

Bord Oideachais agus Oiliúna Dhún na nGall
Donegal Education and Training Board

Financial Statements For The Year Ended 31st December 2017

Bord Oideachais agus Oiliúna Dhún na nGall
Donegal Education and Training Board

Index to the Financial Statements for the Year Ended 31st December 2017

	Page
Statement of Board Responsibilities	3
Statement on Internal Control	4
Comptroller and Auditor General Audit Report	5
Activities and Pay Costs	6
Accounting Policies	7
Operating Statement	8
Statement of Current Assets and Current Liabilities	9
Notes To The Financial Statements	10 - 25

**Bord Oideachais agus Oiliúna Dhún na nGall
Donegal Education and Training Board**

Statement of Board Responsibilities

Donegal 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
Cllr. Rena Donaghey

Signature: Rena Donaghey
Dated: 4/9/2018

Bord Oideachais agus Oiliúna Dhún na nGall
Donegal Education and Training Board

Statement on The System of Internal Control

Responsibility for the System of Internal Control

As provided for under the Education and Training Boards Act 2013, County Donegal VEC was dissolved on 30 June 2013 and all assets, liabilities and staff transferred to Donegal Education and Training Board. Donegal ETB was formally established on 1 July 2013 and became responsible for reviewing and ensuring the effectiveness of the ETB's system of internal control. Donegal ETB adopted the new ETB Code of Practice for the Governance of ETBs (CL0018/2015) on 23rd March 2015. The new Audit and Finance Committees were established in July 2015.

The Letterkenny and Gweedore Training Centres (formerly SOLAS) transferred to Donegal ETB on 1st July 2014 under the provisions of the Further Education and Training Act 2013.

As Chairperson of Donegal ETB, I acknowledge the responsibility of the Board for ensuring that an efficient and effective system of internal control is maintained and operated. The purpose of such a system is to ensure 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 defining management and staff responsibilities;
- Establishing procedures for reporting significant control failures and ensuring appropriate corrective action;
- Establishing procedures for identifying and evaluating all risks which could prevent the ETB from achieving its objectives as set out in its Strategy Statement 2017 - 2021.

The system of internal control operated in Donegal ETB 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 the ETB.

Governance arrangements have been implemented in accordance with the Code of Practice for the Governance of ETBs.

Some policies and procedures from the former VEC have been updated and approved by Donegal ETB, including Procurement and Records Management and Retention Policies, and work is continuing in this area.

A Corporate Risk Register has been established with the assistance of IPB and work has commenced on the establishment of separate Risk Registers in respect of Schools and Further Education and Training (FET) respectively which are expected to be implemented by mid-2018.

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

- Recommendations made by the C & AG in Management Letters or other Reports.
- Work of the Audit Committee, which considers Internal Audit Reports and Reports of the Comptroller and Auditor General (C & AG), and Reports to the Board whether the Chief Executive is, in the Internal Auditor's Opinion, operating adequate and appropriate systems of internal control;
- Chief Executive, who has responsibility for the financial control framework;

An Internal Audit service is provided by the Internal Audit Unit – Education and Training Boards (IAU-ETB). The most recent internal audit reviews were conducted in 2017 and covered ICT and Procurement in Training Services.

Pay costs as reported on the Annual Financial Statements include the payment of a legacy liability in respect of the underpayment of PRSI (primarily the employer's portion) arising from the detection by the ETB Pensions Officer in late 2010 of a number of staff who had been classified at Class D rate, whereas they should have been classified at Class A rate. Following a review and correction of the rates for the relevant staff (15) involved at that time, the matter was brought to the attention of the Scope Section of the then Department of Social Protection, the Revenue Commissioners and the Department of Education and Skills and resulted in the processing of an underpayment of €853k in respect of the period from 1997 to 2011 inclusive. The individual entitlements of the staff involved remained unaffected while this matter was being addressed.



Ard Reachtaire Cuntas agus Ciste **Comptroller and Auditor General**



Report for presentation to the Houses of the Oireachtas **Donegal Education and Training Board**

Opinion on financial statements

I have audited the financial statements of Donegal Education and Training Board for the year ending 31 December 2017 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 2017 and the state of affairs of the Board at 31 December 2017; 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 Donegal 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.

Payment to the Revenue Commissioners

The statement on internal control discloses that a payment of €853,000 was made to the Revenue Commissioners in 2017 in respect of the misclassification of a number of employees for PRSI purposes between 1997 and 2011.

Seamus McCarthy
Comptroller and Auditor General

11 September 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 Donegal 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 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.

Bord Oideachais agus Oiliúna Dhún na nGall
Donegal Education and Training Board

Financial Statements - Year Ended 31 December 2017

1 Main Activity

Activities and Pay Costs

Donegal Education and Training Board provides Education and Training throughout County Donegal as set out below:

Service	Number of Locations	Number of Participants	Number of Beneficiaries
Primary Level			
Second Level & Post Leaving Cert.	15	5,320	
Further Education	15	7,245	688
Training	2	1,210	
Part-time / Night Classes	8	920	

Beneficiary: A person who avails of a service provided by Donegal ETB

Participant: A person who attends a structured programme either full or part time provided by Donegal ETB.

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 2017 €
0 - 59,999	1,365	26,833,377
60,000 - 69,999	153	9,819,865
70,000 - 79,999	61	4,466,078
80,000 - 89,999	19	1,608,333
90,000 - 99,999	12	1,114,720
100,000 - 110,000	3	311,625
Total:	1,613	44,153,998

* Pay ranges do not include employers' PRSI.

Donegal ETB does not make pension contributions in respect of employees.

In compliance with the Financial Emergency Measures in the Public Interest Legislation, Donegal ETB made Pension Related Deductions from employees amounting to €1,724,139 which were remitted to the Department of Education and Skills

Bord Oideachais agus Oiliúna Dhún na nGall

Donegal Education and Training Board

Establishment of the Education and Training Board and the Accounting Policies of the Financial Statements for the Year Ended 31st December 2017

1. Establishment of the Education and Training Board

Donegal 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.

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 basis 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 Accrual 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 expensed in the year of purchase. State Grants received 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 on behalf of the ETB.

(f) Leased Rentals

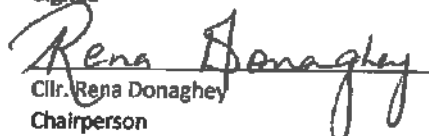
All lease rentals are expensed as incurred.

Bord Oideachais agus Oiliúna Dhún na nGall
Donegal Education and Training Board

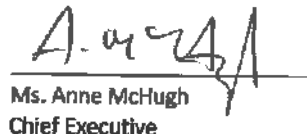
Operating Statement For The Year Ended 31st December 2017

	Note	Year Ended 31/12/2017 €	Year Ended 31/12/2016 €
RECEIPTS			
Post Primary Schools & Head Office	1	41,650,850	37,604,129
Further Education and Training	2	19,397,811	20,146,826
Student Support Services	3	8,290	41,272
Youth Services	4	937,139	500,742
Agencies & Self-Financing Projects	5	4,083,553	4,217,498
Capital Grants	6	1,070,744	2,177,647
		<u>67,148,387</u>	<u>64,688,114</u>
PAYMENTS			
Post Primary Schools & Head Office	7	41,432,350	37,776,305
Further Education and Training	8	20,517,271	20,584,517
Student Support Services	9	13,498	37,660
Youth Services	10	906,355	556,865
Agencies & Self-Financing Projects	5	3,947,003	4,099,679
Capital	6	882,039	2,700,008
		<u>67,698,516</u>	<u>65,755,034</u>
Cash Surplus for Period		(550,129)	(1,066,920)
Movement in Other Net Current Assets	21	<u>753,559</u>	<u>1,091,955</u>
Accrual Revenue Surplus/(Deficit) For Period		203,430	25,035
Revenue (Deficit) at 1 January		(258,760)	(283,795)
Revenue (Deficit) at 31 December		<u>(55,330)</u>	<u>(258,760)</u>

Signed


 Cllr. Rena Donaghey
 Chairperson

Dated: 4/9/2018


 Ms. Anne McHugh
 Chief Executive

Dated: 04-09-18

The Notes on Pages 10 to 25 form part of these Financial Statements

Bord Oideachais agus Oiliúna Dhún na nGall
Donegal Education and Training Board

Statement of Current Assets and Current Liabilities as at 31st December 2017

	Note	Year Ended 31/12/2017	Year Ended 31/12/2016
		€	€
Current Assets			
Recurrent State Grants	13	30,232	1,180,429
Capital State Grants	14	31,803	48,541
Other Recurrent Income	15	80,921	105,971
Third Party Debtors	16	32,789	73,208
Bank Balance		4,457,923	5,008,052
		<u>4,633,668</u>	<u>6,416,201</u>
Current Liabilities			
Recurrent State Grants	17	1,058,587	2,197,041
Capital State Grants	18	817,540	645,573
Other Recurrent Income	19	1,401,793	1,716,186
Pay & Expense Liabilities	20	1,411,078	2,116,161
		<u>4,688,998</u>	<u>6,674,961</u>
Net Current Assets / (Liabilities)		<u>(55,330)</u>	<u>(258,760)</u>

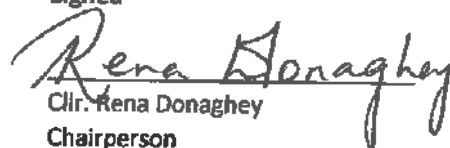
Represented By:

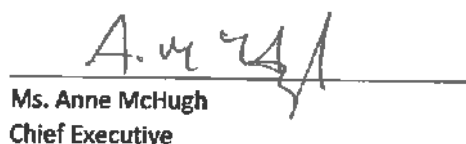
Revenue (Deficit)	<u>(55,330)</u>	<u>(258,760)</u>
--------------------------	-----------------	------------------

Analysis of Revenue Surplus / (Deficit)

Programme	Surplus (Deficit) 31/12/2017	Surplus (Deficit) in Period	Surplus (Deficit) 31/12/2016
	€	€	€
Schools & Head Office	85,155	(80,602)	165,757
Further Education Programme(s)	(32,556)	(30,709)	(1,847)
Training Programme(s)	(222,043)	(222,043)	-
Agency Programme(s)	655,640	655,640	-
Self-financing Programme(s)	(541,526)	(118,856)	(422,670)
Other Programmes			
	<u>(55,330)</u>	<u>203,430</u>	<u>(258,760)</u>

Signed


 Clr. Rena Donaghey
 Chairperson


 Ms. Anne McHugh
 Chief Executive

Dated: 4/9/2018

Dated: 04.09.18

Bord Oideachais agus Oiliúna Dhún na nGall
Donegal Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

1. Schools & Head Office Receipts	Sponsoring Department/Funder	Year Ended 31/12/2017	Year Ended 31/12/2016
		€	€
PAY			
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	86,366,143	82,515,125
Retained Superannuation Contributions	Education and Skills	1,909,793	1,861,621
		<u>88,275,936</u>	<u>84,376,746</u>
NON PAY			
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	1,922,686	1,858,010
Tuition Fees	Parents/Students	23,977	31,102
Bank Interest	Bank	(21,619)	979
Rent	Other	58,255	45,247
Insurance Dividend	Irish Public Bodies	57,614	37,344
		<u>2,040,913</u>	<u>1,972,682</u>
ASSOCIATED PROGRAMMES			
School Services Support Fund	Education and Skills	513,610	511,284
Book Grant - Needy Pupils	Education and Skills	158,405	156,513
DEIS Grant & Home School Liaison	Education and Skills	158,337	156,552
Bus Escort Grant	Education and Skills	196,751	41,081
Transition Year	Education and Skills	42,560	40,470
Others - 9 in Number	Education and Skills	58,071	77,570
Other Sources	Various	<u>266,926</u>	<u>271,251</u>
		<u>1,334,061</u>	<u>1,254,701</u>
		<u><u>41,650,850</u></u>	<u><u>37,604,129</u></u>

Bord Oideachais agus Oiliúna Dhún na nGall
Donegal Education and Training Board

Notes to The Financial Statements – Year Ended 31st December 2017

		Year Ended 31/12/2017	Year Ended 31/12/2016
2 FURTHER EDUCATION AND TRAINING RECEIPTS	SPONSORING DEPARTMENT/FUNDER		
Further Education		€	€
VTOS	Education and Skills/SOLAS	2,275,199	2,462,196
Youthreach	Education and Skills/SOLAS	2,937,376	3,135,626
Adult Literacy Scheme	Education and Skills/SOLAS	999,369	992,435
Back to Education Initiative	Education and Skills/SOLAS	1,056,781	993,074
Adult Education Guidance Service	Education and Skills/SOLAS	300,856	311,058
Community Education/SPIDAS	Education and Skills/SOLAS	490,756	506,922
Intensive Tuition (ITABE)	Education and Skills/SOLAS	58,852	56,704
DEIS Family Literacy	Education and Skills/SOLAS	(3,959)	49,267
Youthreach - SEN	Education and Skills/SOLAS	59,218	49,508
Guidance/Counselling/Psychological Services - YR	Education and Skills/SOLAS	27,881	31,108
PLC Government Levy	Education and Skills/SOLAS	17,702	13,582
Childcare	Education and Skills/SOLAS	170,000	120,000
Innovation Fund	Education and Skills/SOLAS	13,749	18,634
A.F.E. Facilities Upgrade	Education and Skills/SOLAS	261,236	390,951
FE Promotion & Advertising	Education and Skills/SOLAS	21,371	50,000
Adult Refugee Programme	Education and Skills/SOLAS	5,000	-
Continuing Professional Development YR and VTOS	Education and Skills/SOLAS	17,693	10,557
QQI Exams/LDA's	Education and Skills/SOLAS	22,627	20,232
QQI Authentication	Education and Skills/SOLAS	28,913	44,955
Quality Framework Initiative - YR	Education and Skills/SOLAS	4,530	4,524
		<u>8,765,250</u>	<u>9,261,333</u>
Further Education - Other Sources			
Community Education/SPIDAS	Various	6,521	9,565
Youthreach	Various	10,303	550
Adult Literacy Scheme	Various	50	-
Back to Education Initiative	Various	-	-
VTOS	Various	250	(110)
Adult Education Guidance Service	Various	-	(200)
		<u>17,124</u>	<u>9,805</u>
Training			
Specialist Training Providers (STP)	Education and Skills/SOLAS	1,019,909	1,225,321
Local Training Initiatives (LTI)	Education and Skills/SOLAS	299,689	159,959
Bridging Foundation	Education and Skills/SOLAS	18,694	612,161
TC Staff & Operations	Education and Skills/SOLAS	2,986,454	2,836,080
Skills Training - Long Courses	Education and Skills/SOLAS	2,419,322	2,368,551
Traineeships	Education and Skills/SOLAS	1,068,606	1,050,860
Apprenticeship	Education and Skills/SOLAS	1,497,818	1,238,045
Evening Courses	Education and Skills/SOLAS	291,450	390,711
		<u>10,615,437</u>	<u>10,861,668</u>
Total		<u>19,397,811</u>	<u>20,146,826</u>
3 STUDENT SUPPORT SERVICES RECEIPTS			
Grants and Scholarships	Education and Skills/SOLAS	<u>8,290</u>	<u>41,272</u>
4 YOUTH SERVICES RECEIPTS			
Special Projects Youth-SPY	Dept. of Children and Youth Affairs	228,166	217,300
Y.P.F.S.F. - STREAM 2	Dept. of Children and Youth Affairs	-	48,967
Youth Information Services	Dept. of Children and Youth Affairs	137,983	131,413
Youth Work Services (Youth Work Development Plan)	Dept. of Children and Youth Affairs	69,820	58,820
Youth Club Equipment Grants	Dept. of Children and Youth Affairs	457,945	-
Youth Club Grant Scheme	Dept. of Children and Youth Affairs	48,226	49,842
Total		<u>937,139</u>	<u>500,742</u>

Bord Oideachais agus Oiliúna Dhún na nGall
Donegal Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

5 AGENCIES and SELF-FINANCING* PROJECTS

AGENCIES		Year Ended 31/12/2017				Year Ended 31/12/2016	
		RECEIPTS	PAYMENTS			RECEIPTS	PAYMENTS
Item	PROJECT NAME		Pay	Non Pay	Total		
	FUNDER / SPONSORING DEPT	€	€	€	€	€	€
1	School Completion Programme	Tusla/Other Sources	781,842	595,108	172,586	767,694	784,591
2	Contracted Training	SOLAS/Various	32,827	21,440	18,600	40,040	175,195
3	School Meals DSP	DEASP	270,555	-	280,910	280,910	284,826
4	C.E.T.S. Scheme	Pobal	204,185	92,449	34,766	127,215	85,608
5	Local Skills for Work Programme	DDLETB	80,916	35,484	26,640	62,124	162,151
6	Drugs & Alcohol Study	Dept of Health	71,540	64,343	11,704	78,047	89,790
7	Youth Drug & Alcohol Forfeige	Dept of Health	53,730	-	53,730	53,730	53,730
8	Advocacy	SOLAS	81,549	78,069	8,057	86,126	85,141
9	Skills VEC	DDLETB	7,068	-	-	-	-
10	Examination Supervision	Education & Skills/State Examination Commission	183,999	183,999	-	-	32,093
11	Others - 12 in Number	Various / Dept Social Protection	55,147	(46,400)	15,137	(31,263)	95,889
		1,829,388	1,024,492	622,130	1,646,622	1,817,131	1,893,528

SELF-FINANCING PROJECTS

SELF-FINANCING PROJECTS		RECEIPTS	PAYMENTS			RECEIPTS	PAYMENTS
			Pay	Non Pay	Total		
Item	PROJECT NAME	Funder	€	€	€	€	€
1	Outdoor Education Centre	DES/Students/Adults/Groups	760,789	591,979	236,886	828,865	824,383
2	Local Music Education Services	DES/Students	446,412	368,743	100,008	468,751	461,924
3	Student Leases/Deposits	Parents/Students	390,155	-	321,880	321,880	335,228
4	School Extra Curricular Activities	Parents/Students	236,417	-	207,667	207,667	234,523
5	School European Tours	Parents/Students	230,772	-	227,136	227,136	297,204
6	School Tours	Parents/Students	45,282	-	45,494	45,494	59,190
7	Fundraising & Donations	Parents/Students	49,041	-	71,666	71,666	77,288
8	Homework/Study Club	Parents/Students	20,148	16,690	-	-	23,408
9	School Lockers Fund	Parents/Students	21,803	-	30,194	30,194	40,823
10	Cycle to Work Scheme	Staff	21,253	-	21,761	21,761	29,833
11	Others - 7 In Number	Various	38,081	-	58,277	58,277	86,582
		2,260,165	978,412	1,321,969	2,300,381	2,400,367	2,206,151

AGENCIES and SELF-FINANCING PROJECTS

4,083,553	2,002,904	1,944,099	3,947,008	4,217,498	4,099,679
-----------	-----------	-----------	-----------	-----------	-----------

* 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.

Bord Oideachais agus Oiliúna Dhún na nGall
Donegal Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

6 CAPITAL	Year Ended 31/12/2017	Year Ended 31/12/2016
	€	€
Receipts		
Education & Skills	765,536	2,074,488
SOLAS	265,427	86,514
Department of Culture, Heritage and the Gaeltacht	39,781	13,691
Other	-	2,954
	<u>1,070,744</u>	<u>2,177,647</u>

Payments

Item	Location	Expenditure Type		
1	Gairmscoil Mhic Diarmada	Playing Fields/Various	6,243	28,569
2	Errigal College	ASD Unit	-	28,881
3	Prefabricated Accomodation	Various	3,640	57,107
4	Additional Classroom Accomodation	Deele College/Various	262,300	916,655
5	Curricular Requirements	Various	31,717	65,068
6	External Environment Project	Various	35,411	15,256
7	SWS - Mechanical Works	Various	151,528	-
8	SWS - Roof Works	Various	-	13,309
9	SWS - Window Project	Various	-	5,238
10	ICT Infrastructure	ICT	106,144	142,395
11	Rental of Classroom Accomodation	Rental	87,328	71,265
12	Moville Community College	Site Acquisition	-	504,615
13	Loose Furniture & Equipment	Various	44,741	389,159
14	Design Comm Graphics	Various	-	40,390
15	Health & Safety in Technology	Various	-	4,611
16	Special Needs Equipment	Various	20,800	13,668
17	Emergency Works	Various	19,179	281,751
18	Letterkenny Training Centre	Equipment	89,940	96,794
19	Various	6 In Number	23,068	25,277
			<u>882,039</u>	<u>2,700,008</u>

Bord Oldeachais agus Oiliúna Dhún na nGall
Donegal Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

7 Post Primary Schools & Head Office Payments	Year Ended 31/12/2017			Year Ended 31/12/2016
	Pay	Non Pay	Total	Total
	€	€	€	€
PAY				
Instruction	34,731,463	-	34,731,463	31,331,631
Administration	2,400,099	-	2,400,099	2,205,374
Maintenance	984,770	-	984,770	953,199
	<u>38,116,332</u>	<u>-</u>	<u>38,116,332</u>	<u>34,490,204</u>
NON PAY				
Instruction	-	320,367	320,367	314,630
Administration	-	1,110,729	1,110,729	976,432
Maintenance	-	650,834	650,834	674,736
	<u>-</u>	<u>2,081,930</u>	<u>2,081,930</u>	<u>1,965,798</u>
ASSOCIATED PROGRAMMES				
School Services Support Fund	55,522	429,519	485,041	552,102
School Book Scheme	-	353,320	353,320	328,336
DEIS	21,796	101,826	123,622	172,630
Junior Certificate School Programme	-	33,866	33,866	26,419
Transition Year	-	110,440	110,440	101,561
Bus Escort Grants	80,670	-	80,670	56,791
Others 12 In Number	2,670	44,459	47,129	82,464
	<u>160,658</u>	<u>1,073,430</u>	<u>1,234,088</u>	<u>1,320,303</u>
		<u>41,432,350</u>		<u>37,776,305</u>

Post Primary Schools & Head Office Payments

These relate to the provision of second level and PLC programmes provided in 15 locations, catering for 5,320 participants as well as night classes in 6 locations, catering for 300 participants.

Bord Oideachais agus Oiliúna Dhún na nGall
Donegal Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

8 FURTHER EDUCATION AND TRAINING PAYMENTS

	Year Ended 31/12/2017				Year Ended 31/12/2016
	Pay €	Non Pay €	Allowance €	Total €	Total
Further Education					
VTOS	1,041,003	244,568	1,136,903	2,422,474	2,363,392
Youthreach	1,923,538	594,094	535,756	3,053,388	3,048,935
Youthreach SEN	50,660	7,802	-	58,462	58,482
Adult Literacy Scheme	727,661	277,435	-	1,005,096	1,014,648
Back to Education Initiative	911,842	178,157	-	1,089,999	992,222
Adult Education Guidance Service	250,293	72,110	-	322,403	288,093
Community Education/SPIDAS	156,356	413,786	-	570,142	484,997
Intensive Tuition -ITABE	55,721	2,346	-	59,067	58,994
Childcare - VTOS/YR	170,000	-	-	170,000	120,000
Guidance Counselling - YR	27,341	1,219	-	28,560	29,871
PLC Enhanced Capitalisation	-	21,698	-	21,698	13,574
A.F.E. Facilities Upgrade	-	300,592	-	300,592	354,897
Innovation Fund	124	21,584	-	21,708	29,960
DEIS Family Literacy	11,953	501	-	12,454	19,626
FE Promotion & Advertising	-	38,248	-	38,248	23,267
Continuing Professional Development YR and VTOS	-	10,389	-	10,389	9,942
QQI Authentication	6,025	45,628	-	51,653	53,364
Quality Framework Initiative - YR	-	4,966	-	4,966	4,843
QQI Exams/LDA's	22,789	-	-	22,789	20,232
Sub-Total	5,356,306	2,235,123	1,672,659	9,264,088	8,989,339
Training					
Specialist Training Providers (STP)	-	712,687	434,535	1,147,222	1,154,449
Local Training Initiatives (LTI)	-	148,802	118,682	267,484	180,114
Bridging Foundation	6,755	112,697	85,739	205,191	484,141
Skills Training - Long Courses	89,647	1,246,609	1,377,434	2,713,780	2,459,147
TC Staff & Operational Costs	2,049,525	966,720	-	3,016,245	2,900,061
Traineeships	2,278	933,451	1,252,349	2,188,078	2,644,947
Apprenticeship	79,875	447,198	917,972	1,445,045	1,335,400
Evening Courses	249,097	21,041	-	270,138	436,919
Sub-Total	2,477,177	4,589,295	4,186,711	11,253,183	11,595,178
Total				20,517,271	20,584,517
9 STUDENT SUPPORT SERVICES PAYMENTS					
Grants and Scholarships	-	13,498	-	13,498	37,660
		13,498		13,498	37,660
10 YOUTH SERVICES PAYMENTS					
Special Projects Youth-SPY	-	228,246	-	228,246	217,300
Y.P.F.S.F. STREAM 2	-	-	-	-	98,367
Youth Information Centres	-	137,983	-	137,983	131,413
Youth Work Services (Youth Work Development Plan)	67,029	8,783	-	75,812	68,250
Local Youth Club Equipment Grants	-	416,349	-	416,349	-
Local Youth Club Grants Scheme	-	47,965	-	47,965	41,535
Total	67,029	839,326	-	906,355	556,865

Further Education and Training Payments

These relate to the provision of Further Education and Training Programmes in 15 locations, catering for 7,833 participants, Training Programmes in 2 locations, catering for 1,210 participants, as well as Evening Courses catering for 620 participants.

Bord Oideachais agus Oiliúna Dhún na nGall
Donegal Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

11 Analysis of Receipts by Funder

Funder	Post-Primary Schools and Head Office €	Further Education and Training €	Student Support Services €	Programme Youth Services €	Agencies and Self-funding €	Capital Total Ended 31/12/2017 €	Year Total Year Ended 31/12/2016 €
State funding received							
Education and Skills	41,286,287	-	8,280	-	455,930	765,538	39,879,320
SOLAS	-	19,380,687	-	-	91,548	286,427	20,434,578
Tuula	-	-	-	-	781,842	-	784,591
State Examinations Commission	-	-	-	-	183,089	-	-
Children and Youth Affairs	-	-	-	937,130	-	-	-
POBAL	-	-	-	-	-	-	-
Dublin and Dúnlaoghaire ETB	-	204,185	-	-	-	-	500,742
Employment Affairs and Social Protection	-	-	-	-	88,014	-	85,808
Department of Health	-	-	-	-	270,555	-	182,151
Dept of Culture, Heritage and the Gaeltacht	-	-	-	-	125,270	-	284,826
Léargas	-	-	-	-	-	38,781	119,920
Irish Sports Council	-	-	-	-	48,287	-	13,691
	-	-	-	-	4,180	-	10,873
Non-State funding applied to State-funded schemes	41,286,287	19,584,872	8,280	937,130	2,039,668	1,070,744	62,276,398
Parents/Students - Tuition and Repeat Exam Fees	280,303	-	-	-	-	-	302,353
Parents/Students - Outdoor Education and Music Education	-	-	-	-	751,271	-	836,842
Parents/Students - Further Education	-	17,124	-	-	-	-	3,806
Bank - Interest	(21,816)	-	-	-	-	-	978
Irish Public Bodies - Dividends	57,614	-	-	-	-	-	37,844
County Councils	-	-	-	-	-	-	-
Other	58,255	-	-	-	-	-	-
Other Non-State funding	384,583	17,124	-	-	751,271	-	82,284
Parents/Students	-	-	-	-	1,028,384	-	1,233,607
Other	-	-	-	-	35,527	-	1,082,232
Staff	-	-	-	-	24,530	-	64,049
Teachers Union of Ireland	-	-	-	-	-	-	31,828
Irish Public Bodies	-	-	-	-	-	-	-
Total	41,670,870	19,601,996	8,280	937,130	3,879,369	1,070,744	84,688,114

†2 State Funding

Notes to The Financial Statements • Year Ended 31 December 2017

Primary Grantor Department/Office		2017 Final Grant awarded	2017					2017				2017 Total receipts	Cash expenditure ^a	Change in debtors and creditors	Surplus indefinite ^b (after insurance)	Amount due from/ (deferred income) grantor ^c
			Receipts direct from Grantor	Receipts from other sources ^a	Amount due from/ (deferred income) grantor ^c											
			€	€	€	€	€	€	€	€	€	€	€	€	€	€
Education and Skills Post Primary Schools and Head Office	Pay ^d Non-Pay Associated Programmes	98,316,000 2,046,384 1,097,735	(38,356,143) (1,922,688) (1,087,795)	(1,919,793) (1,922,688) (1,087,795)	(1,022,072) (194,825) (659,560)	(38,276,578) (12,040,819) (1,334,081)	38,116,332 2,091,890 1,234,088		(635,160) 47,308 5,218	- 55,185 -	24,338 (21,345) (753,815)					
	Capital Student Support	708,835														
	Agency and Self-Financing	8,280														
	Agency and Self-Financing	224,490														
	Total Education and Skills ^a	234,010														
		42,037,148	(224,000)	(221,500)	(20,441)	(446,412)	420,371		98,131	(509,077)	(1,919)					
			(40,586,380)	(4,360,789)	(36,918)	(43,937,889)	42,037,148		14,751	(1,148)	-					
									(78,784)	(458,331)	(1,551,358)					
	Other Funders	Further Education and Training	19,648,114	(19,380,607)	(17,124)	(1,173,041)	(18,897,811)	20,517,271		101,894	(254,599)	(208,548)				
		SOLAS	81,548	(81,548)		(19,430)	(81,548)	88,128		(12)	-	(14,863)				
Children and Youth Affairs		937,139	(937,139)		(38,810)	(937,139)	908,355		1,400	-	(88,184)					
Children and Youth Affairs/Trade		751,842	(751,842)		(978,705)	(751,842)	787,894		11,818	-	(382,035)					
Disability and Undergraduate ETB		80,016	(80,016)		(328,113)	(80,016)	82,124		6,099	-	-					
Dublin and Dumbghine ETB		7,088	(7,088)		(14,307)	(7,088)	-		(140)	-	-					
Employment Affairs and Social Protection		270,555	(270,555)		(58,838)	(270,555)	290,910		(21,891)	-	47,466					
Department of Health		148,270	(148,270)		(21,205)	(148,270)	129,777		(12)	-	(22,710)					
POBAL		204,185	(204,185)		(188,859)	(204,185)	183,990		(705)	-	(206,534)					
State Examinations Commission		183,569	(183,569)		(57)	(183,569)	183,990		-	-	-					
Leisure	49,267	(49,267)		(14,770)	(49,267)	10,922		1,085	-	(38,387)						
Irish Sports Council	4,180	(4,180)		(4,180)	(4,180)	(42,845)		62	-	(90,813)						
Health/Service Expenses	-			(3,314)		320		(160)	-	(3,154)						
Higher Education Authority	-			(2,256)		-		-	-	(3,281)						
Total Other		22,371,114	(22,109,897)	(17,124)	(2,173,041)	(22,109,897)	23,030,148		98,851	119,298	(608,117)					
Total		89,138,890	(89,692,807)	(3,367,883)	(6,087,142)	(99,099,899)	98,069,057		(340,116)	(2,062,468)						

Revisions are reported on an accrual basis. Some balances have been restated from 2016 to account for adjustments agreed with the Department of Education and Skills.

2227. **2017-18** **2016-17** **2015-16** **2014-15** **2013-14** **2012-13** **2011-12** **2010-11** **2009-10** **2008-09** **2007-08** **2006-07** **2005-06** **2004-05** **2003-04** **2002-03** **2001-02** **2000-01** **1999-00** **1998-99** **1997-98** **1996-97** **1995-96** **1994-95** **1993-94** **1992-93** **1991-92** **1990-91** **1989-90** **1988-89** **1987-88** **1986-87** **1985-86** **1984-85** **1983-84** **1982-83** **1981-82** **1980-81** **1979-80** **1978-79** **1977-78** **1976-77** **1975-76** **1974-75** **1973-74** **1972-73** **1971-72** **1970-71** **1969-70** **1968-69** **1967-68** **1966-67** **1965-66** **1964-65** **1963-64** **1962-63** **1961-62** **1960-61** **1959-60** **1958-59** **1957-58** **1956-57** **1955-56** **1954-55** **1953-54** **1952-53** **1951-52** **1950-51** **1949-50** **1948-49** **1947-48** **1946-47** **1945-46** **1944-45** **1943-44** **1942-43** **1941-42** **1940-41** **1939-40** **1938-39** **1937-38** **1936-37** **1935-36** **1934-35** **1933-34** **1932-33** **1931-32** **1930-31** **1929-30** **1928-29** **1927-28** **1926-27** **1925-26** **1924-25** **1923-24** **1922-23** **1921-22** **1920-21** **1919-20** **1918-19** **1917-18** **1916-17** **1915-16** **1914-15** **1913-14** **1912-13** **1911-12** **1910-11** **1909-10** **1908-09** **1907-08** **1906-07** **1905-06** **1904-05** **1903-04** **1902-03** **1901-02** **1900-01** **1899-00** **1898-99** **1897-98** **1896-97** **1895-96** **1894-95** **1893-94** **1892-93** **1891-92** **1890-91** **1889-90** **1888-89** **1887-88** **1886-87** **1885-86** **1884-85** **1883-84** **1882-83** **1881-82** **1880-81** **1879-80** **1878-79** **1877-78** **1876-77** **1875-76** **1874-75** **1873-74** **1872-73** **1871-72** **1870-71** **1869-70** **1868-69** **1867-68** **1866-67** **1865-66** **1864-65** **1863-64** **1862-63** **1861-62** **1860-61** **1859-60** **1858-59** **1857-58** **1856-57** **1855-56** **1854-55** **1853-54** **1852-53** **1851-52** **1850-51** **1849-50** **1848-49** **1847-48** **1846-47** **1845-46** **1844-45** **1843-44** **1842-43** **1841-42** **1840-41** **1839-40** **1838-39** **1837-38** **1836-37** **1835-36** **1834-35** **1833-34** **1832-33** **1831-32** **1830-31** **1829-30** **1828-29** **1827-28** **1826-27** **1825-26** **1824-25** **1823-24** **1822-23** **1821-22** **1820-21** **1819-20** **1818-19** **1817-18** **1816-17** **1815-16** **1814-15** **1813-14** **1812-13** **1811-12** **1810-11** **1809-10** **1808-09** **1807-08** **1806-07** **1805-06** **1804-05** **1803-04** **1802-03** **1801-02** **1800-01** **1799-00** **1798-99** **1797-98** **1796-97** **1795-96** **1794-95** **1793-94** **1792-93** **1791-92** **1790-91** **1789-90** **1788-89** **1787-88** **1786-87** **1785-86** **1784-85** **1783-84** **1782-83** **1781-82** **1780-81** **1779-80** **1778-79** **1777-78** **1776-77** **1775-76** **1774-75** **1773-74** **1772-73** **1771-72** **1770-71** **1769-70** **1768-69** **1767-68** **1766-67** **1765-66** **1764-65** **1763-64** **1762-63** **1761-62** **1760-61** **1759-60** **1758-59** **1757-58** **1756-57** **1755-56** **1754-55** **1753-54** **1752-53** **1751-52** **1750-51** **1749-50** **1748-49** **1747-48** **1746-47** **1745-46** **1744-45** **1743-44** **1742-43** **1741-42** **1740-41** **1739-40** **1738-39** **1737-38** **1736-37** **1735-36** **1734-35** **1733-34** **1732-33** **1731-32** **1730-31** **1729-30** **1728-29** **1727-28** **1726-27** **1725-26** **1724-25** **1723-24** **1722-23** **1721-22** **1720-21** **1719-20** **1718-19** **1717-18** **1716-17** **1715-16** **1714-15** **1713-14** **1712-13** **1711-12** **1710-11** **1709-10** **1708-09** **1707-08** **1706-07** **1705-06** **1704-05** **1703**

2004-Primary Schools and Head Office Pay Grant awarded to be funded by direct receipts from the grantor of £28,276,876 and matched superannuation deductions of £1,905,000. In the event, receipts relating to superannuation deductions retained by Donaghy ETB were £1,004,733 (£4,733 more than anticipated) and are included in receipts from the Department of Education and Skills in Note 12 - Funding.

Other grants are not 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. Expenditures incurred in excess of this limit gives rise to a deficit, whereas savings can be retained and used to fund future deficits. In 2017, Non-Pay expenditures exceeded the limit by €60 and the Further Education limits were exceeded by €80.

The difference between the total amount paid directly by State Departments/Cities of \$6,686,320 above and the total in Note 11 - Funding - of \$42,408,093 is represented by the Supplemental retained of \$35,721,773.

Bord Oldeachais agus Olllúna Dhún na nGall
Donegal Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

	31/12/2017 €	31/12/2016 €
13 Current Assets - Recurrent State Grants		
Amount due from Dept. Of Education and Skills		
Pay Grant Underfunding	29,071	1,062,602
Associated Grant Underfunding	1,161	-
Amount due from SOLAS	-	117,827
	<u>30,232</u>	<u>1,180,429</u>
14 Current Assets - Capital State Grants		
Amount due from Dept. of Education and Skills	31,803	48,541
	<u>31,803</u>	<u>48,541</u>
15 Current Assets - Other Recurrent Income		
Amount due from Dept. of Youth Affairs		16,468
Amount due from Other Programme Funders (State)	47,496	58,839
Amount due from Other Programme Funders (Non State)	33,425	30,664
	<u>80,921</u>	<u>105,971</u>
16 Current Assets - Third Party Debtors		
State Exams		
Rent	21,118	24,360
OETC Course Fees	11,671	48,848
	<u>32,789</u>	<u>73,208</u>

Bord Oideachais agus Oiliúna Dhún na nGall
Donegal Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

	31/12/2017 €	31/12/2016 €
17 Current Liabilities - Recurrent State Grants		
Amount due to Dept. of Education and Skills		
Associated Grants Unspent	754,776	699,388
Local Receipts / Receivables Excess	26,078	29,068
Scholarship Grants Unspent	1,993	7,201
Amount due to SOLAS	206,546	1,421,574
Amount due to Youth Affairs	69,194	39,810
	<u>1,058,587</u>	<u>2,197,041</u>
18 Current Liabilities - Capital State Grants		
Amount held for Dept. of Education and Skills	817,540	640,806
Amount held for SOLAS	-	4,767
	<u>817,540</u>	<u>645,573</u>
19 Current Liabilities - Other Recurrent Income		
Amount held for Students	700,952	628,805
Amount held for Other Programme Funders (State)	696,873	1,087,381
Amount held for Other Programme Funders (Non-State)	3,968	-
	<u>1,401,793</u>	<u>1,716,186</u>
20 Pay and Expense Liabilities		
Pay Liabilities	423,927	1,180,919
Expense Liabilities	987,151	935,242
	<u>1,411,078</u>	<u>2,116,161</u>

Bord Oideachais agus Oiliúna Dhún na nGall
Donegal Education and Training Board

21 Movement in Other Net Current Assets

	Balance as at 31/12/2017 €	Balance as at 31/12/2016 €	Movement in Period €
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	30,232	1,180,429	(1,150,197)
Increase/(Decrease) in Capital State Grants Receivable	31,803	48,541	(16,738)
Increase/(Decrease) in Other Recurrent Income Receivable	80,921	105,971	(25,050)
Increase/(Decrease) in Third Party Debtors	32,789	73,208	(40,419)
	<u>175,745</u>	<u>1,408,149</u>	<u>(1,232,404)</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	1,058,587	2,197,041	1,138,454
(Increase)/Decrease in Capital State Grant Liabilities	817,540	645,573	(171,967)
(Increase)/Decrease in Other Recurrent Income Liabilities	1,401,793	1,716,186	314,393
(Increase)/Decrease in Pay and Expense Liabilities	1,411,078	2,116,161	705,083
	<u>4,688,998</u>	<u>6,674,961</u>	<u>1,985,963</u>
Net Movement			<u><u>753,559</u></u>

Bord Oideachais agus Oiliúna Dhún na nGall
Donegal Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

22 Remuneration

	2017	2016
	€	€
(a) Aggregate Employee Benefits		
Staff Short-term benefits	43,458,347	40,719,091
	<u>43,458,347</u>	<u>40,719,091</u>

(b) Staff Short-Term Benefits

Pay (Comprising Basic Pay/Allowances/ Overtime) including Employer's PRSI

--	--

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

Pay range*	No. Employees	Cost in 2017 €
0 - 59,999	1,365	26,833,377
60,000 - 69,999	163	9,819,865
70,000 - 79,999	61	4,466,076
80,000 - 89,999	19	1,606,333
90,000 - 99,999	12	1,114,720
100,000 - 110,000	3	311,825
Total:	1,613	44,153,996

* Pay ranges do not include employers' PRSI.

(c) Termination Benefits

There were no termination benefit settlements during the year.

(d) Key Management Personnel

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

	2017	2016
	€	€
Salary	368,235	337,732
Allowances	-	-
Termination Benefits	-	-
	<u>368,235</u>	<u>337,732</u>

(e) Chief Executive Salary and Benefits

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

	2017	2016
	€	€
Basic Salary	106,016	100,167
Other	-	-
	<u>106,016</u>	<u>100,167</u>

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

Bord Oideachais agus Oiliúna Dhún na nGall
Donegal Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

23 Board Members' Expenses

Expenses are paid to Board Members for Travel to Board-related Meetings.
The aggregate Expenses paid to each Member for the Year Ended
the 31st December 2017 were as follows:

Member	Statutory Meetings €	Interview Boards €	Attendance at Conferences / Seminars €	B.O.M €	Finance Committee €	Audit Committee €	Other €	Total €	No. of Board Meetings Attended
Geoffrey Browne *	494	1,757	0	163	546	0	3,060	6,020	7
Albert Doherty	329	0	0	62	0	0	0	391	8
Gary Doherty **	143	0	1,510	61	0	0	1,206	2,920	5
Rena Donaghey	0	53	0	0	0	0	0	53	6
Martin Farren	210	0	0	0	0	0	0	210	6
Martin Harley	188	0	0	0	0	0	0	188	7
Joanne Irwin	0	0	0	0	0	0	0	0	5
Jimmy Kavanagh	0	0	0	0	0	0	0	0	5
Niamh Kennedy	120	0	0	0	0	0	0	120	5
Michael Mc Bride	27	0	0	0	0	174	0	201	7
James Pat Mc Daid	0	0	0	0	0	0	0	0	0
Uam Blaney	0	0	0	0	0	0	0	0	5
Philip Mc Glynn	255	0	0	0	0	266	0	521	6
Patrick Mc Vicar	595	2,499	0	782	0	0	650	4,536	8
Bernie Mulhern	401	1,244	751	729	61	0	119	3,305	6
Bernadette NiDhuilbhir	512	292	970	0	460	278	99	2,611	6
Gabriel O'Donnell	81	0	0	0	0	0	0	81	4
Noel Rodden	200	0	0	0	0	0	0	200	8
Regina Grant	0	0	588	0	0	0	0	588	8
John Campbell								0	6
John Seamais O'Fearraigh	171	0	0	0	0	0	0	171	6
Martin McDermott	383	0	0	0	0	0	0	383	7
Total	4,109	5,845	3,819	1,797	1,067	718	5,144	22,439	

* ETB Rep and Chairperson of National Parents Council

** ETB Rep on ETBI Reserved Members Forum

24 Chief Executive's Travel Expenses

	2017 €	2016 €
Domestic Travel	11,293	8,036
Foreign Travel	0	222
	11,293	8,258

Bord Oideachais agus Oiliúna Dhún na nGall
Donegal Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

25 Capital Commitments

At the date of approval of the Financial Statements Donegal ETB had committed to a number of minor devolved projects including Additional School Accommodation, Summer Works Scheme and Emergency Works at various locations totalling €441,096.

26 Contingencies

At the date of approval of these Financial Statements, there were no significant Legal Proceedings in respect of events that occurred on or before the 31 December 2017.

27 Education and Training Boards Ireland (ETBI)

In 2017, Donegal Education and Training Board paid an annual subscription to ETBI of €42,700.

28 Financial Emergency Measures - Pension Related Deduction (PRD)

In compliance with the Financial Emergency Measures in the public interest legislation, Donegal ETB made pension related deductions from employees amounting to € 1,724,139, which were remitted to the Department of Education & Skills.

29 Note 29 Community Group Loan

A BMD Community Group in Bundoran funded €441,888, part of the cost of the expansion of the PE hall and the provision of a playing field for joint school and community use when the new Magh Éne College was built in the period 2004 – 2008. This was achieved through a combination of local fundraising and funding approved by other bodies. It took out a bank loan to fund its remaining financial commitments in respect of the expanded PE Hall. As at 1 February 2018, the balance outstanding on the loan is €124,990. While Donegal ETB considers that legally it has no financial obligation in respect of this loan the facilities are used daily by Magh Éne College. Donegal ETB had previously provided a verbal commitment to contribute towards the repayment of the loan. It intends to make a submission to the Department of Education and Skills on this issue shortly.

Bord Oideachais agus Oiliúna Dhúin na nGall
Donegal Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

30 Property Held: During the period of account, Donegal ETB provided Education and Training Services from the properties listed below:

Category	Location	Status	Annual Rent €	Lease expiry
Administrative Offices				
ETB Administrative Offices	Ard O'Donnell, Letterkenny	Owned	N/A	N/A
ETB Administrative Offices - Furniture Storage	Curraghlea, Mountain Top, Letterkenny	Rental	1,800	Yearly
ETB Administrative Offices - Archive Storage/Off Site ICT Backu	Killy, Letterkenny, Co Donegal	Rental	5,642	Yearly
Schools/Colleges				
Abbey Vocational School	The Globe, Donegal Town	Owned	N/A	N/A
Coláiste Ailigh	Cnoc na Míne, Leitir Cearnaínn	PPP	N/A	N/A
Coláiste na Carrige	An Charrig	Owned	N/A	N/A
Coláiste Chinnéil Eoghain (Main Building)	Tullyvarven MTR, Mill Lane, Buncrana	Leased	51,000	Jun-19
Coláiste Chinnéil Eoghain - P.E. Facilities	Buncrana Youth Club, Castle Avenue, Buncrana	Rental	1,320	Yearly
Coláiste Phobail Cholmáille	Baile Úr, Oileán Thoralgh	Leased	7,500	Sept 2012-5 Years
Crana College (Main Building)	Crana Road, Buncrana	Owned	N/A	N/A
Crana College, Buncrana - Learning Support Accommodation	Crana Road, Buncrana	Leased	9,500	Oct-18
Crana College, Buncrana - P.E. Facilities	Buncrana Youth Club, Castle Avenue, Buncrana	Rental	4,500	Yearly
Deale College	Raphoe	Owned	N/A	N/A
Errigal College	Windyhall, Letterkenny	Owned	N/A	N/A
Finn Valley College	Drumboe Lower, Stranorlar	Owned	N/A	N/A
Gairm Scoil Chó Uladh	Béal an Átha Móir, An Clocháin, Leitir	Owned	N/A	N/A
Gairmscoil Mhic Diarmada	Leabgarrow, Oileán Árann Mhór	Owned	N/A	N/A
Magh Ene College	Church Road, Bundoran	Owned	N/A	N/A
Mobile Community College	Carrownaff, Moville	Leased	15,000	Sept 2004 - 99 Years
Mulroy College, Milford	Rosagarrow, Milford	Owned	N/A	N/A
St. Catherine's Vocational School	St. Catherine's Road, Killybegs	Owned	N/A	N/A
Further Education and Training Centres				
Adult Education & Training Centres, Ballyshannon	Chapel Street, Ballyshannon	Owned	N/A	N/A
Adult Education & Training Centres, Buncrana	Shore Road, Buncrana	Owned	N/A	N/A
Adult Education & Training Centres, Donegal Town	Drumcliff, Donegal Town	Owned	N/A	N/A
Adult Education & Training Centres, Donegal Town	Drumcliff, Donegal Town (Donegal County Council - Library)	Tenant	5,079	99 Year Lease from 23rd June 1987
Adult Education & Training Centres, Gortahork	Main Street, Gortahork	Owned	N/A	N/A
Adult Education & Training Centres, Milford	Milford, Co. Donegal	Owned	N/A	N/A
Centre for Education	Slimeacranian Road, Letterkenny	Owned	N/A	N/A
Finn Valley Centre for Education	Lower Main Street, Stranorlar	Owned	N/A	N/A
Lifford Youthreach	The Diamond, Lifford	Owned	N/A	N/A
Buncrana Youthreach	Lafannon Industrial Estate, Buncrana	Leased	15,500	Apr-21
Giangad Youthreach	Giangad, Malin	Leased	31,000	Sept-22
Crèche Building/Youthreach County Coordinator	24 Millfield Heights, Buncrana	Owned	N/A	N/A
Adult Guidance Services	Mc Kerdick Place, Pearse Road, Letterkenny	Owned	N/A	N/A
Community Education Services	Ard Scoil na gCeithre Múistír, Tír Conaill Street, Donegal Town	Leased	25,000	Nov-18
Music Education Partnership	Regional Cultural Centre, Port Road, Letterkenny	Leased	292	1955 for 999 Years
Gartan Outdoor Education & Training Centre	Gartan, Churchill, Letterkenny	Leased	9,840	Yearly
		Owned	N/A	N/A
				100 Year Lease from 25th September 1987 (2 acres) and 21st July 1997 (additional 2 acres)
Gartan Outdoor Education & Training Centre	Gartan, Churchill, Letterkenny (St. Colmcille Heritage Trust)	Tenant	5.08	
Learning for Living Programme	Inishowen Women's Information Network, 18 Millbras, Carrondagh	Rental	5,200	Dec-17
Letterkenny Training Centre	Ballyrahe Industrial Estate, Letterkenny	Owned	N/A	N/A
Greendore Training Centre	Greendore Industrial Estate, Derrybeg, Letterkenny	Leased	127	2008 for 999 Years

Bord Oldeachais agus Oiliúna Dhún na nGall
Donegal Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

31 Approval of the Financial Statements

The Financial Statements for the Year Ended 31 December 2017 were approved by the Board of Donegal ETB on the 9th of April 2018.