

Chapter 29

County and City Enterprise Boards

County and City Enterprise Boards

29.1 The Vote for Enterprise, Trade and Innovation included a charge of €31 million in respect of funding for activities conducted through 35 County and City Enterprise Boards (CEBs) in 2010²⁵². The boards are established as companies with the Industrial Development Act 1995 regulating aspects of their operations. Their objective is to stimulate economic and entrepreneurial activity and develop local indigenous enterprise in the micro-enterprise sector (i.e. enterprises with no more than 10 employees). CEBs are co-funded by the EU through the regional operational programmes 2007 – 2013²⁵³.

29.2 The Department of Jobs, Enterprise and Innovation has primary responsibility for policy and funding in relation to CEBs. However, a range of administrative functions was assigned to Enterprise Ireland in 2006. An operating agreement between each CEB and Enterprise Ireland sets out the purpose for which the funds are provided and the manner in which those funds may be applied. A Central Co-ordination Unit within Enterprise Ireland is responsible for operational, technical and financial support to CEBs.

29.3 CEBs provide financial support to projects with an employment potential of up to 10 persons. In general, companies that are already in receipt of assistance from Enterprise Ireland, IDA Ireland, Shannon Development or Údarás na Gaeltachta are not assisted. There is provision for suitable CEB client companies to transfer to Enterprise Ireland in order to avail of its programmes and supports.

Chapter Focus

This chapter reviews the activities of County Enterprise Boards and, in particular

- the supports provided to micro-enterprises
- the outturn in terms of job creation
- the arrangements for monitoring and evaluation.

²⁵² CEBs were established in 1993 and are incorporated as companies limited by guarantee.

²⁵³ Border, Midland and Western Regional Operational Programme 2007 – 2013, and Southern and Eastern Regional Operational Programme 2007 – 2013.

Expenditure of CEBs

29.4 The total outlay by CEBs on their core functions was €33.3 million in 2010 (€36.9 million in 2009). This was expended as set out in Figure 137.

Figure 137 Outlay by CEBs, 2009 and 2010

Type of expenditure	2009 €	2010 €
Financial Supports	10,528,606	11,332,220
Enterprise and Capability Supports	12,885,318	10,079,539
Administration	13,526,770	11,868,234
Total	36,940,694	33,279,993

Source: County and City Enterprise Boards' audited financial statements 2009 and audited and draft financial statements 2010

29.5 In addition to this, in 2010 €2.6 million was spent on 'other initiatives' (€0.9 million in 2009). These 'other initiatives' included activities for which CEBs obtain separate funding as well as national initiatives for which one CEB takes responsibility and receives a budget allocation from Enterprise Ireland. Expenditure on 'other initiatives' is not incurred by all CEBs and in 2010 the bulk of that type of expenditure was related to assistance under the European Globalisation Fund (€1.3 million) administered by certain CEBs²⁵⁴ as well as expenditure on cross border initiatives by other CEBs²⁵⁵ (€0.6 million).

Financial Support to Micro-Enterprises

29.6 The financial assistance provided by CEBs²⁵⁶, with effect from November 2009²⁵⁷ can be classified as follows

- priming grants – which are business start-up grants that may be awarded within the first 18 months of the establishment of an enterprise
- business expansion grants – an enterprise that avails of a priming grant is ineligible for a business expansion grant until 18 months after the drawdown of the priming grant
- feasibility/innovation grants – these are grants towards the preparation of a feasibility study and/or business plan to assess the viability of a project, or for technical assistance in project or product development.

²⁵⁴ CEBs in Limerick City and County, Clare, Tipperary North and South and Waterford City and County provided EGF supports in 2010.

²⁵⁵ Cavan, Donegal, Leitrim, Louth, Monaghan and Sligo CEBs incurred expenditure in 2010 of €431,916 on "Tradelinks", a cross border microenterprise programme funded by Interreg, the International Fund for Ireland, Invest Northern Ireland and the CEBs. In addition, Cavan CEB spent €146,552 from funds provided by the International Fund for Ireland in relation to a West Cavan/West Fermanagh cross border project.

²⁵⁶ Supports can be provided by way of grant aid, refundable aid or equity, or a combination of these.

²⁵⁷ Prior to 2010, CEBs provided financial supports by way of capital grants, feasibility grants, and employment grants.

Assistance Framework

29.7 The maximum Priming and Business Expansion grants payable are €150,000 (or 50% of the investment if less in each case). The feasibility/innovation grant limit is the lesser of €20,000 or a set percentage of the investment (50% in the South and East region and 60% in the Border, Midlands and Western (BMW) region). Generally, the average grants awarded do not reach these limits due to the scale of the enterprises being supported and the budgetary resources of the individual CEBs.

29.8 Financial supports are focused on commercial enterprises that can demonstrate a market for their products or services and have a capacity to grow and create jobs. In providing financial assistance possible deadweight²⁵⁸ or displacement²⁵⁹ needs to be taken into account and priority is to be given to

- enterprises in the manufacturing and internationally traded services sector that are seen as having the potential to develop strong exports
- tourism enterprises aimed predominantly at overseas visitors and

At least 30% of all grants approved in the year must be in the form of refundable aid.

29.9 CEBs are required to ensure that commitments to provide future financial support do not exceed 50% of the annual allocation at each year-end. However, commitments that a CEB plans to fund from a revolving fund made up of refundable aid moneys that has been repaid to the CEB²⁶⁰ can be excluded from this commitment limitation.

Direct Financial Support to Micro-enterprises

29.10 The financial support provided by CEBs in 2009 and 2010 classified by type of grant is set out in Figure 138. The change in the types of grants provided following the alteration in support in late 2009 can be seen with a switch from capital and employment grants to priming and business support assistance.

²⁵⁸ Deadweight arises where the investment in the enterprise would have been made or the project would have proceeded even if the financial supports were not provided.

²⁵⁹ Displacement occurs where growth or employment in the assisted enterprise takes place at the expense of growth or employment in another enterprise.

²⁶⁰ Assistance that is repaid by grantees who received refundable assistance can be recycled.

Figure 138 Type of Financial Support 2009 and 2010

Type of Support	2009	2010
	€	€
Capital Grants	5,149,467	2,264,492
Feasibility Grants	634,494	326,271
Employment Grants	2,624,481	1,806,460
Priming Grants	263,974	3,011,299
Business Expansion Grants	44,375	1,706,554
Feasibility/Innovation Grants	—	523,714
Other Refundable Grant Aid ^a	524,660	979,455
Equity Investment ^b	1,287,155	713,975
Total	10,528,606	11,332,220

Source: County and City Enterprise Boards' audited financial statements 2009 and audited and draft financial statements 2010

Notes: a For some CEBs, an analysis of the refundable portion of financial support by type of support was not available.

b The reduction in the level of equity investment in 2010 is mainly due to the introduction of the new structure of financial supports which provides for stage payments based on achievement of milestones thereby reducing the risk and making better use of available funds.

29.11 Figure 139 summarises the range of financial supports provided by CEBs for 2009 and 2010. The largest financial support in 2010 was provided by Dublin City CEB at €750,980 while the smallest amount was paid by Cork North CEB at €69,946. Of the €1.3 million paid in 2010, €4 million was paid in the BMW region and the remaining €7.3 million was paid in the South and East region. The level of financial support provided by each CEB in 2009 and 2010 is set out in Annex A.

Figure 139 Range of CEB Financial Supports paid by CEBs in 2009 and 2010

	Number of CEBs	
	2009	2010
Under €200,000	8	4
€200,000 to €300,000	12	14
€300,000 to €400,000	7	9
Over €400,000	8	8

Source: County and City Enterprise Boards' audited financial statements 2009 and audited and draft financial statements 2010

29.12 Overall, 1,037 projects were approved for assistance in 2010 (1,120 in 2009).

29.13 Of the grants approved in 2010 (€16.5 million), 41% were approved for refundable aid. Approvals for financial support in 2009 and 2010 for each CEB are classified by form of support in Annex B. Figure 140 shows the CEBs that did not meet the requirement that 30% of approvals be in the form of refundable aid. In 2010, there were six CEBs where the level of refundable aid approvals did not meet the 30% target (11 in 2009) but five of those were within three percentage points of that requirement. South Dublin, Fingal and Dun Laoghaire/Rathdown CEBs achieved refundable aid rates of 98%, 76% and 61%, respectively, in 2010.

Figure 140 Refundable Aid Approvals below 30% Requirement, 2009 and 2010

2009	Proportion of refundable grants	2010	Proportion of refundable grants
CEB		CEB	
Cork North	0%	Louth	21%
Louth	9%	Waterford City	27%
Limerick City	9%	Longford	28%
Kildare	12%	Waterford County	28%
Longford	17%	Cork North	29%
Cork West	20%	Cork West	29%
Laois	27%		
Cork South	28%		
Sligo	28%		
Donegal	29%		
Galway	29%		

Source: County and City Enterprise Boards' audited financial statements 2009 and audited and draft financial statements 2010

Use of Revolving Fund

29.14 Repayments of refundable grant aid and equity investments by clients is held by CEBs and released to fund subsequent refundable grant aid and investment, including investments in local community enterprise centres. Of the total financial supports of €1.3 million paid in 2010, €2.4 million was funded from refundable aid which had been repaid (2009 – €0.5 million in grants of which €2.3 million was funded from refunded grants). At the end of 2010, €6.5 million in repaid refundable aid and investments was held by CEBs in their refundable aid accounts (€6.6 million at the end of 2009).

29.15 In response to my enquiries, the CEO of Enterprise Ireland said that there are currently no targets set as to the amounts of refundable aid repaid that should be held or re-issued. The refundable aid balance in individual CEBs ranges from about €40,000 to just over €400,000 and given the reduced funding allocation for 2011, it is anticipated that CEBs will then utilise these refundable aid balances. He stated that the reasons why the balances were held at 31 December 2010 included

- provision for commitments arising from grant approvals including where grants are paid in two moieties
- the fact that CEBs had developed a proposal for a micro-credit scheme in conjunction with the European Investment Bank which would require a commitment to provide funding from CEB resources with the uncommitted balances in the refundable aid accounts providing the source of this²⁶¹
- In 2010, €1.8 million of the balance had been allocated for the development of Community Enterprise Centres.

29.16 CEBs are permitted a degree of latitude in how they apply refundable aid rules, once they meet the minimum target of 30%, and individual CEB approaches are governed by local conditions. Some CEBs

²⁶¹ The proposal is currently on hold pending a Government decision on the future structure of CEBs.

apply refundable aid to all types of grant while others apply a refundable element to grants of a particular type. The extent to which individual CEBs use equity rather than grant aid also impacts on the extent to which financial support is refundable.

Supports for Capability Development

29.17 Approximately 30% of expenditure by CEBs is aimed at building capability with €10 million being provided in 2010 by way of supports for entrepreneurial and capability development (€12.9 million in 2009). This assistance mainly involves help with training, management development and mentoring programmes as well as enterprise education and promotion. Expenditure by each CEB on these supports should not exceed limits specified by Enterprise Ireland. There is, however, provision for each CEB to transfer up to 20% of its allocation between these supports and financial supports in any year. A summary of expenditure on these supports in 2009 and 2010 is set out in Figure 141.

Figure 141 Enterprise and Capability Supports, 2009 and 2010

Type of Support	2009 €	2010 €
Management Development Programmes	1,775,008	1,452,753
Training	3,969,250	2,991,174
Mentoring	1,702,429	1,593,391
Enterprise Education	1,062,968	887,334
Enterprise Promotion	2,679,844	1,908,209
Other	1,695,819	1,246,678
Total	12,885,318	10,079,539

Source: County and City Enterprise Boards' audited financial statements 2009 and audited and draft financial statements 2010

29.18 CEBs generate income, mainly through charging for services, which is available to fund expenditure on enterprise and capability supports. Such income amounted to €1.5 million in 2010 (€2 million in 2009) which represents a contribution rate of 14.8% (15.5% in 2009).

Administration Costs

29.19 The administrative costs of CEBs are predominantly payroll costs. Part of that cost is attributable to the provision of advice in relation to starting a business. The administration costs of CEBs for 2009 and 2010 are set out in Figure 142.

Figure 142 CEB Administration Expenditure 2009 and 2010

Category of Expenditure	2009 €	2010 €
Salaries	9,804,582	8,225,767
Other Administration Expenses	3,722,188	3,642,467
Total	13,526,770	11,868,234

Source: County and City Enterprise Boards' audited financial statements 2009 and audited and draft financial statements 2010

29.20 The average number of staff employed in CEBs ranged from three to eight in 2009 and 2010 with an overall average across all CEBs in both years of just over four.

29.21 Administration expenditure includes costs incurred by CEBs due to their existence as separate legal entities such as the cost of compliance with company law and corporate governance requirements. These costs could only be eliminated by using alternative structures such as an enterprise fund with county branches.

29.22 Enterprise Ireland has begun to develop shared services nationally, for example, insurance which was tendered for in 2010 as a national service. The CEO said that in 2011, mobile telephony has been tendered for and, pending exit from current contracts, most CEBs will be able to access the new service in 2011 or 2012. Other areas identified include accounting software, outsourcing of payroll as well as legal and professional fees.

29.23 The Accounting Officer of the Department stated that the establishment of a Central Coordination Unit within Enterprise Ireland had created positive results in improving the flow of detailed information from the CEBs, managing drawdowns in a more efficient manner and in addressing shared services and common delivery standards. However, there is scope for further enhancements in relation to shared services and in building a coherent and consistent system of supports.

Expenditure by CEBs

29.24 A greater proportion of CEB resources in 2010 was devoted to direct financial support by comparison with 2009. Over one-third of all expenditure was on direct financial support in 2010. The average proportion of expenditure devoted by CEBs to their main functions in 2009 and 2010 is set out in Figure 143. Annex C sets out the proportion of expenditure applied by each CEB to its main functions in 2009 and 2010.

Figure 143 Application of Resources 2009 and 2010

	Average 2009	Average 2010
Financial Supports	28%	34%
Enterprise and Capability Supports	35%	30%
Administration	37%	36%

Source: County and City Enterprise Boards' audited financial statements 2009 and audited and draft financial statements 2010

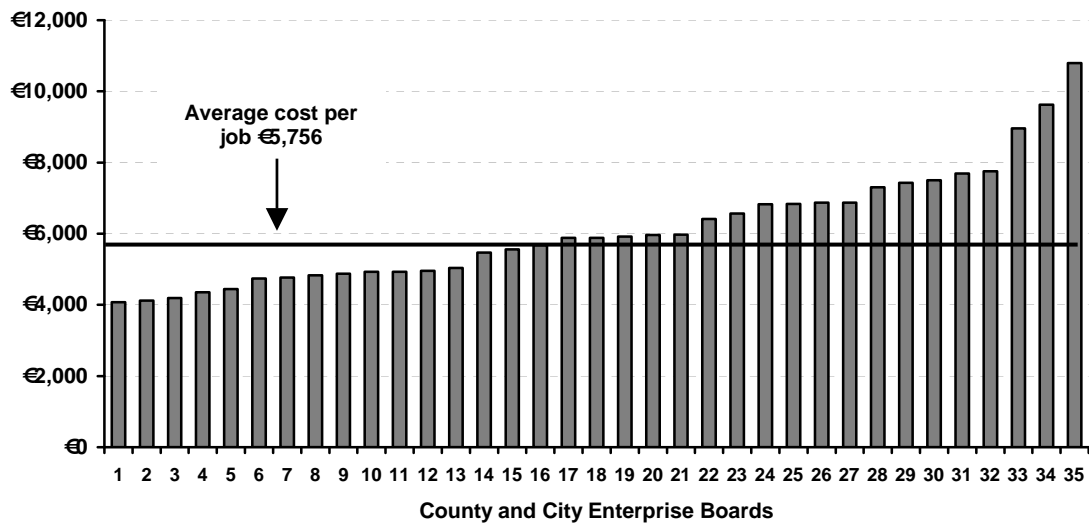
29.25 There can be considerable variation in the profile of assistance by area. In 2010, three CEBs (Galway, Limerick County and Mayo) recorded levels of financial support of just under 50% of their available funds. While the levels of financial support in two CEBs (Cork North and Kerry) were under 20%, in both cases enterprise and capability supports provided represented 45% or more of expenditure. The highest level of expenditure on administration was in Louth and Leitrim CEBs at 46% with the lowest being Dublin City at 25%.

Performance of CEBs

29.26 The performance of CEBs can be gauged in terms of job creation and by reference to indicators set for operational programmes of which they form part.

29.27 38,672 gross jobs were supported when account is taken of jobs created or pre-existing jobs sustained²⁶² in the 10,920 enterprises which had received assistance of over €22 million since 1993. This equates to a cost per job of €5,756. Figure 144 plots the cost per job across CEBs. The average cost per job ranges considerably from just over €4,000 in Clare to €10,800 in Leitrim. The total financial support, gross jobs and number of assisted enterprises for each CEB are set out in Annex D.

Figure 144 Average Cost per Job Created^a



Source: Enterprise Ireland

Note: a The bars represent the average cost per job for individual CEBs.

29.28 The basis on which cost per job is measured in CEBs differs from that adopted by Forfás when computing the cost per job sustained for the enterprise development agencies and this makes comparison difficult. However, the CEO stated that the measure to be used for CEBs, in future years, will mirror the Forfás methodology, thereby facilitating comparison.

²⁶² Gross jobs include those that existed in enterprises prior to CEB assistance being provided. The jobs counted are those in all enterprises that have been assisted since 1993 and which are still in existence. Every two part-time jobs are counted as one full-time job. The cost per job is based on expenditure incurred by CEBs since 1993.

Cost per Job Calculation Methodologies

Forfás Methodology: Cost per job is calculated by dividing all agency grants to all firms in a seven-year period by the number of jobs created during, and sustained to the end of, that period. The figures are calculated on a seven-year rolling basis.

CEB Methodology: Each year the number of jobs in each enterprise that received a grant from the CEB is compared with the number of jobs in existence in that enterprise when the first grant was paid. The cost per job is calculated using the total financial supports provided since 1993.

29.29 Figure 145 shows the annual movement in net jobs²⁶³ supported by CEB grants for the last ten years. There was a decrease in employment in 2008 and 2009. In 2010, there was a modest recovery with a net gain of 375 jobs.

Figure 145 Movement in Net Jobs 2001 – 2010

Increase/(decrease)	Movement in jobs supported
2001	1,048
2002	3,152
2003	1,459
2004	1,341
2005	1,938
2006	2,045
2007	2,267
2008	(735)
2009	(3,085)
2010	375
Net movement 2001 - 2010	9,805

Source: Enterprise Ireland

29.30 The CEO stated that the global recession from late 2008 is reflected in the scale of the negative jobs position at the end of 2009. He said that, given very difficult domestic trading conditions, the modest recovery indicated in 2010 is encouraging.

29.31 Apart from job creation targets, other performance indicators set for micro-enterprises in the two regional operational programmes 2007 – 2013 have been achieved to the extent set out in Figure 146. Overall, the CEBs are broadly on target in terms of the indicators set in the operational programmes for the CEB supported sector as a whole.

²⁶³ Net jobs exclude those that existed in CEB supported enterprises prior to the provision of assistance.

Figure 146 Performance Indicators for Operational Programmes 2007 – 2013

	BMW Region		South and East Region	
	2013 Target	Actual to 2010	2013 Target	Actual to 2010
Number of micro-enterprises assisted	2,500	1,614	4,000	1,955
Number of training days provided	84,000	70,212	175,000	122,260
Number of training recipients	35,000	26,746	84,000	69,201

Source: Enterprise Ireland

Evaluation and Review

29.32 The last review of the role of CEBs in developing micro-enterprises was carried out by Fitzpatrick Economic Consultants in 2003 on behalf of the Department of Jobs, Enterprise and Innovation and Forfás. The main recommendations were

- renewed focus on core enterprise and enterprise culture, minimising useful but wider local development activities
- greater emphasis on business information, advice, training and capability enhancement and less on provision of financial support
- increase in use of repayable financial supports and a gradual exit from grant assistance, particularly employment grants
- tightening of criteria regarding financial support especially in areas of deadweight and displacement
- a flexible and user led approach to soft supports and a gradual increase in client contributions to service costs
- a gradual move to greater financial self-sufficiency for CEBs based on repayable finance and client contributions
- the Department of Jobs, Enterprise and Innovation should continue to have primary policy and funding responsibility for CEBs
- a new central co-ordination unit should be established within Enterprise Ireland.

29.33 The CEO said that good progress has been made on implementing the recommendations of the Fitzpatrick Report. However, building a coherent and consistent system of supports and processes across CEBs is key to successful implementation. In this regard, standardised processes introduced included

- a business analysis tool, to assist CEB staff, which provides a more uniform method of making investment decisions and helps identify added value relating to clients' businesses
- a financial health check and benchmarking tool to assist with evaluation of financial assistance and training programmes and to enable CEBs benchmark their clients against industry comparators
- a client management development programme to provide clients with the skills and knowledge to achieve sustainability and growth in their business
- best practice guidelines for the CEB administrative and corporate governance functions.

29.34 The CEO said that the challenges faced by micro-enterprises in the current economic environment are in many respects similar to those faced by the small and medium enterprise sector generally. These include difficult market conditions and restricted access to working capital. The micro-enterprise sector is typically heavily dependent on domestic demand conditions and to that extent it is even more important that it increases its competitiveness to survive in the current challenging trading conditions.

29.35 The CEO particularly identified the importance for the sector of developing its export readiness with a view to positioning itself to trade internationally. In this respect he stated that building innovation capability will mitigate the challenges faced by the sector and help position individual enterprises for export trade which is a prerequisite for growth.

29.36 In response to my enquiries he stated that, in order to assist micro-enterprises in developing their export readiness, the following initiatives are underway

- Enterprise Ireland personnel are available to identify, source and provide market intelligence to emerging exporters from the micro-enterprise sector with over 150 CEB clients having availed of this service
- a 'First Flight Programme' which is aimed at emerging exporters has been utilised by about 100 CEB clients.

29.37 In addition, International Markets Week, a national event to assist companies deliver on their export strategy through engagement with Enterprise Ireland personnel, is open to CEB nominated micro-enterprises with existing exports who want to grow their markets overseas.

Conclusion

Micro-enterprises employing almost 39,000 people at the end of 2010 have received €22 million in assistance from CEBs since their establishment. The average cost per job sustained was around €5,800.

The basis on which cost per job is measured differs from that used by Forfás, which makes comparison difficult. Enterprise Ireland has indicated that the measure to be used for CEBs will mirror the Forfás measure in future years, thereby facilitating comparison.

In 2008 and 2009, there was a decrease of over 3,800 in the number of jobs in CEB supported enterprises. A modest increase of 375 occurred in 2010. Enterprise Ireland has stated the importance of the micro-enterprise sector developing its export readiness and building innovation capability.

Challenges remain in addressing the recommendations of a review carried out in 2003, particularly in regard to the need for greater self-sufficiency by CEBs based on recycling funding and maximising client contributions. While some CEBs achieved high refundable support rates in 2010, six did not meet the minimum target of 30% albeit by a small margin in most cases.

Amounts of refundable aid repaid to CEBs are available to fund further financial supports. The amount held in this revolving fund at the end of 2010 was €6.5 million. Some of this funding has been assigned to provide matching funds under a micro-credit scheme and to develop Community Enterprise Centres.

Income generated by CEBs in 2010 to contribute to funding enterprise and capability supports amounted to €1.5 million which represents a contribution rate of around 15%. This is broadly in line with the contribution rate achieved in the previous year.

Given the elapse of time since the last evaluation and the changed economic environment it would be useful to evaluate the effectiveness of the interventions in this area and any further scope for savings based on shared services or the structures employed.

The Accounting Officer of the Department noted that the existence of 35 legally separate CEBs presents challenges especially in terms of consistency of service delivery, allocation of funding, administrative overhead and distribution of staff in light of Employment Control Framework targets. The Minister for Jobs, Enterprise and Innovation anticipates bringing forward proposals shortly concerning the future structure for delivering the micro-enterprise support services currently provided through the CEBs.

Annex A CEB Financial Supports 2009 and 2010

CEB	2009	2010
	€	€
Carlow	441,060	263,315
Cavan	179,113	274,397
Clare	300,616	332,072
Cork City	209,458	339,488
Cork North	75,000	69,946
Cork South	444,175	400,777
Cork West	244,750	200,893
Donegal	261,508	393,350
Dublin City	644,489	750,980
Dun Laoghaire/Rathdown	595,164	539,188
Fingal	392,873	401,193
Galway	455,927	452,054
Kerry	428,093	186,744
Kildare	133,636	291,608
Kilkenny	363,862	252,228
Laois	146,272	268,702
Leitrim	160,794	196,735
Limerick City	240,062	282,368
Limerick County	293,529	524,493
Longford	187,626	241,860
Louth	188,342	249,941
Mayo	243,396	429,409
Meath	251,071	228,016
Monaghan	222,083	230,743
Offaly	248,104	250,996
Roscommon	356,083	343,335
Sligo	323,834	280,464
South Dublin	483,750	482,520
Tipperary North	273,051	190,164
Tipperary South	218,655	255,218
Waterford City	191,433	332,873
Waterford County	225,483	332,955
Westmeath	376,428	381,739
Wexford	409,594	341,751
Wicklow	319,292	339,705
Total	10,528,606	11,332,220
<i>Of which</i>		
<i>BMW</i>	<i>3,349,510</i>	<i>3,993,725</i>
<i>South and East</i>	<i>7,179,096</i>	<i>7,338,495</i>

Source: County and City Enterprise Boards' audited financial statements 2009 and audited and draft financial statements 2010.

Annex B Form of Financial Support Approvals^a

CEB	2009		2010	
	Grants	Refundable	Grants	Refundable
Louth	91%	9%	79%	21%
Waterford City	70%	30%	73%	27%
Longford	83%	17%	72%	28%
Waterford County	69%	31%	72%	28%
Cork North	100%	0%	71%	29%
Cork West	80%	20%	71%	29%
Galway	71%	29%	70%	30%
Leitrim	69%	31%	70%	30%
Roscommon	68%	32%	70%	30%
Wexford	60%	40%	70%	30%
Cavan	70%	30%	69%	31%
Limerick County	69%	31%	69%	31%
Kilkenny	61%	39%	69%	31%
Limerick City	91%	9%	68%	32%
Offaly	68%	32%	68%	32%
Carlow	49%	51%	68%	32%
Laois	73%	27%	67%	33%
Cork South	72%	28%	67%	33%
Westmeath	66%	34%	66%	34%
Monaghan	64%	36%	66%	34%
Clare	61%	39%	64%	36%
Dublin City	55%	45%	62%	38%
Kildare	88%	12%	61%	39%
Sligo	72%	28%	61%	39%
Tipperary North	49%	51%	61%	39%
Mayo	70%	30%	60%	40%
Donegal	71%	29%	59%	41%
Kerry	65%	35%	58%	42%
Cork City	55%	45%	58%	42%
Tipperary South	64%	36%	57%	43%
Wicklow	39%	61%	56%	44%
Meath	59%	41%	55%	45%
Dun Laoghaire/Rathdown	14%	86%	39%	61%
Fingal	44%	56%	24%	76%
South Dublin	17%	83%	2%	98%
Overall	62%	38%	59%	41%

Source: County and City Enterprise Boards' audited financial statements 2009 and audited and draft financial statements 2010

Note: a The content is set out in descending order of grant support for 2010.

Annex C Expenditure on Main Functions 2009 and 2010

CEB	2009			2010		
	Financial Supports	Enterprise and Capability Supports	Admin	Financial Supports	Enterprise and Capability Supports	Admin
Carlow	35%	33%	32%	29%	33%	38%
Cavan	18%	38%	44%	30%	28%	42%
Clare	31%	35%	34%	37%	31%	32%
Cork City	23%	34%	43%	35%	27%	38%
Cork North	13%	44%	43%	15%	48%	37%
Cork South	33%	34%	33%	32%	37%	31%
Cork West	26%	35%	39%	25%	35%	40%
Donegal	22%	50%	28%	36%	33%	31%
Dublin city	33%	42%	25%	41%	34%	25%
Dun Laoghaire	33%	39%	28%	35%	35%	30%
Fingal	26%	47%	27%	31%	41%	28%
Galway	44%	27%	29%	49%	20%	31%
Kerry	34%	34%	32%	17%	46%	37%
Kildare	15%	44%	41%	32%	31%	37%
Kilkenny	34%	31%	35%	31%	29%	40%
Laois	19%	36%	45%	35%	28%	37%
Leitrim	19%	34%	47%	26%	28%	46%
Limerick City	26%	33%	41%	34%	21%	45%
Limerick	29%	37%	34%	48%	22%	30%
Longford	24%	28%	48%	35%	25%	40%
Louth	17%	36%	47%	26%	28%	46%
Mayo	30%	33%	37%	48%	23%	29%
Meath	25%	36%	39%	25%	30%	45%
Monaghan	21%	32%	47%	31%	24%	45%
Offaly	28%	31%	41%	31%	26%	43%
Roscommon	38%	27%	35%	43%	24%	33%
Sligo	33%	28%	39%	32%	28%	40%
South Dublin	39%	29%	32%	43%	25%	32%
North Tipperary	29%	31%	40%	26%	29%	45%
South Tipperary	24%	32%	44%	31%	27%	42%
Waterford City	23%	35%	42%	38%	33%	29%
Waterford	30%	32%	38%	42%	24%	34%
Westmeath	34%	28%	38%	36%	29%	35%
Wexford	34%	32%	34%	36%	33%	31%
Wicklow	30%	32%	38%	31%	34%	35%
Overall	28%	35%	37%	34%	30%	36%

Source: County and City Enterprise Boards' audited financial statements 2009 and audited and draft financial statements 2010.

Annex D Average Cost per Job – CEB Supported Enterprises

CEB	Financial Support 1993 to 2010	Number of Enterprises Assisted	Gross Jobs	Average Cost per Job
	€			€
Leitrim	5,039,571	246	467	10,791
Waterford City	6,466,144	257	671.5	9,629
Tipperary North	4,403,589	155	491.5	8,959
South Dublin	8,958,842	311	1,155.5	7,753
Roscommon	5,945,892	190	773.5	7,687
Waterford County	5,178,087	225	690	7,504
Laois	5,597,912	186	753.5	7,429
Offaly	5,761,473	264	789	7,302
Kilkenny	6,500,869	416	945.5	6,876
Dun Laoghaire/Rathdown	8,800,225	425	1,280	6,875
Limerick County	7,150,894	265	1,046.5	6,833
Sligo	6,416,995	359	940	6,827
Cork West	5,269,655	182	802	6,571
Wicklow	6,576,593	229	1,025.5	6,413
Fingal	7,812,565	374	1,307.5	5,975
Limerick City	4,926,561	177	825.5	5,968
Cork City	5,364,437	176	906	5,921
Wexford	8,180,343	306	1,390	5,885
Cork South	6,410,427	216	1,089.5	5,884
Dublin City	12,660,042	905	2,230	5,677
Meath	4,910,388	195	883	5,561
Mayo	7,380,156	373	1,348.5	5,473
Tipperary South	5,264,192	255	1,044.5	5,040
Cavan	6,292,459	252	1,270	4,955
Kildare	5,329,438	166	1,081	4,930
Carlow	6,130,000	224	1,244.5	4,926
Longford	4,810,425	305	986.5	4,876
Louth	5,222,836	321	1,081.5	4,829
Cork North	2,197,339	75	461	4,766
Westmeath	6,101,903	370	1,286	4,745
Monaghan	4,945,024	211	1,112.5	4,445
Donegal	8,620,453	305	1,981	4,352
Galway	8,937,239	983	2,131	4,194
Kerry	7,053,727	611	1,713	4,118
Clare	5,986,902	410	1,468.5	4,077
Total	222,603,597	10,920	38,672	5,756

Source: Enterprise Ireland