

**Bus Éireann - Irish Bus School Transport Scheme**

**Statement of Account**

**Year Ended 31 December 2001**

CONTENTS

	Page
AUDITORS' REPORT	2
STATEMENT OF ACCOUNT	3
APPENDIX I - PRIMARY SCHOOL CHILDREN	4
APPENDIX II - POST-PRIMARY SCHOOL CHILDREN	5

**AUDITORS' REPORT: To the Board of Bus Éireann - Irish Bus on the Operation of the School Transport Scheme**

We have examined the annexed statement of account which, together with the appendices to the statement, summarises the amount chargeable to the Department of Education for the year ended 31 December 2001 for the conveyance of primary and post-primary school children.

The net amount chargeable to the Department of Education amounts to €71,345,000 (2000: €60,135,000) and includes €8,328,000 (2000: €7,028,000) in respect of indirect and other direct costs calculated on the basis of 13% of direct costs. Direct costs for this purpose exclude amounts charged in respect of depreciation and interest on Bus Éireann - Irish Bus vehicles. In arriving at the amount chargeable for scheduled services, the factor for absenteeism has been taken into account at 4.5% in accordance with the Department of Education's letter dated 2 March 1970.

We have carried out such examinations and tests of the accounting and other records relating to the operation of the School Transport Scheme as we consider necessary for the purposes of our audit. The statement of account has been drawn up in accordance with the general arrangements and principles of accounting as set out in the Summary of Accounting Arrangements relating to the Transport Scheme for Primary and Post-Primary School Children dated 1 January 1975.

In our opinion the statement of account is a fair and reasonable statement of the amount chargeable to the Department of Education in respect of the School Transport Scheme.

*PricewaterhouseCoopers*  
PricewaterhouseCoopers  
Chartered Accountants and Registered Auditors  
Dublin

*5 February 2003*



**TRANSPORT OF PRIMARY SCHOOL CHILDREN**  
Year Ended 31 December 2001

	Number of children at 31.12.01	Cumulative child weeks	Total Amount €	Cost per child week €
<b>Mode of transport</b>				
<b>Special services</b>				
Large bus	26,122	986,329	15,079,040	15.29
Medium bus	6,965	229,736	4,751,964	20.68
Mini-bus	18,399	683,420	22,809,325	33.38
	51,486	1,899,485	42,640,329	22.45
<b>Scheduled services</b>	1,752	67,902	376,810	5.55
<b>Total amount due</b>			43,017,039	
<b>Less: Receipts from fare-paying passengers</b>			(611,528)	
<b>Net cost of operations</b>			42,405,881	
<b>Less: Payments by Department of Education</b>			(43,140,294)	
<b>Amount due to the Department of Education</b>			(734,413)	

TRANSPORT OF POST-PRIMARY SCHOOL CHILDREN  
Year Ended 31 December 2001

Mode of transport	Number of children at 31.12.01	Cumulative child weeks	Total Amount €	Cost per Child Week €
<b>Special services</b>				
Large bus	57,867	2,086,341	24,079,641	11.54
Medium bus	5,528	179,079	3,086,916	17.24
Mini-bus	6,587	235,883	4,522,656	19.17
	<u>69,982</u>	<u>2,501,303</u>	<u>31,689,213</u>	<u>12.67</u>
<b>Scheduled services</b>	<u>9,391</u>	<u>305,750</u>	<u>2,751,807</u>	<u>9.00</u>
<b>Total amount due</b>			34,441,020	
<b>Less: Receipts from fare-paying passengers</b>			(5,501,326)	
<b>Net cost of operations</b>			28,939,694	
<b>Less: Payments by Department of Education</b>			(27,787,887)	
<b>Amount due by the Department of Education</b>			<u>1,151,807</u>	