

Appropriation Account 2018

Vote 42

Rural and Community Development

Introduction

As Accounting Officer, for Vote 42 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 in the year ended 31 December 2018 for the salaries and expenses of the Office of the Minister for Rural and Community Development, including certain services administered by the Department and for the payment of grants.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2018 including the amount that could be used as appropriation-in-aid of expenditure for the year, and
- provided for capital supply services in 2018 out of unspent 2017 appropriations, under the deferred surrender arrangements established by Section 91 of the Finance Act 2004.

A surplus of €5.411 million is liable for surrender to the Exchequer.

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.

Establishment of Department

The Department was established in July 2017 and 2018 was its first full year of operation. The Department is built on functions transferred from other departments, which poses particular challenges. These include the need to transition from previous control systems and put in place appropriate systems, whilst also ensuring effective delivery of functions and programmes. Throughout 2018, the Department continued this process of developing and implementing its systems.

Transfer of functions

The account has been prepared in accordance with the Revised Estimates for Public Services 2018, following the transfer of the Community Services Programme from the Department of Employment Affairs and Social Protection (Vote 37) with effect from 1 January 2018 (SI 578 of 2017).

Statement on Internal Financial Control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department of Rural and Community Development.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Assurance on shared services

Payroll and human resource functions are being provided on a shared services basis by the National Shared Services Office (Vote 18) since May 2018.

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between this Department and the National Shared Services Office for the provision of HR and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the Vote for Shared Services that the appropriate controls are exercised in the provision of shared services to this Office.

Until May 2018 payroll functions were provided on an agency basis by the Departments of Housing, Planning and Local Government; Culture, Heritage and the Gaeltacht; and Justice and Equality. These Departments also relied on the National Shared Services Office, and the controls and audit systems in place in that Office.

Financial shared services are provided by the Financial Shared Service Centre of the Department of Justice and Equality (Vote 24). I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between the Department and the Financial Shared Service Centre of the Department of Justice and Equality.

I rely on a letter of assurance from the Accounting Officer for the Justice and Equality Vote that the appropriate controls are exercised in the provision of financial shared services to my Department.

Financial control environment

I confirm that a control environment containing the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have now been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an audit committee to advise me in discharging my responsibilities for the internal financial control system.
- There are systems in place to safeguard the assets of the Department.
- The Department uses the Performance Management and Development System (PMDS), inter alia, for identifying staff training needs, including financial management and accounting skills. The required training is then organised or sourced as appropriate.

Administrative controls and management reporting

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- The Department of Rural and Community Development has agreed a Memorandum of Understanding with the Office of the Government Chief Information Officer (OGCIO) in respect of ICT services provided to this Department.
The OGCIO is a unit within D/PER which provides policy advice generally on ICT and also provides ICT services to a number of Departments. The OGCIO took over ICT responsibilities in March 2018 and has a delegated responsibility for ensuring the security of ICT.
Up to and including February 2018 the Department's ICT services were handled on an agency basis by the both the Department of Housing, Planning and Local Government and the Department of Culture, Heritage and the Gaeltacht.
- There are appropriate capital investment control guidelines in place.
- The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. I can confirm that during 2018 the Department complied with these guidelines.

Internal audit and audit committee

I can confirm that the Department has an internal audit function with appropriately trained personnel, and which operates in accordance with a written charter approved in March 2018. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. As part of the continued development of the internal audit function, it will be periodically reviewed by me and the audit committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Risk and control framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, mitigate those risks.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The risk register also details the controls and actions needed to mitigate risks and assigns responsibility for operation of controls to specific staff.

A Risk Committee is also in place to oversee the system of risk management and its implementation. The committee includes all members of the Management Board and meets on a quarterly basis. The risk register is reviewed and updated at each quarterly meeting.

The outcome of these assessments are used to plan and allocate resources to ensure risks are managed to an acceptable level.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report on any identified deficiencies.

Review of effectiveness

I confirm that the Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Department responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2018 that resulted in, or may result in, a material loss. Recognising that 2018 was the first full year of operation for the Department, the Department will continue a strong focus on the operation and continuous review of internal financial controls in 2019.

Kevin McCarthy
Accounting Officer
Department of Rural and Community Development

18 September 2019

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 42 Rural and Community Development

Opinion on the appropriation account

I have audited the appropriation account for Vote 42 Rural and Community Development for the year ended 31 December 2018 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 42 Rural and Community Development for the year ended 31 December 2018
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the *Preface to the Appropriation Accounts*. I am independent of the Department of Rural and Community Development and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the *Preface to the Appropriation Accounts*.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

20 September 2019

Vote 42 Rural and Community Development

Appropriation Account 2018

	2018		2017
	Estimate provision		Outturn
	€000	€000	€000
Programme expenditure			
A Rural development and regional affairs			
<i>Current year provision</i>	93,384		
<i>Deferred surrender</i>	7,700		
		101,084	87,626
			54,873
B Community development		133,596	145,764
			77,139
C Charities Regulatory Authority		4,552	4,093
			3,992
Gross expenditure			
<i>Current year provision</i>	231,532		
<i>Deferred surrender</i>	7,700		
		239,232	237,483
			136,004
<i>Deduct</i>			
D Appropriations-in-aid		23,231	26,893
			21,662
Net expenditure			
<i>Current year provision</i>	208,301		
<i>Deferred surrender</i>	7,700		
		216,001	210,590
			114,342

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year. There was no deferred surrender to be carried forward to 2019.

	2018	2017
	€	€
Surplus	5,410,518	32,399,966
Deferred surrender	—	(7,700,000)
Surplus to be surrendered	5,410,518	24,699,966

Kevin McCarthy

Accounting Officer

Department of Rural and Community Development

18 September 2019

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2018

	2018	2017
	€000	€000
Programme cost	228,414	130,318
Pay	7,515	4,954
Non pay	1,554	732
Gross expenditure	237,483	136,004
<i>Deduct</i>		
Appropriations-in-aid	26,893	21,662
Net expenditure	210,590	114,342
Changes in capital assets		
Purchases cash	(351)	
Depreciation	52	
	(299)	(39)
Changes in net current assets		
Decrease in closing accruals	(8,387)	(6,429)
Decrease in stock	3	(3)
Direct expenditure	201,907	107,871
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	2,044	2
Notional rents	—	260
Net programme cost	203,951	108,133

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 42 borne elsewhere.

	2018	2017
	€000	€000
Vote 12 Superannuation	190	—
Vote 13 Office of Public Works	1,516	2
Vote 18 National Shared Services	7	—
Vote 24 Justice and Equality	331	—
	2,044	2

Note 2 Statement of Financial Position as at 31 December 2018

	Note	2018 €000	2017 €000
Capital assets	2.2	340	41
Current assets			
Stocks		—	3
Prepayments		9,605	2,444
Accrued Income		5,469	4,150
Net Exchequer funding due	2.4	1,707	(7,693)
Other debit balances		69	—
Total current assets		16,850	(1,096)
Less current liabilities			
Bank overdraft	2.3	1,206	(7,990)
Accrued expenses		258	165
Other credit balances		570	297
Total current liabilities		2,034	(7,528)
Net current assets		14,816	6,432
Net assets		15,156	6,473
Represented by:			
State funding account	2.1	15,156	6,473

2.1 State funding account

	Note	2018 €000	2017 €000
Balance at 1 January		6,473	—
Disbursements from the Vote			
Estimate provision	Account	216,001	
Surplus to be surrendered	Account	(5,411)	
Deferred surrender	Account	—	
Net vote		210,590	114,342
Expenditure (cash) borne elsewhere	1.1	2,044	2
Non cash Expenditure - notional rent	1	—	260
Net value of assets transferred in	2.2	—	2
Net programme cost	1	(203,951)	(108,133)
Balance at 31 December		15,156	6,473

2.2 Capital assets

	IT and office equipment €000	Furniture and fittings €000	Total €000
Gross assets			
Cost or valuation at 1 January 2018	593	12	605
Additions	247	104	351
Cost or valuation at 31 December 2018	840	116	956
Accumulated depreciation			
Opening balance at 1 January 2018	559	5	564
Depreciation for the year	50	2	52
Cumulative depreciation at 31 December 2018	609	7	616
Net assets at 31 December 2018	231	109	340
Net assets at 31 December 2017	34	7	41

2.3 Bank overdraft

at 31 December	2018 €000	2017 €000
PMG balances and cash	(1,206)	7,990

2.4 Net Exchequer funding due

at 31 December	2018 €000	2017 €000
Surplus to be surrendered	5,411	24,700
Deferred surrender	—	7,700
Exchequer grant undrawn	(7,118)	(24,707)
Net Exchequer funding due	(1,707)	7,693
Represented by:		
Debtors		
Bank and cash	—	7,990
Debit balances: suspense	69	—
	69	7,990
Creditors		
Bank overdraft	(1,206)	—
Due to State	—	—
Credit balances: suspense	(570)	(297)
	(1,776)	(297)
	(1,707)	7,693

2.5 Commitments

at 31 December	2018	2017
	€000	€000
Regional Economic Development	64	—
Library Development and Archive Service	1,016	601
Local Improvement Scheme	4,235	—
National Rural Development Schemes	24,190	—
Town and Village Regeneration	29,315	—
SICAP	40,500	40,228
LEADER	185,039	208,427
Total of legally enforceable commitments	284,359	249,256

Note 3 Vote Expenditure

Analysis of administration expenditure

	2018		2017
	Estimate provision €000	Outturn	Outturn €000
i Salaries, wages and allowances	8,338	7,515	4,954
ii Travel and subsistence	604	306	239
iii Training and development and incidental expenses	539	711	108
iv Postal and telecommunications services	207	52	36
v Office equipment and external IT services	1,717	364	333
vi Office premises expenses	325	108	16
vii Consultancy and value for money and policy reviews	39	13	—
	11,769	9,069	5,686

Significant variations

The following outlines the reasons for significant variations in administration expenditure of the Vote (+/- 25% and €100,000). Administration expenditure has been apportioned across programmes A, B and C to present complete programme costings.

ii *Travel and subsistence*

Estimate provision: €604,000, outturn: €306,000

The shortfall in expenditure of €298,000 relative to the estimate provision was due to some delays in reaching expected staffing levels and lower than expected costs.

iii *Training and development and incidental expenses*

Estimate provision: €539,000, outturn: €711,000

The increase in expenditure of €172,000 relative to the estimate provision was due to incidental expenses, which are variable in nature, being greater than anticipated.

iv *Postal and telecommunications services*

Estimate provision: €207,000, outturn: €52,000

The shortfall in expenditure of €155,000 relative to the estimate provision was due to postage costs being less than anticipated.

v *Office equipment and external IT services*

Estimate provision: €1.717 million, outturn: €364,000

The shortfall in expenditure of €1.353 million relative to the estimate provision was due to lower than anticipated expenditure on equipment and IT services. As an appropriate recharge model is in development with the Office of Government Chief Information Office (OGCIO), ICT shared services costs) were not charged to DRCD in 2018

vi *Office premises expenses*

Estimate provision: €325,000, outturn: €108,000

The shortfall in expenditure of €217,000 relative to the estimate provision was due to expenditure on office premises expenses being less than anticipated.

Programme A Rural Development and Regional Affairs

		2018		2017	
		Estimate provision		Outturn	
		€000	€000	€000	
A.1	Administration – pay		4,644	4,208	3,129
A.2	Administration – non pay		1,914	876	390
A.3	Dormant accounts measures		4,326	4,320	2,058
A.4	Western Development Commission		1,516	1,436	1,412
A.5	National rural development schemes				
	Current provision	18,983			
	Deferred surrender	2,700			
			21,683	20,426	14,568
A.6	LEADER – rural economy sub programme				
	Current provision	35,000			
	Deferred surrender	5,000			
			40,000	24,587	14,421
A.7	Tidy Towns Competition		1	1	1
A.8	Town and village regeneration		15,000	12,755	882
A.9	Rural, broadband, regional economic development		2,000	2,616	1,051
A.10	Local improvement schemes		10,000	16,401	16,961
			101,084	87,626	54,873

Significant variations

Overall, the expenditure in relation to Programme A was €13.458 million lower than originally provided. €1.474 million of this related to administration expenditure and has already been explained; the balance of the variance of €11.984 million was mainly due to the following.

A5 National rural development schemes

Estimate provision: €21.683 million, outturn: €20.426 million

This subhead provides funding for a number of schemes including the Outdoor Recreation Infrastructure Scheme (ORIS), the Walks Scheme and CLÁR, as well as some other initiatives supporting rural development. The shortfall in expenditure of €1.257 million relative to the estimate provision was largely due to the fact that the schemes in question involve outdoor infrastructure works which are subject to variations in the expected timelines for project delivery.

A6 LEADER – rural economy sub programme

Estimate provision: €40 million, outturn: €24.587 million

The shortfall in expenditure of €15.413 million relative to the estimate provision was due to LEADER being a demand-led programme and the time-frames for project approvals being longer than originally envisaged. Furthermore, recoupment claims can only be submitted once work is completed and as a consequence it takes some time for approved projects to draw funding down.

A8 Town and village regeneration

Estimate provision: €15 million, outturn: €12.755 million

The shortfall in expenditure of €2.245 million relative to the estimate provision was largely due to slight delays in progressing capital projects to completion resulting in a lower than anticipated drawdown of funding.

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A9 Rural, broadband, regional economic development

Estimate provision: €2 million, outturn: €2.616 million

The increase in expenditure of €616,000 relative to the estimate provision was mainly due to greater than anticipated demand in respect of the Department's digital innovation programme. In addition, funding was allocated to co-fund the creation of a network of Atlantic Economic Corridor (AEC) officers in local authorities to drive regional development in the region in line with Government policy.

A10 Local improvement schemes

Estimate provision: €10 million, outturn: €16.401 million

The increase in expenditure of €6.401 million relative to the estimate provision was due to additional investment on improvement works on minor roads and laneways in rural areas (not under normal maintenance of local authorities). The work was undertaken in the context of an overall remit to improve the quality of life for people living in rural areas and significant unmet demand for this scheme.

Programme B Community Development

		2018		2017
		Estimate	Outturn	Outturn
		provision		
		€000	€000	€000
B.1	Administration – pay	3,618	3,232	1,825
B.2	Administration – non pay	1,487	664	342
B.3	Supports for community and voluntary sector (National Lottery)	12,687	14,974	12,991
B.4	SICAP, local / regional development supports (National Lottery) ^a	43,230	43,185	42,511
B.5	Local community development committee (support)	1,905	2,123	715
B.6	RAPID ^b	6,000	5,678	4,962
B.7	Dormant account measures	5,750	5,750	2,120
B.8	Programme for Peace and Reconciliation	3,728	3,986	959
B.9	Irish Water Safety	1,014	1,254	1,007
B.10	Library development and archive service	3,852	8,062	7,628
B.11	Community facilities fund	2,000	10,515	2,000
B.12	Community Services Programme	46,190	43,525	—
B.13	Social inclusion units ^c	550	531	—
B.14	Public participation networks ^d	1,550	2,206	—
B.15	Other services	35	79	80
		133,596	145,764	77,140

- Notes
- ^a The Social Inclusion and Community Activation Programme 2018 – 2022 provides funding to tackle poverty and social exclusion through local engagement and partnerships between disadvantaged individuals, community organisations and public sector agencies.
- ^b Revitalising Areas by Planning, Investment and Development. The recast RAPID Programme provided support to groups tackling social exclusion and improving quality of life in disadvantaged urban areas and provincial towns across the country.
- ^c Responsibility for the Social Inclusion Units scheme transferred from the Department of Housing, Planning, Community and Local Government with effect from 27 July 2017 (S.I. No. 357 of 2017). Prior to that date the scheme was being funded through the Local Government Fund.
- ^d Responsibility for the Public Participation Networks scheme transferred from the Department of Housing, Planning, Community and Local Government with effect from 27 July 2017 (S.I. No. 357 of 2017). Prior to that date the scheme was being funded through the Local Government Fund. In 2017, this Vote incurred expenditure of €40,000 in respect of this scheme under Subhead B.3. Supports for community and voluntary sector (National Lottery).

Significant variations

Overall, the expenditure in relation to Programme B was €12.168 million higher than originally provided. There was an underspend of €1.209 million on administration expenditure that has already been explained; the balance of the variance of €13.377 million was mainly due to the following.

B3 Supports for community and voluntary sector (National Lottery)

Estimate provision: €12.687 million, outturn: €14.974 million

The increase in expenditure of €2.287 million relative to the estimate provision was mainly due to strong demand for the Seniors Alert Scheme. The scheme, which is demand-led, supports vulnerable older people in our communities to continue to live securely in their homes.

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B.5 *Local community development committee (support)*

Estimate provision: €1.905 million, outturn: €2.123 million

The increase in expenditure of €218,000 relative to the estimate provision was due to need to support local authorities in their expanded community role arising from the local government reform process.

B.6 *RAPID*

Estimate provision: €6 million, outturn: €5.678 million

The shortfall in expenditure of €322,000 relative to the estimate provision was due to the time taken to scale up a pilot social employment scheme under this subhead.

B.8 *Programme for Peace and Reconciliation*

Estimate provision: €3.728 million, outturn: €3.986 million

The increase in expenditure of €258,000 relative to the estimate provision was due to increased activity under the PEACE programme and costs incurred in 2018 by beneficiaries under the PEACE programme.

B.9 *Irish Water Safety*

Estimate provision: €1.014 million, outturn: €1.254 million

The increase in expenditure of €240,000 relative to the estimate provision was due to funding a media campaign over the summer 2018 to increase awareness of the importance of water safety. This approach was recommended by the National Directorate for Emergency Planning on foot of increased numbers attracted to the coast during the prolonged heat-wave.

B.10 *Library development and archive service*

Estimate provision: €3.852 million, outturn: €8.062 million

The increase in expenditure of €4.21 million relative to the estimate provision was due to a significant investment package for digital services and facilities in public libraries in line with Government's 'Our Public Libraries 2022' strategy.

B.11 *Community Facilities Fund*

Estimate provision: €2 million, outturn: €10.515 million

The increase in expenditure of €8.515 million relative to the estimate provision was due to an expanded community enhancement programme designed to distribute capital funding to communities across Ireland to enhance facilities in disadvantaged areas.

B.12 *Community Services Programme*

Estimate provision: €46.19 million, outturn: €43.525 million

The shortfall in expenditure of €2.665 million relative to the estimate provision arose because the number of organisations which commenced programmes during the year was less than originally planned, and a number of organisations commenced programmes later in the year than expected.

B.14 *Public participation networks*

Estimate provision: €1.55 million, outturn: €2.206 million

The increase in expenditure of €656,000 relative to the estimate provision was due to the need to provide administrative support to establish public participation networks on foot of the expanded community role arising from the local government reform process.

Programme C Charities Regulatory Authority

		2018		2017
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay	76	75	—
C.2	Administration – non pay	30	13	—
C.3	Charities Regulatory Authority	4,446	4,005	3,992
		4,552	4,093	3,992

Significant variations

Overall, the expenditure in relation to Programme C was €459,000 lower than originally provided. €18,000 of this related to administration expenditure and has already been explained; the balance of the variance of €441,000 was mainly due to the following.

C3 Charities Regulatory Authority

Estimate provision: €4.446 million, outturn: €4.005 million

The shortfall in expenditure of €441,000 relative to the estimate provision arose due to pay related programme costs in the Charities Regulatory Authority being less than anticipated due to recruitment delays.

Note 4 Receipts

4.1 Appropriations-in-aid

	2018		2017
	Estimated	Realised	Realised
	€000	€000	€000
1 Miscellaneous	50	174	112
2 LEADER rural economy sub programme	11,000	13,835	17,065
3 Programme for Peace and Reconciliation	1,800	2,344	8
4 Dormant accounts – programme expenditure	10,076	10,070	4,178
5 SICAP – social inclusion and community activation programme	—	15	2
6 Receipts from pension related deduction on remuneration	305	455	297
	23,231	26,893	21,662

Significant variations

Overall, Appropriations-in-Aid were €3.662 million more than estimated receipts. Explanations for variances are set out below.

1 *Miscellaneous*

Estimate provision: €50,000, outturn: €174,000

The increase of €124,000 was due to miscellaneous receipts, which are variable in nature, being greater than anticipated.

2 *LEADER rural economy sub programme*

Estimate provision: €11 million, outturn: €13.835 million

The increase of €2.835 million was due to greater than anticipated EU LEADER receipts and refunds received from Local Action Groups in respect of unspent preparatory support payments under the programme.

3 *Programme for Peace and Reconciliation*

Estimate provision: €1.8 million, outturn: €2.344 million

The increase of €544,000 was due to the final receipt from the PEACE III Programme which was originally expected to be received in Q4 2017.

6 *Receipts from pension related deduction on remuneration*

Estimate provision: €305,000, outturn: €455,000

The increase of €150,000 was due to the estimate provision not fully reflecting planned increases in staffing in 2018.

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

	2018	2017
Number of department staff at year end	147	109

5.2 Pay

	2018 €000	2017 €000
Pay	6,954	4,621
Higher, special or additional duties allowance	67	53
Overtime	18	5
Employer's PRSI	476	275
Total pay	7,515	4,954

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2018 €	2017 €
Higher, special or additional duties	14	3	20,613	13,589
Overtime	7	1	13,792	2,050
Extra remuneration in more than one category	1	1	17,246	3,055

5.4 Salary overpayments

Overpayments at the year-end were €15,283 in respect of 13 individuals. (Figures for 2017: €11,319, 6 individuals). Recovery plans are in place in respect of all of overpayments in 2018.

Note 6 Miscellaneous

6.1 National lottery funding

		2018		2017
		Estimate	Outturn	Outturn
		€000	€000	€000
B.3	Supports for community and voluntary sector (part funded by National Lottery)	10,292	10,292	8,570
B.4	SICAP and local/regional development supports (part funded by the National Lottery)	2,974	2,974	2,522
		13,266	13,266	11,092

6.2 EU funding

The outturn shown in subheads A.6 and B.8 include payments in respect of activities co-financed by the European Agricultural Fund for Rural Development and European Regional Development Fund respectively. Estimates of EU funding and outturns, based on expenditure and co-financing rates were as follows.

		2018		2017
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.6	LEADER – Economy Sub - Programme	13,000	13,950	7,473
B.8	Programme for Peace and Reconciliation	3,169	3,388	815
		16,169	17,338	8,288

Appendix A Accounts of bodies and funds under the aegis of the Department Rural and Community Development

The following table lists the bodies under the aegis of the Department and where the Department has an obligation to present financial statements. It indicates, as at the account signing date, the period to which the last audited financial statements relate and when they were presented to the Oireachtas.

Body/ departmental fund	Last accounting period	Date of audit report	Received by Department	Presented to the Oireachtas
Irish Water Safety	2017	13 Dec 2018	14 Dec 2018	19 Dec 2018
Pobal	2017	29 Jun 2018	3 Jan 2019	4 Jan 2019
Western Development Commission	2017	22 Nov 2018	7 Dec 2018	14 May 2019
Charities Regulatory Authority	2017	13 Dec 2018	14 Dec 2018	19 Dec 2018