

ARMY PENSIONS

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and other payments and for sundry grants.

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
ARMY PENSIONS BOARD				
A. SALARIES, WAGES AND ALLOWANCES		107	103	-
PENSIONS, ALLOWANCES, ETC.				
B. DEFENCE FORCES (PENSIONS) SCHEMES AND PAYMENTS IN RESPECT OF TRANSFERRED SERVICE				
<i>Original</i>	171,023			
<i>Supplementary</i>	<u>5,600</u>	176,623	176,625	-
C. WOUND AND DISABILITY PENSIONS, ALLOWANCES AND GRATUITIES TO OR IN RESPECT OF FORMER MEMBERS OF THE DEFENCE FORCES				
<i>Original</i>	9,673			
<i>Supplementary</i>	<u>(550)</u>	9,123	9,062	-
D. PAYMENTS TO OR IN RESPECT OF VETERANS OF THE WAR OF INDEPENDENCE				
<i>Original</i>	2,462			
<i>Supplementary</i>	<u>80</u>	2,542	2,554	-
E. COMPENSATION PAYMENTS				
<i>Original</i>	320			
<i>Supplementary</i>	<u>(300)</u>	20	17	-
F. MEDICAL APPLIANCES AND TRAVELLING AND INCIDENTAL EXPENSES				
<i>Original</i>	82			
<i>Supplementary</i>	<u>(30)</u>	<u>52</u>	<u>39</u>	=
Gross Total				
<i>Original</i>	183,667			
<i>Supplementary</i>	<u>4,800</u>	188,467	188,400	-
<i>Deduct :-</i>				
G. APPROPRIATIONS-IN-AID				
<i>Original</i>	5,789			
<i>Supplementary</i>	<u>800</u>	<u>6,589</u>	<u>6,659</u>	=
Net Total				
<i>Original</i>	177,878			
<i>Supplementary</i>	<u>4,000</u>	<u>181,878</u>	<u>181,741</u>	=
SURPLUS TO BE SURRENDERED			€136,711	

The Statement of Accounting Policies and Principles and Notes 1 to 6 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000
Net Outturn	181,741
Expenditure Borne Elsewhere	
Net Allied Services Expenditure	<u>1,975</u>
Operating Cost	<u>183,716</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Current Assets			
Suspense		16	
PMG Balance and Cash	977		
Orders Outstanding	<u>(963)</u>	<u>14</u>	
Total Current Assets		<u>30</u>	
Less Current Liabilities			
Suspense		8	
Payroll Deductions		1	
Net Liability to the Exchequer (Note 3)		<u>21</u>	
Total Current Liabilities		<u>30</u>	
Net Assets			-

3 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

	€000	€000
Surplus to be surrendered		137
Exchequer Grant Undrawn		<u>(116)</u>
Net Liability to the Exchequer		<u>21</u>
Represented by:		
Debtors		
Net PMG position and cash	14	
Debit Balances: Suspense	<u>16</u>	30
Creditors		
Due to State (Note 6)	-	-
Credit Balances: Suspense and Payroll deductions	<u>(9)</u>	<u>(9)</u>
		<u>21</u>

4 APPROPRIATIONS-IN-AID

	€	Estimated €	Realised €
1. Contributions to Defence Forces Spouses' and Children's Pension Schemes			
<i>Original</i>	4,956,000		
<i>Supplementary</i>	<u>500,000</u>	5,456,000	5,486,968
2. Contributions to Defence Forces Contributory (Main) Pensions Schemes			
<i>Original</i>	705,000		
<i>Supplementary</i>	<u>300,000</u>	1,005,000	986,954
3. Recoveries of overpayments		43,000	42,635
4. Payments received in respect of transferred service		21,000	30,134
5. Miscellaneous		<u>64,000</u>	<u>111,900</u>
Total		<u>6,589,000</u>	<u>6,658,591</u>

Explanation of Variations

5. Receipts under this heading are difficult to forecast accurately.

5 MISCELLANEOUS ITEMS

47 cases of overpayment of pensions/allowances resulted in a gross loss of €36,047, of which €10,123 was recovered and €25,924 was written off (S4/11/62).

6 DUE TO THE STATE

The amount due to the State at 31 December 2007 was nil.

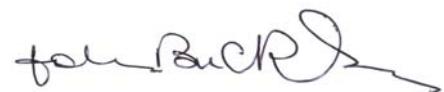
MICHAEL HOWARD
Accounting Officer
DEPARTMENT OF DEFENCE
10 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Army Pensions for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Defence in respect of Army Pensions. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008