the actual and budgeted results of programmes operated by Co Kildare VEC

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

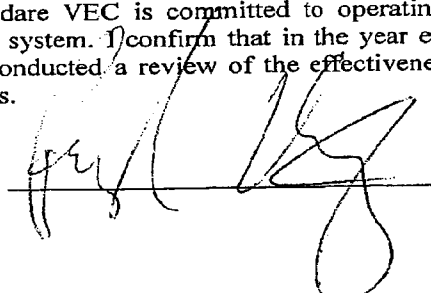
- Work of the audit committee which oversees internal audit
- Chief Executive Officer who has responsibility for the financial control framework
- Recommendations made by the Comptroller and Auditor General in management letters or other reports.

An Internal Audit is provided by the VEC Support Services Unit. The most recent Internal Audit conducted in 2010 was an **Internal Audit Review of Systems and Transactions**.

Annual Review of Controls

Co Kildare VEC is committed to operating an efficient and economic internal control system. I confirm that in the year ended 31st December 2010 Co Kildare VEC conducted a review of the effectiveness of the system of internal financial controls.

Signed



Date 11th July, 2011

TREASURER BANK ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2010

	TOTAL	ORDINARY	CAPITAL
	ACCOUNT	ACCOUNT	ACCOUNT
	€	€	€
1. Cash at Bank (Bank Overdraft) at 01/01/2010	-12,354,235	1,560,133	-13,914,367
2. Receipts in 2010	52,224,941	41,657,487	10,567,453
3. Payments in 2010	51,349,682	40,452,583	10,897,099
4. Cash at Bank (Bank Overdraft) at 31/12/2010	-11,478,976	2,765,036	-14,244,013

BANK RECONCILIATION STATEMENT

	€
Balance per Bank Statement	-11,052,364
Add: Lodgements not yet Credited	43,101
Deduct: Cheques not yet Presented	-469,820
Petty cash on hand	111
Deduct: Paypath Payments not yet Presented	0
Deduct: ROS Payments not yet Presented	0
Balance per Bank Account	-11,478,973

ORDINARY ACCOUNT RECEIPTS FOR THE YEAR ENDED 31 DECEMBER 2010

Item No.		Note No.	2010		2009	
			€	€	€	€
1	MAIN SCHEME PROGRAMME	2	28,968,941	28,968,941	28,920,152	28,920,152
2	ASSOCIATED MAIN SCHEME PROGRAMMES	4	1,632,759	1,632,759	1,666,700	1,666,700
3	OTHER DEPARTMENT SPONSORED PROGRAMMES					
	(a) P.L.C. Student Maintenance		713,592		221,568	
	(b) VEC Scholarships Scheme		1,092,542		701,822	
	(c) Adult Education	5	1,693,161		1,745,955	
	(d) VTOS	6	4,112,030		4,009,491	
	(e) Senior Traveller Centre (not applic)	7	0		0	
	(f) Youthreach	8	1,868,198		1,568,571	
	(g) Locally Devised Assessment - FETAC		49,916		46,082	
				9,529,440		8,293,489
4	OTHER PROGRAMMES					
	(a) Self-Financing Projects See Page 14		1,261,249		1,045,261	
	(b) Bike to Work Salary Deduction		2,210		0	
	(c) Youth Services (OMCYA)	9	66,723		59,024	
	(d) Key Skills Network (NCCA)		1,000		0	
	(e) Junior Cycle Review (NCCA)		500		0	
	(f) Substitution (NCCA)		4,000		1,354	
	(g) Salary Recoupment (Defence, St. Raphaels, NCCA)		147,833		242,622	
	(h) Broadband (Dept of Communications)		30,082		0	
	(i) Pisa Project		0		900	
	(j) Pobal childcare		12,750		0	
	(n) Miscellaneous			1,526,347		1,349,161
5	TOTAL RECEIPTS			41,657,487		40,229,502

Co. Kildare V.E.C.

ORDINARY ACCOUNT PAYMENTS FOR THE YEAR ENDED 31 DECEMBER 2010

		2010		2009		
Item No.		Note No.	€	€	€	€
6	MAIN SCHEME PROGRAMME	10	28,154,342	28,154,342	28,866,578	28,866,578
7	ASSOCIATED MAIN SCHEME PROGRAMMES	11	1,678,407	1,678,407	1,584,659	1,584,659
8	OTHER DEPARTMENT SPONSORED PROGRAMMES					
	(a) P.L.C. Student Maintenance		291,788		214,047	
	(b) VEC Scholarships Scheme		1,111,581		943,436	
	(c) Adult Education	12	1,733,667		1,824,926	
	(d) VTOS	13	4,142,832		4,035,488	
	(e) Senior Traveller Centre	14	0		0	
	(f) Youthreach	15	1,633,365		1,591,384	
	(g) Creche Facility/Childcare		115,985		148,423	
	(h) Locally Devised Assessment - FETAC		43,145		43,209	
	(i) Guidance Counselling & Psychological Services		29,706	9,102,070	6,645	8,807,557
9	OTHER PROGRAMMES					
	(a) Self-Financing Projects See Page 14		1,196,380		1,109,628	
	(b) Bike to Work		1,483		727	
	(c) Youth Services (OMCYA)	16	126,034		100,223	
	(d) Training BOM		362		0	
	(e) Pisa Project		0		584	
	(f) Salary Recoupment		193,505		250,485	
				1,517,764		1,461,647
10	TOTAL PAYMENTS			40,452,583		40,720,441

ANALYSIS OF CAPITAL ACCOUNT 2010

Item No.	PROJECT	Opening Balance Underexpended (Overexpended) €	Receipts €	Payments €	Closing Balance Underexpended (Overexpended) €	Year Started	Year Completed
1	Ally - New Post Primary School	14,937	1,958,287	1,787,231	185,993	2007	2010
2	Ally - Model School Primary	0	37,587	37,587	0	2010	2010
3	Ally - Fire at Model School	0	56,531	56,531	0	2010	2010
4	Ally - Special Needs Facility	0	0	0	6,500	2010	2010
5	Castledermot - Heating Gym 2003	0	3,102	3,102	0	2003	2003
6	Conley - Radon Mitigation	573	0	0	573	2007	2007
7	Curragh - Ground Clear, etc. for Sports Field 2010	0	17,434	12,204	5,230	2010	2010
8	Kildare - Gas Works 2008	831	0	831	0	2008	2008
9	Maynooth - Extension	0	0	3,291	(3291)	2005	2010
10	Maynooth - Purchase of 3 Pre-fabs 2010	10,081	100,699	100,699	10,081	2010	2010
11	Maynooth - Additional 2 Classrooms 2010	0	162,985	150,148	12,837	2010	2010
12	Maynooth - Purchase of Site (Satchwells)	0	1,421,944	19,284	1,402,660	2010	2010
13	Maynooth - Purchase of Site (E Ed. Manor Mills)	0	1,612,000	0	1,612,000	2010	2010
14	Naas - Prefabs 2007 and 2008	57	0	0	57	2007	2009
15	Naas - IT & Loose Furniture & Equipment 2009	758,982	0	387,586	391,396	2009	2009
16	Newbridge - Purchase of 14 Pre-fabs 2010	0	745,193	742,967	2,226	2010	2010
17	Prosperous - Extension	8,018	2,963	8,018	2,963	2005	2005
18	Prosperous - Add. Accom. Inc. Autistic Unit	6,500	182,000	90,182	98,319	2008	2008
19	Rathangan - Extension	7,806	0	0	7,806	2000	2000
20	Rathangan - 3 Pre-fabs 2004	1,147	0	192	958	2004	2004
21	Rathangan - Temporary Accommodation 2008	5,640	0	5,640	0	2008	2009
22	Rathangan - 3 Croom Semi Perm. Ext. 2009	11,753	63,000	69,402	5,351	2009	2009
23	Curragh - Summer Works Scheme 2004	2,774	0	0	2,774	2004	2004
24	Ally - Summer Works Scheme 2005	881	0	0	881	2005	2005
25	Castledermot - Summer Works Scheme 2005	699	0	0	699	2005	2005
26	Conley - Summer Works Scheme 2005	1,488	0	0	1,488	2005	2005
27	Curragh - Summer Works Scheme 2006	7,352	0	0	7,352	2006	2006
28	Rathangan - Summer Works Scheme 2006	4,176	0	4,176	0	2006	2006
29	Kildare - Summer Works Scheme 2006	652	0	0	652	2006	2006
30	Newbridge - Summer Works Scheme 2006	3,482	0	0	3,482	2006	2006
31	Castledermot - Summer Works Scheme 2007	68,065	0	0	68,065	2007	2007
32	Curragh - Summer Works Scheme 2007	6,947	0	0	6,947	2007	2007
33	Kildare - Summer Works Scheme 2007	223	0	0	223	2007	2007
34	Maynooth - Summer Works Scheme 2007	2,420	0	0	2,420	2007	2007
35	Naas - Summer Works Scheme 2007	176	0	0	176	2007	2007
36	Prosperous - Summer Works Scheme 2007	4,626	0	0	4,626	2007	2007
37	Maynooth - Emergency Works 2007	0	11,271	0	11,271	2010	2010
38	Curragh - Summer Works Scheme 2009	6,138	0	0	6,138	2009	2009
39	Prosperous - Summer Works Scheme 2009	33,766	0	30,636	3,131	2009	2009
40	Maynooth - Summer Works Scheme 2009	81,236	0	77,724	3,513	2009	2009
41	Castledermot - Summer Works Scheme 2009	1,976	0	0	1,976	2009	2009
42	Newbridge - Summer Works Scheme 2009	63,247	0	62,007	1,240	2009	2009
43	Castledermot - Emergency Works 2009	44,936	97,366	111,124	31,177	2009	2009
44	Newbridge - Emergency Works 2009	96,685	106,200	44,919	157,966	2009	2009
45	Prosperous - Emergency Works 2009	82,643	145,072	2,831	2,831	2009	2009
46	Energy Efficiency Scheme 2009	2,942	119,254	90,874	31,321	2009	2009
47	Energy Efficiency Fund 2010	0	63,659	63,659	0	2010	2010
48	Prosperous - Summer Works Scheme 2010	0	21,600	0	21,600	2010	2010
49	Kildare - Summer Works Scheme 2010	0	89,421	83,825	5,596	2010	2010
50	Curragh - Summer Works Scheme 2010	0	11,371	11,222	149	2010	2010
51	Castledermot - Summer Works Scheme 2010	0	240,279	159,496	80,784	2010	2010
52	Conley - Summer Works Scheme 2010	0	194,500	126,880	67,620	2010	2010
53	Scoil Na Naomh Uiliag, Newbridge Phases 1 & 2	107,566	6,451	95,721	18,296	2007	2010
54	Gael Scoil Permanent	38,944	0	0	38,944	2007	2007
55	Gael Scoil Temporary	0	29,314	17,231	12,082	2007	2010
56	Limerick Road Site	1,586,250	0	0	1,586,250	2007	2007
57	Kilashree - Purchase of Site 2010	0	770,336	741,935	28,401	2010	2010
58	Calbridge - New Primary School Site 2009	7,346	0	0	7,346	2009	2009
59	Calbridge - New Post Primary School Site 2009	3,556,770	0	3,542,590	14,180	2009	2009
60	Refurbishment of Old St. Patrick's for GCD	0	141,732	135,188	6,543	2010	2010
61	IVEA Education & Research Building	0	1,108,754	1,108,754	0	2010	2010
62	Lab Equipment 2009 Maynooth & Rathangan	38,287	0	36,250	2,037	2009	2009
63	IT Capital Grant Schools 2010	0	538,186	138,940	399,246	2010	2010
64	IT Capital Grant Youthreach 2010	0	21,562	1,994	19,568	2010	2010
65	IT Capital Grant PLCs 2010	0	25,069	0	25,069	2010	2010
66	P.E. Equipment 2010	0	97,980	0	97,980	2010	2010
67	Health & Safety Technology Rooms	12,701	0	12,701	0	2007	2007
68	Health & Safety Woodwork Rooms	719	0	512	207	2007	2007
69	Revised Syllabus in Design & Communications	32,285	0	16,300	15,985	2006	2006
70							
71							
TOTALS as per Capital Bank Account		6,724,703	10,129,788	10,331,166	6,523,334		
Gross Underspend		6,724,703			6,523,334		
Gross Overspend		0			(3291)		

ANALYSIS OF CAPITAL ACCOUNT 2010

P.8

Item No.	PROJECT	Opening Balance Underexpended (Overexpended)	Receipts	Payments	Closing Balance Underexpended (Overexpended)	Year Started	Year Completed
		€	€	€	€		
53	Pipers Hill Community College	(20,639,069)	0	147,333	(20786402)	2007	2010
54	Pipers Hill Community College - SQ Interest		437,666	418,607	19,059	2010	
	Bank Adjustment		0	3	(3)		
	TOTALS as per Capital Bank Account	(20,639,069)	437,666	565,943	(20767346)		
	Gross Underspend				19,059		
	Gross Overspend	(20,639,069)			(20786405)		

Co.Kildare V.E.C.

GRAND TOTALS as per Capital Bank Account	(13,914,366)	10,567,454	10,897,099	7,550,187
Gross Underspend	6,724,703.00			6,545,684
Gross Overspend	(20,639,069)			(20,789,696)

STATEMENT OF CASH ASSETS AND LIABILITIES AT 31 DECEMBER 2010

ASSETS

1	Cash at Bank (as shown at 4 on page 5)	2010	2009
		€	€
	(a) Ordinary Account	2,765,036	1,560,133
	(b) Capital Account	7,483,255	7,246,958
	(c) Piper's Hill Account Capital (Current Account)	0	0
	(d) Piper's Hill Loan Account	0	0
	(e) Total bank balance (a) + (b) + (c) + (d)	10,248,292	8,807,091

AMOUNTS DUE TO THE COMMITTEE
IN RESPECT OF:

2	Grants - Department of Education and Science	328,069	870,142
3	Other Grants & Contract Funds	0	78,332
4	Bank Interest	1,246	497
5	Annual Local Contributions	0	0
6	Other Debtors	660	897
7	Capital Account - Overexpenditure	20,789,696	20,639,070
	TOTAL ASSETS	31,367,963	30,396,028

OPENING BALANCE 1st January 2010	€	234,885	€	39,466
MOVEMENT in year		117,437		195,419
CLOSING BALANCE 31st December 2010		352,321		234,885

LIABILITIES

1	Bank Overdraft (as shown at 4 on page 5)	2010	2009
		€	€
	(a) Ordinary Account	0	0
	(b) Capital Account	0	0
	(c) Piper's Hill Account Capital (Current Account)	0	0
	(d) Piper's Hill Loan Account	21727268	21161325
	(c) Total Overdraft Balance (a) + (b) + (c) + (d)	21727268	21161325

AMOUNTS DUE BY THE COMMITTEE
IN RESPECT OF:

2	Grants - Department of Education and Science	1,708,325	1,083,751
3	Other Grants & Contract Funds	429,235	392,851
4	Pay Expenditure	246,501	405,824
5	Non-Pay Expenditure	358,629	392,689
6	Capital Account - Underexpenditure	6,545,684	6,724,703
	TOTAL LIABILITIES	31,015,641	30,161,142

NOTES TO THE FINANCIAL STATEMENT

Note
No.**1 ACCOUNTING POLICY**

- (a) Income and expenditure are recorded in the financial statement on a cash receipts and payments basis.
 (b) Cash assets and liabilities are stated under the accruals basis.

2	MAIN SCHEME PROGRAMME	Note No	2010		2009	
			€	€	€	€
PAY GRANT						
	Main Scheme Net Cash Grant		25,131,135		26,947,285	
	Retained Superannuation Contributions		1,502,924	26,634,059	1,600,030	28,547,315
NON PAY GRANT						
	Main Scheme Net Cash Grant		1,847,324		0	
	Tuition Fees	3	204,743		160,799	
	Repeat Leaving Cert Fee		1,017			
	Bank Interest		227,616		155,710	
	Annual Local Contribution		53,736		56,328	
	Miscellaneous		447	2,334,883	0	372,837
TOTAL				28,968,941		28,920,152

3 SELF FINANCING PART TIME NIGHT COURSES

Tuition Fees		204,743	160,799
Pay Costs - instruction		162,358	154,523
Pay costs - admin		6,249	5,595
Pay Cost - Maint		15,378	17,068
Non Pay Costs		43,833	15,967
NET INCOME/(COST)		-23,076	-32,355 0

4 ASSOCIATED MAIN SCHEME PROGRAMMES

School Completion Programme	740,946	746,760
School Services Support	432,717	415,225
DEIS Capitation for School Books	123,501	186,667
DEIS	109,424	0
PLC	88,955	83,708
Special Class	36,783	29,748
Transition Year	27,900	0
Leaving Certificate Applied	22,260	0
Junior Certificate Schools Programme	21,041	24,000
Traveller Pupil	9,821	9,821
Students with Disabilities	7,162	0
Physics/Chemistry	4,459	0
In-Career Development - Travelling	413	1,776
Examination Supervision	7,378	121,227
School Development Planning Initiative	0	5,107
Special Equipment	0	13,292
BOM Training	0	3,700
Foreign Language Assistant	0	4,590
Rapid Lever Small Scale Grants	0	19,999
NCTE Discover Sensors	0	1,080
	1,632,759	1,666,700

NOTES TO THE FINANCIAL STATEMENT (cont'd)

Note No		Note No	2010		2009	
			€	€	€	€
5	Adult Education					
	Adult Literacy Inc ITABE from 2008		826,245		828,322	
	Back to Education Initiative		424,973		471,791	
	Community Education		232,177		232,177	
	Adult Education Guidance Initiative		194,213		202,760	
	Continuing Professional Development		15,553		10,905	
				1,693,161		1,745,955

6	VTOS					
	Allowances		2,238,813		2,012,344	
	Non Pay		408,596		415,796	
	Pay		1,464,621	4,112,030	1,581,351	4,009,491

7	Senior Traveller Centre					
	Pay		0		0	
	Allowances		0		0	
	Non Pay		0		0	
	Quality Framework Initiative		0		0	
	Mens Healthcare Programme		0	0	0	0

8	Youthreach					
	Pay		944,453		831,662	
	Allowances		420,913		369,679	
	Non Pay		261,672		243,407	
	Childcare VTOS & Youthreach		165,606		60,120	
	Youthreach Special Educ. Needs		58,500		38,500	
	ICT Infrastructure Grant (treated as cap)		0		0	
	Youthreach/Guidance/Couns/Psychol		15,184		21,903	
	Quality Framework Initiative		1,871		3,300	
				1,868,198		1,568,571

9	Youth Services					
	Local Youth Club		66,723		59,024	
	Youth Work - Quality Standards Framework			66,723		59,024

Payments

10	MAIN SCHEME PROGRAMME					
	PAY COSTS					
	Instruction	Page 17(a)	24,097,244		24,681,396	
	Administration	Page 17(a)	1,255,385		1,500,353	
	Maintenance	Page 17(a)	619,370	25,972,000	660,139	26,841,888
	NON PAY COSTS					
	Instruction	Page 17(b)	502,502		43,841	
	Administration	Page 17(b)	1,123,173		997,252	
	Maintenance	Page 17(b)	556,668	2,182,343	983,597	2,024,689
	TOTAL			28,154,342		28,866,578

NOTES TO THE FINANCIAL STATEMENT (cont'd)

Note No.	Note No	2010		2009	
		€	€	€	€
11	ASSOCIATED MAIN SCHEME PROGRAMMES				
	ICT Infrastructure Grant				
	School Completion Programme	732,501		771,601	
	School Services Support	426,727		371,931	
	PLC	49,461		69,916	
	Book Grant Needy Pupils	58		54	
	Examination Supervision	140,606		127,736	
	DEIS	211,348		152,570	
	Junior Certificate Schools Programme	30,856		4,797	
	Transition Year	16,338		10,190	
	Special Class	7,735		21,022	
	Foreign Language Initiative	0		3,793	
	Physics/Chemistry	4,439		2,055	
	Traveller Pupil	8,437		6,482	
	In-Career Development - Travelling	1,198		1,041	
	Students with Disabilities	7,889		13,366	
	School Development Planning Initiative	792		4,232	
	Leaving Certificate Applied	8,076		6,600	
	Rapid Lever Small Grants	1,141		15,431	
	Typing Tuition Special Needs	0		541	
	NCTE Discover Sensors Programme	723		1,301	
	Dept of Communications Broadband	30,082		0	
			1,678,407		1,584,659

12	Adult Education				
	Adult Literacy	753,152		828,205	
	Back to Education Initiative	469,212		491,590	
	Adult Education Guidance Initiative	181,251		202,140	
	Community Education	259,174		239,273	
	Intensive Literacy Tuition	22,175		36,095	
	Continuing Professional Development	23,201		2,560	
	Further Education Special Funding	25,503		25,063	
			1,733,667		1,824,926

13	VTOS				
	Allowances	2,205,847		2,057,832	
	Pay	1,457,302		1,576,328	
	VTOS Loan	76,184		0	
	Non Pay	403,499	4,142,832	401,328	4,035,488

14	Senior Traveller Centre				
	Pay	0		0	
	Allowances	0		0	
	Non Pay	0		0	
	Quality Framework Initiative	0		0	
	Mens Healthcare Programme	0	0	0	0

15	Youthreach				
	Pay	872,464		874,302	
	Allowances	448,060		412,913	
	Non Pay	260,007		237,336	
	Special Education Needs	49,535		62,749	
	Quality Framework Initiative	3,300	1,633,365	4,084	1,591,384

NOTES TO THE FINANCIAL STATEMENT (cont'd)

Note No.		Note No	2010		2009	
			€	€	€	€
16	Youth Services					
	Youth Work		0		14,025	
	Local Youth Club		126,034		86,198	
				126,034		100,223

17 Entertainment Expenses.

The VEC incurred costs of **€11885** in relation to entertainment expenditure in 2010.

18 Chief Executive Officer's Remuneration.

The Chief Executive Officer's salary amounted to **€117,557** in 2010 and was in accordance with the approved scale.

The Chief Executive Officer was paid allowances of **TLO € 7953, S&S €2020 SCP € 3,353** and travel and subsistence of **€10,325**.

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

19 Pension Levy.

Amounts of **€1,756,142** were deducted in the form of pension levy during 2010 and were paid to the Department of Education and Skills.

Co. Kildare V.E.C.

NOTES TO THE FINANCIAL STATEMENT (cont'd)

Note No.

20 Committee Members Fees and expenses.

FRANCIS BROWNE	COMMITTEE MEMBER	€802.64
AOIFE BRESLIN	COMMITTEE MEMBER	€407.69
RIOGHNAGH BRACK	COMMITTEE MEMBER	€1,932.10
WILLIE CALLAGHAN	COMMITTEE MEMBER	€5,606.57
RICHARD DALY	COMMITTEE MEMBER	€822.46
ANGELA DOHERTY	COMMITTEE MEMBER	€198.33
PADDY KENNEDY	COMMITTEE MEMBER	€2,335.93
PAT MC CARTHY	COMMITTEE MEMBER	€537.48
GERARD MCDONAGH	COMMITTEE MEMBER	€803.27
JOHN MC DONAGH	COMMITTEE MEMBER	€1,085.19
JOHN MC GINLEY	COMMITTEE MEMBER	€509.23
EMER MC DAID	COMMITTEE MEMBER	€518.59
MARTIN MILEY JNR	COMMITTEE MEMBER	€1,123.28
MICHEAL NOLAN	COMMITTEE MEMBER	€1,653.93
KATIE RIDGE	COMMITTEE MEMBER	€1,509.57
MARK WALL	COMMITTEE MEMBER	€800.49
BRENDAN WELD	COMMITTEE MEMBER	€1,496.82

Co. Kildare V.E.C.

NOTES TO THE FINANCIAL STATEMENT (cont'd)

Note No.

21 Premises**VEC Property**

Co. Kildare VEC provides educational services from the properties listed below:

Administration	Location	Status	Annual Rent €
County Office	Aras Chill Dara, Devoy Park, Naas, Co. Kildare	Leased	142072.00
County Office Store	Jigginstown, Naas, Co. Kildare	Leased	24200.00
Limerick Rd Site	Limerick Road, Naas, Co. Kildare	Freehold	N/A
Schools			
Pipers Hill College	Kilashee, Naas, Co. Kildare	Freehold	N/A
St. Conleth's Vocational School	Newbridge, Co. Kildare	Freehold	N/A
Curragh Post Primary School	Curragh, Co. Kildare	Rented	Peppercorn
Kildare College of Further Studies	Kildare Town, Co. Kildare	Freehold	N/A
Ardcoil Rath Iomghain	Rathangan, Co. Kildare	Freehold	N/A
St. Farnan's Post Primary School	Prosperous, Co. Kildare	Freehold	N/A
Maynooth Post Primary School	Maynooth, Co. Kildare	Freehold	N/A
Athy College	Monasterevin Road, Athy, Co. Kildare	Freehold	N/A
Colaiste Lorcaín	Castledermot, Co. Kildare	Freehold	N/A
Confey College	Leixlip, Co. Kildare	Freehold	N/A
Pipers Hill Community National School	Naas, Co. Kildare	Freehold	N/A
Centres			
Athy VTOS	Old Vocational School, Athy, Co. Kildare	Freehold	N/A
Leixlip VTOS	Riverforest Shopping Centre, Leixlip, Co. Kildare	Leased	72166.00
Newbridge VTOS	George's Street, Newbridge, Co. Kildare	Leased	73250.00
Athy Youthreach	Old Vocational School, Athy, Co. Kildare	Freehold	N/A
Leixlip Youthreach	Mill Lane, Leixlip, Co. Kildare	Leased	20100.00
Naas Youthreach	Jigginstown, Naas, Co. Kildare	Leased	49500.00
Athy Literacy	16 Nelson Street, Athy, Co. Kildare	Leased	15000.00
Kildare Literacy	Abbeyview House, Kildare Town, Co. Kildare	Leased	7500.00
Leixlip Literacy	Mill Lane, Leixlip, Co. Kildare	Leased	19200.00
Naas Literacy	Jigginstown, Naas, Co. Kildare	Leased	22220.00
Adult Basic & Community Education	Jigginstown, Naas, Co. Kildare	Leased	10221.20
Adult Education Guidance Centre	George's Street, Newbridge, Co. Kildare	Leased	10200.00
Education Support Office	Jigginstown, Naas, Co. Kildare	Leased	5200.00

All leases are currently under review to decrease the annual rent.

Co. Kildare V.E.C.

SELF-FINANCING PROJECTS

Item No.	PROJECT NAME	RECEIPTS €	PAYMENTS			NET RECEIPTS/ (PAYMENTS) €
			Pay €	Non-Pay €	Total €	
1	Lockers	137,442	2,536	143,869	146,405	(8,963)
2	School Trips	82,465	1,522	86,321	87,843	(5,378)
3	Vending Machines	54,977	1,014	57,548	58,562	(3,585)
4	Student Services	13,155	8,217	8,779	16,996	(3,841)
5	Study Supervision	74,725	66,830	1,100	67,930	6,795
6	Canteen	92,611	15,720	60,869	76,589	16,022
7	Insurances Settlements	432,468	1,835	351,941	353,776	78,692
8	Higher Education Access	0	7,818	1,020	8,838	(8,838)
9	Food Clubs	40,090	0	38,902	38,902	1,188
10	Re-training	34,262	15,049	2,050	17,099	17,163
11	Literacy Training	0	0	0	0	0
12	Skills Training	29,196	28,434	23,082	51,516	(22,320)
13	Study Programme	0	430	2,764	3,193	(3,193)
14	Services to Elderly	225	0	0	0	225
15	Women in Sport	0	0	5,822	5,822	(5,822)
16	Energy Efficiency	254,637	0	254,637	254,637	0
17	Services to Children	6,996	4,119	0	4,119	2,877
18	Engaging Men	8,000	1,152	3,001	4,154	3,846
	TOTAL	1,261,249	154,676	1,041,704	1,196,380	64,868

none

none

LOANS SCHEDULE

LOAN PARTICULARS			
Financier Period	Purpose of Loan	When Borrowed	For what Period
2008-2010	To finance building of Pipers Hill College	2008	24 months

LOAN INDEBTEDNESS				
Balance at 31/12/2009	Instalments Received in 2010	Interest in 2010	Interest Recouped in 2010	Balance at 31/12/2010
€	€	€	€	€
(18,908,646)	(236,220)	451,726	239,435	(19,357,157)

	Loan	REPAYABLE 2010		
		Gross	Interest	Net
		€	€	€

Interest Recouped in 2010		
Gross	Interest	Net
€	€	€

(A) The loan facility was for €20,700,000. Amounts were drawn down in line with project expenditure. Interest on the loan was rolled up and was to be repaid in 2010 from the proceeds of sale of a property. As the sale had not been completed by the repayment date, the date was extended to February 2012 with the approval of the Department of Education and Skills. The purchaser has since gone into receivership and the sale will not proceed. DES grant monies were received in November 2011 towards repayment.

Co. Kildare V.E.C.

MAIN SCHEME PAY COSTS

Item No.	MAIN SCHEME PROGRAMME	Note No	2010		2009	
			€	€	€	€
1.1	ADMINISTRATION PAY					
	(a) Remuneration of Clerical/Administrative Staff		1,035,614		1,166,520	
	(b) Remuneration of Chief Executive Officer		127,529		238,408	
	(c) Remuneration of Adult Education Officer		83,860		86,701	
	(d) Remuneration of Head Office Cleaner		8,383		8,724	
				1,255,385		1,500,353
1.2	INSTRUCTION PAY					
	(a) Remuneration of Perm Wholetime Teachers		12,617,333		13,417,490	
	(b) Remuneration of Pro-Rata/CID Teachers		6,987,635		6,941,872	
	(c) Remuneration of Paid Absence Cover		1,040,438		1,073,312	
	(d) Remuneration of Substitution/Supervision		624,164		643,969	
	(e) Remuneration of Part-Time Teachers		1,064,097		663,096	
	(f) Remuneration of Special Needs Assistants		735,642		863,030	
	(g) Remuneration of Teachers assigned on Co-operation		865,575		924,103	
	(h) Remuneration re Self Financing Part Time Night Courses	3	162,358	24,097,244	154,523	24,681,396
1.3	MAINTENANCE PAY					
	(a) Remuneration of Maintenance Staff		619,370		660,139	
				619,370		660,139
TOTAL MAIN SCHEME PAY COSTS				25,972,000		26,841,888

MAIN SCHEME NON PAY COSTS

Item No.	MAIN SCHEME PROGRAMME	Note No	2010		2009	
			€	€	€	€
1.1	ADMINISTRATION NON-PAY					
	(a) Office Expenses (telephones, stationery etc)	Page 17(c)	362,665		317,352	
	(b) Insurance Premiums		127,628		144,362	
	(c) Travel/Subsistence Expenses of Members		40,139		51,326	
	(d) Subscriptions to Associations		24,854		21,870	
	(e) Maintenance of Building (Administration Office)		86,400		86,400	
	(f) Conferences, Seminars & Events- Ploughing		11,982		14,641	
	(g) Audit Fees		0		19,250	
	(h) Computer Software Support/Licences		70,193		0	
	(i) In-Service Training		17,885		16,133	
	(j) Repair of Equipment (Administration Office)		531		0	
	(k) Move to Aras		0		20,000	
	(l) Repairs of Buildings,		21,562		12,733	
	(m) Consulting Fees/Legal Fees		108,773		9,815	
	(n) Interest (Prompt Payment of Accounts)		304		258	
	(o) Lease rentals		4,661		6,313	
	(p) Bank Fees & Charges		9,273		4,239	
	(q) Medical Examination of Staff		460		518	
	(r) Rental of Offices		171,228		162,267	
	(s) Copyright Licence		7,578		2,582	
	(t) Expenses of Delegates & New Committee Election		5,191		22,655	
	(u) Purchase of equip/		17,199		24,438	
	(v) Travel admin		21,690		23,297	
	(w) Self Financing Part Time Night Courses	3	6,249		0	
	(x) Other		6,726	1,123,173	3,124	963,573
1.2	INSTRUCTION NON-PAY					
	(a) Purchase of Equipment		93,240		0	
	(b) Class Materials		170,819		0	
	(c) Repair of Equipment		108,932		33,679	
	(d) Scholarships		15,367		15,747	
	(e) Travel/Subsistence Expenses of Teachers		12,449		15,451	
	(f) Expenses of Examinations		11,334		11,281	
	(g) Continuing Professional Development - Teachers		16,652		0	
	(h) Prizes/ National Apprentice Competition		0		1,362	
	(i) Hire of Transport		29,876		17,675	
	(j) Self Financing Part Time Night Courses	3	43,833		0	
	(k) Other			502,502		95,195
1.3	MAINTENANCE NON-PAY					
	(a) Cleaning Materials, Heating, Lighting	Page 17(c)	343,273			
	(b) Rental/Hire of Rooms		100		8,715	
	(c) Waste Disposal/Garden Expenses/Ground Development		44,526		50,072	
	(e) Rental of Equipment		0		1,973	
	(f) Adult Ed Admin		0		5,595	
	(g) Adult Ed Expenses		0		33,035	
	(h) Staff Training		0		6,340	
	(i) Travel & Subsistence		153		67	
	(j) Maint Agreements		94,104		0	
	(k) Repairs to Buildings		38,190		49,375	
	(l) Health & Safety Expense		4,278		0	
	(m) Water Charges		16,666		0	
	(n) Self Financing Part Time Night Courses	3	15,378		0	
	(o) Others			556,668		155,172
TOTAL MAIN SCHEME NON PAY COSTS			2,182,342.69		1,213,940	

NON-PAY ANALYSIS

PROGRAMME											
	Office Expenses - School	Office Expenses - Head Offices	School Cleaning Heating & Lighting	Adult Literacy	Back to Education Initiative	Adult Education Guidance Initiative	Community Education	VTOS	Senior Traveller Centre	Youthreach	TOTAL
EXPENSE	€	€		€	€	€	€	€	€	€	€
Rent / Management Costs	100	257,628	0	70,890	35,713	16,500	10401.2	148,514	0	95,801	635,549
Office Expenses	127630.97	41881.75	0	27,573	31,750	13,713	4,142	35,581	0	32,195	314,467
Cleaning Materials	0	2,641	66,158	0	0	0	0	1,848	0	2,139	72,787
Equipment Purchase / Rental	93,240	17,199	0	4,565	628	0	151	23,462	0	7,733	146,978
Lighting	0	0	155,966	14,394	0	0	1,809	16,483	0	10,774	199,426
Telephones	64,566	25,034	0	9,479	5,748	0	2,195	9,247	0	7,461	123,730
Class Materials	170,819	0	0	10,105	15,563	0	264	29,472	0	40,176	266,399
Heating	0	0	118,507	0	0	0	0	19,424	0	6,957	144,888
Refurbishment of premises	38,190.09	21,562	0	0	0	0	0	8,544	0	6,736	75,033
Printing/Postage/Stationery	31,716.34	30,163.11	0	0	0	0	0	0	0	0	61,879
Maintenance Agreements	145,671	44,179	0	12,242	0	0	2,543	22,492	0	18,312	245,440
ALCE (ITABE)	0	0	0	22,175	0	0	0	1,785	0	1,838	53,741
Advertising	19,850.99	22,747.03	0	3,938	1,207	0	2,374	9,397	0	261	24,872
Examination Fees & Expenses	11,334	0	0	0	3,881	0	0	0	0	0	117,168
Training Grants / Staff Training	17,585	16,952	0	0	0	0	82,631	0	0	5,570	73,468
Other Travel	152.96	61,829	0	1,750	2,063	1,833	120	150	0	0	109,463
Equipment Repair / Renewals	108,932.06	531	0	0	0	0	0	0	0	0	6,414
Educational Tours	0	0	0	0	0	0	0	1,580	0	4,834	13,293
In-Career Staff Development	0	0	0	5,252	952	0	1,180	3,150	0	2,758	18,352
Garden Exps / Ground Develop	15,844	2,507	0	0	0	0	0	0	0	0	24,854
Insurance	0	127,628	0	0	0	0	0	15,673	0	17,000	160,301
Subscriptions to Associations	2,800	22,054	0	0	0	0	0	0	0	0	11,982
Conference Fees	0	11,982	0	0	0	0	0	0	0	0	65,460
Adult Education Expenses	65,460.21	0	0	0	0	0	0	0	0	0	22,513
Teacher Travel	12,449	0	0	4,670	0	0	2,320	3,075	0	0	460
Medical Fees	0	460	0	0	0	0	0	0	0	0	16,666
Water Charges	14,849	1,817	0	0	0	0	0	0	0	0	108,773
Consultants / Legal Fees	0	108,773	0	0	0	0	0	0	0	0	29,876
Hire of Transprot	29,876	0	0	0	0	0	0	0	0	0	4,278
H&S	4,278	0	0	0	0	0	0	0	0	0	9,273
Bank charges	0	9,273	0	0	0	0	0	0	0	0	4,661
Finance Lease	4,661	0	0	0	0	0	0	0	0	0	5,191
New Committee Expenses	0	5,191	0	0	0	0	0	0	0	0	7,578
IT Licences	0	7,578	0	0	0	0	0	0	0	0	15,367
Scholarships ONP	0	15,367	0	0	0	0	0	0	0	0	0
Other	0	6,726	0	588,293	2,141	149,205	149,044	53,622	0	-539	948,492
TOTALS	980,006	861,706	340,632	775,326	95,826	181,251	259,174	403,499	0	260,007	4,161,247

This does not contain any payments made through pay expenditure codes

ABBREVIATIONS

CEO	Chief Executive Officer
AEO	Adult Education Officer
TLO	Transport Liaison Officer
VTOS	Vocational Training Opportunities Scheme
ALCE	Adult Literacy and Community Education
BTEI	Back to Education Initiative
PLC	Post Leaving Certificate
ONP	Other Non-Pay
IVEA	Irish Vocational Education Association
GCP	Guidance Counselling and Psychological Services
STTC	Senior Traveller Training Centre
ROS	Revenue On Line Service
CID	Contract of Indefinite Duration
OMCYA	Office of the Minister for Children and Youth Affairs
FETAC	Further Education and Training Awards Council
CDVEC	City of Dublin VEC