

## **Vote 27 Community, Equality and Gaeltacht Affairs**

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## Introduction

As Accounting Officer for Vote 27, I am required to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached Account of the amount expended in the year ended 31 December 2011 for the salaries and expenses of the Office of the Minister for Community, Equality and Gaeltacht Affairs, for certain services administered by that Office, and for the payment of certain grants and grants-in-aid.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2011, including the amount that could be used as appropriations-in-aid of expenditure for the year.

## Transfer of Functions

This Account has been prepared in accordance with the 2011 Revised Estimate for the Department of Community, Equality and Gaeltacht Affairs. The allocations took account of the cessation of the Department and the retirement in 2011 of Vote 27. The functions of the Department of Community, Equality and Gaeltacht Affairs, along with any associated commitments, were transferred to various Departments as outlined below:

- Equality, integration, disability and human rights functions were transferred to the Department of Justice and Law Reform with effect from 1 April 2011 (S.I. No. 139 of 2011). Expenditure prior to that date is included in this Department's Vote (Vote 27) and expenditure after that date is included in Vote 19.
- Irish language, gaeltacht and islands functions were in general transferred to the Department of Tourism, Culture and Sport with effect from 1 May 2011 (S.I. No. 164 of 2011) and, in relation to planning matters in the Gaeltacht, on 1 June 2011 (S.I. No. 216 of 2011). Expenditure prior to 1 May 2011 is included in this Department's Vote (Vote 27) and expenditure after 1 May 2011 is included in Vote 35. In the case of the Gaeltacht planning function transferring on 1 June 2011, there was no expenditure in the period from 1 May 2011 to 1 June 2011.
- Social inclusion functions were transferred to the Department of Social Protection with effect from 1 May 2011 (S.I. No. 165 of 2011). Expenditure prior to that date is included in this Department's Vote (Vote 27) and expenditure after that date is included in Vote 38.
- National Drugs Strategy functions were transferred to the Department of Health and Children with effect from 1 May 2011 (S.I. No. 166 of 2011). Expenditure prior to that date is included in this Department's Vote (Vote 27) and expenditure after that date is included in Vote 39.
- Charity law functions were transferred to the Department of Justice and Equality with effect from 1 May 2011 (S.I. No. 194 of 2011). Expenditure prior to that date is included in this Department's Vote (Vote 27) and expenditure after that date is included in Vote 19.
- Inland waterways and Waterways Ireland functions were transferred to the Department of Tourism, Culture and Sport with effect from 1 May 2011 (S.I. No. 195 of 2011). Expenditure prior to that date is included in this Department's Vote (Vote 27) and expenditure after that date is included in Vote 35.
- Community affairs functions were transferred to the Department of the Environment, Heritage and Local Government with effect from 1 May 2011 (S.I. No. 196 of 2011). Expenditure prior to that date is included in this Department's Vote (Vote 27) and expenditure after that date is included in Vote 25.

- Family policy functions became part of the functions of the Department of Children and Youth Affairs following its establishment on 2 June 2011 (S.I. No. 214 of 2011). Expenditure prior to that date is included in this Department's Vote (Vote 27) and expenditure after that date is included in Vote 43.

The Statement of Accounting Policies and Principles and Notes 1 to 7 form part of the Account.

#### **Statement of Accounting Policies and Principles**

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account except that, the Department's depreciation policy is to charge a full year's depreciation in the year of acquisition and not charge any depreciation in the year of disposal/transfer.

#### **Statement on Internal Financial Control**

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operated in the Department of Community, Equality and Gaeltacht Affairs until its dissolution.

**Seosamh Ó hÁghmaill**

Accounting Officer  
Vote 27 Community, Equality and Gaeltacht Affairs  
29 March 2012

## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of Vote 27: Community, Equality and Gaeltacht Affairs for 2011 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 Community, Equality and Gaeltacht Affairs. 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 2011.

**Seamus McCarthy**  
Comptroller and Auditor General  
11 September 2012

## Vote 27 Community, Equality and Gaeltacht Affairs Appropriation Account 2011

Service	2011 Estimate provision	2011 Outturn	2010 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	5,185	5,185	14,687
A.2. Travel and subsistence	111	111	464
A.3. Training and development and incidental expenses	844	844	825
A.4. Postal and telecommunications services	201	201	395
A.5. Office equipment and external IT services	332	332	1,094
A.6. Office premises expenses	178	178	350
A.7. Consultancy services and value for money and policy reviews <sup>1</sup>	27	27	324
<b>Supporting Communities</b>			
B.1. Supports for community and voluntary sector (part funded by National Lottery)	3,514	3,514	11,567
B.2. Grant to Family Support Agency	16,025	16,024	21,040
B.3. Local and community development programmes (part funded by National Lottery)	28,976	28,976	67,454
B.4. Charities regulation	100	100	407
B.5. RAPID	706	706	6,067
B.6. Dormant Account measures <sup>3</sup>	1,131	1,131	6,814
B.7. Miscellaneous services <sup>4</sup>	16	16	399
— <i>Community Services Programme</i> <sup>2</sup>	—	—	36,877
<b>Tackling Problem Drug Use</b>			
C. Drugs Initiative	15,306	15,306	34,992
<b>Rural Development</b>			
D.1. Western Development Commission <sup>5</sup>	895	895	2,175
D.2. Islands <sup>6</sup>	2,687	2,687	17,021
D.3. National Rural Development <sup>7</sup>	412	412	10,427
D.4. LEADER - Rural Economy Sub-Programme 2007 - 2013	8,928	8,928	44,271
— <i>Rural Social Scheme</i> <sup>2</sup>	—	—	30,463

Service	2011 Estimate provision €000	2011 Outturn €000	2010 Outturn €000
<b>Irish Language and the Gaeltacht</b>			
E.1. Gaeltacht Support Schemes <sup>8</sup>	1,424	1,424	18,231
E.2. Irish Language Support Schemes (part funded by National Lottery)	1,221	1,221	8,001
E.3. An Coimisinéir Teanga	199	199	743
E.4. Údarás na Gaeltachta - Election	—	—	—
E.5. Údarás na Gaeltachta - Administration	3,452	3,452	11,000
E.6. Údarás na Gaeltachta - Current Programme Expenditure	825	825	3,915
E.7. Údarás na Gaeltachta - Grants for Projects and Capital Expenditure on Premises	500	500	18,000
<b>Equality, Integration and Human Rights</b>			
F.1. Equality Authority (grant-in-aid)	637	637	1,959
F.2. Equality Tribunal	682	682	1,594
F.3. Grants to national women's organisations	132	132	284
F.4. Equality proofing	—	—	252
F.5. Equality monitoring/consultative committees	58	58	264
F.6. Gender mainstreaming and positive action for women	217	217	2,054
F.7. Office of the Minister for Integration	464	464	3,558
F.8. European Refugees Fund	116	116	1,305
F.9. Human Rights Commission (grant-in-aid)	366	366	849
F.10. Status of people with disabilities	161	161	855
F.11. National Disability Authority	829	829	2,289
F.12. Disability projects	—	—	—
<b>North-South Co-Operation</b>			
G.1. An Foras Teanga	4,166	4,166	16,199
G.2. Waterways Ireland	10,124	10,124	32,919
G.3. Programme for Peace and Reconciliation/INTERREG	1,685	1,685	2,675
<b>Gross expenditure</b>	<b>112,832</b>	<b>112,831</b>	<b>435,059</b>
<b>Deduct:</b>			
H. <b>Appropriations-in-aid</b>	<b>7,898</b>	<b>7,898</b>	<b>35,171</b>
<b>Net expenditure</b>	<b>104,934</b>	<b>104,933</b>	<b>399,888</b>
<b>Surplus for surrender</b>		<b>€1,126<sup>9</sup></b>	<b>€19,670,520</b>

- <sup>1</sup> Subhead A.7. amalgamates the 2010 Subheads A.7. (€0.323m) and A.8. (€0.001m).
- <sup>2</sup> The Rural Social Scheme and the Community Services Programme transferred to the Department of Social Protection with effect from 1 September 2010.
- <sup>3</sup> Subhead B.6. amalgamates the 2010 Subheads B.6. (€1.618m), B.7. (€5.107m) and J.3. (€0.089m)
- <sup>4</sup> Subhead B.7. was presented as Subhead J.5. in the 2010 Appropriation Account.
- <sup>5</sup> Subhead D.1. amalgamates the 2010 Subheads D.1. (€1.683m) and D.2. (€0.492m).
- <sup>6</sup> Subhead D.2. amalgamates E.3. (€6.218m) and E.4 (€10.803m) from the 2010 Account.
- <sup>7</sup> Subhead D.3. amalgamates D.3. (€4.635m) and D.6. (€5.792m) from the 2010 Account.
- <sup>8</sup> Subhead E.1. amalgamates the 2010 Subheads E.1. (€8.404m) and E.2. (€9.827m).
- <sup>9</sup> Surrendered on 16 September 2011.

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2011

	Note	€000	2011 €000	2010 €000
Expenditure on administration			6,878	18,139
Expenditure on services and programmes			105,953	416,920
<b>Gross expenditure</b>			<u>112,831</u>	<u>435,059</u>
Deduct				
<b>Appropriations-in-aid</b>			7,898	35,171
<b>Net expenditure</b>			<u>104,933</u>	<u>399,888</u>
<b>Changes in capital assets</b>				
Purchases cash		(31)		
Loss on disposals		9	(22)	282
<b>Changes in assets under development</b>				
Cash payments			(50)	(603)
<b>Changes in net current assets</b>				
Decrease in stock		52		
Increase in closing accruals		11,464		
			11,516	3
<b>Direct expenditure</b>			<u>116,377</u>	<u>399,570</u>
Net allied services expenditure	1.1		2,409	6,279
Notional rents			503	504
<b>Total operating cost</b>			<u><u>119,289</u></u>	<u><u>406,353</u></u>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 27 borne elsewhere

Vote		2011 €000	2010 €000
7	Superannuation and Retired Allowances	1,361	4,170
10	Office of Public Works	921	1,843
20	Garda Síochána	67	205
	Central Fund - Ministerial etc. pensions	60	61
		<u>2,409</u>	<u>6,279</u>



**2 Balance Sheet as at 31 December 2011**

	Note	2011 €000	2010 €000
<b>Capital assets</b>	2.1	—	1,144
<b>Capital assets under development</b>	2.2	—	8,433
		<b>—</b>	<b>9,577</b>
<b>Current assets</b>			
Stocks	2.4	—	52
Loans outstanding		—	228
Prepayments		—	238
Accrued income		—	11,514
Other debit balances	2.5	—	1,505
Net liability from the Exchequer	2.7	258	(1,238)
<b>Total current assets</b>		<b>258</b>	<b>12,299</b>
<b>Less current liabilities</b>			
Bank and cash	2.3	258	240
Accrued expenses		—	288
Other credit balances	2.6	—	27
<b>Total current liabilities</b>		<b>258</b>	<b>555</b>
<b>Net current assets</b>		<b>—</b>	<b>11,744</b>
<b>Net assets</b>		<b>—</b>	<b>21,321</b>
<b>Represented by:</b>			
<b>State funding account</b>		<b>—</b>	<b>21,321</b>

**2.1 Statement of Capital Assets**

	<b>Plant and machinery €000</b>	<b>Furniture and fittings €000</b>	<b>Office equipment €000</b>	<b>Total €000</b>
<b>Gross assets</b>				
Cost or valuation at 1 January 2011	41	702	5,855	6,598
Additions	—	1	30	31
Disposals	—	(8)	(1,063)	(1,071)
Transferred to the following Departments:				
Arts, Heritage and Gaeltacht Affairs	—	(233)	(2,597)	(2,830)
Environment, Community and Local Government	(41)	(63)	(1,683)	(1,787)
Social Protection	—	—	(12)	(12)
Health	—	(1)	(23)	(24)
Children and Youth Affairs	—	(387)	(460)	(847)
Justice and Equality	—	(11)	(47)	(58)
Cost or valuation at 31 December 2011	—	—	—	—
<b>Accumulated depreciation</b>				
Opening balance at 1 January 2011	12	455	4,987	5,454
Depreciation on disposals	—	(4)	(1,058)	(1,062)
Transferred to the following Departments:				
Arts, Heritage and Gaeltacht Affairs	—	(179)	(2,292)	(2,471)
Environment, Community and Local Government	(12)	(30)	(1,210)	(1,252)
Social Protection	—	—	(4)	(4)
Health	—	(1)	(19)	(20)
Children and Youth Affairs	—	(235)	(394)	(629)
Justice and Equality	—	(6)	(10)	(16)
Cumulative depreciation at 31 December 2011	—	—	—	—
<b>Net assets at 31 December 2011</b>	—	—	—	—
<b>Net assets at 31 December 2010</b>	29	247	868	1,144

Note: In 2011 (2010: €557,000) no depreciation was charged to the Vote for the period. The Department's policy is to charge depreciation in the year of acquisition and none in the year of disposal.

**2.2 Statement of Capital Assets under Development**

at 31 December 2011

	<b>Development of projects €000</b>
Amounts brought forward at 1 January 2011	8,433
Cash payments for the year	50
Transferred to Department of Arts, Heritage and the Gaeltacht	(8,483)
Amounts carried forward at 31 December 2011	<u>—</u>

**2.3 Bank and Cash**

at 31 December

	<b>2011 €000</b>	<b>2010 €000</b>
PMG balances and cash	(258)	(75)
Orders outstanding	—	(165)
	<u>(258)</u>	<u>(240)</u>

The Department executed its responsibilities in clearing its PMG accounts by processing all payments and receipts. The remaining PMG balance is of a technical nature and is being addressed by the Department of Public Expenditure and Reform with advice from the Department of Finance.

**2.4 Stocks**

at 31 December

	<b>2011 €000</b>	<b>2010 €000</b>
Stationery and miscellaneous items	—	28
IT consumables	—	24
	<u>—</u>	<u>52</u>

**2.5 Other Debit Balances**

at 31 December

	<b>2011 €000</b>	<b>2010 €000</b>
Advances to Pobal	—	429
Advances to Drugs Task Forces	—	222
Advances to An Foras Teanga	—	233
Advances to Family Support Agency	—	311
Other debit suspense items	—	310
	<u>—</u>	<u>1,505</u>

**2.6 Other Credit Balances**

at 31 December

	<b>2011 €000</b>	<b>2010 €000</b>
Due to the State (PAYE, PRSI, Income Levy & VAT)	—	—
Other credit suspense items	—	27
	<u>—</u>	<u>27</u>

<b>2.7 Net Liability from the Exchequer</b>	<b>2011</b>	<b>2010</b>
at 31 December	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	—	19,671
Exchequer grant undrawn	(258)	(18,433)
Net liability from the Exchequer	<u>(258)</u>	<u>1,238</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit balances: suspense	—	1,505
	<u>—</u>	<u>1,505</u>
<b>Creditors</b>		
Net PMG position and cash	(258)	(240)
Due to State	—	—
Credit balances: suspense	—	(27)
	<u>(258)</u>	<u>(267)</u>
	<u>(258)</u>	<u>1,238</u>

<b>2.8 Commitments</b>	<b>2011</b>	<b>2010</b>
at 31 December	<b>€000</b>	<b>€000</b>
<b>(a) Global Commitments</b>	—	143,085

No commitments are expected to arise in 2012 and subsequent years.

**(b) Multi-annual Capital Commitments**

The following table details expenditure in 2011 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 2 June 2011:

	<b>2011</b>	<b>2010</b>
	<b>€000</b>	<b>€000</b>
Expenditure	—	48,189
Commitments to be met in subsequent years	—	74,992

**(c) Major Capital Expenditure**

Expenditure was incurred on three such projects during 2010. Responsibility for these (Cill Ronáin Pier, Caladh Mór Pier, Inishboffin Coastal Protection) projects was transferred to the Department of Arts, Heritage and Gaeltacht Affairs with effect from 1 May 2011.

### 3 Variations in Expenditure

There were no subheads where the outturn varied from the amount provided, by more than €100,000, and by more than 5% (25% in the case of administration subheads).

### 4 Receipts

4.1 Appropriations-in-aid	2011 Estimated €000	2011 Realised €000	2010 Realised €000
1. Miscellaneous receipts pay	107	107	541
2. Miscellaneous receipts non-pay	57	56	176
3. Programme for Peace and Reconciliation	—	—	141
4. Rural Development Schemes	—	—	—
5. LEADER, INTERREG and Peace Programme	—	—	—
6. Dormant Accounts - administration	—	—	1,618
7. Dormant Accounts - programme expenditure	—	—	5,056
8. Receipts relating to Central Translation Unit	1	1	—
9. LEADER Rural Economy Sub-Programme 2007 - 2013	6,815	6,816	20,967
10. Airstrip related fees/charges	37	37	355
11. Receipts for the European Year for Combating Poverty and Social Exclusion 2010	—	—	140
12. EU receipts - equality and integration	—	—	3,244
13. Dormant Accounts - social disadvantage receipts	—	—	230
14. Receipts from pension - related deduction on public service remuneration	881	881	2,703
<b>Total</b>	<b>7,898</b>	<b>7,898</b>	<b>35,171</b>

#### Explanation of significant variations

There were no appropriations-in-aid headings where the outturn varied from the amount estimated, by more than €100,000, and by more than 5%.

#### 4.2 Extra receipts payable to the Exchequer

	2011 €000	2010 €000
Prior year refunded grants	105	690

## 5 Employee Numbers and Pay

	2011	2010
<b>Number of staff at year end</b> (full time equivalents)	—	378
	<b>2011</b>	<b>2010</b>
	<b>€000</b>	<b>€000</b>
Pay	6,400	17,364
Higher, special or additional duties allowances	84	214
Other allowances	15	41
Overtime	27	81
Employer's PRSI	345	903
<b>Total pay</b>	<b>6,871</b>	<b>18,603</b>

**Note:** The total pay figure is inclusive of pay in subheads A.1., C., E.3., F.1., F.2. and F.7.

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2011	Maximum individual payment 2010
Higher, special or additional duties	55	—	8,259	20,575
Other allowances	27	—	2,621	5,710
Overtime	14	—	4,534	13,830

**Note:** Certain individuals received extra remuneration in more than one category.

## 6 Miscellaneous

### 6.1 National Lottery Funding

Under subheads B.1., B.3. and E.2., a total of €5.214 million, which was part funded by the National Lottery, was paid to promoters under certain programmes. The programme areas in question and the amounts paid are summarised below.

#### Subheads Part Funded by the National Lottery<sup>1</sup>

Subhead	2011	2010
	€000	€000
B.1. Supports for community and voluntary sector	1,881	7,283
B.3. Local and community development programmes	2,151	20,381
E.2. Irish language support schemes	1,182	5,598
	<b>5,214</b>	<b>33,262</b>

<sup>1</sup>Payments in the 5 months ended 2 June 2011

## 6.2 EU Funding

The 2011 outturns for subheads B.7., D.4., F.6., F.7., F.8., F.11. and G.3. include expenditure in respect of activities co-financed from EU funds.

Estimates of expenditure and actual outturns were as follows:

Subhead Description	2011 Estimate €000	2011 Outturn €000	2010 Outturn €000
B.7. Miscellaneous services	16	16	399
D.4. LEADER - Rural Economy Sub-Programme 2007 - 2013	8,928	8,928	44,271
F.4. Equality proofing	—	—	252
F.6. Gender mainstreaming and positive action for	217	217	2,054
F.7. Office of the Minister for Integration	464	464	3,558
F.8. European Refugees Fund	116	116	1,305
F.11. National Disability Authority	829	829	2,289
G.3. Programme for Peace and Reconciliation/INTERREG	1,685	1,685	2,675
	<b>12,255</b>	<b>12,255</b>	<b>56,803</b>

## 6.3 Legal Costs

Payments totalling €521,128 were made, within the terms of a Department of Public Expenditure and Reform sanction, in respect of legal costs arising from two Supreme Court cases – one relating to whether a constitutional basis existed for requiring simultaneous translation of statutory instruments into Irish, and the other relating to the designation of an organisation as a public body for the purposes of the Official Languages Act 2003.

## 6.4 Other Payments

A multi-annual contract to provide data connectivity between two of the Department's buildings was cancelled in May 2011, consequent on the reconfiguration of the Department's functions. This triggered a final payment of €43,106 in accordance with the terms of the contract.

## 6.5 Redundancy Payments

Gross payments of €51,812 were made, within the terms of a Department of Public Expenditure and Reform sanction, in respect of statutory redundancy arising from the establishment of the Local and Community Development Programme and its integrated delivery structure. This Department's net contribution is €29,676, with the balance of €22,136 being rebated from the Social Insurance Fund via the Department of Enterprise, Trade and Innovation to the Department of Environment, Community and Local Government in line with the transfer of community functions (S.I. No. 196 of 2011).

## 7 Statement of Loans for Gaeltacht Housing

Loans issued towards Gaeltacht housing under the Housing (Gaeltacht) Acts 1929 to 2001 and repayments thereof:

	<b>2011</b>	<b>2010</b>
	<b>€000</b>	<b>€000</b>
<b>Opening balance at 1 January</b>	228	276
Annual penal interest accrued	—	4
Write-off of loans <sup>1</sup>	—	(12)
	<hr/> 228	<hr/> 268
<b>Repayments</b>	—	(40)
Transferred to Department of Arts, Heritage and the Gaeltacht	(228)	—
<b>Closing balance at 31 December</b>	<hr/> <hr/> —	<hr/> <hr/> 228

<sup>1</sup> Relating to loans written-off within the terms of a Department of Public Expenditure and Reform sanction.