

**Vote 41 Office of the Minister for Children and Youth Affairs**

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## Introduction

As Accounting Officer for Vote 41, I am required each year 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 under Vote 41 in the year ended 31 December 2011 for the provision of certain services in respect of children and youth affairs, including miscellaneous 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.

The functions of the Vote for the Office of the Minister for Children and Youth Affairs were transferred to the Department of Children and Youth Affairs from 4th June 2011 and this Vote was retired.

The outturn figures represent expenditure to 2 June 2011.

The Statement of Accounting Policies and Principles and notes 1 to 6 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.

### **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 operates in the Office of the Minister for Children and Youth Affairs.

**Michael Scanlan**

Accounting Officer

Office of the Minister for Children and Youth Affairs

31 March 2012

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

I have audited the Appropriation Account of Vote 41: Office of the Minister for Children and Youth 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 Health in respect of the Office of the Minister for Children and Youth 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  
7 September 2012

## Vote 41 Office of the Minister for Children and Youth Affairs Appropriation Account 2011

Service	2011 Estimate provision	2011 Outturn	2010 Outturn
	€000	€000	€000
<b>Childcare payments</b>			
A. Early Childcare Payment	—	—	10,950
<b>Childcare programmes</b>			
B. National Childcare Investment Programme	57,024	57,024	97,369
C. Early Intervention Programme for Children (part funded by the dormant accounts fund)	749	749	2,966
D. ECCE pre-school year scheme	85,920	85,920	153,542
<b>National Children's Strategy (NCS)</b>			
E. NCS - National Longitudinal Study and other programmes	9,353	9,353	23,783
<b>Youth Affairs</b>			
F. Grant-in-aid fund for general expenses of youth organisations and other expenditure in relation to youth activities	4,303	4,303	8,000
G. Grant-in-aid fund for general expenses of youth organisations and other expenditure in relation to youth activities (part-funded by National Lottery)	16,494	16,493	38,599
<b>Other Services</b>			
H. Cost in connection with the holding of a constitutional referendum on children's rights	—	—	—
<b>Gross expenditure</b>	<b>173,843</b>	<b>173,842</b>	<b>335,209</b>
<b>Deduct :</b>			
I. <b>Appropriations-in-aid</b>	—	—	2,966
<b>Net expenditure</b>	<b>173,843</b>	<b>173,842</b>	<b>332,243</b>
<b>Surplus to be surrendered</b>		<b>€846</b>	<b>€19,025,384</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2011

	€000	2011 €000	2010 €000
Expenditure on administration <sup>1</sup>		—	—
Expenditure on services and programmes		173,842	335,209
<b>Gross expenditure</b>		<u>173,842</u>	<u>335,209</u>
Deduct			
<b>Appropriations-in-aid</b>		—	2,966
<b>Net expenditure</b>		<u>173,842</u>	<u>332,243</u>
<b>Changes in capital assets</b>			
Purchases cash	—		
Depreciation	—		
<b>Changes in net current assets</b>			
Increase in closing accruals	503		
Increase in stock	—		
		<u>503</u>	<u>(6,398)</u>
<b>Direct expenditure</b>		<u>174,345</u>	<u>325,845</u>
<b>Total operating cost</b>		<u><u>174,345</u></u>	<u><u>325,845</u></u>

**Note:** <sup>1</sup>Administration costs of this Office, including accommodation costs, are met from the Votes of the Department of Health and the Department of Children and Youth Affairs in 2011.

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

	Note	2011 €000	2010 €000
<b>Capital assets</b>		—	—
<b>Current assets</b>			
Bank and cash	2.2	111	27
Prepayments		—	483
Other debit balances	2.3	—	157
<b>Total current assets</b>		<b>111</b>	<b>667</b>
<b>Less current liabilities</b>			
Accrued expenses		—	135
Other credit balances	2.4	—	20
Net liability to the Exchequer	2.5	111	9
<b>Total current liabilities</b>		<b>111</b>	<b>164</b>
<b>Net current assets / (liabilities)</b>		<b>—</b>	<b>503</b>
<b>Net assets / (liabilities)</b>		<b>—</b>	<b>503</b>
<b>Represented by:</b>			
<b>State funding account</b>		<b>—</b>	<b>503</b>

**2.1 Statement of Capital Assets**

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

<b>2.2 Bank and Cash</b>	2011	2010
at 31 December	€000	€000
PMG balances and cash	111	57
Orders outstanding	—	(30)
	<b>111</b>	<b>27</b>
<b>2.3 Other Debit Balances</b>	<b>2011</b>	<b>2010</b>
at 31 December	<b>€000</b>	<b>€000</b>
Other debit suspense items	—	2
Overpayments on ECCE pre school scheme	—	155
	<b>—</b>	<b>157</b>

<b>2.4 Other Credit Balances</b>	<b>2011</b>	<b>2010</b>
at 31 December	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income Tax	—	—
Pay Related Social Insurance	—	—
Professional Services Withholding Tax	—	17
Value Added Tax	—	3
Pensions	—	—
	<u>—</u>	<u>20</u>
	<u><u>—</u></u>	<u><u>20</u></u>
<b>2.5 Net Liability to the Exchequer</b>	<b>2011</b>	<b>2010</b>
at 31 December	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	1	19,025
Exchequer grant overdrawn	110	(19,016)
Net liability to the Exchequer	<u>111</u>	<u>9</u>
	<u><u>111</u></u>	<u><u>9</u></u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit balances: suspense	—	2
Bank and cash	111	27
	<u>111</u>	<u>29</u>
	<u><u>111</u></u>	<u><u>29</u></u>
<b>Creditors</b>		
Due to State	—	(20)
	<u>—</u>	<u>(20)</u>
	<u><u>—</u></u>	<u><u>(20)</u></u>
	<u><u>111</u></u>	<u><u>9</u></u>
	<u><u>111</u></u>	<u><u>9</u></u>
<b>2.6 Global Commitments</b>	<b>2011</b>	<b>2010</b>
at 31 December	<b>€000</b>	<b>€000</b>
Commitments likely to arise in subsequent years for:		
Procurement subheads	—	29,333
Grant subheads	—	19,797
Total commitments	<u>—</u>	<u>49,130</u>
	<u><u>—</u></u>	<u><u>49,130</u></u>

### 3 Variations in Expenditure

An explanation is provided in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000 and by more than 5%. No outturn on this Vote met these criteria in 2011.

### 4 Receipts

#### 4.1 Appropriations-in-aid

	2011 Estimated €000	2011 Realised €000	2010 Realised €000
1. EU Receipts	—	—	—
2. Dormant Account Funding	—	—	2,966
<b>Total</b>	<b>—</b>	<b>—</b>	<b>2,966</b>

### 5 Employee Numbers and Pay

Staffing and pay costs in relation to the vote funded activities are accounted for in the appropriation account for Vote 43 Children and Youth Affairs

### 6 Miscellaneous

#### 6.1 National Lottery Funding

Subhead Description	2011 Estimate €000	2011 Outturn €000	2010 Outturn €000
<b>G</b> Grant-in-aid fund for general expenses of youth organisations and other expenditure in relation to youth activities (part-funded by National Lottery)	16,494	16,493	38,599

A list of the recipients of the funding, and the amounts paid is given on the Office's website. 'www.dcy.gov.ie'.

#### 6.2 Agency services

Agency services are provided to this Office by Pobal in respect of services charged to Subheads B and D.