

OFFICE OF THE MINISTER FOR CHILDREN AND YOUTH AFFAIRS

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the provision of certain services in respect of children and youth affairs, including miscellaneous grants-in-aid.

Service	Estimate Provision	Outturn	Closing Accruals
CHILD CARE PAYMENTS	€000	€000	€000
A. EARLY CHILD CARE PAYMENT	506,000	480,000	(12,452)
CHILD CARE PROGRAMMES			
B. NATIONAL CHILD CARE INVESTMENT PROGRAMME	175,142	153,326	—
C. EARLY INTERVENTION PROGRAMME FOR CHILDREN (DORMANT ACCOUNTS FUNDED)	3,000	3,000	—
NATIONAL CHILDREN'S STRATEGY (NCS)			
D. NCS - NATIONAL LONGITUDINAL STUDY AND OTHER PROGRAMMES	8,535	8,288	(419)
D.1. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES			
<i>Original</i>	—		
<i>Supplementary</i>	1	1	—
D.2. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES (PART FUNDED BY NATIONAL LOTTERY)			
<i>Original</i>	—		
<i>Supplementary</i>	1	1	—
OTHER SERVICES			
E. COST IN CONNECTION WITH THE HOLDING OF A CONSTITUTIONAL REFERENDUM ON CHILDREN'S RIGHTS	3,000	—	—
Gross Total			
<i>Original</i>	695,677		
<i>Supplementary</i>	2	695,679	644,614
			(12,871)
Deduct :			
F. APPROPRIATIONS-IN-AID		20,283	25,291
Net Total			
<i>Original</i>	675,394		
<i>Supplementary</i>	2	675,396	619,323
			(12,871)
Surplus to be surrendered		€56,072,605	

The Statement of Accounting Policies and Principles and Notes 1 to 11 form part of this Account.

NOTES**1 EXCEPTION TO GENERAL ACCOUNTING POLICIES****Payments**

The charge under subhead A. relates to payments to the Department of Social and Family Affairs in respect of the Early Childcare Payment Scheme. The basis of charge is the total amount invoiced by that Department.

2 OPERATING COST STATEMENT FOR 2008

	€000	€000
Net Outturn		619,323
Changes in Capital Assets		
Purchases Cash	—	
Depreciation	—	
Changes in Net Current Assets		
Decrease in Closing Accruals	(5,474)	
Increase in Stock	—	(5,474)
Direct Expenditure		<u>613,849</u>
Operating Cost		<u><u>613,849</u></u>

Note:

Administration costs of this Office, including accommodation costs, are met from the Vote of the Department of Health and Children.

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 4)			—
Current Assets			
Prepayments		12,872	
PMG Balance and Cash	382		
Orders Outstanding	(358)	24	
Net Liability from the Exchequer (Note 5)		<u>1</u>	
Total Current Assets		<u>12,897</u>	
Less Current Liabilities			
Accrued Expenses		1	
Other Credit Balances: Due to State (Note 11)		<u>25</u>	
Total Current Liabilities		<u>26</u>	
Net Current Assets			<u>12,871</u>
Net Assets			<u><u>12,871</u></u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

Capital assets are reflected in the Appropriation Account of the Department of Health and Children.

5 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000
Surplus to be Surrendered	56,073
Exchequer Grant Undrawn	<u>(56,074)</u>
Net Liability from the Exchequer	<u><u>(1)</u></u>
Represented by:	
Debtors	
Net PMG position and cash	24
Creditors	
Due to State	<u>(25)</u>
	<u><u>(1)</u></u>

6 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) than provided	Explanation
	€000	
A.	26,000	The saving arose due to an overestimation of the number of children eligible for the Early Childcare Supplement payment.
B.	21,816	The funding required for the capital element of projects in the National Childcare Investment Programme was less than originally anticipated due to delays encountered by some applicants in meeting the pre-contractual requirements, such as planning permission, property leases and liens.
E.	3,000	The text of the Government's proposal to amend the Constitution in respect of children was referred to the Joint Committee on the Constitutional Amendment on Children, established in November 2007. The Government awaits the Committee's final report before proceeding further.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. EU Receipts	17,283,000	22,290,552
2. Dormant Account Funding	<u>3,000,000</u>	<u>2,999,978</u>
	<u><u>20,283,000</u></u>	<u><u>25,290,530</u></u>

Explanation of Variation

The Equal Opportunities Childcare Programme 2000-2006 is co-funded by EU Structural Funds. A rigorous process of reporting, verifying and certifying expenditure by grant beneficiaries is required before the EU contribution can be reclaimed by the State. The timing of rebates is largely outside the control of the Office and is dependent on the proper certification of expenditure through a number of authorities to the EU Commission.

8 COMMITMENTS

Global Commitments	€000
Commitments likely to arise in subsequent years for:	
Procurement subheads	21,641
Grant subheads	85,073

9 DETAILS OF EXTRA REMUNERATION

Staff costs are included in the Appropriation Account of the Department of Health and Children.

10 MISCELLANEOUS ITEMS

Agency services are provided to this Office by the Department of Social and Family Affairs in respect of costs charged to Subhead A. and by Pobal in respect of services charged to Subhead B.

11 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Income Tax	—
Pay Related Social Insurance	—
Withholding Tax	25
Value Added Tax	—
Pension Contributions	—
	<u>25</u>

MICHAEL SCANLAN

Accounting Officer

OFFICE OF THE MINISTER FOR CHILDREN AND YOUTH AFFAIRS

31 March 2009

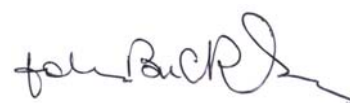
Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Children for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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 Health and Children in respect of the Office of the Minister for Children. The Appropriation Account is in agreement with the books of account.

Without qualifying my opinion, I draw attention to Note 1 to the Account which sets out the basis of the charge to the Vote in respect of early childcare payments administered by the Department of Social and Family Affairs. The financial effect of that approach is to increase the charge by €5.2million over actual encashments by beneficiaries in 2008 and by €12.5 million on a cumulative basis.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2008.



JOHN BUCKLEY
Comptroller and Auditor General
7 September 2009