

Bus Éireann - Irish Bus School Transport Scheme

Statement of Account

Year Ended 31 December 2000

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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 2000 for the conveyance of primary and post-primary school children.

The net amount chargeable to the Department of Education amounts to IR£47,361,000 (1999: IR£41,685,000) and includes IR£5,536,000 (1999: IR£4,929,000) 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

11 February 2002

Bus Éireann - Irish Bus School Transport Scheme

**STATEMENT OF ACCOUNT
Year Ended 31 December 2000**

	2000 IR£'000	1999 IR£'000
I Receipts		
(1) Payments on account by the Department of Education	47,378	41,603
(2) Receipts from fare-paying passengers	<u>4,862</u>	<u>5,062</u>
	<u>52,240</u>	<u>46,665</u>
II Special Services (Expenditure)		
(1) Driver costs	4,546	4,125
(2) Running costs	8,059	7,990
(3) Road tax	43	45
(4) Insurance and claims	780	787
(5) Payments to contractors	26,202	22,342
(6) Inspectors' wages	1,159	991
(7) Inspectors' cars	158	168
(8) Salaries	1,595	1,431
(9) Prefect award scheme	<u>37</u>	<u>37</u>
(10) Add 13% (for indirect and other direct costs)	42,579	37,916
(11) Depreciation (Bus Éireann vehicles)	5,536	4,929
(12) Interest (Bus Éireann vehicles)	1,386	1,285
Total special services	<u>325</u>	<u>209</u>
	49,826	44,339
III Scheduled Services		
Charge for children carried	2,397	2,408
Total	<u>52,223</u>	<u>46,747</u>
IV Receipts from Fare-Paying Passengers	<u>(4,862)</u>	<u>(5,062)</u>
V Total net amount chargeable to the Department of Education	47,361	41,685
Payments on account by the Department of Education	<u>(47,378)</u>	<u>(41,603)</u>
Amount due (to)/by the Department of Education for year	(17)	82
Balance carried forward from previous year	82	-
Balance due (to)/by the Department of Education	<u>(65)</u>	<u>85</u>


W Lilley - Managing Director


M Nolan - Manager Finance and Accounting

TRANSPORT OF PRIMARY SCHOOL CHILDREN
Year Ended 31 December 2000

	Number of children at 31.12.00	Cumulative child weeks	Total Amount IR£	Cost per child week IR£
Mode of transport				
Special services				
Mini-bus	18,135	653,453	14,560,085	22.28
Medium bus	5,760	206,288	2,896,469	14.04
Large bus	26,263	955,824	10,434,720	10.92
	<u>50,158</u>	<u>1,815,565</u>	<u>27,891,274</u>	<u>15.36</u>
Scheduled services	1,716	67,633	283,441	4.19
	<u>51,874</u>			
Total amount due			28,174,715	
Less: Receipts from fare-paying passengers			(496,942)	
Net cost of operations			<u>27,677,773</u>	
Less: Payments by Department of Education			<u>29,412,875</u>	
Amount due to the Department of Education			<u>(1,735,102)</u>	

TRANSPORT OF POST-PRIMARY SCHOOL CHILDREN
Year Ended 31 December 2000

	Number of children at 31.12.00	Cumulative child weeks	Total Amount IRE	Cost per Child Week IRE
Mode of transport				
Special services				
Mini-bus	6,599	254,118	3,126,739	12.30
Medium bus	4,590	172,566	2,041,010	11.83
Large bus	57,621	2,196,119	16,766,619	7.63
	<u>68,810</u>	<u>2,622,803</u>	<u>21,934,368</u>	<u>8.36</u>
Scheduled services	<u>9,316</u>	<u>320,493</u>	<u>2,114,137</u>	<u>6.59</u>
	73,126			
Total amount due			24,048,505	
Less: Receipts from fare-paying passengers			<u>(4,365,174)</u>	
Net cost of operations			19,683,331	
Less: Payments by Department of Education			<u>17,964,979</u>	
Amount due by the Department of Education			<u>1,718,353</u>	