

OFFICE OF THE MINISTER FOR EDUCATION AND SCIENCE

Account of the sum expended, in the year ended 31 December 2007, 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 €000	Outturn €000	Closing Accruals €000
ADMINISTRATION	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES		66,381	60,507
A.2. TRAVEL AND SUBSISTENCE		3,205	2,866
A.3. INCIDENTAL EXPENSES		2,612	1,981
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		3,740	2,927
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES		10,551	8,370
A.6. OFFICE PREMISES EXPENSES		4,340	1,747
A.7. CONSULTANCY SERVICES		650	863
A.8. REGIONAL OFFICE SERVICE		1,800	377
A.9. VALUE FOR MONEY AND POLICY REVIEW			
<i>Original</i>	400		
<i>Supplementary</i>	<u>800</u>	1,200	1,144
OTHER SERVICES			
B.1. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ADULT EDUCATION ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)		929	929
B.2. TRANSPORT SERVICES		165,000	172,106
B.3. INTERNATIONAL ACTIVITIES		1,306	1,216
B.4. UNESCO CONTRIBUTION AND INTERNATIONAL EDUCATION EXCHANGES		2,272	2,296
B.5. RESEARCH AND DEVELOPMENT ACTIVITIES		9,346	8,686
B.6. IN CAREER DEVELOPMENT		29,646	29,304
B.7. EXPENSES OF NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT		4,548	3,848
B.8. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES		12,270	12,270
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)		42,617	42,617
B.10. GRANTS TO COLLEGES PROVIDING COURSES IN IRISH (PART FUNDED BY NATIONAL LOTTERY)		1,256	1,178
B.11. OCCUPATIONAL HEALTH STRATEGY FOR FIRST AND SECOND LEVEL TEACHERS		2,000	948
B.12. PAYMENTS IN RELATION TO THE WINDING UP OF INSTITIÚID TEANGEOLAÍOCHTA ÉIREANN		320	275
B.13. ROYAL IRISH ACADEMY OF MUSIC GENERAL EXPENSES (GRANT-IN-AID)			
<i>Original</i>	3,644		
<i>Supplementary</i>	<u>300</u>	3,944	3,944
B.14. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF CULTURAL, SCIENTIFIC AND EDUCATIONAL ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)		230	230
B.15. NORTH/SOUTH CO-OPERATION FUNDING		5,930	1,790

Service		Estimate Provision	Outturn	Closing Accruals
OTHER SERVICES (Cont'd)	€000	€000	€000	€000
B.16. FUND FOR GENERAL EXPENSES OF ORGANISATIONS INVOLVED IN THE PROMOTION OF IRELAND AS AN INTERNATIONAL EDUCATION CENTRE		1,000	867	-
B.17. MISCELLANEOUS		18,525	18,732	-
B.18. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES ACTIVITIES				
<i>Original</i>	21,681			
<i>Supplementary</i>	<u>(9,000)</u>	12,681	9,816	-
B.19. COMMISSION ON CHILD ABUSE		18,631	7,384	(77)
B.20. SCHOOL COMPLETION PROGRAMME		28,888	31,116	-
B.21. NATIONAL EDUCATIONAL PSYCHOLOGICAL SERVICE		17,700	15,585	47
B.22. NATIONAL QUALIFICATIONS FRAMEWORK		11,800	12,500	-
B.23. NATIONAL EDUCATION WELFARE BOARD		9,808	9,738	-
B.24. RESIDENTIAL INSTITUTIONS REDRESS		185,079	184,955	147
B.25. NATIONAL COUNCIL FOR SPECIAL EDUCATION		11,136	8,920	-
B.26. EDUCATIONAL DISADVANTAGE (DORMANT ACCOUNTS FUNDING)				
<i>Original</i>	24,500			
<i>Supplementary</i>	<u>(20,000)</u>	4,500	3,330	-
FIRST-LEVEL EDUCATION GRANTS & SERVICES				
C.1. SALARIES, ETC., OF TEACHERS		1,807,382	1,848,327	1,441
C.2. MODEL SCHOOLS - MISCELLANEOUS EXPENSES		365	408	22
C.3. CAPTATION GRANTS TOWARDS OPERATING COSTS OF NATIONAL SCHOOLS		150,400	149,812	-
C.4. SALARIES ETC. OF NON-TEACHING STAFF IN NATIONAL SCHOOLS INCLUDING SPECIAL NEEDS ASSISTANTS, CARETAKERS AND CLERICAL OFFICERS		237,546	247,658	-
C.5. OTHER GRANTS AND SERVICES		93,210	82,145	2,160
C.6. LIBRARY GRANTS		2,118	2,129	-
C.7. CENTRES FOR YOUNG OFFENDERS		7,199	7,359	-
C.8. SPECIAL EDUCATION INITIATIVES		11,250	8,541	(150)
C.9. SUPERANNUATION, ETC., OF TEACHERS				
<i>Original</i>	327,595			
<i>Supplementary</i>	<u>26,000</u>	353,595	353,849	-
SECOND LEVEL & FURTHER EDUCATION GRANTS & SERVICES				
D.1. SALARIES, ETC., OF TEACHERS IN SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOLS		1,227,293	1,203,306	-
D.2. GRANTS TO SECONDARY SCHOOL AUTHORITIES AND OTHER GRANTS AND SERVICES IN RESPECT OF SECONDARY SCHOOLS		103,022	102,485	-
D.3. SALARIES, ETC., OF NON-TEACHING STAFF IN SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOLS INCLUDING SPECIAL NEEDS ASSISTANTS AND CLERICAL OFFICERS		37,113	34,350	-
D.4. SUPERANNUATION OF SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOL TEACHERS				
<i>Original</i>	211,310			
<i>Supplementary</i>	<u>37,600</u>	248,910	249,463	-
D.5. COMPREHENSIVE AND COMMUNITY SCHOOLS - RUNNING COSTS		44,253	45,608	-

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
SECOND LEVEL & FURTHER EDUCATION GRANTS & SERVICES (Cont'd)				
D.6. ANNUAL GRANTS TO VOCATIONAL EDUCATION COMMITTEES (EXCLUDING CERTAIN GRANTS IN RESPECT OF SPECIALIST COLLEGES AND STUDENT SUPPORT)		851,185	864,164	-
D.7. PAYMENTS TO LOCAL AUTHORITIES IN RESPECT OF SUPERANNUATION CHARGES				
	<i>Original</i>	122,416		
	<i>Supplementary</i>	<u>14,000</u>		
D.8. MISCELLANEOUS POST-PRIMARY SERVICES		37,874	26,629	83
D.9. SPECIAL INITIATIVES ADULT EDUCATION		42,455	42,455	-
D.10. STATE EXAMINATIONS COMMISSION		55,293	56,101	1,935
D.11. MISCELLANEOUS		4,861	4,882	14
THIRD LEVEL & FURTHER EDUCATION GRANTS & SERVICES				
E.1. STUDENT SUPPORT		241,345	242,753	-
E.2. UNIVERSITY SCHOLARSHIPS		1,250	1,161	-
E.3. AN tÚDARÁS UM ARD-OIDEACHAS - GRANT-IN-AID FOR GENERAL EXPENSES		5,936	5,936	-
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)		1,313,440	1,313,440	-
E.5. GRANTS IN RESPECT OF THE RUNNING COSTS OF THE INSTITUTES OF TECHNOLOGY AND ONE VOCATIONAL EDUCATION COMMITTEE COLLEGE		11,402	11,402	-
E.6. TRAINING COLLEGES FOR PRIMARY TEACHERS EXCLUDING THOSE FUNDED THROUGH THE HIGHER EDUCATION AUTHORITY		10,811	11,216	-
E.7. ST. CATHERINE'S TRAINING COLLEGE FOR TEACHERS OF HOME ECONOMICS		1,889	2,384	-
E.8. DUBLIN DENTAL HOSPITAL - DENTAL EDUCATION GRANT (GRANT-IN-AID)				
	<i>Original</i>	11,496		
	<i>Supplementary</i>	<u>600</u>		
E.9. DUBLIN INSTITUTE FOR ADVANCED STUDIES (GRANT-IN-AID)		7,732	7,732	-
E.10. GRANT IN RESPECT OF TUITION FEES TO DESIGNATED NON-HIGHER EDUCATION AUTHORITY THIRD-LEVEL INSTITUTIONS		3,530	3,589	-
E.11. MISCELLANEOUS		830	887	-
E.12. GRANTS TO CERTAIN THIRD LEVEL INSTITUTIONS		19,127	19,054	-
E.13. ALLEVIATION OF DISADVANTAGE		17,320	17,319	-
E.14. RESEARCH AND DEVELOPMENT ACTIVITIES		93,714	83,783	-
E.15. GRANGEGORMAN DEVELOPMENT AGENCY				
	<i>Original</i>	1,031		
	<i>Supplementary</i>	<u>2,500</u>		
E.16. STRATEGIC INNOVATION FUND				
	<i>Original</i>	60,000		
	<i>Supplementary</i>	<u>(60,000)</u>		

Education and Science**Vote 26**

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
CAPITAL SERVICES				
F.1. BUILDING, EQUIPMENT AND FURNISHING OF NATIONAL SCHOOLS AND CENTRES FOR YOUNG OFFENDERS				
<i>Original</i>	306,000			
<i>Supplementary</i>	<u>88,000</u>	394,000	398,556	7,904
F.2. SECOND-LEVEL SCHOOLS - BUILDING GRANTS AND CAPITAL COSTS		236,000	247,470	3,669
F.3. BUILDING GRANTS AND CAPITAL COSTS OF THE INSTITUTES OF TECHNOLOGY, OTHER COLLEGES AND THE RESEARCH TECHNOLOGICAL DEVELOPMENT AND INNOVATION PROGRAMME		244	350	-
F.4. AN tÚDARÁS UM ARD-OIDEACHAS - BUILDING GRANTS AND CAPITAL COSTS FOR UNIVERSITIES AND COLLEGES, INSTITUTES OF TECHNOLOGY, DESIGNATED INSTITUTIONS OF HIGHER EDUCATION, AND THE RESEARCH TECHNOLOGICAL DEVELOPMENT AND INNOVATION PROGRAMME (GRANT-IN-AID)		156,256	147,085	-
F.5. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES ACTIVITIES				
<i>Original</i>	10,000			
<i>Supplementary</i>	<u>(8,000)</u>	2,000	1,763	-
F.6. PUBLIC PRIVATE PARTNERSHIP COSTS		<u>33,000</u>	<u>31,868</u>	-
Gross Total				
<i>Original</i>	8,640,234			
<i>Supplementary</i>	<u>72,800</u>	8,713,034	8,704,590	28,433
<i>Deduct:-</i>				
G. APPROPRIATIONS-IN-AID				
<i>Original</i>	254,903			
<i>Supplementary</i>	<u>(27,200)</u>	<u>227,703</u>	<u>227,363</u>	<u>20,833</u>
Net Total				
<i>Original</i>	8,385,331			
<i>Supplementary</i>	<u>100,000</u>	<u>8,485,331</u>	<u>8,477,227</u>	<u>7,600</u>
SURPLUS TO BE SURRENDERED		€8,103,940		

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 2007

	€000	€000	€000
Net Outturn			8,477,227
Changes in Capital Assets			
Purchases Cash	(54,617)		
Depreciation (Note 4)	2,676		
Loss on Disposals	<u>39,375</u>	(12,566)	
Assets Under Development			
Cash Payments (Note 5)		(35,489)	
Changes in Net Current Assets			
Decrease in Closing Accruals		(1,281)	
Decrease in Stock		<u>60</u>	<u>(49,276)</u>
Direct Expenditure			8,427,951
Expenditure Borne Elsewhere			
Vote 27			173
Net Allied Services Expenditure			19,681
Notional Rents			<u>4,302</u>
Operating Cost			<u>8,452,107</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 4)			93,109
Assets Under Development (Note 5)			<u>21,186</u>
			114,295
Current Assets			
Stocks (Note 19)		165	
Prepayments		1,210	
Recoupment of Overpayments		1,592	
Recoupment of Secondment Costs		1,856	
Salary outstanding from Department of Justice, Equality & Law Reform		26	
Loans Outstanding (Note 16)		58	
Accrued Income		20,833	
Net Liability from the Exchequer (Note 6)		1,896	
Other Debit Balances:			
Sub-Accountants	171		
Marriage Retirement Death Gratuity	715		
Salaries Recoupable	268		
Schools Broadband Programme	6,265		
Travel Passes	122		
Payable Orders Irregularly Cashed	75		
Miscellaneous	<u>28</u>	<u>7,644</u>	
Total Current Assets		<u>35,280</u>	
Less Current Liabilities			
Due to the State - Other Balances (Note 20)		959	
Accrued Expenses		29,643	
Pension recoupment to Local Authorities		14,305	
PMG Balance and Cash	(28,802)		
Orders Outstanding	<u>34,724</u>	5,922	
Other Credit Balances:			
Redress Board	2,186		
Pension Refund	146		
Skill Olympic Sponsorship	61		
Exchequer Extra Receipts	525		
Central Bank	45		
Thedens Bequest	224		
Erasmus Smith Endowment	24		
Energy Building Programme	306		
Reid Bequest C Fund	51		
Miscellaneous	<u>51</u>	<u>3,619</u>	
Total Current Liabilities		<u>54,448</u>	
Net Current Liabilities			<u>(19,168)</u>
Net Assets			<u>95,127</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Land and Buildings €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	42,460	19,949	8,653	71,062
Additions	83,839	1,934	46	85,819
Disposals	<u>(39,061)</u>	<u>(4,083)</u>	<u>(1,271)</u>	<u>(44,415)</u>
Gross Assets at 31 December 2007	<u>87,238</u>	<u>17,800</u>	<u>7,428</u>	<u>112,466</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2007	-	15,760	5,961	21,721
Depreciation for the Year	-	2,160	516	2,676
Depreciation on Disposals	-	<u>(4,001)</u>	<u>(1,039)</u>	<u>(5,040)</u>
Cumulative Depreciation at 31 December 2007	-	<u>13,919</u>	<u>5,438</u>	<u>19,357</u>
Net Assets at 31 December 2007	<u>87,238</u>	<u>3,881</u>	<u>1,990</u>	<u>93,109</u>

GENERAL INFORMATION NOTE

1. FIRST-LEVEL

- 1.1 Thirty seven (37) first-level sites are owned and controlled/managed by the Minister for Education and Science.
- 1.2(i) Forty-six (46) Gaelscoileanna and seven (7) Multi-Denominational schools owned by the Minister for Education and Science are controlled/managed by Boards of Management.
- 1.2(ii) One (1) Multi-Denominational school site and building is held by the Minister for Education and Science under a long term lease agreement but is controlled/managed by the school's Board of Management.
- 1.2(iii) Nine (9) Model schools, owned by the Office of Public Works, are controlled/managed by Boards of Management.
- 1.3 The total number of National Schools in operation on 31 December 2007 was three thousand two hundred and eighty five (3,285). 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. It is planned to transfer three other Children's Detention schools to the Department of Justice, Equality and Law Reform. A Memorandum of Understanding between the Department of Education and Science and the Department of Justice, Equality and Law Reform regarding the transfer of responsibility has been agreed. One Children's Detention school is vested with the Office of Public Works and it is agreed that this arrangement will remain in place for the immediate future. The schools are managed by Boards of Management.

2. SECOND-LEVEL

- 2.1 Fifteen (15) 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-one (251) Vocational schools are vested in Vocational Education Committees under the Vocational Education Act, 1930.
- 2.2(iii) Three hundred and eighty-seven (387) 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 at 31 December 2007 and controlled/managed by the Board of Directors.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	Construction Contracts €000	In-House Computer Applications €000	Totals €000
Amounts brought forward at 1 January 2007	16,604	1,101	17,705
Cash Payments for the Year	33,364	2,125	35,489
Transferred to Asset Register	<u>(30,553)</u>	<u>(1,455)</u>	<u>(32,008)</u>
Amounts carried forward at 31 December 2007	<u>19,415</u>	<u>1,771</u>	<u>21,186</u>

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

	€000	€000
Surplus to be Surrendered		8,104
Exchequer Grant Undrawn		<u>(10,000)</u>
Net Liability from the Exchequer		<u>(1,896)</u>
Represented by:		
Debtors		
Net PMG position and cash	(5,754)	
Debit Balances: Suspense	<u>7,644</u>	1,890
Creditors		
Foreign Currency Bank Account	(167)	
Credit Balances: Suspense	<u>(3,619)</u>	<u>(3,786)</u>
		<u>(1,896)</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Exchequer Extra Receipts	794,335
Conscience Money	88
Witness Expenses	<u>235</u>
	<u>794,658</u>

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 utilised a financial process known as virement in 2007, 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.1.1.10. and C.2.6. As a result of ongoing monitoring of expenditure trends within the Department virement was utilised 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 2007.

Sub-head	Less/(More) Than Provided €000	Explanation
A.6.	2,593	The saving arose principally due to delays in progressing a number of refurbishment projects in 2007. The cost of maintenance works required on the Department's premises was lower than anticipated.
A.7.	(213)	The excess arose due to consultancy costs, previously met from other Subheads, being met from this consultancy Subhead with effect from 2007.
A.8.	1,423	The saving arose mainly due to procurement difficulties in the roll out of the Regional Office network.
B.3.	90	The saving arose principally as there was a less than anticipated number of international activities both abroad and in Ireland.
B.5.	660	The saving arose mainly due to activity on the Education Equality Initiative not progressing at the rate anticipated in 2007 and to overestimation of the 2007 financial requirement.
B.7.	700	The saving arose due to the allowance being made for the carry over of funds from 2005 and 2006.
B.10.	78	The savings arose as certain payments were delayed in 2007.
B.11.	1,052	The saving arose due to delays in the tendering process for the occupational health service.
B.12.	45	The saving arose as legal costs in some cases were not agreed in 2007.
B.15.	4,140	The saving arose principally as the legislative and administrative changes required to the George Mitchell Scholarship Fund Act, 1998 were not finalised by end 2007.
B.16.	133	The saving arose as the establishment of a new body, Education Ireland, did not proceed in 2007, as originally anticipated.
B.18.	2,865	The saving was due largely to lower than expected on-going costs for the NCTE and also to lower than expected costs in regard to the broadband network.
B.19.	11,247	The savings arose principally due to overestimation of the Commission's third party legal costs for 2007.
B.20.	(2,228)	The excess arose principally due to the rescheduling of the second phase of payments for the School Completion Programme. The schemes progressed more quickly than had originally been anticipated in 2007.
B.21.	2,115	The saving was due largely to slower than anticipated recruitment of staff and the delays in commissioning NEPS offices in a number of areas.
B.22.	(700)	The excess related principally to expenditure on the upgrade of the FETAC information technology system which was approved to proceed in the second half of 2007. The cost of the project had not been factored into the original estimates allocation for 2007.
B.25.	2,216	The savings arose due to delays in filling staff vacancies and costs on planned expenditure programmes progressing at a slower rate than originally anticipated.

Sub-head	Less/(More) Than Provided €000	Explanation
B.26.	1,170	The savings arose mainly due to a slower than anticipated rate of completion of projects and claims being submitted later than originally had been anticipated.
C.2.	(43)	The excess arose due to underestimation of the 2007 financial requirement for the model schools.
C.5.	11,065	The savings arose principally from delays during 2007 in the multi-annual investment Special Education Programme and lower than expected legal costs.
C.8.	2,709	The savings arose mainly due to a rescheduling of the funding arrangements.
D.3.	2,763	The saving is mainly due to an overestimation of the general salary cost of non-teaching staff in post-primary schools in 2007.
D.7.	(9,772)	The excess arose due to higher than anticipated superannuation costs in 2007.
D.8.	11,245	The saving arose principally as a result of a slower than anticipated roll out of the National Behaviour Support Service and delays in the early stages of the Dispersed Disadvantage Initiative.
E.2.	89	The saving arose mainly due to a delay in the colleges submitting invoices for fees to the Department.
E.7.	(495)	The excess arose due to additional costs associated with the closure of St. Catherine's College.
E.11.	(57)	The excess is due to underestimation. Due to its miscellaneous nature it is difficult to predict expenditure on this Subhead.
E.14.	9,931	The saving arose as expenditure on a number of research projects including the PRTLTI and Technological Sector Research was less than anticipated.
F.2.	(11,470)	Additional funding was made available by way of virement. Expenditure on the post-primary school building and modernisation programme advanced more rapidly than was anticipated.
F.3.	(106)	The excess arose due to underestimation.
F.4.	9,171	Management of the overall capital envelope identified savings in this area to support the expenditure occurring under Subhead F.2.
F.5.	237	The saving in the Subhead principally arose due to lower than expected costs of broadband roll-out equipment supports, lower expenditure on networking grants for schools and lower than expected capital outlay by the National Centre for Technology in Education.

9 APPROPRIATIONS-IN-AID

		Estimated €	Realised €
G.1. Administration and Other Services Receipts			
1. EU Travel Receipts		1,000	13
2. Contributions from the EU for educational activities		65,000	31,402
3. Receipts from the European Social Fund	<i>Original</i>	20,602,000	
	<i>Supplementary</i>	<u>(7,200,000)</u>	5,866,372
4. Receipts in respect of Peace Programme		650,000	826,408
5. Miscellaneous		2,000	1,153,968
6. Dormant Accounts Funding	<i>Original</i>	24,500,000	
	<i>Supplementary</i>	<u>(20,000,000)</u>	3,330,474
G.2. First Level Receipts			
1. Superannuation, etc., of National Teachers:			
(i) Refunds of gratuities under Superannuation Schemes, 1934 to 1958, etc.		581,000	523,707
(ii) Contributions to the Superannuation Schemes		78,846,000	78,437,843
(iii) Contributions to Teachers' Spouses and Children's Pensions Scheme		23,509,000	25,191,882
2. Contributions to pension scheme for non-teaching staff of Centres for Young Offenders (Subhead C.7.)		193,000	444,032
3. Contributions to Superannuation Scheme for Clerical Assistants, Caretakers and Clerical Staff in National Schools (Subhead C.4.)		6,155,000	6,596,663
4. Recoupment of salaries, etc., of teachers on secondment and recovery of overpayments of salary		11,727,000	7,638,029
5. Handling charge involved in making certain deductions from teachers' salaries		254,000	285,314
6. Miscellaneous		500,000	2,045,351
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		59,426,000	62,857,361
(ii) Contributions to Secondary Teachers' Spouses and Children's Pension Scheme		16,838,000	18,277,950
(iii) Refund of Gratuities under Secondary Teachers' Superannuation Scheme		43,000	138,747
2. Repeat Leaving Certificate course fees		132,000	112,539
3. Refund of portion of capital grants (Subhead F.2.)		9,000	3,494
4. Contributions to Superannuation Scheme for Special Needs Assistants and Clerical Assistants in Secondary Schools (Subhead D.3.)		595,000	737,126
5. Recoupment of salaries, etc., of teachers on secondment and recovery of overpayments of salary		9,613,000	10,709,185
6. Handling charge involved in making certain deductions from teachers' salaries		162,000	183,101
7. Miscellaneous		<u>500,000</u>	<u>1,971,638</u>
Total		<u>227,703,000</u>	<u>227,362,599</u>

Explanation of Variations**G.1.**

- The shortfall arose as the Department changed its procedures for the treatment of these receipts in 2007. Receipts for the educational projects are now forwarded to an agent who administers the Study Visit Programme on behalf of the Department.
- The shortfall in ESF receipts arose principally due to a limit on the amount that could be paid to the Department from the Commission in 2007, under the EU end of round rules and procedures, and that receipts originally anticipated to be received in early 2007 were received and brought to account by the Department in 2006.
- The surplus arose principally from an accumulation of claims due to delays by the European Commission in processing Peace Programme expenditure claims for 2006. The funding due to be recouped for 2006 claims was not received until 2007.
- The surplus is principally due to the recoupment of overpayments, cancellations and credits arising from out-of-date uncashed payable orders and other receipts which are difficult to forecast.
- This appropriations-in-aid Subhead relates to recoupment from the Dormant Accounts Fund and is linked to the expenditure on Subhead B.26. A shortfall arose on this Subhead due to the funds required to be paid over by the funding authority to support expenditure on B.26. being lower than anticipated.

G.2.

- 1.(i) The receipts under this Subhead are generally one-off payments made by primary teachers to repay previous gratuities received to restore previous service for pension purposes. It is therefore difficult to predict the number or value of payments in any given year.
- 1.(iii) The surplus arose due principally to the higher number of teachers and the corresponding increase in salary costs.
2. The surplus arose due to higher than anticipated receipt of superannuation contributions from the Special Detention Schools due to the practical arrangements for the transfer of functions, for the treatment of superannuation contributions, not taking place until September 2007.
 3. The surplus in pension receipts is principally due to the additional number of special needs assistants on the payroll and the corresponding increase in salary costs in 2007.
 4. A shortfall arose as receipts did not reach the level originally anticipated.
 5. The surplus arose due to an increase in the number of teachers making contributions to companies on which handling charges are applied.
 6. The surplus is principally due to the recoupment of overpayments, cancellations and credits arising from out-of-date uncashed payable orders and other receipts which are difficult to forecast.

G.3.

- 1.(i) The surplus arose principally as a result of additional contributions arising from arrears payments to teachers and a general underestimation of pension receipts for 2007.
- 1.(ii) The surplus arose as a result of additional contributions arising from arrears payments and to a general underestimation of pension receipts for 2007.
- 1.(iii) The pattern of receipts to this Subhead varies considerably and is difficult to forecast. During 2007 a surplus arose due to a higher than expected level of receipts being received by the Department.
2. The shortfall arose due to the decrease in the number of pupils pursuing the Repeat Leaving Certificate Programme.
 4. The surplus in pension receipts is principally due to the additional number of special needs assistants on the payroll and the corresponding increase in salary costs in 2007.
 5. The surplus is due to the receipt of outstanding secondment costs from 2006 and higher than anticipated secondment and overpayments receipts.
 6. The surplus arose principally due to an increase in the number of teachers making contributions to companies on which handling charges are applied.
 7. The surplus is principally due to the recoupment of overpayments, cancellations and credits arising from out-of-date uncashed payable orders and other receipts which are difficult to forecast.

10 COMMITMENTS

A. Global Commitments	€000
Commitments likely to materialise in subsequent years for:-	
Procurement subheads	1,109
Grant subheads	5,463
B. Multi-Annual Capital Commitments	Totals
	€000
1. Legally Enforceable Capital Commitments	
Expenditure in 2007	830,553
Commitments to be met in subsequent years	1,046,824

2. Legally Enforceable Capital Commitments Capital projects involving total expenditure of €12,697,380 or more	Expenditure to	Expenditure	Legally	Totals
	31 December 2006 €	in 2007 €	Enforceable Commitments to be met in Subsequent Years €	
Subhead F.2.				
1. Malahide C.S.	11,638,721	1,463,360	866,635	13,968,716
2. Rathoath V.S.	8,883,160	3,875,774	195,138	12,954,072
3. Youghal C.S.	13,676,632	-	95,078	13,771,710
Subhead F.3.				
4. Cork - Tourism Building ¹	17,707,503	191,726	400,771	18,300,000
5. National University of Ireland, Cork - IT Building	-	10,000,000	15,500,000	25,500,000
6. Galway/Mayo Library ¹	28,549,304	-	249,591	28,798,895
7. Waterford - Cert Building	5,436,195	11,959,440	6,725,365	24,121,000
8. National University of Ireland, Dublin Centre for Synthesis & Chemical Biology ¹	10,962,027	1,103,257	1,643,738	13,709,022
9. National University of Ireland, Cork - Postgraduate Research Library ¹	7,568,421	6,086,557	65,998	13,720,976
10. National University of Ireland, Dublin Science Centre	-	-	17,547,050	17,547,050
11. Mary Immaculate College Campus Development Phase 1a/infrastructure ²	13,999,858	422,880	1,447,262	15,870,000
12. National University of Ireland, Dublin - Conway Institute ^{1&4}	11,668,575	1,310,909	-	12,979,484
13. Dublin City University, National Centre for Cellular Biotechnology ⁴	15,005,189	3,151,987	-	18,157,176
C. Capital Costs of Public Private Partnership Projects			Balance still Outstanding on Capital Cost of Project at Delivery €	Totals €
	Expenditure to 31 December 2006 €	Expenditure in 2007 €		
1. National Maritime College of Ireland PPP ³	10,475,981	1,316,720	53,930,906	65,723,607
2. Schools Bundle PPP ³	12,813,296	1,146,131	79,652,106	93,611,533
3. Cork School of Music ³	-	8,703,236	70,036,782	78,740,018

Notes

¹ Expenditure on these projects has been met from Subhead F.3. and from the Scientific and Technological Education (Investment) Fund until 31 December 2007. Future expenditure will be met solely from Subhead F.3.

² Expenditure for Mary Immaculate College was brought to account under Subhead F.4. to 31 December 2006.

³ Expenditure on the project is being met from Subhead F.6.

⁴ NUI Dublin (UCD) Conway Institute and DCU National Centre for Cellular Biotechnology were both completed during 2007.

Note on PPP's

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.

New Accounting Procedures for PPP Projects in the 2007 Appropriation Accounts

In previous Appropriation Accounts the information provided for Legally Enforceable Capital Commitments for Public Private Partnership projects included the capital costs, finance costs, lifecycle costs, maintenance costs, facility management's costs, insurances and overheads which are payable over the 25 year concession period for each of the projects. In the 2007 Appropriation Accounts the information provided in respect of "Capital Cost of Public Private Partnership Projects" is in accordance with the requirements of the Department of Finance Circular 4/2007.

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. NMCI was the first third level PPP to be completed and operating in Ireland. The new 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 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Total Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	792,766	296	30	24,430
Overtime and extra attendance	1,093,837	397	53	33,707
Shift/roster allowances	-	-	-	-
Miscellaneous	<u>206,113</u>	123	7	18,000
Total extra remuneration	<u>2,092,716</u>			

Note:

Certain individuals received payments in more than one category.

12 MISCELLANEOUS ITEMS

There is a carryover of €3,747,000 from 2007 to 2008 under the terms of the Administrative Budget Agreement.

Expenditure under Subhead B.2. included an award of €4,770 arising from a recommendation of the Ombudsman. (S18/40/79 Pt 11)

Expenditure under Subhead B.24. includes awards of €840,000 in respect of five redress cases. Legal costs totalling €414,748 were paid in respect of four of these award cases and twenty two other cases. Medical and other fees totalling €24,673 were paid in respect of three of the award cases and six other cases. (S18/10/04 and S18/9/92 Part 8)

Expenditure under Subhead C.5. included legal costs totalling €280,251 paid in respect of seventy one redress cases. Medical costs totalling €1,750 were paid in respect of one of the legal cost cases and in one other case. (S18/10/04)

Expenditure under Subhead C.5. included an award totalling €2,018 in respect of a salaries scale placement issue. Legal costs totalling €18 were also paid. (S18/24/84)

Arising from a recommendation of the Ombudsman, expenditure under Subhead C.5. included an *ex gratia* payment of €750. This payment related to a delay in processing a complaint. (S18/24/84)

Expenditure under Subhead C.5. includes legal costs of €36,248 arising from two placement cases (S18/28/76) and €134,290 arising from one placement case. (S18/07/00 Part 1).

Expenditure under Subhead C.9. includes legal costs of €7,227 arising from compensation claims by three staff members of Young Offender Centres for injuries received while on duty. A settlement totalling €55,000 was paid in one of these cases. (S18/7/00)

Expenditure under Subhead D.5. includes €21,400 in respect of a judicial review in relation to a post of responsibility. (S18/35/78)

Expenditure under Subhead D.11. includes €9,075 legal costs arising from a judicial review in relation to the planned closure of a school. (S18/35/78)

Expenditure under D.11. includes €3,624 for legal fees in relation to two redress cases. (S18/10/04)

Expenditure under Subhead D.5. included an amount of €193,378 in settlement of six compensation claims for accidents in Community and Comprehensive schools. Legal fees of €56,332 were paid in respect of four of the settlement cases and fourteen other cases. Medical and other fees totalling €20,074 were also paid in respect of three of the settlement cases and thirteen other cases. (S18/10/04)

Expenditure under Subheads C.5. and D.8. included amounts totalling €35,599,952 in respect of temporary school premises.

A sum amounting to €173,331 was received from Vote 27, The Department of Community, Rural and Gaeltacht Affairs, in respect of the Outdoor Play Facilities sub-measure. This sum was brought to account in Subhead G.1.6. and funds to the same value were paid from Subhead B.26. during 2007.

A sum amounting to €3,155,143 was received from the National Treasury Management Agency (Dormant Accounts Funds) and brought to account in Subhead G.1.6. Funds to the same value were paid from Subhead B.26. during 2007.

Penalty interest payments amounting to €7,334 were made by the Department of Education and Science under the Prompt Payment of Accounts Act, 1997, in respect of late payments.

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". The accounts are subject to audit by the Comptroller and Auditor General.

Moneys from the Special Account, which are provided by the Oireachtas, are used to pay awards made by the Residential Institutions Redress Board and the costs of the Board in administering the Act. The other source of 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 this Agreement contains a list of the contributing congregations.

13 EU FUNDING

The amount of €5,866,372 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.20., B.22., D.1., D.6., D.8., D.9., E.6., E.7., and E.15.

14 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions, etc., to 31 December 2007 on account of which payments were made in the year was as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2007 €	Cumulative Expenditure to 31 Dec 2007 €
Commission to Inquire into Child Abuse ¹	1999	7,383,695	43,667,511
Residential Institutions Review Committee	2003	1,204,142	3,001,914
New Schools Advisory Committee ²	2002	49,174	163,086
Commission on School Accommodation	1996	211,074	3,164,222

¹ The cumulative expenditure figure reported in the 2005 and 2006 accounts was overstated by €21,382 and €50,961 respectively, as a result of incorrectly charging the costs of one member of staff to the Commissions Subhead - B.19. rather than to the Department's Staff Salaries Subhead - A.1., following the internal transfer of this staff member within the Department.

² The expenditure incurred by the New Schools Advisory Committee during 2006 was overstated by €468.

15 CONTINGENT LIABILITY

In addition 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 2007 was €43,667,511. At this point it is estimated that a provision in the region of €45-€55 million may be required to meet remaining costs of the Commission. This is a tentative provision given that the Commission has yet to receive and assess a large volume of third party legal costs.

Expenditure associated with the Redress Board to the end of 2007 was €745,591,963 at which time some 10,000 applications had been processed out of a total of approximately 14,541 applications received by the Board. At this point it is estimated that additional costs of up to some €360 million may arise. This estimate is tentative given that the Board has some 4,500 applications to process at the end of 2007 and that the level of award in these remaining cases may vary substantially.

16 STATEMENT OF LOANS

Loans issued towards building of Secondary Schools and repayments thereof (Subhead G.3.3.)

Period	Amounts of Loans Issued €	Repayments Principal €	Repayments Interest €
From 1 April 1968 to 31 December 2006	3,210,039	3,149,033	3,587,100
Year ended 31 December 2007	=	<u>2,576</u>	<u>918</u>
Total	<u>3,210,039</u>	<u>3,151,609</u>	<u>3,588,018</u>
Total Amounts of Loans Issued	3,210,039		
Total Amount of Principal Repaid		<u>(3,151,609)</u>	
Principal Outstanding		<u>58,430</u>	

17 MISCELLANEOUS ACCOUNTS

NON-VOTED ACCOUNTS	Securities €	Cash €	Total €
Cash for Investment Balance on 1 January 2007	-	-	-
Securities Balance on 1 January 2007	1,047,154	-	1,047,154
Adjustment to Opening Stock Balance ¹	(1,405)	-	(1,405)
Securities Redeemed	-	-	-
Transferred to Income Account	-	-	-
Securities Purchased	-	-	-
Balances on 31 December 2007	<u>1,045,749</u>	<u>-</u>	<u>1,045,749</u>

Receipts and Payments Account for the year ended 31 December 2007

	€
Balances on 1 January 2007	63,961
Receipts	43,639
Payments	<u>(18,686)</u>
Balances on 31 December 2007	<u>88,914</u>

¹ Following a review of the 2006 accounts the Department reviewed its process of presenting stocks. For consistency in approach it was decided to amend the presentation of certain of the stock holdings to present them as units of stocks and on quantities held rather than on the basis of their annual valuation.

REGISTRATION COUNCIL**Account of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the year ended 31 December 2007, in respect of Capital and Income**

Capital Account	Securities €	Cash €	Total €
Cash Balance on 1 January 2007	-	-	-
Securities Balance on 1 January 2007	33,815	-	33,815
Securities Transferred to the Teaching Council ¹	<u>(33,815)</u>	-	<u>(33,815)</u>
Balances on 31 December 2007	<u>-</u>	<u>-</u>	<u>-</u>

Income Account

	€
Balances on 1 January 2007	-
Dividends Received	-
Miscellaneous Receipts	-
Miscellaneous Payments	-
Balances on 31 December 2007	<u>-</u>

¹ The Teaching Council Act provided for the establishment of an independent statutory agency to regulate the teaching profession and to maintain and enhance teaching standards. The Council was established on 28 March 2006 with the duty to take over the functions of the Registration Council. The finalisation of the transfer of stock from the Department to the Teaching Council took longer than anticipated and was not completed until January 2007.

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 2007, in respect of Capital and Income

	Securities €	Cash €	Total €
Cash for Investment Balance on 1 January 2007	-	-	-
Securities Balance on 1 January 2007	542,896	-	542,896
Adjustment to Opening Stock Balance ¹	(904)	-	(904)
Securities Redeemed	(33,378)	33,378	-
Securities Purchased	<u>30,817</u>	<u>(33,378)</u>	<u>(2,561)</u>
Balances on 31 December 2007	<u>539,431</u>	<u>-</u>	<u>539,431</u>

Receipts and Payments Account for the year ended 31 December 2007

	€
Balances on 1 January 2007	31,913
Receipts	181,588
Payments	<u>(161,469)</u>
Balances on 31 December 2007	<u>52,032</u>

¹ Following a review of the 2006 accounts the Department reviewed its process of presenting stocks. For consistency in approach it was decided to amend the presentation of certain of the stock holdings to present them as units of stocks and on quantities held rather than on the basis of their annual valuation.

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

Income and Expenditure Account for the period 1 September 2007 to 31 December 2007

	€	€
Balance on 1 September 2007 ¹		38,620
<u>Income</u>		
Grants	929,400	
Other	<u>31,252</u>	960,652
<u>Expenditure</u>		
Pay and Pensions	(701,765)	
Non-Pay Expenditure	<u>(26,395)</u>	<u>(728,160)</u>
Balance on 31 December 2007		<u>271,112</u>

¹ Following the closure of St. Catherine's College of Education for Home Economics on 31 August 2007, and the completion of accounts for its final full year of activity, it was agreed with the Comptroller and Auditor General, that pending finalisation of residual financial issues, that this Department would integrate a set of Income and Expenditure Accounts for the College into the Department's Voted account, to account for all financial transactions from the last full audit of the College's accounts, until all remaining financial transactions from the St. Catherine's Subhead are completed.

GRANT-IN-AID FUNDS 2007

	€
Subhead B.1. - Fund for General Expenses of Adult Education Organisations (National Lottery Funded) (a)	929,000
Subheads B.8. & B.9. - Fund for General Expenses of Youth Organisations and Other Expenditure in relation to Youth Activities	
National Lottery (a)	42,616,671
Exchequer (b)	12,270,000
Subhead B.14. - Fund for General Expenses of Cultural, Scientific and Educational Organisations (National Lottery Funded) (a)	<u>229,700</u>
	<u>56,045,371</u>

(a) Analysis of payments funded from National Lottery is included in Note 18.

(b) A sum of €12,270,000 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	39,024
Presbyterian Youth	61,325
DYCW	36,651
City of Dublin VEC	8,567,627
County Dublin VEC	818,861
Dun Laoghaire VEC	620,177
Ceol Ballyfermot	83,873
City of Cork VEC	877,422
Fountain Resource Group	22,733
Familiscope (Ballyfermot) Ltd.	50,000
Moatview Fairfield RASP	200,000
City of Limerick VEC	256,453
City of Galway VEC	243,566
County Carlow VEC	109,107
County Wicklow VEC	212,358
Dun Laoghaire/Rathdown	<u>70,823</u>
Total	<u>12,270,000</u>

18 NATIONAL LOTTERY FUNDING

National Lottery Voted Funds

Payments in the year ended 31 December 2007

	€
General Expenses of Youth Organisations and Other Expenditure in Relation to Youth Activities (Subhead B.9.)	42,616,671
Cultural Activities (Subhead B.14.)	229,700
Irish Language (Subhead B.10.)	1,178,401
Expenses of Adult Education Organisations (Subhead B.1.)	<u>929,000</u>
Total	<u>44,953,772</u>

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.)

	€
Assessor of Youth Work - Salary Costs	79,124
Belvedere Youth Project, Dublin	60,000
Causeway	83,056
Child Protection Training	142,267
Co-operation Ireland	55,134
Council of Europe English Language Course	45,000
Curragh Youth Project, Co. Kildare	60,000

	€
Development Fund for Youth Work Organisations	450,969
Gaisce - President's Award Scheme	933,000
Garda Vetting	300,000
Grants to Youth Organisations (Schedule A)	12,698,180
Intercultural Strategy	90,000
Irish Girl Guides	35,250
Leargas	692,242
Local Voluntary Youth Councils	65,000
Local Youth Club Grants Scheme	1,600,003
Local Youth Club Grants Scheme - Administrative Costs	63,000
Maynooth Diploma Course	165,000
Milford Community Youth Project, Co. Donegal	13,500
Miscellaneous Expenses	17,235
Miscellaneous - Youth Information	8,365
National Association of Youth Drama	45,000
National Youth Arts Programme	127,000
National Youth Council of Ireland	15,000
National Youth Health Programme	123,500
National Youth Work Advisory Committee	8,568
No Name Club	101,663
North/South Youth Work	5,505
Ogras	24,600
Other Projects under Disadvantaged Youth (Schedule B)	349,264
Remember US Youth Project	60,000
Scouting Ireland	291,000
Skibbereen Youth Project, Co. Cork	13,500
Special Project for Youth Schemes	19,910,652
VEC's - Additional Programme Costs	146,200
Young Irish Film Makers	80,000
Young Mens Christian Association	26,500
Youth Card/USIT	4,640
Youth Officers - Capacity Development of VEC's	1,488,815
Youth Information Centres	2,114,074
Youth Programme - External Evaluation	<u>24,865</u>
Total	<u>42,616,671</u>
Cultural Activities (Subhead B.14.)	€
Cultural Organisations (Schedule C)	<u>229,700</u>
Irish Language (Subhead B.10.)	€
Courses in Irish	<u>1,178,401</u>
Expenses of Adult Education Organisations (Subhead B.1.)	€
Aontas	472,000
Irish Countrywomen's Association	23,000
National Adult Literacy Agency	327,000
People's College	<u>107,000</u>
Total	<u>929,000</u>
Schedule A	
Grants to Youth Organisations (Subhead B.9.)	€
An Óige	240,969
Athlone Community Services	49,161
Boys Brigade	75,250
Catholic Guides of Ireland	344,274
Catholic Youth Care	1,134,290
Church of Ireland Youth Department	237,203
Comhthraenáil na nOgeagrais Gaeilge	21,367

Education and Science**Vote 26**

	€
Confederation of Peace Corps	171,956
ECO - UNESCO Club	161,938
Experiment in International Living	35,556
Feachtas	117,552
Foróige	2,492,926
Girls Brigade	57,805
Irish Girl Guides	562,512
Junior Chamber Ireland	22,619
Macra na Feirme	596,401
National Association for Youth Drama	133,041
National Federation of Archery Clubs	71,339
National Youth Council of Ireland	787,539
No Name Club	194,074
Ogra, Chorcaí	728,803
Ogras	247,322
Order of Malta	63,173
Scouting Ireland	1,144,117
Voluntary Services International	107,712
Young Christian Workers	126,019
YMCA	147,507
Youth Work Ireland	<u>2,625,755</u>
Total	<u>12,698,180</u>

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

	€
City of Dublin Youth Service Board - Annual Grant	129,881
Foróige Development Officer, North Co. Dublin	103,062
Foróige Development Officer, Co. Donegal VEC	87,624
Ronanstown Pilot Project	15,407
Sheelin Project, Co. Cavan VEC	<u>13,290</u>
Total	<u>349,264</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	<u>127,000</u>
Total	<u>229,700</u>

19 STOCKS

Stocks at 31 December 2007 comprised:	€000
Stationery, Manuals, etc.	85
IT Consumables, etc.	<u>80</u>
	<u>165</u>

20 DUE TO THE STATE

The amount Due to the State at 31 December 2007 consisted of:	€000
PAYE & PRSI	936
Withholding Tax	21
VAT	<u>2</u>
	<u>959</u>

21 ENHANCING INTERNAL CONTROLS

As Accounting Officer I have signed the Statement of Internal Financial Controls (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.

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 that feel they require training in any specific area are encouraged to contact the Training Unit to avail of its services.

During 2007 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 governance. In addition to this Finance Unit staff delivered in-house training courses on the annual estimates processes/monthly returns processes to assist in developing staffs' skills and to enhance their knowledge and understanding of financial management and governance. Additionally in 2007, to supplement the training, a number of comprehensive financial procedures guidance notes issued internally on the Department's 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 2007 the Internal Audit Unit completed a comprehensive programme of audits. A total of ten audits were presented to the Audit Committee for consideration in addition to reviewing the adequacy of the follow up action from previous audit reports.

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


31 March 2008

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 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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 2007.



JOHN BUCKLEY

Comptroller and Auditor General

19 September 2008