

Bus Éireann - Irish Bus School Transport Scheme

Statement of Account

Year Ended 31 December 1999

MANAGER SCHOOL TRANSPORT
15 MAR 2011
Bus Éireann

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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 1999 for the conveyance of primary and post-primary school children.

The net amount chargeable to the Department of Education amounts to IR£41,685,000 (1998: IR£38,858,000) and includes IR£4,929,000 (1998: IR£4,589,000) 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
Chartered Accountants and Registered Auditors
Dublin

6 July 2000

STATEMENT OF ACCOUNT
Year Ended 31 December 1999

	1999 IR£'000	1998 IR£'000
I Receipts		
(1) Payments on account by the Department of Education	41,603	38,815
(2) Receipts from fare-paying passengers	<u>5,062</u>	<u>5,044</u>
	<u>46,665</u>	<u>43,859</u>
 II Special Services (Expenditure)		
(1) Driver costs	4,125	4,125
(2) Running costs	7,990	7,318
(3) Road tax	45	54
(4) Insurance and claims	787	764
(5) Payments to contractors	22,342	20,520
(6) Inspectors' wages	991	981
(7) Inspectors' cars	168	122
(8) Salaries	1,431	1,377
(9) Prefect award scheme	<u>37</u>	<u>39</u>
	37,916	35,300
(10) Add 13% (for indirect and other direct costs)	4,929	4,589
(11) Depreciation (Bus Éireann vehicles)	1,285	996
(12) Interest (Bus Éireann vehicles)	<u>209</u>	<u>407</u>
Total special services	44,339	41,292
 III Scheduled Services		
Charge for children carried	<u>2,408</u>	<u>2,610</u>
Total	46,747	43,902
 IV Receipts from Fare-Paying Passengers	<u>(5,062)</u>	<u>(5,044)</u>
 V Total net amount chargeable to the Department of Education	41,685	38,858
Payments on account by the Department of Education	<u>(41,603)</u>	<u>(38,815)</u>
Amount due by the Department of Education for year	82	43
Balance forward - prior year	43	85
Payment of arrears by the Department of Education	<u>(43)</u>	<u>(85)</u>
Balance due by the Department of Education	<u>82</u>	<u>43</u>

W Lilley - **Managing Director**

M Nolan - **Manager Finance and Administration**

TRANSPORT OF PRIMARY SCHOOL CHILDREN
Year Ended 31 December 1999

	Number of children at 31.12.99	Cumulative child weeks	Total Amount IRE	Cost per child week IRE
Mode of transport				
Special services				
Mini-bus	17,547	662,149	12,568,600	18.98
Medium bus	5,475	187,894	2,387,590	12.71
Large bus	25,492	715,695	9,824,118	13.73
	48,514	1,565,738	24,780,308	15.83
Scheduled services	1,861	73,333	287,040	3.91
Total amount due			25,067,348	
Less: Receipts from fare-paying passengers			(526,450)	
Net cost of operations			24,540,898	
Less: Payments by Department of Education			(24,236,205)	
Amount due by the Department of Education			304,693	

TRANSPORT OF POST-PRIMARY SCHOOL CHILDREN
Year Ended 31 December 1999

	Number of children at 31.12.99	Cumulative child weeks	Total Amount IR£	Cost per Child Week IR£
Mode of transport				
Special services				
Mini-bus	7,152	266,778	2,963,347	11.11
Medium bus	5,165	153,021	1,639,981	10.72
Large bus	<u>62,430</u>	<u>2,299,221</u>	<u>14,955,982</u>	<u>6.50</u>
	<u>74,747</u>	<u>2,719,020</u>	<u>19,559,310</u>	<u>7.19</u>
Scheduled services	<u>10,225</u>	<u>352,137</u>	<u>2,120,689</u>	<u>6.02</u>
Total amount due			21,679,999	
Less: Receipts from fare-paying passengers			<u>(4,535,574)</u>	
Net cost of operations			17,144,425	
Less: Payments by Department of Education			<u>(17,367,112)</u>	
Amount due to the Department of Education			<u>(222,687)</u>	