

OFFICE OF THE MINISTER FOR EDUCATION AND SCIENCE

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto for the salaries and expenses of the Office of the Minister for Education and Science, for certain services administered by that Office, and for payment of certain grants and grants-in-aid.

Service	Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES	67,400	65,206	—
A.2. TRAVEL AND SUBSISTENCE	3,222	2,677	96
A.3. INCIDENTAL EXPENSES	2,340	2,055	20
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	3,600	3,293	44
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	10,136	7,923	(739)
A.6. OFFICE PREMISES EXPENSES	3,075	3,129	66
A.7. CONSULTANCY SERVICES	900	785	—
A.8. REGIONAL OFFICE SERVICE	470	395	4
A.9. VALUE FOR MONEY AND POLICY REVIEWS	1,400	813	—
OTHER SERVICES			
B.1. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ADULT EDUCATION ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)	959	956	—
B.2. TRANSPORT SERVICES			
<i>Original</i>	175,206		
<i>Supplementary</i>	10,500	185,706	185,725
B.3. INTERNATIONAL ACTIVITIES	1,306	1,215	12
B.4. UNESCO CONTRIBUTION AND INTERNATIONAL EDUCATION EXCHANGES	2,412	2,173	—
B.5. RESEARCH AND DEVELOPMENT ACTIVITIES	8,861	6,119	—
B.6. IN CAREER DEVELOPMENT			
<i>Original</i>	33,790		
<i>Supplementary</i>	(6,220)	27,570	26,359
B.7. EXPENSES OF NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT	4,722	4,749	—
B.8. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES	12,591	12,527	—
B.9. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES (PART FUNDED BY NATIONAL LOTTERY)	43,733	43,567	—
B.10. GRANTS TO COLLEGES PROVIDING COURSES IN IRISH (PART FUNDED BY NATIONAL LOTTERY)	1,256	1,432	—
B.11. OCCUPATIONAL HEALTH STRATEGY FOR FIRST AND SECOND LEVEL TEACHERS	2,000	1,538	—
B.12. PAYMENTS IN RELATION TO THE WINDING UP OF INSTITIÚID TEANGEOLAÍOCHTA ÉIREANN	51	10	—
B.13. ROYAL IRISH ACADEMY OF MUSIC GENERAL EXPENSES (GRANT-IN-AID)	4,090	4,083	—
B.14. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF CULTURAL, SCIENTIFIC AND EDUCATIONAL ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)	235	230	—

Office of the Minister for Education and Science – Vote 26

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
OTHER SERVICES (Cont'd)				
B.15. NORTH/SOUTH CO-OPERATION FUNDING				
<i>Original</i>	5,880			
<i>Supplementary</i>	<u>(4,000)</u>	1,880	1,691	—
B.16. FUND FOR GENERAL EXPENSES OF ORGANISATIONS INVOLVED IN THE PROMOTION OF IRELAND AS AN INTERNATIONAL EDUCATION CENTRE		1,000	845	—
B.17. MISCELLANEOUS		17,536	13,364	7
B.18. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES ACTIVITIES				
<i>Original</i>	37,239			
<i>Supplementary</i>	<u>(24,000)</u>	13,239	12,032	(239)
B.19. COMMISSION ON CHILD ABUSE		18,132	15,696	(100)
B.20. SCHOOL COMPLETION PROGRAMME		31,160	28,932	(280)
B.21. NATIONAL EDUCATIONAL PSYCHOLOGICAL SERVICE		17,900	17,137	136
B.22. NATIONAL QUALIFICATIONS FRAMEWORK		15,135	14,435	—
B.23. NATIONAL EDUCATION WELFARE BOARD		10,119	10,085	—
B.24. RESIDENTIAL INSTITUTIONS REDRESS				
<i>Original</i>	185,000			
<i>Supplementary</i>	<u>(25,000)</u>	160,000	158,161	127
B.25. NATIONAL COUNCIL FOR SPECIAL EDUCATION		10,832	8,351	—
B.26. EDUCATIONAL DISADVANTAGE (DORMANT ACCOUNTS FUNDING)		25,000	18,771	—
FIRST-LEVEL EDUCATION GRANTS & SERVICES				
C.1. SALARIES, ETC., OF TEACHERS				
<i>Original</i>	1,973,785			
<i>Supplementary</i>	<u>40,000</u>	2,013,785	2,009,661	—
C.2. MODEL SCHOOLS - MISCELLANEOUS EXPENSES		421	421	24
C.3. CAPITATION GRANTS TOWARDS OPERATING COSTS OF NATIONAL SCHOOLS		167,400	165,634	—
C.4. SALARIES ETC. OF NON-TEACHING STAFF IN NATIONAL SCHOOLS INCLUDING SPECIAL NEEDS ASSISTANTS, CARETAKERS AND CLERICAL OFFICERS				
<i>Original</i>	276,430			
<i>Supplementary</i>	<u>10,000</u>	286,430	287,098	—
C.5. OTHER GRANTS AND SERVICES				
<i>Original</i>	123,762			
<i>Supplementary</i>	<u>(13,000)</u>	110,762	97,846	(4,119)
C.6. LIBRARY GRANTS		2,129	2,199	—
C.7. SPECIAL EDUCATION INITIATIVES				
<i>Original</i>	14,800			
<i>Supplementary</i>	<u>(2,700)</u>	12,100	11,546	—
C.8. SUPERANNUATION, ETC., OF TEACHERS		381,000	385,149	—
SECOND LEVEL & FURTHER EDUCATION GRANTS & SERVICES				
D.1. SALARIES, ETC., OF TEACHERS IN SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOLS		1,290,342	1,292,787	—

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
SECOND LEVEL & FURTHER EDUCATION GRANTS & SERVICES (Cont'd)				
D.2. GRANTS TO SECONDARY SCHOOL AUTHORITIES AND OTHER GRANTS AND SERVICES IN RESPECT OF SECONDARY SCHOOLS				
	<i>Original</i>	114,020		
	<i>Supplementary</i>	<u>(11,800)</u>	102,220	102,345
D.3. SALARIES, ETC., OF NON-TEACHING STAFF IN SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOLS INCLUDING SPECIAL NEEDS ASSISTANTS AND CLERICAL OFFICERS			44,501	43,182
D.4. SUPERANNUATION OF SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOL TEACHERS			262,000	268,965
D.5. COMPREHENSIVE AND COMMUNITY SCHOOLS - RUNNING COSTS			47,591	47,411
D.6. ANNUAL GRANTS TO VOCATIONAL EDUCATION COMMITTEES (EXCLUDING CERTAIN GRANTS IN RESPECT OF SPECIALIST COLLEGES AND STUDENT SUPPORT)				
	<i>Original</i>	887,516		
	<i>Supplementary</i>	<u>48,000</u>	935,516	933,296
D.7. PAYMENTS TO LOCAL AUTHORITIES IN RESPECT OF SUPERANNUATION CHARGES				
	<i>Original</i>	150,000		
	<i>Supplementary</i>	<u>15,000</u>	165,000	163,764
D.8. MISCELLANEOUS				
	<i>Original</i>	38,740		
	<i>Supplementary</i>	<u>(4,350)</u>	34,390	32,203
D.9. SPECIAL INITIATIVES ADULT EDUCATION			44,832	44,590
D.10. STATE EXAMINATIONS COMMISSION			57,166	62,054
				114
				257
THIRD LEVEL & FURTHER EDUCATION GRANTS & SERVICES				
E.1. STUDENT SUPPORT			263,245	263,606
E.2. UNIVERSITY SCHOLARSHIPS			1,250	1,250
E.3. AN tÚDARÁS UM ARD-OIDEACHAS - GRANT-IN-AID FOR GENERAL EXPENSES			6,124	6,101
E.4. AN tÚDARÁS UM ARD-OIDEACHAS - GENERAL CURRENT GRANTS TO UNIVERSITIES AND COLLEGES, INSTITUTES OF TECHNOLOGY AND OTHER DESIGNATED INSTITUTIONS OF HIGHER EDUCATION (GRANT-IN-AID)				
	<i>Original</i>	1,386,668		
	<i>Supplementary</i>	<u>8,800</u>	1,395,468	1,393,168
E.5. TRAINING COLLEGES FOR PRIMARY TEACHERS EXCLUDING THOSE FUNDED THROUGH THE HIGHER EDUCATION AUTHORITY			13,109	13,032
E.6. PAYMENTS IN RELATION TO THE WINDING UP OF ST. CATHERINE'S COLLEGE OF EDUCATION			1,455	864
E.7. DUBLIN DENTAL HOSPITAL - DENTAL EDUCATION GRANT (GRANT-IN-AID)				
	<i>Original</i>	12,474		
	<i>Supplementary</i>	<u>700</u>	13,174	12,446
E.8. DUBLIN INSTITUTE FOR ADVANCED STUDIES (GRANT-IN-AID)				
	<i>Original</i>	7,998		
	<i>Supplementary</i>	<u>70</u>	8,068	8,044

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
THIRD LEVEL & FURTHER EDUCATION GRANTS & SERVICES (Cont'd)				
E.9. GRANT IN RESPECT OF TUITION FEES TO DESIGNATED NON-HIGHER EDUCATION AUTHORITY THIRD-LEVEL INSTITUTIONS		3,763	4,056	—
E.10. MISCELLANEOUS		565	234	—
E.11. GRANTS TO CERTAIN THIRD LEVEL INSTITUTIONS		19,967	19,688	—
E.12. ALLEVIATION OF DISADVANTAGE		17,984	17,984	—
E.13. RESEARCH AND DEVELOPMENT ACTIVITIES				
<i>Original</i>	106,014			
<i>Supplementary</i>	<u>(27,000)</u>	79,014	76,293	—
E.14. GRANGEGORMAN DEVELOPMENT AGENCY		7,056	6,684	—
E.15. STRATEGIC INNOVATION FUND				
<i>Original</i>	40,000			
<i>Supplementary</i>	<u>(23,000)</u>	17,000	16,000	—
CAPITAL SERVICES				
F.1. BUILDING, EQUIPMENT AND FURNISHING OF NATIONAL SCHOOLS				
<i>Original</i>	390,200			
<i>Supplementary</i>	<u>75,000</u>	465,200	488,754	3,173
F.2. SECOND-LEVEL SCHOOLS - BUILDING GRANTS AND CAPITAL COSTS				
<i>Original</i>	196,000			
<i>Supplementary</i>	<u>(45,000)</u>	151,000	155,278	839
F.3. AN tÚDARÁS UM ARD-OIDEACHAS - BUILDING GRANTS AND CAPITAL COSTS FOR UNIVERSITIES AND COLLEGES, INSTITUTES OF TECHNOLOGY, DESIGNATED INSTITUTIONS OF HIGHER EDUCATION, AND RESEARCH AND DEVELOPMENT (GRANT-IN-AID)				
<i>Original</i>	184,150			
<i>Supplementary</i>	<u>(29,000)</u>	155,150	155,220	—
F.4. BUILDING GRANTS AND CAPITAL COSTS OF OTHER THIRD LEVEL INSTITUTIONS		250	158	—
F.5. PUBLIC PRIVATE PARTNERSHIP COSTS		32,400	29,570	—
Gross Total				
<i>Original</i>	9,325,795			
<i>Supplementary</i>	<u>(7,000)</u>	9,318,795	9,295,040	9,727
Deduct:				
G. APPROPRIATIONS-IN-AID				
<i>Original</i>	272,343			
<i>Supplementary</i>	<u>(22,500)</u>	249,843	265,364	20,032
Net Total				
<i>Original</i>	9,053,452			
<i>Supplementary</i>	<u>15,500</u>	9,068,952	9,029,676	(10,305)
Surplus to be surrendered			<u>€39,275,978</u>	

The Statement of Accounting Policies and Principles and Notes 1 to 21 form part of this Account.

NOTES**1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES**

The Appropriation Account for Vote 26 - Education and Science is compiled in accordance with the Statement of Accounting Policies and Principles with the following exception:

Multi-Annual Capital Commitments

Legally Enforceable Capital Commitments are reported on at the threshold of €12.697 million. (S14/03/06)

2 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			9,029,676
Changes in Capital Assets			
Purchases Cash	(61,322)		
Depreciation (Note 4)	2,310		
Loss on Disposals	<u>88,302</u>	29,290	
Assets Under Development			
Cash Payments (Note 5)		(62,013)	
Changes in Net Current Assets			
Increase in Closing Accruals		18,338	
Increase in Stock		<u>(7)</u>	(14,392)
Direct Expenditure			<u>9,015,284</u>
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			21,673
Notional Rents			<u>4,646</u>
Operating Cost			<u><u>9,041,603</u></u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 4)			103,202
Assets Under Development (Note 5)			29,905
			<u>133,107</u>
Current Assets			
Stocks (Note 19)		172	
Prepayments		7,325	
Recoupment of Overpayments ¹		1,399	
Recoupment of Secondment Costs		1,381	
Accrued Income		20,032	
Net Liability from the Exchequer (Note 6)		56	
Other Debit Balances:			
Agency Payments to OPW	1,481		
Sub-Accountants	163		
Marriage, Retirement and Death Gratuities	389		
Salaries Recoupable	158		
Schools Broadband Programme	6,970		
Travel Passes	96		
Due from State - Suspense (Note 20)	70		
Miscellaneous	33	9,360	
		<u>39,725</u>	
Total Current Assets		<u>39,725</u>	
Less Current Liabilities			
Due to the State - Other Balances (Note 20)		839	
Accrued Expenses		17,052	
Deferred Income		23	
Pension recoupment to Local Authorities		9,034	
Salary recoupment to other Departments and Agencies		151	
PMG Balance and Cash	(14,586)		
Orders Outstanding	22,336	7,750	
Other Credit Balances:			
Due to State - Suspense (Note 20)	53		
Redress Board	662		
Pension Refund	132		
Exchequer Extra Receipts	36		
Thedens Bequest	68		
Erasmus Smith Endowment	60		
Energy Building Programme	545		
Miscellaneous	110	1,666	
		<u>36,515</u>	
Total Current Liabilities		<u>36,515</u>	
Net Current Assets			<u>3,210</u>
Net Assets			<u>136,317</u>

Note

¹The figure is an estimated figure based on a manual review of the relevant payrolls. Due to a systems error, the figures provided in respect of the Recoupment of Overpayment balances have been overstated for a number of years. The appropriate action is being taken to ensure that the correct balance will be reported for 2009.

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Land and Buildings €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	87,238	17,800	7,428	112,466
Adjustment to 2007 Closing Figures ¹	(2,709)	—	—	(2,709)
	84,529	17,800	7,428	109,757
Additions	101,488	1,812	114	103,414
Disposals	(88,286)	(468)	—	(88,754)
Gross Assets at 31 December 2008	97,731	19,144	7,542	124,417
Accumulated Depreciation:				
Opening Balance at 1 January 2008	—	13,919	5,438	19,357
Depreciation for the Year	—	1,792	518	2,310
Depreciation on Disposals	—	(452)	—	(452)
Cumulative Depreciation at 31 December 2008	—	15,259	5,956	21,215
Net Assets at 31 December 2008	97,731	3,885	1,586	103,202

1. The adjustment to the opening balances for Land and Buildings arises following a review of the Department's asset register. The adjustment principally arises from an overstatement of the cost of certain assets in the years 2004 to 2007.

GENERAL INFORMATION NOTE**1. FIRST-LEVEL**

- 1.1. Thirty three (33) first-level sites are owned and controlled/managed by the Minister for Education and Science.
- 1.2(i) Forty eight (48) Gaelscoileanna and thirteen (13) Multi-Denominational schools are operating on sites owned by the Minister for Education and Science in either permanent or temporary accommodation and are controlled/managed by Boards of Management.
- 1.2(ii) Two (2) Multi-Denominational, and one (1) Catholic School sites and buildings are held by the Minister for Education and Science under long term lease agreements but are controlled/managed by Boards of Management.
- 1.2(iii) Nine (9) Model schools, owned/leased by the State, are controlled/managed by Boards of Management.
- 1.3. The total number of National Schools in operation on 31 December 2008 was three thousand, three hundred and eight (3,308). With the exception of 1.2(i) to 1.2(iii) above the majority of these schools are denominational and owned by the relevant diocesan authority.
- 1.4. Following the enactment of the Children's Act, 2001, one Children's Detention School vested in the Minister for Education and Science will transfer to the Health Service Executive following the completion of all necessary legal procedures. Three other Children's Detention Schools transferred to the Department of Justice, Equality and Law Reform during 2008. One Children's Detention School is vested with the Office of Public Works. The schools are managed by Boards of Management.

2. SECOND-LEVEL

- 2.1. Sixteen (16) sites for second-level schools are owned and controlled/managed by the Minister for Education and Science.
- 2.2(i) Fourteen (14) Comprehensive schools, seventy seven (77) Community schools and two (2) Secondary schools owned by the Minister for Education and Science are controlled/managed by Boards of Management.
- 2.2(ii) Two hundred and fifty-three (253) Vocational schools are vested in Vocational Education Committees under the Vocational Education Act, 1930.
- 2.2(iii) Three hundred and eighty-six (386) Secondary schools are privately owned.

3. THIRD-LEVEL

- 3.1. The land and buildings of one (1) third-level institution (Tipperary Rural and Business Development Institute - Thurles Campus) is owned by the Minister for Education and Science and controlled/managed by the Board of Directors.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	Construction Contracts €000	In-House Computer Applications €000	Totals €000
Amounts brought forward at 1 January 2008	19,415	1,771	21,186
Adjustment to 2007 Closing Figures ¹	343	—	343
	<u>19,758</u>	<u>1,771</u>	<u>21,529</u>
Cash Payments for the Year	60,045	1,968	62,013
Transferred to Asset Register	(50,995)	(2,642)	(53,637)
Amounts carried forward at 31 December 2008	<u><u>28,808</u></u>	<u><u>1,097</u></u>	<u><u>29,905</u></u>

1. The adjustment to the opening balances for Construction Contracts arises following a review of the accounts in regard to assets under development. The correction arises from an understatement of the sums reported for first level school projects in the 2007 accounts.

6 NET LIABILITY FROM THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008

	€000	€000
Surplus to be Surrendered		39,276
Exchequer Grant Undrawn		<u>(39,332)</u>
Net Liability from the Exchequer		<u><u>(56)</u></u>
Represented by:		
Debtors		
Net PMG position and cash	(7,750)	
Debit Balances: Suspense	9,290	
Due from the State - Suspense	<u>70</u>	1,610
Creditors		
Due to the State - Suspense	(53)	
Credit Balances: Suspense	<u>(1,613)</u>	(1,666)
		<u><u>(56)</u></u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
National Education Welfare Board arrears of superannuation contributions ¹	525,126
Conscience Money	4,500
Witness Expenses	<u>180</u>
	<u><u>529,806</u></u>

¹The Department received this amount in 2008 from the Board in respect of accumulated superannuation contributions up to 31 December 2007. The Department of Finance directed that the sum be paid over as exchequer extra receipts. From 2008, these receipts are brought to account in subhead G.1.7.

8 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Operation of Virement within Vote

In compliance with Public Financial Procedures and with the sanction of the Department of Finance, the Department of Education and Science used a financial process known as virement in 2008, as in other years. This allowed for savings on one or more subheads to be used to meet excesses on other subheads. Please refer to the Public Financial Procedures Sections B.1.1.11 and C 2.(6-13). As a result of ongoing monitoring of expenditure trends within the Department, virement was used on certain subheads where, for example, schemes/projects progressed more rapidly than originally forecast or demand/costs of projects were higher than originally anticipated in 2008.

In mid 2008, the Government took decisions to effect administrative efficiency savings across this Department as well as in other Departments. The Department's Vote allocation as published in the Revised Estimates Volume was reduced by €6.6m. The savings required affected the following subheads A.1., B.1., B.2., B.6., B.7., B.9., B.13., B.16., B.21., B.23., B.24., B.25., D.6., D.9., E.3., E.4., E.5., E.7., E.8., E.11., and E.14.

Sub-head	Less/(More) than provided €000	Explanation
A.9.	587	The saving arises due to overestimation of the 2008 funding requirement for value for money reviews.
B.4.	239	The saving arose principally due to a lower than anticipated level of take up of scholarships in 2008 and additional savings resulted from a more favourable US Dollar - Euro exchange rate on the contribution paid to UNESCO.
B.5.	2,742	The saving is largely due to funding requirements across a range of programmes in 2008 being lower than estimated.
B.10.	(176)	Following the completion of compliance checks, an excess arose due to payment of sums withheld from previous years.
B.11.	462	The saving arose principally due to delays in implementing the second and final phase of the occupational health strategy.
B.15.	189	A saving arose due to certain projects not progressing as quickly as had been anticipated during 2008.
B.16.	155	Because of the 2008 Government policy to rationalise State Agencies, the establishment of Education Ireland was not progressed during 2008.
B.17.	4,172	The savings on this subhead are net savings as this is a miscellaneous subhead, with 13 sub-divisions. The savings arose from the cancellation/ postponement of initiatives due to a Government decision to effect administrative savings. A saving of €2million arose as a consequence of the Teaching Council moving to a self financing position during 2008.
B.18.	1,207	The savings principally arise due to lower than expected expenditure on the ICT programme arising from a slower commencement of the national seminars for ICT co-ordinating teachers and principals and lower than expected expenditure by the NCTE.
B.19.	2,436	The savings arose mainly due to delays in processing third party legal bills during 2008.
B.20.	2,228	In 2007 this subhead incurred an excess of €2.2m due to difficulties in forecasting when the second phase of the School Completion Programme payments would be made. The payments were made in December 2007 which resulted in an excess on this subhead in 2007 and a consequential underspend of €2.2m in 2008.
B.25.	2,481	The savings arose due to a number of vacancies remaining unfilled during 2008 and additionally a reduction in grant payments from the Department to take account of an operating surplus reported by the NCSE in its 2007 accounts.
B.26.	6,229	The savings principally arose due to delays in getting projects approved and consequent drawdown of grant-in-aid being slower than anticipated.

Sub-head	Less/(More) than provided €000	Explanation
C.5.	12,916	The savings on this subhead are net savings due to the subhead having 17 subdivisions and being miscellaneous in nature. €9.3m of the saving relates to savings accruing from lower than anticipated costs of rental of temporary school accommodation. The reduction in current costs has been offset by an increase in purchase of such accommodation. The remainder of the savings arises principally due to initiatives not progressing as anticipated when the 2008 Estimates were prepared.
D.8.	2,187	The saving on this subhead is a net savings as this is a miscellaneous subhead, with 14 subdivisions. The 2008 saving principally arises from progress being slower than anticipated in regard to the operation of the National Behaviour Support Service.
D.10.	(4,888)	The excess arose principally due to costs associated with an increased number of special examination centres to cater for students requiring reasonable accommodation, additional candidates particularly at leaving certificate, increased costs associated with the revised timetable arrangements and higher than anticipated overheads and running costs for the examination service.
E.6.	591	The saving arose due to costs associated with the closure of the college being lower than anticipated in 2008.
E.7.	728	The saving principally arose as new contracts for academic medical consultants were not agreed prior to year end.
E.9.	(293)	An excess arose as the number of students eligible for fee waivers was greater than anticipated.
E.10.	331	The saving arose mainly as the level of funding made available for an Appeals Board for student grants, was not drawn down as anticipated. Additionally, as the subhead is ad-hoc in nature it is difficult to predict the level of funding required.
E.14.	372	The saving is principally due to lower than estimated drawdown of grants in 2008.
E.15.	1,000	The saving arose as spending on the first cycle of the Strategic Innovation Fund was slower than profiled, due to the projects requiring a longer lead in time to become established.
F.1.	(23,554)	Additional funding was made available by way of virement in order to prioritise major capital projects in primary schools in response to demographic trends and to maintain the impetus of the Department's ongoing programme of modernisation of existing primary school accommodation.
F.4.	92	Spending on this subhead was curtailed to assist with management of the overall capital envelope.
F.5.	2,830	The savings arose principally due to projects not progressing as quickly as anticipated, delays being experienced in obtaining planning permission for new projects as well as difficulties in finalising the contract for Schools Bundle 1.

9 APPROPRIATIONS-IN-AID

		Estimated €	Realised €
G.1. Administration and Other Services Receipts			
1. EU Travel Receipts		1,000	8
2. Contributions from the EU for educational activities		25,000	73,914
3. Receipts from the European Social Fund	<i>Original</i> 30,031,000		
	<i>Supplementary</i> (22,500,000)	7,531,000	29,293,918
4. Receipts in respect of Peace Programme		100,000	1,200
5. Miscellaneous		100,000	1,419,546
6. Dormant Accounts Funding		25,000,000	18,771,252
7. Superannuation Scheme National Education Welfare Board		322,000	369,524
G.2. First Level Receipts			
1. Superannuation, etc., of National Teachers:			
(i) Refunds of gratuities under Superannuation Schemes, 1934 to 1958, etc.		500,000	496,767
(ii) Contributions to the Superannuation Schemes		84,000,000	82,297,126
(iii) Contributions to Teachers' Spouses and Children's Pensions Scheme		26,750,000	26,908,156
2. Contributions to Pension Scheme for non teaching staff of centres for young offenders ¹		—	—
3. Contributions to Superannuation Scheme for Special Needs Assistants, Caretakers and Clerical Staff in National Schools (Subhead C.4.)		6,600,000	6,449,134
4. Recoupment of salaries, etc., of teachers on secondment and recovery of overpayments of salary		7,000,000	5,188,028
5. Handling charge involved in making certain deductions from teachers' salaries		292,000	307,603
6. Miscellaneous		300,000	2,642,364
G.3. Second Level and Further Education Receipts			
1. Superannuation, etc., of Secondary, Comprehensive and Community School Teachers:			
(i) Contributions to Secondary Teachers' Superannuation Scheme		63,521,000	62,059,525
(ii) Contributions to Secondary Teachers' Spouses and Children's Pension Scheme		18,390,000	18,117,838
(iii) Refund of Gratuities under Secondary Teachers' Superannuation Scheme		89,000	119,428
2. Repeat Leaving Certificate course fees		120,000	68,953
3. Miscellaneous		202,000	2,150,355
4. Contributions to Superannuation Scheme for Special Needs Assistants and Clerical Assistants in Secondary Schools (Subhead D.3.)		1,000,000	1,047,907
5. Recoupment of salaries, etc., of teachers on secondment and recovery of overpayments of salary		7,800,000	7,379,038
6. Handling charge involved in making certain deductions from teachers' salaries		200,000	202,665
Total		249,843,000	265,364,249

1. The centres for youth offenders were transferred to the Department of Justice, Equality and Law Reform in 2007. This heading will be dropped in the 2009 account.

Explanation of Variations**G.1.**

3. The surplus ESF receipts arose as the EU paid over a tranche of funding in late December 2008 which had not been forecast to be received until quarter one of 2009.
5. The surplus is largely due to the recoupment of overpayments, cancellations and credits for out-of-date uncashed payable orders which are difficult to forecast.
6. This appropriations-in-aid subhead relates to recoupment from the Dormant Accounts Fund linked to the expenditure on Subhead B.26.. Reduced funding was required due to delays in getting projects approved and consequent drawdown of grant-in-aid being slower than anticipated.

G.2.

4. Receipts did not reach the level originally anticipated.

G.3.

3. The surplus is largely due to the recoupment of overpayments, cancellations and credits for out-of-date uncashed payable orders which are difficult to forecast.
5. Receipts did not reach the level originally anticipated.

10 COMMITMENTS

A. Global Commitments	€000
Commitments likely to materialise in subsequent years for:-	
Procurement subheads	1,541
Grant subheads	7,046

B. Multi-Annual Capital Commitments	Totals
	€000

1. Legally Enforceable Capital Commitments

Expenditure in 2008	834,414
Commitments to be met in subsequent years	972,954

2. Legally Enforceable Capital Commitments**Capital projects involving total expenditure of €12,697,380 or more**

	Expenditure to 31 December 2007	Expenditure in 2008	Legally enforceable commitments to be met in subsequent years	Totals
	€	€	€	€
Subhead F.2.				
1. Malahide C.S. ¹	13,102,081	556,783	208,085	13,866,949
2. Rathoath V.S.	12,758,934	62,344	132,794	12,954,072
3. Youghal C.S. ¹	13,676,632	872,364	45,400	14,594,396
Subhead F.3.				
4. Cork - IT Tourism Building	17,899,229	—	400,771	18,300,000
5. National University of Ireland, Cork - IT Building	10,000,000	18,220,605	7,279,395	35,500,000
6. Galway/Mayo Library	28,549,305	8,000	241,590	28,798,895
7. Waterford - IT Tourism and Leisure Building ²	17,395,635	5,909,806	815,559	24,121,000
8. National University of Ireland, Dublin Centre for Synthesis & Chemical Biology	12,065,284	905,587	738,151	13,709,022
9. National University of Ireland, Cork - Postgraduate Research Library	13,654,978	38,492	27,506	13,720,976
10. National University of Ireland, Dublin Science Centre	—	1,343,140	16,203,910	17,547,050
11. Mary Immaculate College Campus Development				
Phase 1a/infrastructure	14,422,738	523,037	924,225	15,870,000
Phase 1b/c infrastructure	1,476,000	3,515,630	18,523,370	23,515,000
12. Dundalk - Refurb of Carrolls Facility	1,973,617	1,642,468	16,377,915	19,994,000
13. Athlone - Engineering Informatics Building	3,090,000	16,458,783	16,451,217	36,000,000
14. University of Limerick - Infrastructure Works	8,434,256	4,132,744	2,133,000	14,700,000

C. Capital Costs of Public Private Partnership Projects	Expenditure to 31 December 2007	Expenditure in 2008	Balance still outstanding on capital cost of project at delivery	Totals
	€	€	€	€
1. National Maritime College of Ireland PPP ³	11,792,701	1,386,506	52,544,400	65,723,607
2. Five Schools Bundle PPP ³	13,959,427	1,307,959	78,344,147	93,611,533
3. Cork School of Music ³	8,703,236	1,124,067	68,912,715	78,740,018

Notes

1. The cumulative commitments figures for the Malahide and Youghal projects has changed from that reported in the 2007 Accounts, due to the final account details having superseded the original commitment figure.
2. The Waterford Tourism and Leisure building project was misnamed in both the 2006 and 2007 Appropriation Accounts as the Waterford Cert. Building.
3. Expenditure on the project is being met from Subhead F.5

Note on PPPs

The Department has to date entered into three separate contracts to design, build, finance, maintain and operate educational accommodation under the Public Private Partnership (PPP) model.

There are two third level projects, the National Maritime College, Cork, and the Cork School of Music as well as the Pilot PPP Schools project. All three contracts are for twenty-five years. The buildings will remain in State ownership for the duration of the contract, with the PPP company being granted a licence to build the facilities, and maintain them for a period of twenty-five years.

National Maritime College

The National Maritime College of Ireland (NMCi) PPP Project was completed in October 2004 with Focus Education Ireland as the private sector partner. NMC was the first third level PPP to be completed and operating in Ireland. The college provides state of the art education and training facilities to service the needs of the Cork Institute of Technology and the non-military needs of the Irish Naval Service.

Five Pilot Schools PPP

The five post-primary schools are located in Dunmanway and Ballincollig, Co. Cork, Tubbercurry, Co. Sligo, Clones, Co. Monaghan, and Shannon, Co. Clare. The contract for the Five Schools PPP was signed with Jarvis Projects in November 2001. The operational phase of the schools commenced in January 2003.

Cork School of Music

A contract for the design, build, financing and operation of the Cork School of Music was signed with Hochtief in September 2005. The Cork School of Music was completed on 16 July 2007.

11 MATURED LIABILITIES

Due to internal payment processing deadlines to enable the Department meet commercial bank deadlines for electronic funds transfers, it was not possible to finalise processing of certain bills on hands at year end. Arising from these processing limitations, the Department of Education and Science had matured liabilities totalling €9,318,109 at 31 December 2008.

12 DETAILS OF EXTRA REMUNERATION

	Amount paid	Total number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	510,388	275	11	20,187
Overtime and extra attendance	1,204,720	394	24	36,750
Miscellaneous	369,969	134	9	19,000
Total extra remuneration	<u>2,085,077</u>			

Note:

Certain individuals received payments in more than one category.

13 MISCELLANEOUS ITEMS

There is a carryover of €3.7m from 2008 to 2009 under the terms of the Administrative Budget Agreement.

Expenditure under Subhead B.24. includes awards of €217,000 in respect of four redress cases. Legal costs totalling €381,653 were paid in respect of two of these award cases and twenty six other cases. Medical and other fees totalling €6,634 were paid in seven of the legal cost cases and in one other case. (S18/10/04)

Expenditure under Subhead B.17. included legal costs of €80,067 relating to a recruitment process undertaken by the Teaching Council. (S 18/13/91 Part 6).

Expenditure under Subhead D.8 included an amount of €32,120 in legal costs relating to a pension scale placement issue. (S8/9/92 Pt 10)

Expenditure under Subhead E.1. includes an ex-gratia payment of €7,605 and legal costs totalling €70,000 relating to a maintenance grant issue. (Sanction number 1386)

Expenditure under Subhead E.6. included settlements totalling €60,000 in respect of Labour Court awards arising from the retirement of four staff. (S18/21/03)

Expenditure under Subhead F.2. included the write off as irrecoverable, of the sum of €64,710, which arose from the theft in transit of a payable order. (S/18/1/08)

Expenditure under Subheads C.5. and D.8. included amounts totalling €53,025,311 in respect of temporary school premises.

In line with the terms of the Administrative Budget Agreement, €141,532 was spent in 2008 on awards under the 2007 merit scheme for exceptional performance. Forty eight individuals were awarded a sum of €1,000 each and a further one hundred and fifty four individuals received net payments of €250 as part of group awards.

Section 23 of the Residential Institutions Redress Act 2002 provided for the establishment of a Special Account to be funded from "moneys provided by the Oireachtas" and by "a person, with the consent of the Minister (for Education and Science) and the Minister for Finance". In addition to moneys provided by the Oireachtas, funding for the Special Account comes from moneys contributed under the terms of the Indemnity Agreement between the State and the contributing congregations. The first Schedule of the Agreement contains a list of the contributing congregations. Moneys from the Special Account are used to pay awards made by the Residential Institutions Redress Board and the costs of the Board in administering the Act. The accounts are subject to audit by the Comptroller and Auditor General.

14 EU FUNDING

The amount of €29,293,918 received from the European Social Fund and shown as Appropriations-in-Aid was included in the recorded expenditure from the following Subheads of the Office of the Minister for Education and Science: A.1., B.5., B.22., D.1., D.6., D.8., D.9., E.6., E.7., and E.15.

15 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions, etc., to 31 December 2008 on account of which payments were made in the year was as follows:

Commission, Committee or Special Inquiry	Year of appointment	Expenditure in 2008	Cumulative expenditure to 31 Dec 2008
		€	€
Commission to Inquire into Child Abuse	1999	15,695,596	59,363,107
Residential Institutions Review Committee	2003	1,176,633	4,178,547
New Schools Advisory Committee	2002	13,200	176,286
Commission on School Accommodation	1996	316,169	3,480,391
Inquiry into Kilkenny City Vocational School ¹	2006	85,333	157,145

1. Due to an oversight the expenditure on the Kilkenny Inquiry was not reported in this table for both the 2006 and the 2007 Appropriation Accounts. The sums relating to the Inquiry were brought to account in Subheads D.11 to end 2007 and Subhead D.8 with effect from 2008.

16 CONTINGENT LIABILITY

There will be further payments associated with the Commission to Inquire into Child Abuse and the Redress Board. Final costs cannot be determined at this point as the work of both bodies is ongoing.

Expenditure for the Commission to Inquire into Child Abuse from inception, to the end of 2008, was €59,363,107. At this point, it is estimated that a provision in the region of €30- €40 million may be required to meet remaining costs of the Commission. This is a tentative provision, given that the Commission has yet to negotiate on a large volume of third party legal representation costs.

Expenditure associated with the Redress Board to the end of 2008 was €904,733,077 at which time some 12,500 applications had been processed out of a total of approximately 14,594 received by the Board. At this point it is estimated that additional costs of up to some €200 million may arise. This estimate is tentative given that the Board had just over 2,000 applications to process at the end of 2008 and that the level of award in these remaining cases may vary substantially.

17 MISCELLANEOUS ACCOUNTS

NON-VOTED ACCOUNTS	Securities €	Cash €	Total €
Cash for Investment Balance on 1 January 2008	—	—	—
Securities Balance on 1 January 2008	1,045,749	—	1,045,749
Securities Redeemed	(24,202)	(24,202)	(48,404)
Transferred from Income Account	—	50,659	50,659
Securities Purchased	72,130	(74,866)	(2,736)
Balances on 31 December 2008	<u>1,093,677</u>	<u>(48,409)</u>	<u>1,045,268</u>

Receipts and Payments Account for the year ended 31 December 2008

	€
Balances on 1 January 2008	88,914
Receipts	67,155
Transfer to Income Account	(50,659)
Payments	(26,105)
Balances on 31 December 2008	<u>79,305</u>

ENDOWED SCHOOLS

Account of the Receipts and Payments of the Endowed Schools (constituted under the Educational Endowments (Ireland) Act, 1885) during the year ended 31 December 2008, in respect of Capital and Income

	Securities €	Cash €	Total €
Cash for Investment Balance on 1 January 2008	—	—	—
Securities Balance on 1 January 2008	539,431	—	539,431
Transfer from Income Account	—	55,000	55,000
Securities Purchased	51,425	(55,000)	(3,575)
Balances on 31 December 2008	<u>590,856</u>	<u>—</u>	<u>590,856</u>

Receipts and Payments Account for the year ended 31 December 2008 €

Balances on 1 January 2008	52,032
Receipts	133,886
Transfer to Capital Account	(55,000)
Payments	(123,379)
Balances on 31 December 2008	<u><u>7,539</u></u>

ACCOUNT OF ST. CATHERINE'S COLLEGE OF EDUCATION FOR HOME ECONOMICS

Income and Expenditure Account for the period 1 January 2008 to 12 March 2008 € €

Balance on 1 January 2008	271,112
Adjustment to 2007 Closing Figures ¹	210
	<u>271,322</u>
Income	
Grants	—
Other	757
	<u>757</u>
Expenditure	
Pay and Pensions	(189,921)
Non-Pay Expenditure	(26,209)
	<u>(216,130)</u>
Balance on 12 March 2008 ²	<u><u>55,949</u></u>

¹The carry forward was understated by €210 due to an overestimation of the PAYE and PRSI liabilities in the 2007 accounts.

²St. Catherine's College ceased operating on 31 August 2007. From September 2007 to March 2008 administrative arrangements were put in place to deal with matters relating to the winding-up of the College. From 13 March 2008 all remaining financial functions have been the responsibility of the Department of Education and Science and are accounted for in the Subhead E.6. of the Department's Vote. The residual bank balance of €55,949 as reflected in St. Catherine's College bank account on 12 March, 2008 was refunded to the Department of Education and Science's Vote in April 2008.

GRANT-IN-AID FUNDS 2008

Subhead B.1. - Fund for General Expenses of Adult Education Organisations (National Lottery Funded) ¹	956,000
Subheads B.8. and B.9. - Fund for General Expenses of Youth Organisations and Other Expenditure in relation to Youth Activities	
National Lottery ¹	43,567,137
Exchequer ²	12,527,262
Subhead B.14. - Fund for General Expenses of Cultural, Scientific and Educational Organisations (National Lottery Funded) ¹	229,700
	<u><u>57,280,099</u></u>

¹ Analysis of payments funded by the National Lottery is included in Note 18.

² A sum of €12,527,262 from the Grant-in-Aid was not funded from National Lottery. Analysis of payments making up this amount is included below.

**Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Youth Organisations
and Other Expenditure in relation to Youth Activities not funded from the National Lottery**

	€
Girls' Friendly Society	40,163
Presbyterian Youth	63,116
DYCW	37,721
City of Dublin VEC	7,362,900
County Dublin VEC	2,360,632
Dun Laoghaire VEC	609,516
City of Cork VEC	855,864
Fountain Resource Group	20,000
Familiscope (Ballyfermot) Ltd.	100,000
Moatview Fairfield RASP	206,000
City of Limerick VEC	250,152
City of Galway VEC	237,581
County Carlow VEC	107,394
County Wicklow VEC	207,141
Dun Laoghaire/Rathdown	69,082
Total	<u><u>12,527,262</u></u>

18 NATIONAL LOTTERY FUNDING**National Lottery Voted Funds****Payments in the year ended 31 December 2008**

€

General Expenses of Youth Organisations and Other Expenditure in Relation to Youth Activities (Subhead B.9.)	43,567,137
Cultural Activities (Subhead B.14.)	229,700
Irish Language (Subhead B.10.)	1,431,705
Expenses of Adult Education Organisations (Subhead B.1.)	956,000
Total	46,184,542

Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Youth Organisations and Other Expenditure in relation to Youth Activities (Subhead B.9.)

€

Causeway, Exchange Programme	72,298
Child Protection Unit	125,380
City of Cork VEC	36,035
Co-operation Ireland Exchange Programme	49,270
Development of Quality Standards Framework	30,613
Development Fund for Youth Work Organisations	300,000
Gaisce - President's Award Scheme	956,000
Grants to Youth Organisations (Schedule A)	13,465,132
Intercultural Strategy	39,731
Leargas	638,552
Local Voluntary Youth Councils	58,500
Local Youth Club Grants Scheme	1,800,000
Maynooth Diploma Course	115,000
Maynooth Research	50,000
Milford Community Youth Project, Co. Donegal	15,000
Millstreet Youth Project/Club	30,000
Miscellaneous Expenses	4,498
Miscellaneous - Youth Information	8,735
National Association of Youth Drama	25,000
National Youth Arts Programme	154,278
National Youth Health Programme	142,000
National Youth Work Advisory Committee	6,092
North/South Youth Work	4,915
Other Projects including Disadvantaged Youth (Schedule B)	21,381,006
Quality Standards Framework - Salary and related expenses	89,771
Scouting Ireland	8,900
The Fuse Youth Café, Co. Cork	30,000
The Hive, Wexford	25,000
VECs - Capacity Development - Youth Officers	1,561,900
VECs - QSF Fund	144,000
Youth Card/USIT	4,164
Youth in Action Programme - Annual Declaration of Assurance - Leargas	4,437
Youth Officers - ICTU	9,000
Youth Information Centres	2,166,930
Youth Information - Support Partnership	15,000
Total	43,567,137

Cultural Activities (Subhead B.14.)

€

Cultural Organisations (Schedule C)	229,700
-------------------------------------	---------

Irish Language (Subhead B.10.)

€

Courses in Irish	1,431,705
------------------	-----------

Expenses of Adult Education Organisations (Subhead B.1.)

€

Aontas	487,000
Irish Countrywomen's Association	23,000
National Adult Literacy Agency	336,000
People's College	110,000
Total	956,000

Schedule A**Grants to Youth Organisations (Subhead B.9.)**

	€
An Óige	246,993
Athlone Community Services	50,390
Boys Brigade	78,631
Catholic Guides of Ireland	354,381
Catholic Youth Care	1,295,147
Church of Ireland Youth Department	246,133
Comhthraenáil na nOgeagrais Gaeilge	21,901
Confederation of Peace Corps	176,255
ECO - UNESCO Club	167,486
Experiment in International Living	39,445
Feachtas	121,991
Foróige	2,590,249
Girls Brigade	62,250
Irish Girl Guides	596,575
Junior Chamber Ireland	23,184
Macra na Feirme	611,311
National Association for Youth Drama	139,367
National Federation of Archery Clubs	74,622
National Youth Council of Ireland	807,227
No Name Club	267,051
Ogra, Chorcaí	749,023
Ogras	255,005
Order of Malta	66,252
Scouting Ireland	1,202,720
Voluntary Services International	111,905
Young Christian Workers	130,669
YMCA	210,570
Young Irish Film Makers	47,000
Youth Work Ireland	2,721,399
Total	<u>13,465,132</u>

Schedule B**Special Projects for Youth (Subhead B.9.)**

	€
Dun Laoghaire VEC	501,901
City of Dublin VEC	4,782,197
City of Cork VEC	1,367,153
County Cork VEC	476,672
City of Galway VEC	1,128,766
Co. Galway VEC	38,823
Co. Leitrim VEC	39,109
City of Limerick VEC	482,143
Co. Limerick VEC	405,728
City of Waterford VEC	1,202,187
County Dublin VEC	2,745,071
Co. Wicklow VEC	300,815
Co. Kerry VEC	247,235
Co. Tipperary VEC	230,000
Catholic Youth Care	37,991
National Association of Travellers Centres	871,393
Youth Work Ireland	5,605,293
Offaly County Council	60,240
Tionscadal Oibre don Ogra	76,364
Health Service Executive	61,500
Co. Donegal VEC	106,441
Co. Wexford VEC	115,000
Co. Longford VEC	106,441
City of Dublin Youth Service Board - Annual Grant	133,128
Foróige Development Officer, North Co. Dublin	115,000
Foróige Development Officer, Co. Donegal VEC	115,000
Ronanstown Pilot Project	15,793
Sheelin Project, Co. Cavan VEC	13,622
Total	<u>21,381,006</u>

Schedule C**Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations (Subhead B.14.)**

€

Artane School of Music	45,000
Feis Maitiu	45,000
Foras Éireann	12,700
National Youth Orchestra of Ireland	127,000
Total	<u>229,700</u>

19 STOCKS

Stocks at 31 December 2008 comprised:

€000

Stationery, manuals, etc.	76
IT consumables, etc.	96
	<u>172</u>

20 DUE TO STATE

The amount due to the State at 31 December 2008 consisted of:

€000

PAYE & PRSI	813
Withholding Tax	(47)
VAT	56
	<u>822</u>

21 ENHANCING INTERNAL CONTROLS

As Accounting Officer I have signed the Statement of Internal Financial Control (SIFC).

In that regard and with specific reference to the SIFC the following is the position with regard to staff training and induction, specific financial training, risk management and information and communication technology security.

The Department's Training Unit provides access to, and encourages staff to avail of training in a wide range of programmes, financial and otherwise. In addition, the Performance Management and Development System (PMDS) provides an annual opportunity for job holders and managers to assess objectives and identify appropriate skills and training needs that would contribute to enhanced performance.

As has been the practice in recent years, during the induction training of newly recruited staff or staff transferring to the Department under the terms of the Government's decentralisation programme, new recruits who feel they require training in any specific area are encouraged to contact the Training Unit to avail of its services.

During 2008 the Department's Training and Finance Units worked together to source and customise financial training courses to enhance staffs' knowledge of asset management and financial management/governance. Additionally training was provided for staff in regard to VAT and PSWT. With the assistance of Training Unit, staff from Finance Unit also prepared and developed in-house training courses in the operation of the Department's financial management system (FMS), so as to assist in developing staff's skills and to enhance their knowledge and understanding of the capability of the Department's FMS system. Additionally during 2008, to supplement the FMS training, a number of comprehensive financial guidance notes issued internally on the intranet site.

The Department operates a Risk Management System which has been incorporated into the business planning process for all sections of the Department.

The Department seeks to operate to best practice in respect of Information and Communications Technology and continues to review, enhance and upgrade the ICT infrastructure.

During 2008 the Internal Audit Unit completed a comprehensive programme of audits. A total of eight audits were presented to the Audit Committee for consideration in addition to reviewing the adequacy of the follow up action from previous audit reports. The Department also introduced a formal fraud policy statement, which provides guidance for all staff in relation to preventing, detecting, reporting and dealing fairly with any general irregularities which may arise and, in particular, to any incidences of fraud.

I have continued to emphasise to staff and management, the central role internal financial controls should play in the day to day management of operations in the Department.

BRIGID MC MANUS
Accounting Officer
DEPARTMENT OF EDUCATION AND SCIENCE
27 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Education and Science for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Education and Science. The Appropriation Account is in agreement with the books of account.

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2008.

Chapter 21 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.



JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009