

Mayo Sligo and Leitrim Education and Training Board

Financial Statements For The Year Ended 31 December 2018

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:

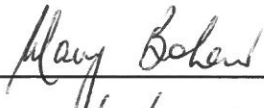
- (a) apply the standard accounting policies for the preparation of ETB financial statements
- (b) make judgements and estimates that are reasonable and prudent
- (c) disclose and explain any material departures from the standard accounting policies.

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.

Chairperson: **Mary Bohan**

Signature:



Date :

12/12/2019

Mayo Sligo and Leitrim Education and Training Board

Statement on The System of 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.

For 2018, the Board operated under the Code of Governance for ETB's issued by the Department of Education and Skills in March 2015. A revised Code of Practice for the Governance of ETB's was issued in January 2019. MSLETB adopted the revised Code of Practice at its Board Meeting in February 2019. MSLETB has circulated the revised Code to its Board and Committee members. Training has been provided to the new Board in November 2019 with further training to be provided by ETBI in 2020.

The Audit Committee met 4 times in 2018. The Finance Committee met 4 times in 2018.

Responsibility for the System of Internal Control

As Chairperson of Mayo, Sligo and Leitrim Education and Training Board, I acknowledge the responsibility of the Board for ensuring that an efficient and effective system of internal 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 significant control failures and ensuring appropriate action.
- Establishing procedures for identifying and evaluating all risks which could prevent MSLETB from achieving its objectives.

A formal risk management policy and risk management procedures for MSLETB was formulated and adopted by the Board in 2015 with a risk register compiled in 2016. It applies centrally and to all the services under the control of MSLETB. It is the intention of MSLETB to operate an integrated process for the management of risk and to incorporate risk management into the planning and evaluation processes in each of its centres and services. Actions in respect of addressing identified risks were carried out throughout 2018. A presentation to the Audit Committee took place in December 2017 on the top identified risks for the organisation. This identified high risk items which were addressed during 2018. The risk register was reviewed periodically. The last review was in September 2019 and it is estimated that this updated register will be available in Qtr. 1 2020.

The system of internal 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.

Internal Audit

An internal audit service is provided by the Internal Audit Unit (IAU) – Education and Training Boards. The most recent internal audits conducted in 2018 was to review the effectiveness of IT system and network availability controls at Mayo, Sligo and Leitrim ETB. This report was finalised in February 2019 and the Opinion Report issued by internal audit noted that Mayo, Sligo and Leitrim ETB does not have an adequate system of internal control pertaining to both IT systems and Network Management Controls. The report included 25 recommendations, 9 have been implemented, 11 are in progress and 5 relating to business continuity and disaster recovery are being progressed in conjunction with ETBI. Since the audit was completed MSLETB has addressed significant portions of the report and has plans to mitigate other weaknesses during 2019 in conjunction with ETBI in the area's of business continuity and disaster recovery policies and procedures.

An audit of the Specialist Training Providers in the MSLETB Training Centre was conducted in September and October 2018. The draft Opinion report issued by internal audit was received in November 2019 and noted that Mayo, Sligo and Leitrim ETB had an adequate system of internal control pertaining to Specialist Training Providers.

The Audit Committee expressed its concern about the inadequate level of IAU-ETB audits of Mayo, Sligo and Leitrim ETB and the consequential lack of audit reports and findings which inform the Audit Committee in the performance of their duties.

Mayo Sligo and Leitrim Education and Training Board

Statement on The System of Internal Control

Public Procurement

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 22 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 in fourteen categories, to the value of €1,659,000, procured in 2018 were not procured fully in accordance with National Procurement Guidelines. This represents approximately 8.62% of non-pay expenditure. Significant effort has been made by MSLETB in 2018 and 2019 to ensure compliance. In late 2018 and 2019, following competitive procurement processes, new contracts were put in place in respect of two categories of expenditure with annual expenditure totalling approximately €796,000. MSLETB will continue to progress tendering processes for the remaining non-compliant expenditure during 2020. In addition, MSLETB has commenced the establishment of a contracts database for all contracts in excess of €25,000. This will assist in monitoring compliance with procurement rules. The MSLETB Corporate Procurement Plan and MAPP (multi-annual procurement plan) has been done and this will in 2019 assist us to further identify other areas of non-compliance informing further procurement projects. These areas will be addressed on a phased basis as resources allow. Given the nature of the organisation and the extent of spending under various categories and headings, full compliance, will remain a challenge.

Pension Statements

MSLETB did not meet its obligation to provide annual pension statements to employees in 2018. This will continue to be a major challenge for MSLETB until we have an IT system capable of generating pension statements and until all of our historical manual records are collated and inputted onto this system. There are plans for a national shared services for the single public service pension scheme which operates in MSLETB since 2013. With regard to MSLETB's other pensions schemes, we have been advised that pensions are not part of the scope for the current payroll shared services package which will be rolled out to ETBs in the next two years, but pensions will be one of the continuous improvement projects associated with this package going forward. No timeframe has been outlined for this project. Pensions are a high risk area for ETB's and this has been raised with the Department of Education and Skills by Education and Training Boards Ireland (ETBI).

Accounting Records

The system for recording financial transactions used by the majority of the former VECs is an out-dated single entry system that is not fit for purpose. MSLETB require a new fit for purpose integrated accounting and management information system. This is a matter of concern for both the executive and the Audit Committee of MSLETB. Pending approval for a new system MSLETB continues to work with the Department of Education and Skills and the Project Management Office with regard to Finance Shared Services. Both the Finance Committee and the Audit Committee have conveyed their ongoing concerns that the lack of an appropriate contemporary financial reporting system remains a significant risk which is impacting on many areas of work including the preparation and submission of the annual financial statements in a timely and effective manner.

Annual Review of Controls

MSLETB is committed to operating an efficient, effective and economic internal control system. A review of the effectiveness of the system of internal controls was carried out by management and presented to the Audit Committee on 26 March 2019.

The Audit Committee has considered the management's review of internal control on 26 March 2019. Following a discussion by a member of the Audit Committee at the Board meeting it was recommended for approval. Also MSLETB management were regularly invited to audit committee meetings to discuss the internal controls on an on-going basis.

On 26 March 2019 the Audit Committee reviewed the minutes of MSLETB Board and Finance Committee meetings and found no inconsistencies from the internal controls review by management.

The Statement on Internal Control was then reviewed and approved by the Board of Mayo, Sligo and Leitrim Education and Training Board at their meeting on 16 April 2019.

Chairperson:

Mary Bohan

Signature:



Date:

12/12/2019



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 the financial statements

I have audited the financial statements of Mayo, Sligo and Leitrim Education and Training Board for the year ended 31 December 2018 as required under the provisions of the 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 2018 and the state of affairs of the Board at 31 December 2018; and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education and Skills.

Basis of opinion

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, the statement on internal control, and a schedule of activities and pay costs. 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.

Non-compliance with procurement rules

I draw attention to the statement on internal control which discloses that in 2018 the Board incurred significant expenditure where the procedures followed did not comply with public procurement guidelines. The statement also sets out the steps taken or planned by the Board to address this matter.

Seamus McCarthy
Comptroller and Auditor General

19 December 2019

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 Board's financial statements 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 I identify 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 I identify 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 2018

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	Number of Locations	Number of Participants*	Number of Beneficiaries ***
Primary Level	-	-	-
Second Level & Post Leaving Cert.	19	5,420	-
Further Education	20	-	10,492
Training	2	-	1,891
Part-time / Night Classes	5	-	1,164

* Based on Academic Year 2018/2019 Enrolment

** A person who attends a structured programme either full or part time provided by MSLETB

*** A person who avails of a service provided by MSLETB

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 or students, 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 2018* €
0 - 59,999	1,320	23,420,255
60,000 - 69,999	187	12,097,380
70,000 - 79,999	131	9,711,526
80,000 - 89,999	35	2,941,258
90,000 - 99,999	13	1,227,962
100,000 - 110,000	13	1,341,668
110,000 - 119,999	2	232,800
120,000 - 129,999	2	244,434
130,000 - 139,999	-	-
140,000 - 149,999	1	143,360
150,000 - 159,999	1	154,815
Total:	1,705	51,515,458

* Pay costs do include employers' PRSI.

The ETB did not make pension contributions in respect of employees in 2018.

In compliance with the Financial Emergency Measures in the Public Interest Legislation the MSLETB made Pension Related Deductions from employees amounting to €1,973,298 which were remitted to the Department of Education and Skills

Mayo Sligo and Leitrim Education and Training Board

Financial Statements - Year Ended 31 December 2018

Establishment of the Education and Training Board and the Accounting Policies

1 Establishment of the Education and Training Board

Mayo, Sligo and Leitrim Education and Training Board was established on 1 July 2013 and its functions are set out in section 10 of the Education and Training Boards Act 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 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 expensed 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 benefit 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 by the National Shared Services Office on behalf of the ETB. ETB s are responsible for the administration of their pensions. Pension funds are provided by the Department of Education and Skills.

Provision has not been made in the financial statements for the present cost of the future benefits that have accrued to staff members and existing pensioners under these schemes.

(f) Lease Rentals

All lease rentals are expensed as incurred.

(g) Reclassifications

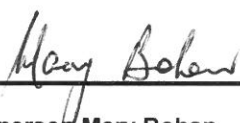
A review of the classification of assets and liabilities was carried out which resulted in reclassifications which has restated some of the 2017 amounts on the Statement of Current Assets and Current Liabilities. There has been no overall net effect to the Net Current Assets/Liabilities or Revenue Surplus/Deficit.

Mayo Sligo and Leitrim Education and Training Board

Operating Statement For The Year Ended 31 December 2018

	Note	Year ended 31/12/2018 €	Year ended 31/12/2017 €
RECEIPTS			
Post Primary Schools & Head Office Grants	1	43,215,188	39,454,907
Further Education and Training Grants	2	32,051,991	31,895,124
Student Support Services Grants	3	-	-
Youth Services Grants	4	620,467	832,968
Agencies & Self-Financing Projects	5	5,493,537	5,716,067
Capital Grants	6	1,878,852	1,200,178
		83,260,035	79,099,244
PAYMENTS			
Post Primary Schools & Head Office	7	42,950,101	40,294,711
Further Education and Training	8	32,611,539	30,894,367
Student Support Services	9	12,482	32,178
Youth Services	10	588,147	811,132
Agencies & Self-Financing Projects	5	5,376,297	4,982,169
Capital	6	1,198,476	1,075,295
		82,737,042	78,089,852
Cash surplus/(deficit) for year		522,993	1,009,392
Movement in other net current assets	21	1,477,100	(887,268)
Accrual revenue surplus/(deficit) for Year		2,000,093	122,124
Revenue surplus/(deficit) at 1 January		(14,704)	(136,828)
Revenue surplus/(deficit) at 31 December		1,985,389	(14,704)

Signed:

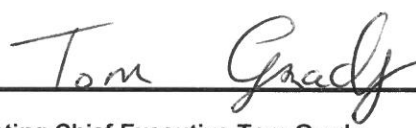


Chairperson Mary Bohan

Date:

12/12/2019

Signed:



Acting Chief Executive Tom Grady

Date:

12/12/2019

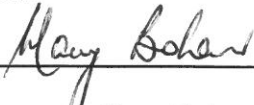
The notes on pages 11 to 30 form part of these Financial Statements

Mayo Sligo and Leitrim Education and Training Board


Statement of Current Assets and Current Liabilities as at 31 December 2018

	Note	31/12/2018 €	31/12/2017 €
Current Assets			
Recurrent State Grants	13	407,996	830,746
Capital State Grants	14	356,355	318,073
Other Recurrent Income	15	42,440	227,828
Third Party Debtors	16	327,787	392,918
Bank Balance		10,072,229	9,549,236
		11,206,807	11,318,801
Current Liabilities			
Recurrent State Grants	17	2,757,441	3,155,927
Capital State Grants	18	1,183,828	787,976
Other Recurrent Income	19	934,529	4,330,439
Pay & Expense liabilities	20	4,345,620	3,059,163
		9,221,418	11,333,505
Net Current Assets / (Liabilities)		1,985,389	(14,704)
Represented by			
Revenue surplus/(deficit)		1,985,389	(14,704)

	Retained Surplus / (Deficit) 31/12/2018 €	Retained Surplus / (Deficit) For 2018 €	Retained Surplus / (Deficit) 31/12/2017 €
Analysis of revenue surplus/(deficit)			
Programme			
Schools & Head Office	(169,937)	(155,233)	(14,704)
Further Education Programmes	-	-	-
Agency & Self-financing Programmes	2,155,326	2,155,326	-
	1,985,389	2,000,093	(14,704)

Signed: 

 Chairperson Mary Bohan
 Date: 12/12/2019

Signed: 

 Acting Chief Executive Tom Grady
 Date: 12/12/2019

The notes on pages 11 to 30 form part of these Financial Statements

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

1 Post Primary Schools & Head Office Receipts	Sponsoring Department/Funder	Year Ended 31/12/2018 €	Year Ended 31/12/2017 €
Pay			
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	36,859,344	33,650,608
Retained Superannuation Contributions	Education and Skills	2,064,652	2,009,346
		<u>38,923,996</u>	<u>35,659,954</u>
Non-Pay			
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	2,150,970	1,990,178
Tuition Fees	Parents/students	509,356	474,577
Insurance Dividend	Irish Public Bodies	47,430	96,018
Capital Dividend	Irish Public Bodies	306,477	-
Bank Interest	Bank	-	946
Rent	Other	4,805	7,341
Other	Other	-	877
		<u>3,019,038</u>	<u>2,569,937</u>
Associated Programmes			
School Services Support Fund	Education and Skills	555,059	547,202
Book Grant	Education and Skills	133,344	133,659
Deis Grant & Home School Liaison	Education and Skills	118,170	115,743
Transition Year	Education and Skills, Parents / Students	112,080	91,033
Junior Certificate School Programme	Education and Skills	48,226	40,025
Leaving Cert Applied (Per Capita)	Education and Skills	14,043	14,345
Foreign Language Assistant	Education and Skills	4,590	2,844
Traveller Capitation	Education and Skills	20,301	10,251
Physics, Chemistry, and Science	Education and Skills	4,706	3,211
Special Class Grant	Education and Skills	3,629	1,910
Transport Escort	Education and Skills	38,911	30,890
Inservice Courses	Education and Skills	3,389	5,114
Special Needs Equipment	Education and Skills	7,741	11,756
ICT Infrastructure	Education and Skills	172,315	174,560
Junior Certificate Administration Grant	Education and Skills	2,852	2,514
Specialised Equipment	Education and Skills	-	39,959
Gaeltacht School Recognition Scheme	Education and Skills	32,798	-
		<u>1,272,154</u>	<u>1,225,016</u>
Total		<u><u>43,215,188</u></u>	<u><u>39,454,907</u></u>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

		Year Ended	Year Ended
		31/12/2018	31/12/2017
		€	€
2 Further Education and Training Receipts	Sponsoring Department/Funder		
Further Education			
VTOS	SOLAS, Parents/Students	3,612,461	3,574,281
Youthreach	SOLAS	3,199,808	2,679,104
Adult Literacy, Community Education, ESOL, ITABE and DEIS Family Literacy			
Back to Education Initiative	SOLAS, NALA, Parents / Students	2,237,900	2,037,781
Adult Education Guidance Service	SOLAS, Parents/Students	1,530,452	1,587,416
Youthreach Special Needs Initiative	SOLAS	490,305	410,395
Adult Refugee Programme	SOLAS	99,240	94,151
Arts Education	SOLAS	240,290	160,000
QQI Locally Devised Assessment	SOLAS	30,000	-
PLC Capitation and Non Pay	SOLAS	60,920	110,437
PLC Government Levy	SOLAS, Parents/Students	172,670	366,382
Guidance/Counselling/Psychological Services	SOLAS, Parents/Students	103,020	37,665
QQI Authentication / Certification / QA	SOLAS	36,999	33,638
Continuing Professional Development	SOLAS	121,745	25,993
Quality Framework	SOLAS	35,608	78,427
Innovation Fund	SOLAS	6,127	14,693
ETBI Enhancement Fund	SOLAS	32,300	-
FE Premises Repairs and Maintenance	SOLAS	11,272	11,400
FE Central Services Initiatives	SOLAS	397,567	315,688
Legacy Adult Refugee Programme	SOLAS	(15,000)	15,000
Legacy Traveller Training Centres	SOLAS	20,000	76,674
Skills for Work	SOLAS	223,623	335,613
		353,128	-
		13,000,435	11,964,738
Training			
Specialist Training Providers (STP)	SOLAS	3,514,259	3,371,643
Local Training Initiatives	SOLAS	2,055,183	2,250,311
Bridging Foundation and Skills Training	SOLAS	2,695,436	3,514,264
Training Centre Staff and Operations	SOLAS	3,789,578	3,707,955
Community Training Centres	SOLAS	1,679,028	1,713,520
Traineeships	SOLAS	1,896,217	1,605,003
Apprenticeship	SOLAS	3,507,733	3,611,896
Evening Courses	SOLAS	42,861	155,794
On-Line/Blended Learning/Library	SOLAS	(128,739)	-
Other / Miscellaneous	Parents/Students	-	-
		19,051,556	19,930,386
Total		32,051,991	31,895,124
3 Student Support Service Receipts			
Grants and Scholarships	Education and Skills	-	-
		-	-
4 Youth Service Receipts			
Youth Work Act	Children and Youth Affairs	154,389	132,705
Youth Club Grant	Children and Youth Affairs	72,891	64,425
Youth Work Capital	Youth Work Ireland / Children and Youth Affairs	92,540	23,617
Youth Special Projects - Disadvantaged Youth	Children and Youth Affairs	163,495	29,520
Youth Employability Initiative	Children and Youth Affairs	-	20,300
Mental Health Project	Health	-	-
Youth Club Equipment	Children and Youth Affairs	-	423,688
Regional Drugs Task Force Awareness Programme	Health	137,152	138,713
		620,467	832,968

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

5 Agencies and Self-Financing Projects		Year Ended 31/12/2018		Year Ended 31/12/2017	
AGENCIES					
Item	Project	Receipts	Payments	Receipts	Payments
	Sponsoring Department/Funder	€	Pay € Non Pay €	€	€
				Total €	
1	School Completion	311,594	255,631	296,548	308,711
2	Examination Supervision	166,719	161,615	163,217	152,186
3	Skills for Work	30,599	-	-	218,530
4	Skills ETB	-	9,246	9,246	45,161
5	Cycle to Work Scheme	25,580	25,580	25,580	25,508
6	Childcare CE Scheme	7,250	141	141	-
7	Activation and Family Support BTEI	-	-	-	-
8	Networking Grant NCCA	-	-	-	-
9	Music Education Partnership	945,877	656,678	914,760	819,842
10	Enterprise Grant	460	-	944	195
11	Girls Active	7,635	989	8,900	8,768
12	Leargas Ballinode	-	-	800	2,745
13	Local Sports Partnership	600,000	375,506	745,640	576,132
14	NWHB Corbolla Parents and Friends	3,800	-	-	3,800
15	Sailing / Sport	23,141	18,901	19,751	23,328
16	School Meals	405,816	-	395,100	373,531
17	Students with Disabilities	57,976	48,819	49,566	31,938
18	CETA	-	-	-	-
19	Erasmus	224,169	-	126,050	38,324
20	Mind Yourself Conference	1,000	-	3,485	1,677
21	Seconded Teacher Salary	78,282	70,454	70,454	67,901
22	Adult Refugee Programme	-	-	-	7
23	Childcare Equality and Diversity	-	-	-	-
24	Outdoor Pursuits Course	-	-	-	-
25	Student Bequest Moyne College	-	-	-	-
26	Comhairle na nOg	39,814	(1)	(1)	7,185
27	Healthy Ireland Action	9,324	-	19,969	-
28	School Excellence Fund	8,000	1,190	10,330	-
29	Worldskills	48,000	-	2,974	-
		2,995,036	1,589,782	2,863,454	2,692,901

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

5 Agencies and Self-Financing Projects

Item Project	Sponsoring Department/Funder	Year Ended 31/12/2018			Year Ended 31/12/2017		
		Receipts		Payments	Receipts		Payments
		€	€	€	€	€	€
1 School Activities	Parents/ Students, Staff and Other	1,554,425	397	1,556,458	1,556,855	1,595,100	1,525,187
2 Outdoor Education Centre - Achill	Education and Skills/Third Party	313,458	195,312	95,150	290,462	342,356	369,405
3 Retirement Function	Staff, Others	-	-	-	-	-	-
4 Book Loan Scheme	Parents/ Students	187,120	-	206,378	206,378	146,428	91,491
5 PLC Locally Raised Funds	Parents/ Students	315,484	4,567	353,746	358,313	392,396	181,032
6 School Canteens	Parents/ Students	-	-	-	-	7,380	3,027
7 Easkey Tuck Shop	Parents/ Students	10,011	-	10,814	10,814	12,740	10,841
8 Grange Canteen	Parents/ Students	9,350	3,444	5,978	9,422	10,075	10,609
9 Homework Club	Parents/ Students	9,691	14,895	-	14,895	11,155	9,594
10 Insurance Claims	Irish Public Bodies	6,820	-	5,286	5,286	26,290	27,745
11 Mock Examinations	Parents/ Students	27,396	2,179	21,267	23,446	35,652	19,702
12 NCC Canteen	Parents/ Students	7,217	3,096	2,318	5,414	7,230	8,572
13 Nifty Foroige VWGS Corran College	Parents/ Students	-	-	-	-	-	733
14 School Tours	Parents/ Students	23,815	-	22,149	22,149	41,058	29,672
15 Other Sources Consolidated Account	Various	-	-	-	-	-	-
16 Employee Donation	Staff	-	-	-	-	300	300
17 Student Bequest Coola	Donor	-	-	-	-	-	284
18 Student Bequest Grange	Donor	-	-	-	-	-	1,074
19 Ballinode Canteen	Parents/ Students	14,924	-	-	-	-	-
20 Beimullet Tuck Shop	Parents/ Students	10,205	-	3,450	3,450	-	-
21 Corran College Tuck Shop	Parents/ Students	8,585	-	5,959	5,959	-	-
Total		2,498,501	223,890	2,288,953	2,512,843	2,628,160	2,289,268
		5,493,537	1,813,672	3,562,625	5,376,297	5,716,067	4,982,169

* Agency work involves running a programme on behalf of another organisation or students 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 2018

			Year Ended 31/12/2018	Year Ended 31/12/2017
			€	€
6 Capital				
Receipts				
Education & Skills			1,234,135	873,043
SOLAS			433,892	268,635
Tourism & Sport			69,825	-
Other			141,000	58,500
			1,878,852	1,200,178
Payments				
Item	Location	Expenditure Type		
Mayo				
1	Colaiste Pobail Acla	Summer Works Scheme 2017 Toilets	163,538	-
2	Colaiste Pobail Acla	Refurbish Home Economics Room and Flat Roof	54,759	256,083
3	St Tiernans Crossmolina	Temporary Accommodation 2018	32,235	-
4	St Josephs Charlestown	Engineering Room Furniture 2018	16,770	-
5	Moyne College Ballina	ICT for ASD Unit 2018	2,414	-
6	Moyne College Ballina	Summer Works Scheme 2015	1,207	-
7	St Josephs Charlestown	Emergency Works 2018	1,169	-
8	St Brendans College Belmullet	Summer Works 2014	892	10,465
9	Colaiste Chomain Rossport	PE Equipment	8	-
10	St Josephs Charlestown	Engineering Room	-	94,817
11	St Brendans College Belmullet	Extension	-	80,643
12	Colaiste Chomain Rossport	All Weather Pitch	-	55,482
12	Davitt College Castlebar	Extension Phase II	-	37,219
13	Moyne College Ballina	Summer Works 2014	-	28,712
14	Colaiste Pobail Acla	Emergency Works 2015	-	23,966
15	St Tiernans Crossmolina	Temporary Accommodation 2016	-	23,263
16	Davitt College Castlebar	PE Hall	-	22,893
17	St Brendans College Belmullet	CNC Laser	-	15,683
18	Moyne College Ballina	Replacement Furniture 2017	-	9,865
19	St Josephs Charlestown	Emergency Works 2016 Electrical Works	-	7,713
20	St Brendans College Belmullet	Replacement Furniture 2017	-	7,125
21	Colaiste Pobail Acla	Replacement Water Tank	-	5,412
22	St Josephs Charlestown	Furniture 2017	-	3,995
23	St Brendans College Belmullet	Asbestos Removal	-	3,512
24	Moyne College Ballina	Student Lockers	-	3,255
25	Colaiste Chomain Rossport	Summer Works 2015 Windows	-	1,907
26	St Patricks College, Lacken Cross Killala	Summer Works 2014 Toilets	-	101
Subtotal			272,992	692,111

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

			Year Ended 31/12/2018	Year Ended 31/12/2017
			€	€
6 Capital				
			272,992	692,111
Subtotal			272,992	692,111
Item	Location	Expenditure Type		
	Sligo			
1	Coola Post Primary School Riverstown	Astro Turf Pitch	179,952	-
2	Coola Post Primary School Riverstown	Additional Accommodation Phase III	119,728	10,711
3	Coola Post Primary School Riverstown	Prefab Rental 2018	116,920	-
4	Grange Post Primary School	Prefab Rental 2018	64,859	-
5	Grange Post Primary School	Summer Works 2017	35,008	65,759
6	Colaiste lascaigh Easkey	Summer Works 2017 Roof	15,925	-
7	Colaiste lascaigh Easkey	Additional Accommodation 2018	14,575	7,737
8	Grange Post Primary School	Complex Rent	11,000	11,170
9	North Connacht College	PE Equipment 2010	4,142	-
10	Colaiste lascaigh Easkey	Lockers 2018	2,738	-
11	Ballinode College Sligo	Special Centre for Disabled Children	802	797
12	Grange Post Primary School	Additional Accommodation 2018	467	-
13	Coola Post Primary School Riverstown	Furniture and Equipment	-	3,216
14	Colaiste lascaigh Easkey	Furniture 2017	-	2,627
15	Grange Post Primary School	Furniture and Equipment	-	385
16	Colaiste lascaigh Easkey	Emergency Works 2015	-	(665)
Item	Location	Expenditure Type		
	Leitrim			
17	Drumshanbo Vocational School	Summer Works 2017 Roof	89,761	-
18	Mohill Community School	PE Equipment 2018	25,856	-
19	Drumshanbo Vocational School	ASD unit	11,423	42,246
20	Carrigallen Vocational School	PE Equipment 2007	2,188	-
21	Drumshanbo Vocational School	PE Equipment 2007	1,536	-
22	Carrigallen Vocational School	Science Lab Equipment 2010	950	-
23	Lough Allen College Drumkeerin	Replacement Water Tank	880	19,542
24	Lough Allen College Drumkeerin	Design and Communication Graphics	243	-
25	Lough Allen College Drumkeerin	Foul Water System	-	30,274
26	Drumshanbo Vocational School	Music / Drama	-	12,792
27	Lough Allen College Drumkeerin	Classroom Extension and Fire Upgrade	-	7,500
28	Carrigallen Vocational School	Special Needs Equipment 2016	-	3,690
29	Carrigallen Vocational School	Furniture 2017	-	1,998
	Other			
30	Training Centre	Capital	226,531	163,405
			1,198,476	1,075,295

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

7 Post Primary Schools & Head Office Payments	Year Ended 31/12/2018			Year Ended 31/12/2017
	Pay €	Non Pay €	Total €	Total €
PAY				
Instruction	34,345,546	-	34,345,546	32,259,702
Administration	2,974,360	-	2,974,360	2,868,093
Maintenance	1,172,263	-	1,172,263	1,116,014
	<u>38,492,169</u>	<u>-</u>	<u>38,492,169</u>	<u>36,243,809</u>
NON PAY				
Instruction	-	254,717	254,717	304,795
Administration	-	1,722,286	1,722,286	1,306,720
Maintenance	-	957,465	957,465	1,008,269
	<u>-</u>	<u>2,934,468</u>	<u>2,934,468</u>	<u>2,619,784</u>
ASSOCIATED PROGRAMMES				
School Services Support Fund	43,434	699,986	743,420	688,127
Book Grant	767	136,103	136,870	161,571
Deis Grant and Home School Liaison	12,969	105,164	118,133	201,538
Transition Year	135	127,837	127,972	100,186
Junior Certificate School Programme	-	46,535	46,535	37,816
Leaving Cert Applied (Per Capita)	-	12,340	12,340	9,467
Foreign Language Assistant	-	3,672	3,672	2,844
Traveller Capitation	-	23,977	23,977	5,601
Physics, Chemistry, and Science	-	2,530	2,530	1,212
Special Class Grant	-	-	-	6,631
Transport Escort	34,671	-	34,671	29,804
Inservice Courses	-	3,785	3,785	8,765
School Development Planning Initiative	-	(37)	(37)	1,253
Assistive Technology Grant	-	8,179	8,179	7,862
Engineering / Technology Grant	-	1,096	1,096	760
Woodwork Health & Safety	-	9,759	9,759	1,628
ICT Grant	-	4,594	4,594	12,735
PE Equipment (Special Needs)	-	-	-	1,676
ICT Infrastructure	-	212,151	212,151	112,871
Leaving Cert Technology	-	2,084	2,084	10,139
Specialised Equipment	-	24,515	24,515	28,632
Gaeltacht School Recognition Scheme	-	7,089	7,089	-
Junior Certificate Administration Grant	129	-	129	-
	<u>92,105</u>	<u>1,431,359</u>	<u>1,523,464</u>	<u>1,431,118</u>
	<u>38,584,274</u>	<u>4,365,827</u>	<u>42,950,101</u>	<u>40,294,711</u>

Post Primary Schools & Head Office Payments

These relate to the provision of second level and PLC programmes provided in 19 locations, catering for 5,420 participants as well as night classes in 5 locations, catering for 1,164 participants.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

8 Further Education and Training Payments	Year Ended 31/12/2018				Year Ended
	Pay €	Non Pay €	Allowances €	Total €	31/12/2017 Total €
Further Education					
VTOS	1,751,214	372,856	1,735,087	3,859,157	3,591,886
Youthreach	1,942,612	540,957	633,331	3,116,900	2,732,065
Adult Literacy, Community Education, ESOL, ITABE and DEIS					
Family Literacy	1,660,053	555,804	-	2,215,857	2,427,156
Back to Education Initiative	1,317,411	402,778	-	1,720,189	1,678,570
Adult Education Guidance Service	361,483	118,377	-	479,860	426,148
Youthreach Special Needs Initiative	79,057	17,765	-	96,822	91,323
Arts Education	-	25,169	-	25,169	28,739
QQI Locally Devised Assessment	146,447	-	-	146,447	129,357
PLC Capitation & Government Levy	14,402	328,988	-	343,390	256,556
Guidance/Counselling/Psychological Services	19,509	13,408	-	32,917	29,814
QQI Authentication / Certification / QA	115,871	1,011	-	116,882	-
Continuing Professional Development	7,476	52,806	-	60,282	21,210
Quality Framework	-	10,210	-	10,210	11,582
Legacy Traveller Training Centres	238,460	-	-	238,460	55,759
Innovation Fund	-	-	-	-	12,300
FE Premises Repairs and Maintenance	-	426,720	-	426,720	208,331
Adult Refugee Programme (Resettlement)	157,479	16,537	-	174,016	-
ETBI Enhancement Fund	-	14,615	-	14,615	-
Skills for Work	164,015	65,650	-	229,665	-
	7,975,489	2,963,651	2,368,418	13,307,558	11,700,796
Training					
Specialist Training Providers (STP)	-	2,212,104	1,191,960	3,404,064	3,414,114
Local Training Initiatives	-	491,572	1,730,794	2,222,366	2,195,529
Bridging Foundation and Skills Training	-	1,316,708	917,463	2,234,171	3,345,493
Community Training Centres	-	1,278,700	609,303	1,888,003	1,631,986
Traineeships	48,084	687,786	714,179	1,450,049	1,477,054
Apprenticeship	-	611,487	3,457,175	4,068,662	3,396,119
Operating Costs	2,581,262	1,240,981	-	3,822,243	3,542,121
Evening Courses	180,201	34,222	-	214,423	191,155
	2,809,547	7,873,560	8,620,874	19,303,981	19,193,571
Total	10,785,036	10,837,211	10,989,292	32,611,539	30,894,367
Further Education and Training Payments					
These relate to the provision of Further Education programmes in 20 locations, catering for 10,492 participants, as well as training in 2 locations, catering for 1,891 participants.					
9 Student Support Services					
Grants and Scholarships	-	12,482	-	12,482	32,178
	-	12,482	-	12,482	32,178
10 Youth Services					
Youth Work Act	113,296	23,639	-	136,935	122,311
Youth Club Grant	-	70,070	-	70,070	62,487
Youth Work Capital	-	65,641	-	65,641	22,436
Youth Special Projects Disadvantaged Youth	-	158,505	-	158,505	29,520
Youth Employability Initiative	-	-	-	-	15,330
Youth Mental Health	-	-	-	-	(400)
Youth Club Equipment	-	-	-	-	420,735
Regional Drugs Task Force Awareness Programme	-	156,996	-	156,996	138,713
	113,296	474,851	-	588,147	811,132

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

11 Analysis of Receipts by Funder

Funder	Post-Primary Schools and Head Office	Primary Schools	Further Education and Training	Programme				Capital	Total Ended 31/12/2018	Total Ended 31/12/2017
				Student Support Services	Youth Services	Agencies and Self-financing	Agencies and Self-financing			
€	€	€	€	€	€	€	€	€	€	
State funding received										
Education and Skills	42,247,799	-	-	-	140,930	-	1,234,135	43,622,864	39,804,974	
SOLAS	-	-	31,755,337	-	-	-	433,892	32,189,229	31,997,017	
Tusla	-	-	-	-	311,595	-	-	311,595	311,595	
State Examinations Commission	-	-	-	-	166,719	-	-	166,719	153,186	
Children and Youth Affairs	-	-	-	483,315	-	-	-	483,315	684,255	
Dublin and Dun Laoghaire Education and Training Board	-	-	30,599	-	-	-	-	30,599	337,531	
City of Dublin Education and Training Board	-	-	-	-	-	-	-	-	20,630	
Employment Affairs and Social Protection	-	-	-	-	405,816	-	-	405,816	378,528	
Léargas	-	-	-	-	224,169	-	-	224,169	120,666	
Health	-	-	-	137,152	-	-	-	137,152	138,713	
Higher Education Authority	-	-	-	-	57,976	-	-	57,976	41,192	
Foroige	-	-	-	-	40,084	-	-	40,084	-	
Leitrim Development Company	-	-	-	-	7,250	-	-	7,250	21,880	
Arts, Heritage, Regional, Rural and Gaeltacht Affairs	-	-	-	-	-	-	-	-	-	
Music Generation Network and Partners	-	-	-	-	502,991	-	-	502,991	463,326	
County Councils Music Generation	-	-	-	-	118,900	-	-	118,900	117,619	
Sports Partnership & Sailing Sport & Girls Active	-	-	-	-	683,282	-	-	683,282	775,439	
Tourism and Sport	-	-	-	-	-	-	68,825	68,825	-	
Health Ireland Action - County Council	-	-	-	-	9,324	-	-	9,324	-	
	42,247,799	-	31,785,936	620,467	2,669,036	-	1,737,852	79,061,090	75,376,551	
Non-State funding applied to State-funded schemes										
Parents/Students - tuition and repeat exam fees	577,071	-	-	-	-	-	-	577,071	525,647	
Parents/Students - OEC Receipts	-	-	-	-	180,528	-	-	180,528	209,426	
Parents/Students Further Education and Training	-	-	156,630	-	-	-	-	156,630	71,597	
Parents/Students - Sailing / Sport & Girls Active	-	-	-	-	25,776	-	-	25,776	26,701	
Professional Development Service for Teachers	31,606	-	-	-	-	-	-	31,606	25,205	
Bank - interest	-	-	-	-	-	-	-	-	946	
Irish Public Bodies - dividends & Capital distribution	353,907	-	-	-	-	-	-	353,907	96,018	
County Councils	-	-	-	-	-	-	-	-	58,900	
Parents/Students - Music Generation	-	-	140,024	-	323,986	-	-	323,986	285,313	
Other	4,805	-	-	-	-	-	141,000	285,829	104,185	
	967,389	-	296,654	-	530,290	-	141,000	1,935,333	1,403,938	
Other Non-State funding										
Parents/Students	-	-	-	-	2,166,988	-	-	2,166,988	2,248,794	
Other	-	-	-	-	64,224	-	-	64,224	16,799	
Staff	-	-	-	-	25,580	-	-	25,580	26,882	
Irish Public Bodies	-	-	-	-	6,820	-	-	6,820	26,290	
	-	-	-	-	2,263,612	-	-	2,263,612	2,318,755	
Total	43,215,188	-	32,082,590	620,467	5,462,338	-	1,878,862	83,260,035	79,099,244	

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

12 State Funding

	2018 Grant issued	01/01/2018* Amount due from / (due to) Grantor	Transfers	Receipts direct from Grantor	Receipts from other sources	Total receipts	Local Funding Transfers	Cash expenditure	Change in Liabilities Debtors	Surplus / (deficit) For 2018*	31/12/2018 Amount from / (due to) Grantor
		€		€	€	€		€	€	€	€
Education and Skills											
Post-Primary Schools and Head Office	38,923,966	366,751	-	(58,859,344)	(2,064,652)	(58,923,996)	-	38,492,169	393,600	-	328,524
Non-Pay*	2,843,705	-	106,787	(2,190,970)	(868,068)	(3,019,038)	175,333	2,934,468	(42,321)	(155,229)	(346,920)
Local Funding Surpluses		(173,887)				(173,887)					
Associated Programmes	1,223,305	(1,200,203)	(179,391)	(1,172,833)	(99,321)	(1,272,154)	-	1,523,464	56,653	-	(1,071,631)
Capital	1,491,602	(469,903)	2,983	(1,737,852)	(141,000)	(1,878,852)	-	1,198,476	319,823	-	(827,473)
Student Support	-	(94,650)	(96,787)	-	-	-	-	12,482	-	-	(168,955)
Agency and Self-financing	132,930	3,350	-	(132,930)	(180,528)	(313,458)	-	290,462	(24,840)	44,486	-
Total Education and Skills*	44,615,538	(1,558,242)	(166,408)	(42,053,929)	(3,353,569)	(45,407,498)	-	44,451,521	702,915	(110,743)	(2,088,455)
Other Funders											
SOLAS	31,755,337	(1,356,958)	(831,746)	(31,785,936)	(296,654)	(32,082,590)	-	32,611,539	749,800	134	(909,821)
Children and Youth Affairs and Health	620,467	(144,812)	-	(620,467)	-	(620,467)	-	598,147	(1,511)	-	(178,643)
Force Awareness											
Agency - School Completion Programme	311,595	(177,910)	-	(311,594)	-	(311,594)	-	296,548	(396)	-	(193,352)
Agency - School Meals	405,816	40,453	-	(405,816)	-	(405,816)	-	395,102	12,701	-	42,440
Protection											
Dublin and Dunleoghaire ETB	30,599	(824,254)	831,746	0	-	0	-	-	(7,492)	-	0
City of Dublin Education and Training Board	-	(45,374)	-	-	-	-	-	9,246	(16)	36,144	0
State Examinations Commission	166,719	(2,646)	-	(166,719)	-	(166,719)	-	163,217	-	6,148	0
County Councils & Music Generation	1,305,173	(316,970)	(10,000)	(1,305,174)	(349,761)	(1,654,935)	-	1,759,905	14,693	(63,535)	(271,242)
Partnership and Sports											
Agency - Leargas Trips - Erasmus	224,169	(62,393)	-	(224,169)	-	(224,169)	-	126,050	(25,683)	-	(186,195)
Higher Education Authority	57,976	(20,622)	-	(57,976)	-	(57,976)	-	49,566	2,885	-	(26,147)
Leitrim Development Company	7,250	(56,939)	-	(7,250)	-	(7,250)	-	141	-	-	(64,048)
Foroige	40,084	(30,491)	-	(40,084)	-	(40,084)	-	19,969	-	-	(50,606)
City of Dublin Education and Training Board	-	(37,627)	-	-	-	-	-	-	-	37,627	0
Healthy Ireland Action	9,324	0	-	(9,324)	-	(9,324)	-	10,330	-	(1,006)	0
Agency and Self-financing	8,000	-	-	(8,000)	-	(8,000)	-	2,974	1,321	-	(3,705)
Total Other	34,942,509	(3,036,543)	(10,000)	(34,942,509)	(646,415)	(35,588,924)	-	36,032,334	746,302	15,512	(1,841,319)
Total*	79,558,047	(4,594,785)	(176,408)	(76,996,438)	(3,999,984)	(80,996,422)	-	80,483,855	1,449,217	(95,231)	(3,929,774)

Balances are reported on an accruals basis.

- a Opening balances 01/01/2018
- b Pay Grant
- c Non Pay Grant

Department of Education and Skills Post-Primary Schools and Head Office Pay Grant was expected to be funded by direct receipts from grantor of €35,859,344 and forecasted receipts from Retained Superannuation Contributions of €2,063,539. The surplus for the year in the Department of Education and Skills Post-Primary Schools and Head Office Non Pay Grant was expected to be funded by direct receipts from grantor of €2,150,970 and forecasted locally raised receipts of €692,735. In 2018 actual locally raised receipts were €868,068 resulting in a surplus of receipts of €175,333 over the amount forecasted. Surplus receipts are due to the Department of Education and Skills and are not considered part of the current year funding.

Total grants are set by reference to anticipated expenditure. In the case of Post-Primary Schools and Head Office Non-Pay, and in certain Further education programmes expenditure limits are set. Expenditure incurred in excess of this limit gives rise to a deficit, whereas savings can be retained and used to fund future deficits. In 2018, School and Head Office Non Pay Expenditure was higher than the limit by €155,229. Total surpluses of €59,996 were recognised on Agency and Self-Financing Projects. Operating Statement (page 9) recognises a surplus of €2.1m on foot of an instruction from the Department of Education and Skills in February 2019 that any balances in relation to agency and self-financing that did not represent an actual asset/liability in relation to the funder should be recognised in the surplus/deficit for the year. €134,927 related to agency balances with the remainder relating to balances on self-financing programmes including, inter alia, registration fees, general accounts for school based activities, canteen receipts and school tours.

The difference between the total amount received from grantors of €76,996,438 above and the total in Note 11 - Funding of €79,061,090 is represented by Retained Superannuation Contributions of €2,064,652.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

	31/12/2018	31/12/2017
	€	€
13 Current Assets - Recurrent State Grants		
Amount due from Education and Skills		
Pay Grant Underfunding	329,637	603,398
Superannuation Receipts Shortfall	-	-
Associated Grant Underfunding	68,360	217,794
Third Level Grant Underfunding	-	-
Amount due from SOLAS	-	-
Amount due from Children and Youth Affairs	9,999	9,554
	407,996	830,746
	407,996	830,746
14 Current Assets - Capital State Grants		
Amount due from Education and Skills	356,355	318,073
	356,355	318,073
	356,355	318,073
15 Current Assets - Other Recurrent Income		
Amount due from Other Programme Funders (State)	42,440	144,197
Amount due from Other Programme Funders (Non State)	-	83,631
	42,440	227,828
	42,440	227,828
16 Current Assets - Third Party Debtors		
Expenses to be Recouped	5,326	68,410
Community Training Centres	102,000	112,000
Local Training Initiatives	80,502	72,549
Specialist Training Providers	139,959	139,959
	327,787	392,918
	327,787	392,918

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

	31/12/2018	31/12/2017
	€	€
17 Current Liabilities - Recurrent State Grants		
Amount due to Education and Skills		
Pay Grant Overfunding	-	-
Associated Grants Unspent	1,139,991	1,417,997
Local Receipts / Receivables Excess	350,033	173,587
Scholarship Grants Unspent	168,955	84,650
Amount due to SOLAS	909,820	1,326,378
Amount due to Youth Affairs	188,642	153,315
	2,757,441	3,155,927
	2,757,441	3,155,927
18 Current Liabilities - Capital State Grants		
Amount held for Education and Skills	1,183,828	787,976
	1,183,828	787,976
	1,183,828	787,976
19 Current Liabilities - Other Recurrent Income		
Amount held for Students	114,439	2,470,437
Amount held for Other Programme Funders (State)	795,296	1,668,011
Amount held for Other Programme Funders (Non State)	24,794	191,991
	934,529	4,330,439
	934,529	4,330,439
20 Pay and Expense Liabilities		
Pay Liabilities	729,574	689,972
Expense Liabilities	3,616,046	2,369,191
	4,345,620	3,059,163
	4,345,620	3,059,163

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

21 Movement in Other Net Current Assets

	Balance as at 31/12/2018 €	Balance as at 31/12/2017 €	Movement in Year €
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	407,996	830,746	(422,750)
Increase/(Decrease) in Capital State Grants Receivable	356,355	318,073	38,282
Increase/(Decrease) in Other Recurrent Income Receivable	42,440	227,828	(185,388)
Increase/(Decrease) in Third Party Debtors	327,787	392,918	(65,131)
	<u>1,134,578</u>	<u>1,769,565</u>	<u>(634,987)</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	2,757,441	3,155,927	398,486
(Increase)/Decrease in Capital State Grant Liabilities	1,183,828	787,976	(395,852)
(Increase)/Decrease in Other Recurrent Income Liabilities	934,529	4,330,439	3,395,910
(Increase)/Decrease in Pay and Expense Liabilities	4,345,620	3,059,163	(1,286,457)
	<u>9,221,418</u>	<u>11,333,505</u>	<u>2,112,087</u>
			<u><u>1,477,100</u></u>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

22 Remuneration

	2018	2017
	€	€
(a) Aggregate Employee Benefits		
Staff Short-term benefits	51,515,458	48,574,054
Termination benefits	-	-
	<u>51,515,458</u>	<u>48,574,054</u>
(b) Staff Short-Term Benefits		
Pay (Comprising Basic Pay/Allowances/ Overtime) including Employer's PRSI	51,515,458	48,574,054
	<u>51,515,458</u>	<u>48,574,054</u>

The pay ranges and the number of employees in each range are:

Pay range	No. Employees	Cost in 2018* €
0 - 59,999	1,320	23,420,255
60,000 - 69,999	187	12,097,380
70,000 - 79,999	131	9,711,526
80,000 - 89,999	35	2,941,258
90,000 - 99,999	13	1,227,962
100,000 - 110,000	13	1,341,668
110,000 - 119,999	2	232,800
120,000 - 129,999	2	244,434
130,000 - 139,999	-	-
140,000 - 149,999	1	143,360
150,000 - 159,999	1	154,815
Total:	1,705	51,515,458

* Pay costs do include employers' PRSI.

(c) Termination Benefits

There were no termination benefit settlements during the year.

-	-
<u>-</u>	<u>-</u>

(d) Key Management Personnel

Key management personnel in MSLETB consist of the Chief Executive and the Directors of Schools, Further Education, and Organisation Support and Development. The total value of employee benefits for the key management personnel excluding employer's PRSI is set out below:

	2018	2017
	€	€
Salary	399,689	384,218
Allowances	-	-
Termination Benefits	-	-
	<u>399,689</u>	<u>384,218</u>

(e) Chief Executive Salary and Benefits

The Chief Executive remuneration package excluding employers' PRSI for the year was:

	2018	2017
	€	€
Basic Salary - Mr. Shaun Purcell (retired effective 31/05/2018)	52,624	117,729
Basic Salary - Mr. Tom Grady (Acting Chief Executive effective 01/06/2018)	60,483	-
Other	-	-
	<u>113,107</u>	<u>117,729</u>

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

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

23 Specific Costs	2018	2017
	€	€
(a) Consultancy		
The costs of external services under the following headings:		
Legal	4,126	11,680
Financial / Actuarial	-	-
Public relations/marketing	-	-
Human Resources	560	19,155
Other	-	-
	-	-
	4,686	30,835
(b) Legal Costs and Settlements		
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	-	-
Conciliation and arbitration payments	-	-
Settlements	-	-
	-	-
	-	-
Legal costs and settlements were paid by the ETB's insurers'	25,698	80,527
(c) Travel and Subsistence		
Travel and subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	39,125	42,897
- expenses paid for Board Members	-	-
- expenses paid to employees	446,418	384,343
	485,543	427,240
International		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	24,716	13,700
	24,716	13,700
	24,716	13,700
Total	510,259	440,940
(d) Hospitality		
Hospitality costs incurred were:		
Staff Hospitality	5,444	2,648
Other	1,586	1,361
	7,030	4,009
	7,030	4,009

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

24 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 the 31 December 2018 were:

Board member	Statutory Meetings €	Interview Boards €	Attendance at Conferences / Seminars €	BOM €	Other €	Total €	No. Board Meetings Attended \ Held
Christy Hyland	655	10,251	501	353	571	12,331	6/8
Mary Bohan	521	6,031	4,165	268	366	11,351	8/8
Seamus Kilgannon	141	2,245	359	324	345	3,414	8/8
Malachy Molloy	-	2,049	-	-	294	2,343	5/8
Teresa McGuire	464	101	499	462	284	1,810	7/8
Paddy O'Rourke	855	-	317	128	381	1,681	8/8
Tom Connolly	381	-	376	59	164	980	5/8
Margaret Gormley	383	358	-	93	-	834	8/8
Enda Cawley	318	-	423	-	67	808	4/8
Enda Stenson	310	-	-	384	-	694	7/8
Donna Sheridan	107	248	330	-	-	685	7/8
Teresa Whelan	350	-	-	72	104	526	4/8
Kieran O'Dowd	180	-	298	-	-	478	3/8
Joseph Queenan	269	-	-	12	-	281	5/8
John Caulfield	223	-	-	-	20	243	5/8
Annie May Reape	175	-	-	31	-	206	4/8
Sinead Dore	138	7	-	-	-	145	3/8
John Gardiner	133	-	-	-	-	133	4/8 resigned 23/6/2018
Susan Finan	87	-	-	-	18	105	5/8
Gerard Murphy	77	-	-	-	-	77	2/8 appointed 23/10/2018
Paul Ainsworth	-	-	-	-	-	-	2/8
Aisling McCabe	-	-	-	-	-	-	1/8 appointed 11/12/2018
Total	5,767	21,290	7,268	2,186	2,614	39,125	

Mary Bohan is the Mayo, Sligo and Leitrim Education and Training Board representative on the board of Education and Training Boards Ireland.

25 Chief Executive's Travel Expenses

		2018 €	2017 €
Domestic Travel	Mr. Shaun Purcell (retired effective 31/05/2018)	5,784	7,882
Domestic Travel	Mr. Tom Grady (Acting Chief Executive effective 01/06/2018)	7,836	-
Foreign Travel (No Trips)		-	-
		13,620	7,882

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

26 Capital Commitments

At the end of 2018, MSLETB had committed and contracted for :

Additional Accommodation at St. Tiernan's College, Crossmolina, Co.Mayo at a cost of €1.9m.

Additional Accommodation at Colaiste Iascaigh, Easkey, Co.Sligo at a cost of €0.6m.

and a number of smaller projects amounting to €0.2m.

All of the above capital expenditure will be completely Exchequer funded.

27 Contingencies

At the date of approval of these financial statements, legal proceedings in respect of events that occurred before 31 December 2018 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 Pension Related Deduction

€1,973,298 was deducted from staff by way of pension levy and paid over to the Department of Education and Skills.

29 Annual Contribution to Education and Training Boards Ireland.

MSLETB made a contribution of €42,700 to ETBI in 2018.

30 Provision of National Service

For 2018 MSLETB coordinated the administration of the income and costs associated with Worldskills Programme on behalf of all ETB's. The cost of this programme amounted to €48,000.

31 Charitable Status

MSLETB is a charity registered with the Charities Regulator - registration no CHY 20929

32 Connected Persons / Related Transactions

MSLETB has no transactions with connected parties in 2018.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

33 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	Rosspoint, Co. Mayo, F26 YR99	Owned	n/a	n/a
Moyné 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	31/05/2021
Claremorris Part-time Further Education Centre	Chapel Lane, Claremorris, Co. Mayo, F12 F5W7	Leased	€32,000	30/09/2028
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
Further Education / VTOS	Belmullet, Co. Mayo, F26 D8H2	Leased	€25,000	24/03/2020
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	31/08/2019
Further Education Centre	Lucan Street, Castlebar, Co Mayo F23 FW70	Owned	n/a	n/a
Sligo:				
Adult Education Centre, Sligo	Castle Street, Sligo, F91 DK33	Leased	€41,298	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	€36,000	31/12/2039
Leitrim:				
PLC - Mayflower, Drumshanbo	Drumshanbo, Co. Leitrim, N41 Y8P6	Leased	€12,000	Expired, in negotiations
VTOS - Drumshanbo Enterprise Centre	Hill Road, Drumshanbo, Co. Leitrim, N41 C6X6	Leased	€30,000	In negotiations
Adult Education - Bee Park Centre, Manorhamilton	Manorhamilton, Co. Leitrim, F91 HCD9	Leased	€3,600	Expired, in negotiations
Youthreach	Marion College, Mohill, N41 CY58	Owned	n/a	n/a
Further Education Centre - Market Yard	Carrick-on-Shannon, Co. Leitrim, N41 N471	Leased	€54,000	09/09/2028

During the year ended 31 December 2018, 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 €16,000. In the second case, the amount paid for these services was €8,000. This latter case ended during 2018.

^a The property at Cathedral Road, Ballina is leased to Moyvalley Resources Ltd. No rent has been received in respect of this lease. Negotiations are ongoing to resolve this situation. MSLETB also use part of this property.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2018

33 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
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	€6,349	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	€10	08/07/2024
Ballinacarrow Community Centre, Co. Sligo, F56 CY96	Ballinacarrow Community Centre Committee	Owned	€100	2036
Beltra Hall, Beltra, Co. Sligo, F91 VX97	Various community groups	Owned	€ 1,000	n/a
Benwisikin Centre, Ballinrillick, Co. Sligo, F91 A389	Benwisikin Centre	Owned	€800	2036
Corbally School, Co. Sligo, F26 C9D7	North West Parents and Friends	Owned	€3,800	Expired, in negotiations
Ballinamore Vocational School, Co. Leitrim, N41 EW90	Ballinamore Childcare CLG	Owned	€ 285	Expired, in negotiations
Marion College, Mohill, Co. Leitrim, N41 CY58	Leitrim Development Company	Owned	€ 192	n/a
Kinlough Technical School, Co. 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, Co. Sligo ^b	Tubbercurry Development Group	Owned	€1,850	2037
Lisnalgur site, Co. Sligo (9.25 hectares purchased in 2007 for €6.25 million)	Farmer	Owned	€2,378	n/a
Newport site (6.25 acres purchased in 2001 for £194,500)	Burrishoole Community Partnership Ltd	Owned	€10	26/06/2038

^a No rent was received in 2018. Both properties are the subject of dispute, being pursued by legal representatives with a view to having the properties returned to MSLETB usage. For Charlestown Vocational School there is no lease agreement between MSLETB and the current occupiers.

^b 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 2018

34 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2018 were approved by the Board of Mayo, Sligo and Leitrim Education and Training Board on 16/4/2019