

OFFICE OF THE MINISTER FOR CHILDREN

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 the provision of certain services in respect of children, including miscellaneous grants.

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
CHILDCARE PAYMENTS		€000	€000	€000
A. EARLY CHILDCARE PAYMENT				
	<i>Original</i>	406,000		
	<i>Supplementary</i>	<u>17,000</u>	423,000	417,723
				(7,238)
CHILDCARE PROGRAMMES				
B.1. EQUAL OPPORTUNITIES CHILDCARE PROGRAMME				
	<i>Original</i>	113,346		
	<i>Supplementary</i>	<u>36,300</u>	149,646	149,633
				1
B.2. NATIONAL CHILDCARE INVESTMENT PROGRAMME				
	<i>Original</i>	28,878		
	<i>Supplementary</i>	<u>(5,000)</u>	23,878	23,868
				-
C. EARLY INTERVENTION PROGRAMME FOR CHILDREN (DORMANT ACCOUNTS FUNDED)				
			2,872	2,339
				-
NATIONAL CHILDREN'S STRATEGY (NCS)				
D. NCS - NATIONAL LONGITUDINAL STUDY AND OTHER PROGRAMMES				
	<i>Original</i>	9,652		
	<i>Supplementary</i>	<u>(1,300)</u>	8,352	<u>7,303</u>
				<u>(160)</u>
OTHER SERVICES				
E. COST IN CONNECTION WITH THE HOLDING OF A CONSTITUTIONAL REFERENDUM ON CHILDRENS RIGHTS				
			<u>1</u>	-
				-
Gross Total				
	<i>Original</i>	560,749		
	<i>Supplementary</i>	47,000	607,749	600,866
				(7,397)
<i>Deduct :-</i>				
F. APPROPRIATIONS-IN-AID				
	<i>Original</i>	20,155		
	<i>Supplementary</i>	<u>4,800</u>	<u>24,955</u>	<u>24,495</u>
				-
Net Total				
	<i>Original</i>	540,594		
	<i>Supplementary</i>	<u>42,200</u>	<u>582,794</u>	<u>576,371</u>
				<u>(7,397)</u>
SURPLUS TO BE SURRENDERED			€6,423,070	

The Statement of Accounting Policies and Principles and Notes 1 to 10 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000
Net Outturn		576,371
Changes in Capital Assets		
Purchases Cash	-	
Depreciation	-	
Changes in Net Current Assets		
Decrease in Closing Accruals	(8,507)	
Increase in Stock	=	<u>(8,507)</u>
Direct Expenditure		567,864
Operating Cost		<u>567,864</u>

Note:

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

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			-
Current Assets			
Prepayments		7,428	
Other Debit balances		1	
PMG Balance and Cash	745		
Orders Outstanding	<u>(576)</u>	169	
Net Liability to the Exchequer (Note 4)		<u>134</u>	
Total Current Assets		<u>7,732</u>	
Less Current Liabilities			
Accrued Expenses		31	
Other Credit Balances:			
Due to State (Note 10)		<u>36</u>	
Total Current Liabilities		<u>67</u>	
Net Current Assets			<u>7,665</u>
Net Assets			<u>7,665</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

4 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
Surplus to be Surrendered	6,423
Exchequer Grant Undrawn	<u>(6,289)</u>
Net Liability to the Exchequer	<u>134</u>
Represented by:	
Debtors	
Net PMG position and cash	169
Debit Balances: Suspense	1
Creditors	
Due to State	(36)
Credit Balances: Suspense	-
	<u>134</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
C.	533	Savings arose as a result of changes in Prevention and Early Intervention Programme projects implementation timeframes.
D.	1,049	Savings relate to certain programmes, including the National Longitudinal Study of Children in Ireland, where the underspend was due to unexpected outcomes, particularly in relation to the time required to obtain ethics approval for the study which resulted in some slippage to the original project plan and later than anticipated commencement of the roll-out of Teenspace - A National Recreation Policy for Young People in Ireland, which was not published until September 2007.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. EU Receipts	17,283,000	22,156,055
2. Dormant Account Funding	<u>2,872,000</u>	<u>2,338,500</u>
	<u>20,155,000</u>	<u>24,494,555</u>

Explanation of Variation

- EU receipts under the Equal Opportunity Childcare Programme are dependent on the retrospective certification of expenditure of grant recipients in line with Structural Funds Regulations. This Office has no control over the certification process which can lead to variations between profile and receipts.
- Recoupment from Dormant Account funding was lower than expected as a result of changes to the timeframes for the implementation of projects under the Prevention and Early Intervention Programme.

7 COMMITMENTS**(A) Global Commitments**

€000

Commitments likely to arise in subsequent years for:
Procurement subheads

23,766

(B) Multi-Annual Capital Commitments

Legally Enforceable Capital Commitments

€000

Expenditure in 2007
Commitments to be met in subsequent years

107,964

138,383

There are no commitments in respect of capital projects over €6.3m.

8 DETAILS OF EXTRA REMUNERATION

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

9 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.1. And B.2.

10 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:

€000

Income Tax
Pay Related Social Insurance
Withholding Tax
Value Added Tax
Pension Contributions

-

-

36

-

-

36**MICHAEL SCANLON**

Accounting Officer

OFFICE OF THE MINISTER FOR CHILDREN

31 MARCH 2008

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 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 Health and Children in respect of the Office of the Minister for Children. 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