

Mayo Sligo and Leitrim Education and Training Board

Financial Statements For The Year Ended 31 December 2016

Mayo Sligo and Leitrim Education and Training Board

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Mayo Sligo and Leitrim Education and Training Board

Statement of Board Responsibilities

Mayo Sligo and Leitrim Education and Training Board was established on 1 July 2013 under the provisions of the Education and Training Boards Act 2013.

Section 51 of that Act requires the ETB to keep in such form and in respect of such accounting periods as may be approved by the Minister for Education and Skills with the consent of the Minister for Finance and the Minister for Public Expenditure and Reform, all proper and usual accounts of the monies received or expended by it.

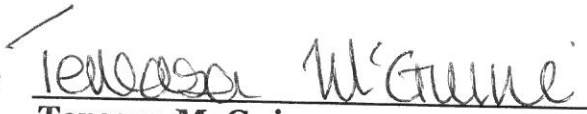
In preparing those accounts, the Board is required to:

- (a) apply the standard accounting policies for the preparation of ETB financial statements
- (b) make judgements and estimates that are reasonable and prudent
- (c) disclose and explain any material departures from the standard accounting policies

The Board is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Board and which enable it to ensure that the Financial Statements comply with section 51 of the Education and Training Boards Act 2013.

The Board is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signature :



Tereasa McGuire
Chairperson

Date 16th July '18

Mayo Sligo and Leitrim Education and Training Board

Statement on Internal Control

Mayo, Sligo and Leitrim Education and Training Board (MSLETB) came into being on 1 July 2013 under the provisions of the Education and Training Boards Act 2013. On that date, MSLETB took over the functions of the former County Vocational Education Committee's of Mayo, Sligo and Leitrim. With effect from 1 July 2014, MSLETB took over, from SOLAS, the assets, liabilities and the management of the activities of the Sligo and Ballina Training Centres.

The Code of Governance for ETBs is set out in Circular Letter 18/2015, which was issued by the Department of Education and Skills to all ETBs on 16 March 2015. The Code of Governance was adopted by MSLETB at its meeting of 23 June, 2015. The Code was adopted initially for one year due to the Board's concern about the ability of the Chairperson, Chief Executive and the Board to confirm the many requirements laid out in the Code. It was decided that the Board would review its decision when the Department of Education and Skills put an adequate staffing and organisational structure in place which would facilitate the effective and efficient operation of the Board in a corporate governance context. At the MSLETB Board Meeting on 11 April 2017, the Board resolved to adopt the Code of Practice, but without Section 3.17. Section 3.17 recommends that the Chairperson should not be a member of staff or connected to a member of staff in the ETB. It is confirmed that the current and previous Chairpersons are/were not members of staff and not connected to a member of staff of MSLETB.

Prior to the ETB Code of Governance issued in March 2015, MSLETB operated under the provisions of the Code of Governance for VECs issued in 2005. MSLETB completed the process of appointing its Finance and Audit Committees at its meeting held on 12 May 2015.

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

Key Control Procedures

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

- Clearly identifying management and staff responsibilities.
- Establishing procedures for reporting control failures and ensuring appropriate action.
- Establishing procedures for identifying and evaluating all risks which could prevent MSLETB from achieving its objectives.

The system of internal financial control operated in MSLETB is based on:

- Detailed administrative procedures
- Segregation of duties
- Specific authorisations
- Internal checks
- Monthly management review of reports outlining the actual and budgeted results of programmes operated by MSLETB. Reports are generated comparing actual expenditure versus budget for all school and training programs. Schools expenditures are reported on a monthly basis to MSLETB Directors. These reports are communicated to School Principals and reviewed by the Senior Management Team in MSLETB. For Further Education and Training (FET), there are three such reviews carried out during the year - in June, October and January. The FET reviews are reported to MSLETB management and to SOLAS, which funds and monitors overall delivery of FET programmes.

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

- Recommendations made by the Office of the Comptroller and Auditor General (OC and AG) in management letters or other reports.
- Chief Executive, who has responsibility for the financial control framework.
- Work of the Audit Committee, which considers internal audit reports and reports of the C and AG.

Mayo Sligo and Leitrim Education and Training Board

Statement on Internal Control

An internal audit service is provided by the Internal Audit Unit (IAU). During 2016, there were two internal audit reports finalised covering:

- a. Adequacy and effectiveness of internal controls in the area of Community Education (carried out in April to June 2015 - reported on in 2016).
- b. Adequacy and effectiveness of internal controls in the area of Adult Literacy (carried out in April to June 2015 - reported on in 2016).

The audit reports noted that MSLETB has an inadequate system of internal control pertaining to both programmes. Management accepted the findings and has put in place measures to ensure an adequate system of internal control. In January 2016 a second AEO (Acting) was appointed and as a consequence a new Further Education and Training structure developed. Also during the end of 2015 MSLETB undertook an integrated planning process for its entire Further Education and Training provision. As a result Adult Literacy submits annual plans to the funding authority SOLAS with all courses listed on the PLSS National Course Calendar. Community Education now has its annual plans based on a community education group application process where applications are assessed and tuition hours or grants are proposed by the Community Education Facilitator or Adult Education Officer and sanctioned by the ETB Further Education and Training Committee.

Internal audits covering the areas of teacher allocation and training centre operations were conducted in 2017.

Annual Review of Controls

MSLETB is committed to operating an efficient, effective and economic internal control system. While no formal review of the effectiveness of the system of internal financial control was undertaken by the Board in respect of 2016, the system was kept under review on an ongoing basis having regard to the findings of the most recent internal audits and comments made by the OC and AG in its management letters.

Specific Disclosures in relation to Internal Controls and Accounting Records

MSLETB acknowledges that there were control weaknesses during 2016. The following areas were of particular concern: amalgamation of former VECs, governance arrangements, risk management, controls over procurements and issues with accounting records.

When formed on 1 July 2013, MSLETB faced significant challenges which adversely affected the day-to-day running of the ETB, and which, in turn, prevented prioritisation of the amalgamation process. These challenges include:

- Loss of corporate knowledge/key personnel as there were retirements/resignations of key personnel.
- Systems issues – MSLETB is using an old outdated single entry system for accounts. In Mayo, the HR system is a manual paper-based system.
- Connectivity issues – until late 2016 the ICT connectivity of the offices and centres was inadequate and prevented central consolidation of financial information.
- Geographical spread of MSLETB – there are significant distances between the headquarters in Mayo and the other administration offices. Without adequate connectivity between locations, achieving consistency between locations has been complex and labour intensive.

Amalgamation of former VECs

Between 1 July 2013 and the end of 2016, MSLETB systems were not integrated. Also, policies and procedures of the former VECs were not aligned. Each of the three former VECs continued to operate the functions - such as payroll, personnel, finance and procurement functions - that had been in place prior to 1 July 2013. This led to duplication of functions, inconsistent procedures, practices and policies and individual accounting records across the ETB. The payroll function for training centre staff was, however, amalgamated into the payroll of the former Mayo VEC in July 2014.

Governance arrangements

During 2016, there was one finance committee meeting and four audit committee meetings held.

Risk management

The risk registers for the former VECs were amalgamated in September 2015. This register was reviewed subsequently in March 2016.

Controls over procurement

There is no centralised system of procurement in MSLETB. Large capital contracts are procured at the head office in each county. Smaller capital works and non-capital goods and services are tendered for by schools and local offices. There is also no register of contracts.

Accounting records

The system for recording financial transactions used by each of the former VECs is an out-dated single entry system that is not fit for purpose. Different procedures and practices and the loss of expert knowledge across the ETB led to inconsistent identification and allocation of revenues and expenditures. In some cases transactions were not recorded, particularly in relation to payments of grants by Mayo to the other locations. Other items, such as bank interest and charges were also not recorded. As the accounting system is a single entry system, bank account balances are not recorded on it.

Mayo Sligo and Leitrim Education and Training Board

Statement on Internal Control

Actions taken to address the challenges

In August 2016, a qualified accountant was employed on a temporary basis in the Finance Officer role and specifically to manage the day-to-day finance function, service the audit and to progress the amalgamation of the accounting records across the ETB.

Additional resources were provided by the Department of Education and Skills, in particular the staffing support for the project to merge the former VEC accounting records into a single financial database, which was achieved from 1 January 2017. The resources which were sanctioned were three temporary staff at grade III level for the duration of the merge from March to December 2016.

There was also upskilling of staff in the finance department during 2016. This was specifically in the areas of receipt classification and preparation of the detailed income and expenditure ledgers as part of the accounts preparation process.

Further measures being put in place to ensure the integrity of accounting records include:

- reviews and spot checks on the classification of receipts and payments to ensure accurate recording.
- analytical review where variances from budget or monthly variances will be investigated to ensure that transactions are properly classified.

MSLETB is also exploring the possibility of implementing a policy that all entries on the accounting system are double entry - which would require that bank accounts are recorded on the accounting system which would provide assurance that all receipts and payments are recorded.

Delay in the submission of financial statements

Arising out of the significant challenges facing MSLETB outlined above and challenges specific to the compilation of the annual financial statements, the financial statements for 2016 were not submitted to the OC and AG by the required deadline of 1 April 2017 - they were submitted on 2 November 2017. The delay in preparing the financial statements was caused by the following main challenges. These challenges include that

- 1 there were issues regarding incomplete/inaccurate accounting records. Therefore, it was necessary to review and manually extend the accounting records in a spreadsheet format to include transactions and adjustments that had not previously been recorded. The review consisted of review of bank records, unrecorded adjustments and originating documentation. The spreadsheet versions of the accounting records were also extended to include the specific line items to which each transaction would be allocated in the financial statements.
- 2 for each former VEC location, it was necessary to consolidate the receipts records and payments records for 2016, along with the receipts and payment records of the training centre - eight datasets in total.
- 3 the financial statements were constructed in the first instance by reference to the receipts and payments in the year. The financial position of the ETB is then separately calculated by reference to opening debtors or creditors, receipts and payments giving the closing debtors and creditors. There are separate working papers to establish the closing position for each county and the training centre as well as a consolidated working paper for MSLETB as a whole.
- 4 The consolidation of each of the former VEC's financial statements, along with the transactions arising from the training centre, was a complex and lengthy process.


The 2016 financial statements, manually extended accounting records and the financial position working papers were submitted to the OC and AG on 2 November 2017. The audit of the 2016 financial statements commenced on 15 January 2018

For the 2017 financial statements, the accounting records for the former VECs have been amalgamated into a single database and consolidation will be necessary for the MSLETB accounts with the training centre only. While manual extension of the accounting records to include any unrecorded transactions and to allocate receipts and payments to the correct line items will be required, the financial statements production process and the audit process will be less complex. MSLETB submitted the 2017 financial statements to the OC and AG by the statutory deadline of 1 April 2018.


MSLETB is fully committed to complying with EU and national procurement regulations and guidelines. However, given the nature of the organisation, with decentralised purchasing in 19 schools and 21 centres throughout Mayo, Sligo and Leitrim, full compliance has and will remain a challenge for MSLETB. There are instances where goods and services have been procured locally in line with MSLETB procurement policy but the cumulative value across all sites exceeds the national tendering threshold.

Goods and services to the value of €367,000, procured in 2016 were not fully in accordance with National Procurement Guidelines. This represents approximately 2% of non-pay expenditure. Significant effort has been made by MSLETB in 2016 and 2017 to ensure compliance. Throughout 2017 a local competition was run and contracts put in place with respect to €103,000 whilst in 2018 a mini competition is being put in place covering a further €127,000. Competitions for other goods and services are being advanced in 2017/2018.

Signed


Tereasa McGuire - Chairperson

Date


16th July '18



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas Mayo, Sligo and Leitrim Education and Training Board

Opinion on financial statements

I have audited the financial statements of Mayo, Sligo and Leitrim Education and Training Board for the year ending 31 December 2016 as required under the provisions of Education and Training Boards Act 2013. The financial statements comprise

- the statement of accounting policies
- the operating statement
- the statement of current assets and current liabilities and
- the related notes.

In my opinion,

- the financial statements properly present the income and expenditure of the Board for 2016 and the state of affairs of the Board at 31 December 2016; and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education and Skills.

Basis for opinion on the financial statements

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of Mayo, Sligo and Leitrim Education and Training Board and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

The Board has presented certain other information together with the financial statements. This comprises the statement of Board responsibilities and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Adequacy of accounting records

The Board did not keep adequate accounting records for the year ended 31 December 2016. In particular, the accounting records maintained for the year of account were not sufficient to

- facilitate the preparation of financial statements in a timely manner and in the required form, or
- enable the financial statements to be readily and properly audited.

Weaknesses in the Board's accounting system in respect of the year ending 31 December 2016, are explained by the Board in the statement on internal control. Those weaknesses resulted in delays in the production of the financial statements, material errors in the draft financial statements presented for audit, and challenges for the audit to obtain sufficient appropriate evidence to agree the financial statements to the underlying



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

records. However, the audit was able, through substantial additional work, to gain reasonable assurance in respect of all material figures in the financial statements.

Control and governance issues

The statement on internal control discloses a number of issues in respect of the year ended 31 December 2016, including control weaknesses in relation to the human resource systems, procurement, documentation of procedures and recording of risks.

From a governance perspective, it also discloses that

- the finance committee met just once during the year
- there was no review by the Board of the effectiveness of the system of internal financial control in respect of 2016.

Seamus McCarthy
Comptroller and Auditor General

3 (July 2018)

Appendix to the report

Responsibilities of Board Members

As detailed in the statement of Board responsibilities, the Board members are responsible for

- the preparation of the financial statements in the form prescribed under section 51 of the Education and Training Boards Act 2013
- the keeping of proper books of account which disclose with reasonable accuracy at any time the financial position of the Board
- safeguarding the Board's assets and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Responsibilities of the Comptroller and Auditor General

I am required under the Education and Training Boards Act 2013 to audit the financial statements of Mayo, Sligo and Leitrim Education and Training Board and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- I conclude whether the financial statements properly present the income and expenditure of the Board and whether the statement of balances, as represented by the statement of current assets and current liabilities presents the state of affairs of the Board.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Information other than the financial statements

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

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

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if there are material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if there is any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I also report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

Mayo Sligo and Leitrim Education and Training Board

Financial Statements - Year Ended 31 December 2016

Activities and Pay Costs

1 Main Activity

Mayo Sligo and Leitrim Education and Training Board provides Education and Training throughout counties Mayo, Sligo and Leitrim as set out below :

Service	No. Locations	No. Participants
Primary Level	-	-
Second Level & Post Leaving Cert.	19	5,602
Further Education	19	10,689
Training	2	2,523
Part-time / Night Classes	7	809

2 Other Services

The Board also acts as an Agent and runs Self - financing Projects.

Agency work involves running a programme on behalf of another organisation according to agreed criteria and the Board is reimbursed its cost.

Self - financing Projects are programmes run under the complete control of the Board either for the Board or other organisations.

3 Pay Costs

Pay is the principal cost for the Board and the following table indicates the pay ranges and the number of employees in each range:

Pay range*	No. Employees	Cost in 2016
0 - 59,999	1,433	25,513,492
60,000 - 69,999	176	11,481,085
70,000 - 79,999	71	5,163,636
80,000 - 89,999	24	2,006,038
90,000 - 99,999	11	1,036,948
100,000 - 109,999	3	314,774
110,000 - 119,999	2	236,437
120,000 - 129,999	1	125,900
Total:	1,721	45,878,310

* Pay ranges do include employers' PRSI.

The ETB did not make pension contributions in respect of employees in 2016

Mayo Sligo and Leitrim Education and Training Board

Establishment of the Education and Training Board and the Accounting Policies of the Financial Statements for the Year Ended 31 December 2016

1. Establishment of the Education and Training Board

Mayo Sligo and Leitrim Education and Training Board was established on 1 July 2013.

Community National Schools came under the Patronage of the ETB with the commencement of the 2017/2018 academic year.

2. Significant Accounting Policies

(a) Basis of Presentation

The financial statements are presented in the form approved by the Minister for Education and Skills with the consent of the Minister for Finance and the Minister for Public Expenditure and Reform. They consist of a Statement of Accounting Policies, an Operating Statement, a Statement of Current Assets and Current Liabilities and notes to the financial statements.

Where necessary, the comparative figures for the previous year have been restated on the same bases as those for the current year.

(b) Basis of Preparation

The Operating Statement presents Receipts and Payments by Programme Grouping and the resultant Cash Surplus / (Deficit) is adjusted for other debtor and creditor movements to determine the overall result for the period on an accrual basis.

The Statement of Current Assets and Current Liabilities is prepared on the accruals basis by determining state grant and other funder balances at amounts that reflect the related expenditure incurred and in accordance with the funding rules.

Third Party Debtors are included in Current Assets. Pay and Expense Liabilities are included in Current Liabilities.

(c) Tangible Fixed Assets

All assets purchased including land and buildings, fixtures and fittings and training equipment are accounted for in the year of purchase. State grants to fund the purchase of tangible fixed assets are recognised in the same year.

(d) Stocks

All consumable stocks are expensed as purchased.

(e) Superannuation

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under defined benefits schemes.

Superannuation deductions made from employees pay in respect of the schemes are retained by the ETB as part of agreed Exchequer funding, or paid over to the Department of Public Expenditure and Reform.

The ETB does not make any contributions towards the schemes.

These unfunded schemes are operated on a pay as you go basis with the annual pension entitlements being paid directly by the Department of Education and Skills.

(f) Lease Rentals

All lease rentals are expensed as incurred.

(g) Reclassifications

A review of the classification of assets and liabilities was carried out which resulted in reclassifications which has restated some of the 2015 amounts on the Statement of Current Assets and Current Liabilities.

There has been no overall net effect to the Net Current Assets/Liabilities or Revenue Surplus/Deficit.

Mayo Sligo and Leitrim Education and Training Board
Operating Statement For The Year Ended 31 December 2016

	Note	Year ended 31/12/2016 €	Year ended 31/12/2015 €
RECEIPTS			
Schools and Head Office Grants	1	38,076,736	36,527,367
Primary School Grants	2	-	-
Further Education and Training Grants	3	30,228,597	27,920,940
Student Support Services Grants	4	2,000	465,402
Youth Services Grants	5	264,376	245,631
Agencies and Self-Financing Projects	6	5,048,404	5,110,997
Capital Grants	7	1,535,028	3,366,307
		<u>75,155,141</u>	<u>73,636,644</u>
PAYMENTS			
Schools and Head Office	8	37,794,907	36,452,201
Primary School Grants	9	-	-
Further Education and Training	10	30,493,292	28,960,851
Student Support Services	11	98,905	761,315
Youth Services	12	283,214	292,915
Agencies and Self-Financing Projects	6	5,326,961	4,690,298
Capital	7	2,040,507	3,230,952
		<u>76,037,786</u>	<u>74,388,532</u>
Cash Surplus / (Deficit) For Period		(882,645)	(751,888)
Movement in Other Net Current Assets	23	<u>940,969</u>	<u>701,882</u>
Accrual Revenue Surplus/(Deficit) For Period		58,324	(50,006)
Revenue Surplus / (Deficit) at 01/ 01 /2016		(195,152)	(145,146)
Revenue Surplus / (Deficit) at 31/12/2016		<u>(136,828)</u>	<u>(195,152)</u>

Signed / Dated

Tereasa McGuire 16th July '18 Tom Grady 16/07/18

Chairperson Tereasa McGuire

Acting Chief Executive Tom Grady

The notes on pages 12 to 27 form part of these financial statements

Mayo Sligo and Leitrim Education and Training Board

Statement of Current Assets and Current Liabilities as at 31 December 2016

	Note	31/12/2016	31/12/2015
		€	€
Current Assets			
Recurrent State Grants	15	5,271,142	4,165,538
Capital State Grants	16	446,088	461,841
Other Recurrent Income	17	414,174	248,905
Third Party Debtors	18	358,402	19,365
Bank Balance		8,539,844	9,422,489
		<u>15,029,650</u>	<u>14,318,138</u>
Current Liabilities			
Recurrent State Grants	19	8,396,800	7,662,241
Capital State Grants	20	928,880	1,329,678
Other Recurrent Income	21	3,536,724	3,695,586
Pay & Expense liabilities	22	2,304,074	1,825,785
		<u>15,166,478</u>	<u>14,513,290</u>
Net Current Assets / (Liabilities)		<u>(136,828)</u>	<u>(195,152)</u>

Represented By

Revenue Surplus / (Deficit)

(136,828)	(195,152)
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Analysis of Revenue Surplus / (Deficit)

Programme	Surplus (Deficit) 31/12/2016	Surplus (Deficit) in Year	Surplus (Deficit) 31/12/2015
	€	€	€
Schools and Head Office	(136,828)	58,324	(195,152)
	<u>(136,828)</u>	<u>58,324</u>	<u>(195,152)</u>

Signed / Dated

Tereasa McGuire
16th July '18
Chairperson Tereasa McGuire

Tom Grady
16/07/18
Acting Chief Executive Tom Grady

The notes on pages 12 to 27 form part of these financial statements

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2016

1 Schools and Head Office Receipts

		Year Ended 31/12/2016	Year Ended 31/12/2015
		€	€
PAY			
Schools and Head Office Net Cash Grant	Education and Skills	32,086,730	30,967,429
Retained Superannuation Contributions	Education and Skills	1,974,289	1,922,102
		<u>34,061,019</u>	<u>32,889,531</u>
NON PAY			
Schools and Head Office Net Cash Grant	Education and Skills	2,309,781	2,055,539
Tuition Fees	Parents / Students	481,116	430,751
Bank Interest	Bank	2,808	11,780
Rent	Others	8,851	12,378
Other - Insurance Dividend	Irish Public Bodies	63,851	56,591
- Other	Others	-	-
		<u>2,866,407</u>	<u>2,567,039</u>

ASSOCIATED PROGRAMMES

School Services Support Fund	Education and Skills	529,916	512,255
Book Grant - Needy Pupils	Education and Skills	128,610	129,342
Deis Grant and Home School Liaison	Education and Skills	109,327	111,484
Exam Supervision	State Examinations Commission	169,857	154,953
Transition Year	Education and Skills / Parents / Students	85,950	50,875
Junior Certificate School Programme	Education and Skills	40,600	40,249
Leaving Cert Applied (Per Capita)	Education and Skills	14,345	14,747
Foreign Language Assistant	Education and Skills	-	9,180
Traveller Capitation	Education and Skills	18,693	17,688
Physics, Chemistry, and Science	Education and Skills	3,419	3,055
Special Class Grant	Education and Skills	2,559	2,704
Transport Escort	Education and Skills	27,821	17,309
Inservice Courses	Education and Skills	13,051	-
Special Needs Equipment	Education and Skills	5,162	1,065
Assistive Technology	Education and Skills	-	5,891
		<u>1,149,310</u>	<u>1,070,797</u>

38,076,736 **36,527,367**

2 Primary School Receipts

Capitation Grant	-	-
Ancillary Service Grant	-	-
Book Scheme Grant	-	-
Deis Grant	-	-
School Transport Grant	-	-
Miscellaneous Grants	-	-
	<u>-</u>	<u>-</u>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2016

3 FURTHER EDUCATION AND TRAINING RECEIPTS

Further Education	FUNDER / SPONSORING DEPT	Year Ended 31/12/2016	Year Ended 31/12/2015
		€	€
VTOS	SOLAS, Parents / Students		
Youthreach	SOLAS	3,668,554	3,494,316
Adult Literacy, Community Education, ESOL, ITABE and DEIS Family Literacy	SOLAS, National Adult Literacy Agency, Parents / Students	2,652,916	2,327,056
Back to Education Initiative	SOLAS, Parents / Students	1,878,461	1,603,368
Adult Education Guidance Service	SOLAS	1,545,189	1,185,389
Youthreach Special Needs Initiative	SOLAS	370,321	338,337
Arts Education	SOLAS	106,652	86,519
QQI Locally Devised Assessment	SOLAS	25,000	24,941
PLC Capitation	SOLAS, Parents/Students	152,886	111,582
PLC Government Levy	SOLAS, Parents/Students	350,586	232,996
Guidance/Counselling/Psychological Services	SOLAS	-	65,000
QQI External Authenticators PLC	SOLAS	15,137	37,676
Continuing Professional Development YR and VTOS	SOLAS	12,500	17,671
Quality Framework	SOLAS	16,666	6,509
Senior Traveller Centres	SOLAS	3,417	2,602
Innovation Fund	SOLAS	68,333	40,717
		30,000	-
		10,896,618	9,574,679
Training			
Specialist Training Providers (STP)	SOLAS		
Local Training Initiatives	SOLAS	4,055,171	3,852,789
Bridging Foundation and Skills Training	SOLAS	2,490,157	2,862,138
Training Centre Staff and Operations	SOLAS	3,640,895	3,441,774
Community Training Centres	SOLAS	3,215,528	3,186,319
Traineeships	SOLAS	1,643,614	1,624,372
Apprenticeship	SOLAS	1,976,104	1,726,306
Evening Courses	SOLAS	2,129,336	1,404,344
On-Line/Blended Learning/Library	SOLAS	166,947	223,364
Miscellaneous	SOLAS	13,135	421
		1,092	24,434
		19,331,979	18,346,261
Total		30,228,597	27,920,940

4 STUDENT SUPPORT SERVICES RECEIPTS

Grants and Scholarships	Education and Skills	2,000	465,402
		2,000	465,402

5 YOUTH SERVICES RECEIPTS

Youth Work Act	Children and Youth Affairs		
Youth Club Grant	Children and Youth Affairs	140,299	140,199
Youth Work Capital	Children and Youth Affairs	58,568	56,918
Youth Special Projects - Disadvantaged Youth	Children and Youth Affairs	7,644	10,086
Youth Employability	Children and Youth Affairs	28,114	32,428
Mental Health Project	Health	20,301	-
		9,450	6,000
		264,376	245,631

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2016

6 AGENCIES and SELF-FINANCING* PROJECTS

Item	PROJECT NAME	FUNDER / SPONSORING DEPT	Year Ended 31/12/2016			Year Ended 31/12/2015			
			RECEIPTS	PAYMENTS			RECEIPTS	PAYMENTS	
				€	Pay	Non Pay			Total
					€	€			€
1	Skills for Work	Dublin and Dun Laoghaire Education and Training Board	281,514	150,934	35,146	186,080	330,741	208,230	
2	Skills ETB								
3	Examination Fees	City of Dublin Education and Training Board	54,494	31,760	19,128	50,888	17,277	79,084	
4	Cycle to Work Scheme	Students	-	-	-	-	-	-	
5	Childcare CE Scheme	Staff	17,231	-	17,865	17,865	-	-	
6	Regional Drugs Task Force Drugs Awareness Programme	Leitrim Development Company	11,345	-	-	-	31,688	31,210	
7	Activation and Family Support BTEI	Health Service Executive	138,713	-	138,713	138,713	-	-	
8	Activation and Family Support Literacy	Social Protection	-	660	-	660	-	3,067	
9	Networking Grant NCCA	Social Protection	-	-	-	-	15,518	9,406	
					912	912	-	-	
10	Music Education Partnership	Music Generation Network and Partners / Mayo County Council / Sligo County Council							
11	Enterprise Grant	/ Parents / Students	768,304	489,268	459,210	948,478	691,357	702,431	
12	Girls Active	Sligo County Council	420	-	434	434	1,210	365	
13	Leargas Ballinode	Parents / Students	2,000	546	536	1,082	2,500	1,126	
14	Local Sports Partnership	Leargas	400	-	2,100	2,100	7,397	4,000	
15	NWHB Corbolla Parents and Friends	Sligo Sports & Recreation Partnership Ltd	670,000	352,132	333,784	685,916	550,000	558,228	
16	Sailing / Sport	Parents / Students	3,810	-	-	-	-	-	
17	School Completion Programme	Sligo Co Co and Parents / Students	17,747	19,278	4,683	23,961	16,119	19,541	
18	School Meals	TUSLA / Mayo County Council / Leader	313,134	281,667	39,091	320,758	318,937	310,790	
19	Students with Disabilities	Social Protection	341,843	-	330,747	330,747	324,733	298,056	
20	CETA	Higher Education Authority	20,107	29,789	3,097	32,886	11,655	36,946	
21	Deaf Communication	MSLETB	-	-	3,021	3,021	-	4,108	
22	NAPD Art Project	DCID	-	-	-	-	2,666	-	
23	Erasmus	NAPD	-	-	-	-	-	1,590	
		Leargas	22,334	-	4,214	4,214	-	-	
24	Mind Yourself Conference	Mayo Mental Health							
25	Seconded Teacher Salary	Assoc,Parents/Students	4,300	241	3,493	3,734	3,000	2,628	
26	Adult Refugee Programme	Mayo Sports Partnership	74,014	66,435	-2,053	64,382	71,953	66,420	
		City of Dublin ETB	-	17,704	174	17,878	-	15,815	
27	Childcare Equality and Diversity								
28	Outdoor Pursuits Course	Mayo County Council Childcare Committee	-	943	26	969	-	7,757	
29	Student Bequest Moyne College	SOLAS	-	95,718	5,825	101,543	-	28,057	
30	Leader Grant for Critical Interventions	Donor	-	-	1,198	1,198	-	2,187	
31	ADUQUA Project	Leader	-	-	-	-	4,200	-	
32	Comhairle na nOg	Axcell Utbildning	-	-	-	-	-	24	
33	Adult Guidance	Foroige	41,000	-	20,000	20,000	-	-	
34	Other	Aontas	-	-	-	-	600	-	
		Other	-	-	-	-	-	6,523	
			2,782,710	1,537,075	1,421,344	2,958,419	2,560,204	2,536,549	

SELF-FINANCING PROJECTS

Item	PROJECT NAME	Funder	RECEIPTS			PAYMENTS					
			€	€	€	€	€	€			
									Pay	Non Pay	Total
1	School Based Activities	Parents/ Students, Staff and Others	1,340,002	1,330	1,545,885	1,547,215	1,627,232	1,347,396			
2	Achill Outdoor Education Centre	Education/Skills and Third Party	339,864	264,154	90,091	354,245	332,965	411,437			
3	Retirement Function	Staff, Others	3,711	-	3,670	3,670	3,680	2,978			
4	Book Loan Scheme	Parents/ Students	151,384	0	158,105	158,105	146,636	146,928			
5	PLC Locally Raised Funds	Parents/ Students	330,128	2,418	232,544	234,962	284,083	162,546			
6	School Canteens	Parents/ Students	3,892	-	29	29	14,449	12,542			
7	Easkey Tuck Shop	Parents/ Students	10,773	-	9,482	9,482	9,373	8,880			
8	Grange Canteen	Parents/ Students	5,825	1,002	2,950	3,952	-	-			
9	Homework Club	Parents/ Students	13,690	4,539	2,798	7,337	3,050	4,542			
10	Insurance Claims	Irish Public Bodies	13,104	-	13,971	13,971	56,584	20,196			
11	Mock Examinations	Parents/ Students	18,685	1,461	22,939	24,400	37,726	20,045			
12	NCC Canteen	Parents/ Students	6,092	4,961	-	4,961	-	-			
13	Nifty Foroige WWGS Corran College	Parents/ Students	950	-	-	-	1,050	1,466			
14	School Tours	Parents/ Students	27,594	-	4,532	4,532	33,965	10,715			
15	Other Sources Consolidated Account	Various	-	-	1,681	1,681	-	-			
16	School GAA Fund	GAA	-	-	-	-	-	-			
17	Night Classes	Parents/ Students	-	-	-	-	-	310			
			-	-	-	-	-	3,768			
			2,265,694	279,865	2,088,677	2,368,542	2,550,793	2,153,749			

AGENCIES and SELF-FINANCING PROJECTS

5,048,404	1,816,940	3,510,021	5,326,961	5,110,997	4,690,298
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* Agency work involves running a programme on behalf of another organisation according to agreed criteria and the Board is reimbursed its cost.

Self - Financing Projects are programmes run under the complete control of the Board either for the Board or other organisations.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2016

7 CAPITAL

Year Ended 31/12/2016 **Year Ended 31/12/2015**

Receipts

	€	€
Education & Skills		
Tourism, Transport and Sport	1,063,450	3,205,988
Solas	0	90,000
Other	453,934	65,490
	17,644	4,829
	1,535,028	3,366,307

Payments

Item	Location	Expenditure Type		
	Mayo			
1	Further Education Castlebar (Kingsbridge)	Purchase of Building and Fit Out		
2	Davitt College Castlebar	Extension Phase II	18,553	1,460,724
3	St Tiernans College Crossmolina	Design and Communication Graphics	463,820	171,998
4	St Brendans College Belmullet	Design and Communication Graphics	-	20,700
5	St Brendans College Belmullet	Carpark Tarmac	-	17,250
6	Davitt College Castlebar	Design and Communication Graphics	-	16,000
7	St Josephs Charlestown	Design and Communication Graphics	-	14,890
8	Colaiste Phobail Acla	Design and Communication Graphics	-	12,650
9	St Patricks College, Lacken Cross Killala	Design and Communication Graphics	-	11,500
10	Moynes College Ballina	Design and Communication Graphics	-	9,080
11	Colaiste Chomain Rosport	Design and Communication Graphics	-	7,945
12	Moynes College Ballina	Football Pitch	-	7,945
13	Moynes College Ballina	Home Economics Equipment	-	6,837
14	St Josephs Charlestown	Music Equipment	-	5,508
15	Moynes College Ballina	Furniture and Equipment	-	4,384
16	Moynes College Ballina	Dress Design Equipment	-	2,502
17	St Tiernans College Crossmolina	New School Extension (Fire Cert)	-	2,079
18	St Patricks College, Lacken Cross Killala	New School Extension Furniture and Equipment	-	1,775
19	Moynes College Ballina	Boiler Repair	-	1,077
20	Moynes College Ballina	Emergency Works 2016 Electrical Work	-	505
21	Moynes College Ballina	Summer Works 2014	5,529	-
22	Moynes College Ballina	Summer Works 2015 Windows	3,379	-
23	St Tiernans Crossmolina	Furniture & Equipment 2016	60,728	-
24	St Tiernans Crossmolina	Temporary Accommodation 2016	4,074	-
25	St Patricks College, Lacken Cross Killala	Summer Works 2014 Toilets	39,317	-
26	St Josephs Charlestown	Emergency Works 2016 Boiler Replacement	9,833	-
27	St Josephs Charlestown	Emergency Works 2016 Electrical Works	38,233	-
28	St Josephs Charlestown	Emergency Works 2016 Sewerage / Drainage	19,193	-
29	St Josephs Charlestown	Furniture and Equipment 2016	10,824	-
30	Colaiste Pobail Acla	Summer Works 2016 Upgrade Toilets	40,570	-
31	Colaiste Chomain Rosport	Digital Equipment for Techspace Project	615	-
			1,645	-
Item	Location	Expenditure Type		
	Sligo			
31	Coola Post Primary School Riverstown	Extension	25,045	170,096
32	Coola Post Primary School Riverstown	Furniture and Equipment	9,069	145,108
33	Grange Post Primary School	Emergency Works Scheme 2015	2,983	32,830
34	Coola Post Primary School Riverstown	Design Communication Graphics (DCG)	-	28,750
35	Grange Post Primary School	Complex Rent	-	11,000
36	Colaiste Iascaigh Easkey	Design Communication Graphics (DCG)	-	10,215
37	Colaiste Iascaigh Easkey	Furniture and Equipment	-	10,215
38	Colaiste Iascaigh Easkey	Emergency Works Scheme 2015	5,628	9,294
39	Grange Post Primary School	Design Communication Graphics (DCG)	-	9,080
40	Corran College Ballymote	Design Communication Graphics (DCG)	-	6,900
41	Ballinodde College Sligo	Design Communication Graphics (DCG)	-	6,900
42	Grange Post Primary School	Furniture and Equipment	725	3,890
43	Corran College Ballymote	Summer Works Scheme 2014	545	3,453
44	Colaiste Iascaigh Easkey	Access	-	1,822
45	Coola Post Primary School Riverstown	Mechanical	-	388
46	Coola Post Primary School Riverstown	Summer Works Scheme	124	-
47	Colaiste Iascaigh Easkey	Summer Works Scheme 2015	11,229	-
48	Ballinodde College Sligo	Special Centre for Disabled Children	2,287	-
49	Ballinodde College Sligo	Metalwork	202	-

Subtotal Carried Forward

774,150 **2,225,290**

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2016

7 CAPITAL (Contd)		Year	
		Ended 31/12/2016	Year Ended 31/12/2015
Payments		€	€
Subtotal Brought Forward		774,150	2,225,290
Item	Location	Expenditure Type	
Leitrim			
50	Leitrim Administrative Office Carrick - on - Shannon	Refurbishment	322 284,381
51	Lough Allen College Drumkeerin	Classroom Extension and Fire Upgrade	22,702 174,160
52	Carrigallen Vocational School	SWS 2014 Mechanical and Electrical	7,146 138,757
53	Carrigallen Vocational School	Furniture and Equipment	2,442 75,090
54	Lough Allen College Drumkeerin	SWS - Roof Repairs	237 62,310
55	Drumshanbo Vocational School	ASD unit	690,443 46,147
56	Drumshanbo Vocational School	SES 2014 Window Replacements	10,737 32,928
57	Carrigallen Vocational School	Design and Graphics	- 19,550
58	Drumshanbo Vocational School	Design and Graphics	4,540 12,650
59	Mohill Community College	Design and Graphics	4,600 11,500
60	Lough Allen College Drumkeerin	Furniture and Equipment	1,970 8,314
61	Lough Allen College Drumkeerin	Design and Graphics	8,243 8,014
62	Drumshanbo Vocational School	Metalwork Room	517 7,769
63	Lough Allen College Drumkeerin	Music/Drama Grant	- 6,908
64	Mohill Community College	SWS 2014 Fencing	- 6,600
65	Carrigallen Vocational School	Classroom Extension	- 3,218
66	Drumshanbo Vocational School	Science lab equipment	- 1,635
67	Drumshanbo Vocational School	Gas Works	- 881
68	Drumshanbo Vocational School	PE Equipment Grant	- 653
69	Mohill Community College	PE Equipment Grant	- 451
70	Carrigallen Vocational School	Science Lab Equipment	- 103
71	Lough Allen College Drumkeerin	Art Equipment	15,259 -
72	Lough Allen College Drumkeerin	Music / Drama	1,500 -
73	Lough Allen College Drumkeerin	PE Equipment	247 -
74	Lough Allen College Drumkeerin	Summer Works	2,362 -
75	Carrigallen Vocational School	Science Lab Equipment	468 -
76	Drumshanbo Vocational School	Music / Drama	3,695 -
77	Mohill Community College	Football Pitch	32,180 -
Other			
78	Training Centre	Capital	456,747 103,643
		2,040,507	3,230,952

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2016

8 Schools and Head Office Payments	Year Ended 31/12/2016			Year Ended 31/12/2015
	Pay	Non Pay	Total	Total
	€	€	€	€
PAY				
Instruction				
Administration	30,325,684	-	30,325,684	29,421,724
Maintenance	2,548,942	-	2,548,942	2,383,505
	1,135,774	-	1,135,774	1,131,046
			34,010,400	32,936,275
NON PAY				
Instruction				
Administration	-	392,123	392,123	304,702
Maintenance	-	1,241,197	1,241,197	1,573,834
	-	1,041,153	1,041,153	594,249
			2,674,473	2,472,785
ASSOCIATED PROGRAMMES				
School Services Support Fund				
Book Grant	133,892	404,904	538,796	495,137
Deis Grant and Home School Liaison	-	156,069	156,069	137,154
Exam Supervision	18,535	67,898	86,433	77,326
Transition Year	165,269	308	165,577	154,735
Junior Certificate School Programme	-	64,782	64,782	59,167
Leaving Cert Applied (Per Capita)	584	26,357	26,941	44,133
Foreign Language Assistant	-	9,237	9,237	9,405
Traveller Capitation	-	-	-	9,257
Physics, Chemistry, and Science	-	5,741	5,741	8,651
Special Class Grant	-	650	650	2,980
Transport Escort	2,816	5,245	8,061	8,274
Inservice Courses	16,458	277	16,735	8,180
JCSP Grants	-	5,579	5,579	6,563
DEIS Disadvantage Funding	-	-	-	-
School Development Planning Initiative	-	750	750	72
Assistive Technology Grant	-	895	895	60
Engineering / Technology Grant	-	5,636	5,636	5,891
Leaving Cert Technology	-	2,874	2,874	3,270
Woodwork Health and Safety	-	500	500	-
ICT Grant	-	994	994	1,460
Reading Initiative Grant	-	12,632	12,632	10,633
PE Equipment (Special Needs)	-	-	-	12
	0	1,152	1,152	781
	337,554	772,480	1,110,034	1,043,141
			37,794,907	36,452,201

Schools and Head Office Payments

These relate to the provision of second level and PLC programmes provided in 19 locations, catering for 5,602 participants as well as night classes in 7 locations, catering for 809 participants.

9 Primary School Payments

Primary School Payments	Year Ended 31/12/2016			Year Ended 31/12/2015
	Pay	Non Pay	Total	Total
	€	€	€	€
Capitation Grant	-	-	-	-
Ancillary Service Grant	-	-	-	-
Book Scheme Grant	-	-	-	-
Deis Grant	-	-	-	-
School Transport Grant	-	-	-	-
Miscellaneous Grants	-	-	-	-
	-	-	-	-
	-	-	-	-

Primary School Payments

These relate to the provision of the primary school programme in no locations, catering for no participants.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2016

10 FURTHER EDUCATION AND TRAINING PAYMENTS

	Year Ended 31/12/2016				Year Ended
	Pay €	Non Pay €	Allowances €	Total €	31/12/2015 Total €
Further Education					
VTOS	1,644,358	237,283	1,875,404	3,757,045	4,008,135
Youthreach	1,791,766	245,958	543,047	2,580,771	2,652,050
Adult Literacy, Community Education, ESOL, ITABE and DEIS					
Family Literacy	1,547,286	513,244	-	2,060,530	1,793,840
Back to Education Initiative	1,387,488	285,123	-	1,672,611	1,413,825
Adult Education Guidance Service	319,460	57,102	-	376,562	377,885
Arts Education	-	25,680	-	25,680	23,200
QQI Locally Devised Assessment	120,663	-	-	120,663	139,677
PLC Expenditure	31,939	65,454	-	97,393	137,213
Guidance/Counselling/Psychological Services	25,988	13,408	-	39,396	18,957
QQI External Authenticators	-	2,551	-	2,551	2,056
Continuing Professional Development YR and VTOS	540	10,974	-	11,514	9,432
Quality Framework (Fetac External Authentication)	3,573	6,654	-	10,227	1,928
Special Initiatives Disadvantaged Adults	89,152	15,312	-	104,464	92,857
Senior Traveller Centres	81,031	-	-	81,031	80,682
Innovation Fund	-	2,280	-	2,280	-
	7,043,244	1,481,023	2,418,451	10,942,718	10,751,737
Training					
Specialist Training Providers (STP)	-	2,430,569	1,348,532	3,779,101	3,934,372
Local Training Initiatives	-	526,137	1,961,784	2,487,921	2,968,053
Bridging Foundation and Skills Training	-	2,180,706	1,881,977	4,062,683	3,481,808
Community Training Centres	-	1,041,376	599,018	1,640,394	1,645,830
Traineeships	-	826,758	1,039,026	1,865,784	1,593,194
Apprenticeship	-	544,228	1,646,116	2,190,344	1,299,490
Operating Costs	2,487,448	1,013,858	-	3,501,306	3,249,329
Evening Courses	-	23,041	-	23,041	37,038
	2,487,448	8,586,673	8,476,453	19,550,574	18,209,114
Total	9,530,692	10,067,696	10,894,904	30,493,292	28,960,851
11 STUDENT SUPPORT SERVICES PAYMENTS					
Grants and Scholarships	-	98,905	-	98,905	761,315
	-	98,905	-	98,905	761,315
12 YOUTH SERVICES PAYMENTS					
Youth Work Act	135,168	35,004	-	170,172	160,474
Youth Club Grant	-	56,950	-	56,950	77,777
Youth Work Capital	-	7,644	-	7,644	10,086
Youth Special Projects Disadvantaged Youth	-	46,444	-	46,444	35,428
Youth Mental Health	-	486	-	486	7,000
Youth Peace 3	-	1,518	-	1,518	2,150
	135,168	148,046	-	283,214	292,915

Further Education and Training Payments

These relate to the provision of Further Education programmes in 19 locations, catering for 10,689 participants, as well as training in 2 locations, catering for 2,523 participants.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2016

13 ANALYSIS OF RECEIPTS BY FUNDER

FUNDER	Programme						Capital	TOTAL Year Ended 31/12/2016	TOTAL Year Ended 31/12/2015
	Schools and Head Office	Primary Schools	Further Education and Training	Student Support Services	Youth Services	Agencies and Self- financing			
Education and Skills	€ 37,274,877	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -
SOLAS	-	-	-	-	-	126,465	1,063,450	38,464,792	39,618,113
Parents/ Students	-	-	30,181,858	-	-	-	453,934	30,635,792	27,855,275
Sligo Sports Partnership (Sligo County Council)	528,972	-	44,395	-	2,530	2,355,549	-	2,931,446	3,105,638
Music Generation Network and Partners	-	-	-	-	-	-	-	-	-
Social Protection	-	-	-	-	-	670,000	-	670,000	555,210
Tusla	-	-	-	-	-	536,671	-	536,671	450,701
Dublin and Dun Laoghaire Education and Training Board	-	-	-	-	650	340,538	-	340,538	340,251
Children and Youth Affairs	-	-	-	-	-	313,134	-	313,784	312,821
State Examinations Commission	-	-	-	-	-	281,514	-	281,514	325,741
Health	169,857	-	-	-	254,826	-	-	254,826	241,131
Irish Public Bodies	-	-	-	-	-	-	-	169,857	154,953
Mayo Sports Partnership	63,851	-	-	-	-	138,713	-	138,713	138,714
City of Dublin Education and Training Board	-	-	-	-	-	13,104	-	76,955	113,676
Foroige	-	-	-	-	-	74,014	-	74,014	71,953
Staff	-	-	-	-	-	54,494	-	54,494	17,277
Professional Development Service for Teachers	-	-	-	-	-	41,000	-	41,000	200
Other	27,520	-	-	-	-	29,153	-	29,153	34,868
Léargas	8,204	-	1,592	-	-	-	-	27,520	18,085
Higher Education Authority	-	-	-	-	100	14,449	-	24,345	44,069
Mayo County Council	-	-	-	-	-	22,734	-	22,734	7,397
Leitrim Development Company	-	-	-	-	-	20,107	-	20,107	11,655
Sligo Social Services Council Ltd	330	-	-	-	-	-	15,999	15,999	65,720
Sligo County Council	-	-	-	-	5,270	11,345	-	11,675	20,930
Bank	-	-	-	-	-	-	-	5,270	-
Galway Mayo Institute of Technology	2,808	-	-	-	-	4,300	-	4,300	-
Arts, Heritage, regional, Rural and Gaeltacht Affairs	-	-	-	2,000	-	1,000	-	3,808	12,029
Leitrim County Council	-	-	-	-	-	-	-	2,000	-
National Adult Literacy Agency	317	-	-	-	1,000	-	1,645	1,645	-
Sligo Leader Partnership Company	-	-	752	-	-	-	-	1,317	317
Health Service Executive	-	-	-	-	-	-	-	752	-
Tourism Transport and Sport	-	-	-	-	-	120	-	120	500
POBAL	-	-	-	-	-	-	-	0	7,479
Aontas	-	-	-	-	-	-	-	-	90,000
Mayo County Childcare	-	-	-	-	-	-	-	-	2,550
Deaf Communication Infrastructure Development	-	-	-	-	-	-	-	-	600
Leader	-	-	-	-	-	-	-	-	5,000
Sligo County Childcare	-	-	-	-	-	-	-	-	2,666
Total	38,076,736	-	30,228,597	2,000	264,376	5,048,404	1,535,028	75,155,141	73,636,644

14 State Funding

(a) State Funding Summary

Main State Grants	Opening Balance	Received	Taken to Revenue	Closing Balance
School and Head Office - Pay	€ 673,437 Note 1	€ 34,061,019	€ 34,010,400	€ 724,056
School and Head Office - Non Pay	197,141	2,866,407	2,674,473	389,075
Associated Programmes	1,479,867	1,149,310	1,110,048	1,519,129
Capital	1,122,091	1,535,028	2,158,144	498,975
Youth Services	131,234	264,376	283,214	112,396
Further Education and Training	2,343,243	30,228,597	30,644,113	1,927,727
	5,947,013	70,104,737	70,880,392	5,171,358

Note 1. The Closing Balance @ 31/12/2015 was overstated at €683,437. The Opening Balance at 1/1/2016 reflects the correct amount.

(b) Recurrent State Grants

When issued, Recurrent State Grants are essentially a deposit in respect of the actual grant for the year. The actual grant is determined at year end when the actual expenditure for the year is known. This gives rise to the Recurrent State Grant asset or liability at year end.

(c) State Capital Grants

These are issued in respect of projects specifically approved by the Department of Education and Skills. The ETB will ensure that the State's investment in the related asset is protected and will not be used as security for any other activity without prior consultation with the Department and sanction of D/PER.

(d) Use of Grants

The ETB confirms that all grants have been used only for the purposes for which they were issued.

(e) Tax Compliance

The ETB confirms that it is compliant with all relevant tax regulations.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2016

	31/12/2016	31/12/2015
	€	€
15 Current Assets - Recurrent State Grants		
Amount due from Education and Skills	2,188,906	1,763,895
Amount due from SOLAS	3,072,682	2,401,643
Amount due from Youth Affairs	9,554	-
	5,271,142	4,165,538
	5,271,142	4,165,538
16 Current Assets - Capital State Grants		
Amount due from Education and Skills	446,088	461,841
	446,088	461,841
	446,088	461,841
17 Current Assets - Other Recurrent Income		
Amount due from Other Programme Funders	414,174	248,905
	414,174	248,905
	414,174	248,905
18 Current Assets - Third Party Debtors		
Exam Supervision	-	1,154
Foreign Language Assistant	-	4,666
Skills for Work	-	11,482
Bank Interest	833	2,063
School Meals	14,312	-
Sports Partnership	6,168	-
Expenses to be Recouped	46,000	-
Community Training Centres	96,000	-
Local Training Initiatives	55,130	-
Specialist Training Providers	139,959	-
	358,402	19,365
	358,402	19,365

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2016

	31/12/2016	31/12/2015
	€	€
19 Current Liabilities - Recurrent State Grants		
Amount due to Education and Skills	4,538,245	4,097,218
Amount due to Solas	3,738,133	3,434,961
Amount due to Youth Affairs	120,422	130,062
	8,396,800	7,662,241
20 Current Liabilities - Capital State Grants		
Amount held for Education and Skills	928,880	1,329,678
	928,880	1,329,678
21 Current Liabilities - Other Recurrent Income		
Amount held for Students	2,106,616	2,173,914
Amount held for Other Programme Funders	1,430,108	1,521,672
	3,536,724	3,695,586
22 Pay and Expense Liabilities		
Pay Liabilities	493,438	444,720
Expense Liabilities	1,810,636	1,381,065
	2,304,074	1,825,785

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2016

23 Movement in Other Net Current Assets

Current Assets	Balance as at 31/12/2016 €	Balance as at 31/12/2015 €	Movement in Period €
Increase/(Decrease) in Recurrent State Grants Receivable	5,271,142	4,165,538	1,105,604
Increase/(Decrease) in Capital State Grants Receivable	446,088	461,841	(15,753)
Increase/(Decrease) in Other Recurrent Income Receivable	414,174	248,905	165,269
Increase/(Decrease) in Third Party Debtors	358,402	19,365	339,037
	<u>6,489,806</u>	<u>4,895,649</u>	<u>1,594,157</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	8,396,800	7,662,241	(734,559)
(Increase)/Decrease in Capital State Grant Liabilities	928,880	1,329,678	400,798
(Increase)/Decrease in Other Recurrent Income Liabilities	3,536,724	3,695,586	158,862
(Increase)/Decrease in Pay and Expense Liabilities	2,304,074	1,825,785	(478,289)
	<u>15,166,478</u>	<u>14,513,290</u>	<u>(653,188)</u>
 Net Movement			 <u><u>940,969</u></u>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2016

24 Chief Executive's Pay

In accordance with payscales approved by the Department of Education and Skills the Chief Executive was paid €115,756 (excluding employer's PRSI) in the year ended 31 December 2016. Employer's PRSI of €2,503 was also paid.

The CE did not undertake any foreign travel for ETB business purposes during the period. The CE is a member of an unfunded defined benefit public sector scheme and the pension entitlements do not extend beyond the standard entitlements available under the scheme.

25 Board members' expenses

Expenses are paid to Board members for travel to Board-related meetings. The aggregate expenses paid to each member in the year ended 31 December 2016 were:

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	Other	Total	No. Board Meetings Attended
	€	€	€	€	€	
Therese Ruane	471				471	5
Teresa McGuire	719	918	668	325	2,630	5
Christy Hyland	1,468	6,578	438		8,484	6
Tom Connolly	884		520	129	1,533	6
Paul Ainsworth	143				143	3
John Caulfield	586				586	5
Donna Sheridan	715		824		1,539	7
Margaret Gormley	982	641		81	1,704	7
Seamus Kilgannon	1,160	347		168	1,675	6
Joseph Queenan	914		599		1,513	7
Mary Bohan	998	8,145	4,536	393	14,072	6
Evelyn Cafferty	456				456	3
Paddy O'Rourke	1,181		347		1,528	7
Enda Stenson	685				685	5
Sinead Dore	428				428	5
Enda Cawley	874				874	6
Susan Finan	370				370	4
Malachy Molloy	613	1,426			2,039	6
Kieran O'Dowd	273				273	4
John Gardiner	589				589	6
Annie May Reape	283		333		616	4
Total	14,792	18,055	8,265	1,096	42,208	

Mary Bohan is the Mayo, Sligo and Leitrim Education and Training Board representative on the ETBI Board.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2016

26 Capital Commitments

At the end of 2016, the ETB had total capital commitments of €199,604 consisting of:
extension at Davitt College, Castlebar, Co. Mayo - €37,219,
extension to Drumshanbo Vocational School, Drumshanbo, Co. Leitrim - €42,246,
temporary accommodation at St. Tiernan's College, Crossmolina, Co. Mayo - €23,263
and a number of smaller projects - €96,876.
All commitments will be Exchequer funded.

27 Contingencies

At the date of approval of these financial statements, legal proceedings in respect of events that occurred before 31 December 2016 have been initiated against Mayo, Sligo and Leitrim Education and Training Board.

The costs of these proceedings to Mayo, Sligo and Leitrim Education and Training Board are unknown as the case has yet to be heard by the High Court, but it is expected that all costs will be reimbursed by MSLETB's insurers.

28 Annual Contribution to Education and Training Boards Ireland.

Mayo, Sligo and Leitrim ETB made a contribution of €30,731 to ETBI in 2016.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2016

29 MSLETB provides educational services from the properties listed below:

1) Properties in use by MSLETB

Category	Location	Status	Annual Rent	Lease expiry
Administrative Offices				
Head office, Mayo	Newtown, Castlebar, Co. Mayo, F23 DV78	Owned	n/a	n/a
Sligo office	Quay Street, Sligo, F91 XH96	Owned	n/a	n/a
Leitrim office	Carrick-on-Shannon, Co. Leitrim, N41 W2X7	Owned	n/a	n/a
Schools				
Mayo:				
Coláiste Pobail Acla	Achill, Co. Mayo, F28 CP49	Owned	n/a	n/a
Davitt College	Springfield, Castlebar, Co. Mayo, F23 VY15	Owned	n/a	n/a
Gaelcholáiste Chomáin	Rosspport, Co. Mayo, F26 YR99	Owned	n/a	n/a
Moyne College	Cathedral Road, Ballina, Co. Mayo, F26 W884	Owned	n/a	n/a
St. Brendan's College	Belmullet, Co. Mayo, F26 C782	Owned	n/a	n/a
St. Joseph's Community College	Charlestown, Co. Mayo, F12 WE19	Leased	€10	31/08/2034
St. Patrick's College	Lacken Cross, Killala, Co. Mayo, F26 NW52	Owned	n/a	n/a
St. Tiernan's College	Crossmolina, Co. Mayo, F26 WK25	Owned	n/a	n/a
Sligo:				
Ballinode College	Ballinode, Sligo, F91 DY66	Owned	n/a	n/a
Coláiste Iascaigh	Easkey, Co. Sligo, F26 EC56	Owned	n/a	n/a
Coláiste Iascaigh, Old Courthouse, Easkey	Easkey, Co. Sligo, F26 Y489	Leased	€0	Expired, in negotiations
Coola Post Primary School	Coola, Riverstown, Co. Sligo, F52 XE71	Owned	n/a	n/a
Corran College	Ballymote, Co. Sligo, F56 DP86	Owned	n/a	n/a
Grange Post Primary School	Grange, Co. Sligo, F91 F722	Owned	n/a	n/a
Leitrim:				
Carrigallen Vocational School	Carrigallen, Co. Leitrim, H12 TD72	Owned	n/a	n/a
Drumshanbo Vocational School	Drumshanbo, Co. Leitrim, N41 D623	Owned	n/a	n/a
Lough Allen College	Drumkeerin, Co. Leitrim, N41 XT98	Owned	n/a	n/a
Mohill Community College	Mohill, Co. Leitrim, N41 YT72	Owned	n/a	n/a
Colleges of Further Education:				
Castlebar College of Further Education	Newtown, Castlebar, Co. Mayo, F23 EW84	Owned	n/a	n/a
Sligo College of Further Education	Ballinode, Sligo, F91 DY66	Owned	n/a	n/a
Westport College of Further Education (Carrowbeg)	Newport Road, Westport, Co. Mayo, F28 TP82	Owned	n/a	n/a
North Connacht College	Tubbercurry, Co. Sligo, F91 X883	Owned	n/a	n/a
Further Education and Training Centres:				
Mayo:				
Ballina Training Centre	Carrowcushlaun West, Ballina, Co. Mayo, F26 P278	Leased	€80,000	30/09/2019
Claremorris Part-time Further Education Centre	Chapel Lane, Claremorris, Co. Mayo, F12 F5W7	Leased	€24,000	Expired, in negotiations
Outdoor Education Centre	Achill, Co. Mayo, F28 H7F2	Owned	n/a	n/a
VTOS	Swinford, Co. Mayo, F12 DC93	Owned	n/a	n/a
VTOS/Youthreach ^a	Cathedral Road, Ballina, Co. Mayo, F26 FEF4	Owned	n/a	n/a
VTOS/Youthreach/Further Education	Ballinrobe, Co. Mayo, F31 FK54	Owned	n/a	n/a
Youthreach	Kiltimagh, Co. Mayo, F12 CK33	Owned	n/a	n/a
Adult Guidance / Youth Officer	Newtown, Castlebar, Co. Mayo, F23 DV78	Leased	€6,000	Expired, in negotiations
Further Education / VTOS	Belmullet, Co. Mayo, F26 D8H2	Leased	€25,000	30/09/2019
Further Education Centre	Cavendish House, Castlebar, Co Mayo.	Leased	€56,000	Expired, in negotiations
Further Education Centre	Ballina, Co. Mayo, F26 E264	Leased	€25,430	31/12/2023
Further Education Centre	Ballyhaunis, Co. Mayo, F35 A064	Leased	€6,824	31/08/2018
VTOS	Mill Lane, Castlebar, Co. Mayo.	Leased	€33,114	Expired, in negotiations
Further Education Centre ^b	Lucan Street, Castlebar, Co Mayo F23 FW70	Owned	n/a	n/a
Sligo:				
Adult Education Centre, Sligo	Castle Street, Sligo, F91 DK33	Leased	€40,632	31/05/2019
Ballinode College / Sligo College of Further Education	Clarion Village, Ballinode, Sligo, F91 A2FP	Leased	€17,600	Expired, in negotiations
Sligo Training Centre	Ballytivnan, Sligo, F91 N284	Owned	n/a	n/a
Youthreach	Cleveragh Ind. Est., Sligo, F91 FY68	Leased	€34,000	31/12/2039
Leitrim:				
PLC - Mayflower, Drumshanbo ^c	Drumshanbo, Co. Leitrim, N41 Y8P6	Leased	€12,000	Expired, in negotiations
Adult Education - Bee Park Centre, Manorhamilton ^c	Manorhamilton, Co. Leitrim, F91 HCD9	Leased	€3,600	Expired, in negotiations
Adult Education - Hartley Building, Carrick-on-Shannon	Carrick-on-Shannon, Co. Leitrim, N41 F9D2	Leased	€4,200	Expired, in negotiations
Adult Education - Presentation House, Carrick-on-Shannon	Carrick-on-Shannon, Co. Leitrim, N41 A2H5	Leased	€16,500	Expired, in negotiations

During the year ended 31 December 2016, two employees of the ETB provided accommodation for specialised courses ran on their premises. In the first case, the amount paid for these services was €20,000. In the second case, the amount paid for these services was €8,000.

^a The property at Cathedral Road, Ballina is leased to Mayo IRD and no rent has been received in respect of this lease. However, MSLETB also use part of this building.

^b Building under development as Further Education Centre during 2016.

^c Rental agreements were put in place during 2016/2017.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2016

29 MSLETB provides educational services from the properties listed below:

2) Properties and land not currently in use:

Category	Location	Status	Annual Rent	Lease expiry
St. Patrick's College	Ballycastle, Co. Mayo, F26 W544	Owned	n/a	n/a
Gurteen Post Primary School	Gurteen, Co. Sligo, F56 D654	Owned	n/a	n/a
Mohill (old) Vocational School	Cloone Road, Mohill, Co. Leitrim, N41 K316	Owned	n/a	n/a
Newport site (6.25 acres purchased in 2001 for £194,500)	Newport, Co. Mayo.	Owned	n/a	n/a
Lahardane site (1 rood (0.25 acre) purchased in 1965 for £150)	Lahardane, Co. Mayo.	Owned	n/a	n/a

3) Properties leased to 3rd parties

The following properties are leased to 3rd parties.

Property/land	Occupied by	Status	Annual rent	Lease expiry
Old Vocational School, Ballina, Co. Mayo, F26 K3K0 ^a	I.R.D. North Mayo - West Sligo CLG	Owned	€0	10/03/2021
Old Vocational School, Charlestown, Co. Mayo, F12 E2D1 ^a	Various community groups	Owned	€0	Expired, in negotiations
Drumkeerin Vocational School, Drumkeerin, Co. Leitrim, N41 PX93	Drumkeerin Community Centre	Owned	n/a	n/a
Ballinacarrow Community Centre, Co. Sligo, F56 CY96	Ballinacarrow Community Centre Committee	Owned	€100	2036
Riverside, Sligo, F91 A7KC ^b	Sligo Sport and Recreation Partnership	Leased	€0	Expired, in negotiations
Beltra Hall, Beltra, Co. Sligo, F91 VX97	Various community groups	Owned	€ 1,000	n/a
Benwiskin Centre, Ballinrillick, Co. Sligo, F91 A389	Benwiskin Centre	Owned	€800	2036
Corballa School, County Sligo, F26 C9D7	North West Parents and Friends	Owned	€3,800	2017
Ballinamore Vocational School, County Leitrim, N41 EW90	Ballinamore Childcare CLG	Owned	€ 285	Expired, in negotiations
Marion College, Mohill, County Leitrim, N41 CY58	Leitrim Development Company	Owned	€ 193	Expired, in negotiations
Kinlough Technical School, County Leitrim, F91 P7YE (Kinlough Community Childcare CLG) / F91 AR26 (Kinlough Library)	Kinlough Community Childcare CLG / Leitrim County Council	Owned	€ 446	Expired, in negotiations
Tubbercurry site, County Sligo ^c	Tubbercurry Development Group	Owned	€1,850	2037
Lisnalurg site (9.25 hectares purchased in 2007 for €6.25 million)	Farmer	Owned	€2,378	n/a

^a No rent was received in 2016. Both properties are the subject of dispute, being pursued by legal representatives with a view to having the properties returned to MSLETB usage.

^b The Riverside building is leased by MSLETB from Sligo County Council - for which MSLETB is not required to pay rent. No lease agreement is in place between MSLETB and Sligo County Council. MSLETB has sub-let the building to the Sligo Sport and Recreation Partnership (SSRP). There is no lease in place between MSLETB and SSRP and the rental charge is nil.

^c Two separate sections of this land leased to two different community groups (for playground and sports pitch).

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2016

30 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2016 were approved by the Board of MSLETB on 26/06/2018.