



Audited

Appropriation Accounts

2007



Audited Appropriation Accounts

2007

Appropriation Accounts of the Sums granted by the Oireachtas for
Public Services for the year ended 31 December 2007

*Presented pursuant to Section 3 (10) of the Comptroller and Auditor
General (Amendment) Act, 1993*

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The Appropriation Accounts - An Introduction

Dáil Éireann provides money for voted services by:

- approving estimates for those services in the course of each year
- giving statutory effect to the estimates in an annual Appropriation Act.

Appropriation Accounts are prepared for each voted service. They compare the outturn for the year against the amount provided by Dáil Éireann. They also provide an outline of the services to be financed from the Vote. This description, which is known as the ambit of the Vote, is incorporated in the Appropriation Act and so represents the purpose for which funds have been authorised.

In addition to providing the statutory financial information on a cash basis of accounting, each Appropriation Account also sets out some accrual-based information:

- A column on the face of the Account shows the closing position on Accrued Expenses, Accrued Income, Prepayments and Deferred Income
- An Operating Cost Statement gives information on the cost of the service for the year
- A Statement of Assets and Liabilities with explanatory notes gives information on the financial position of the service at year-end.

The account also provides information on commitments and on the actual position of the voted service *vis-à-vis* the Exchequer at year-end i.e. Net Liability to the Exchequer.

The additional non-statutory information is provided on foot of a recommendation of a joint working group of the Department of Finance and the Office of the Comptroller and Auditor General.

Duties of Accounting Officers

An Accounting Officer is the head of a Department/Office of State to whom the Minister for Finance has assigned, in accordance with Section 22 of the Exchequer and Audit Departments Act, 1866, the duty of preparing the annual Appropriation Account for each Vote under his/her charge. The Appropriation Accounts are required to comply with the requirements of *Public Financial Procedures* and other directions of the Minister for Finance. Accounting Officers are also responsible for the safeguarding of public funds and property under their control, for the efficiency and economy of administration in their Departments and for the regularity and propriety of all transactions in the Appropriation Accounts.

Appropriation Accounts are prepared by Accounting Officers to meet statutory requirements which specify that each account must show how the amount voted by the Oireachtas for the activities of the Department or Office in a financial year was spent.

In addition, on foot of the Report of the Working Group on the Accountability of Secretaries General and Accounting Officers, Accounting Officers must sign a standard Statement on Internal Financial Control in respect of the Appropriation Accounts. The statement to accompany the 2007 Appropriation Accounts is set out at page ix. Also, in a

note to the Appropriation Account, the Accounting Officer may describe the actions taken or planned to enhance particular aspects of internal control in the Department or Office concerned.

Duties of the Comptroller and Auditor General in relation to certification of Appropriation Accounts

Article 33 of the Constitution of Ireland provides for a Comptroller and Auditor General to control on behalf of the State all disbursements and to audit all accounts of moneys administered by or under the authority of the Oireachtas. Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993, provides the legislative base for this audit by imposing a duty on the Comptroller and Auditor General to audit in each year the Appropriation Accounts for the previous financial year prepared by the Departments and Offices of State.

In the discharge of his duty the Comptroller and Auditor General must perform such tests as he considers appropriate for the purpose of the audit.

Upon completion of the audit he is obliged to attach to each account a certificate stating whether, in his opinion, the account properly presents the receipts and expenditure of the Department or Office concerned and to refer to any material case in which:

- a Department or Office has failed to apply expenditure recorded in the account for the purposes for which the appropriations made by the Oireachtas were intended, or
- transactions recorded in the account do not conform with the authority under which they purport to have been carried out.

He also draws attention to any material case in which the Statement on Internal Financial Control prepared by the Accounting Officer in respect of the financial year is misleading or inconsistent with other information of which the Comptroller and Auditor General is aware from the audit of the Appropriation Accounts.

Basis of the Comptroller and Auditor General's opinion on the Appropriation Accounts

The Comptroller and Auditor General plans and performs his audit in a way which takes account of the special considerations which attach to State bodies in relation to their management and operation. An audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the Appropriation Account and an assessment of whether the accounting provisions of *Public Financial Procedures* have been complied with.

The audit is conducted in order to provide sufficient evidence to give reasonable assurance that the Appropriation Account is free from material misstatement whether caused by fraud or other irregularity or error and that in all material respects, the expenditure and receipts have been applied for the purposes intended by Dáil Éireann and conform to the authorities which govern them. In forming the opinion the overall adequacy of the presentation of the information in the Appropriation Accounts is evaluated.

Reporting responsibility of the Comptroller and Auditor General in relation to the Appropriation Accounts

Under Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993, the Comptroller and Auditor General has the additional duty of preparing, in each year, a report on such matters as he considers it appropriate to report on arising from his audits of the Appropriation Accounts.

Statement of Accounting Policies and Principles

1. Basis of Accounts

Accounts of the financial transactions of Government Departments and Offices are prepared in accordance with the Exchequer and Audit Departments Act, 1866 and accounting rules and procedures laid down by the Minister for Finance. The accounts are a cash-based record of the Receipts and Payments in the year compared with Estimate Provision, with the addition of information of an accruals nature. Any part of the authorised expenditure left unexpended at year-end is surrendered to the Exchequer.

2. Reporting Period

The Reporting period is the year ended 31 December 2007.

3. Receipts

Receipts provided for in the Estimates (Appropriations in Aid) may, under section 2 of the Public Accounts and Charges Act, 1891, be used to meet expenditure to the extent authorised by the annual Appropriation Act. Extra Receipts payable to the Exchequer may not be used to meet expenditure from the Vote.

4. Payments

Payments consist of those sums which have come in course of payment during the year. Sums are deemed to have come in course of payment where the liability has been incurred and payment is due and the following has occurred:

- (a) in the case of payment by cheque or payable order, the payment instrument has been drawn.
- (b) in the case of social welfare payments through the agency of An Post, the amounts have been disbursed by that agency.

5. Closing Accruals

The column for Closing Accruals shows the position at year-end for the following: -

Accrued Expenses: for purposes of these accounts, these represent liabilities other than liabilities in regard to remuneration and pensions. In the case of goods and

services, an accrued expense/liability is recognised when the payee has met the contractual requirement to provide the goods or services ordered. Goods delivered, but not yet paid for, even if uninspected and not taken to stock, are treated as a liability. In the case of grants, a liability is recognised when the grantee has met all the requirements of the grant scheme but has yet to receive payment.

Prepayments: payments made during the year of account to meet expenses which will arise in whole or in part in a subsequent financial year.

Accrued Income: income due to a Department at the end of the year of account which has yet to be received.

Deferred Income: income received by a Department during the year of account for goods/services which it has yet to provide.

6. Stocks

Consumables are stated at the lower of cost or Departmental valuations.

7. Operating Cost Statement

An Operating Cost Statement is provided to show on an accruals basis, in the context of stated accounting policies and principles, the total amount of resources consumed by a Department/Office in the year. It produces an operating cost figure by a series of adjustments to the cash-based outturn figure produced by the Appropriation Account.

8. Statement of Assets and Liabilities

A Statement of Assets and Liabilities is provided with explanatory notes on (i) Capital Assets, (ii) Capital Assets under Development and (iii) Net Liability to the Exchequer.

9. Statement of Capital Assets

(i) The opening and closing values of Capital Assets on a Department's Asset Register and details of depreciation are shown by way of note to the Statement of Assets and Liabilities. In Departments/Offices where systems were not sufficiently developed in the start-up year (1994) to provide accurate information on the value of certain assets, estimates were used. Thereafter, assets are valued at acquisition cost. Where possible, adjustments were made in subsequent years to improve the accuracy of initial estimates provided. The following assets are not included:

- (a) assets worth less than
 - €318 acquired from 1 January 1995 to 31 December 2003
 - €1,000 acquired since 1 January 2004.

(b) heritage assets, the value of which cannot be adequately expressed in financial terms.

(ii) Valuation of Assets

Land and Buildings

All lands and buildings owned by the State and controlled/managed by a Department or Office are included in the Statement of Assets and Liabilities (and Statement of Capital Assets). Where land and buildings are (a) vested in the Office of Public Works or (b) vested in a Minister but in fact controlled/managed by the Office of Public Works, they are listed in the account for that Office. Otherwise they appear in the account for the relevant Department. Where lands or buildings are vested in a Minister but are, in fact, controlled/managed by an outside body, they are not included as assets of the Department. However, the ownership of the asset is noted in the Department's account.

Departments which cannot provide valuations for state-owned lands and buildings controlled/managed by them append to the Appropriation Account a schedule of these assets.

Equipment, Furniture and Fittings

Acquisitions prior to December 1994 are valued at departmental valuations, thereafter, acquisitions are valued at cost.

Other Assets

The accounting policies in respect of other assets are set out in the Notes to the individual departmental Appropriation Accounts.

(iii) Depreciation

Capital Assets are depreciated on a straight line basis at the following annual rates over their estimated useful lives:

Furniture and Fittings, and Telecommunications Equipment - 10%

IT Equipment and Software, Scientific and Laboratory Equipment and other Office Machinery - 20%

Land is not depreciated

Other capital items, including Buildings - as indicated in the Account.

10. Statement of Capital Assets Under Development

This Statement is provided as a note to the Statement of Assets and Liabilities. It shows cash payments on assets being developed within the Department/Office, *e.g.* software or construction projects, which were not yet recognised as assets at the start of the year of account.

11. Net Liability to the Exchequer

This provides details of the actual position of the Department *vis-a-vis* the Exchequer at year-end, by making adjustments to the Surplus to be Surrendered figure in the Appropriation Account.

12. Commitments

A Commitment is a contractual obligation to pay on delivery for goods or services which have yet to be supplied at year-end. In the case of grant schemes, a commitment is recognised when the grant is approved but the grantee has yet to fulfil the requirements of the scheme. A global figure for commitments likely to materialise in the subsequent year(s) under (i) procurement and (ii) grant subheads, excluding those under €1,270 is provided by way of note. A separate Note is provided giving details of multi-annual capital commitments over €6,350,000.

13. Superannuation

Superannuation is met on a current basis from Votes 7, 20, 26, 37 and 40 for retired Civil Servants, Gardaí, Teachers, Army personnel and HSE and former Health Board personnel. Provision for superannuation does not appear in the Appropriation Accounts of other Votes.

14. Foreign Currency Transactions

Transactions arising in foreign currencies are translated into Euro at the rates of exchange ruling at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated into Euro at the year-end rates of exchange.

15. Notes to Accounts - General Principles

In general, details are noted regarding write-offs, nugatory expenditure, *ex-gratia* amounts and extra remuneration of €6,350 or more. There are exceptions to this where a serious issue of principle arises or where the Comptroller and Auditor General or the Department of Finance considers that a Note should be given. Individual notes on Appropriations in Aid, EU Funding, Lottery Funding *etc.* are not provided unless the amount exceeds €6,350 or a significant issue arises.

Any variation from the estimate provision, plus or minus, is noted when the variation exceeds €12,700 and where this represents a variation of 5% or more. With

delegated administrative budget subheads the applicable percentage limit is 25% or more.

Statement by Accounting Officers on Internal Financial Control

1. Responsibility for system of 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/Office. This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General/Head of Office. 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.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows:

2. 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 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.

3. 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/Office
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines.

4. Internal Audit

I confirm that the Department/Office has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department or Office 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. The internal audit function is reviewed periodically 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.

PUBLIC SERVICES

APPROPRIATION ACCOUNTS, 2007

SUMMARY

Public Services Appropriation Accounts, 2007 Summary

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure Gross	Appropriations in Aid Realised
		€000	€000	€000	€000	€000
1	President's Establishment	3,469	-	3,469	3,176	-
2	Department of the Taoiseach	43,836	100	43,736	35,331	164
3	Office of the Attorney General	19,228	8	19,220	16,180	38
4	Central Statistics Office	55,595	695	54,900	51,560	416
5	Office of the Comptroller and Auditor General	13,947	4,200	9,747	12,287	5,584
6	Office of the Minister for Finance	104,084	6,583	97,501	99,806	6,992
7	Superannuation and Retired Allowances	315,000	62,000	253,000	314,692	72,856
8	Office of the Appeal Commissioners	651	-	651	482	-
9	Office of the Revenue Commissioners	451,058	41,460	409,598	448,315	45,457
10	Office of Public Works	637,622	21,360	616,262	599,521	26,238
11	State Laboratory	10,109	100	10,009	9,534	374
12	Secret Service	805	-	805	516	-
13	Office of the Chief State Solicitor	50,427	270	50,157	48,790	1,177
14	Office of the Director of Public Prosecutions	35,810	15	35,795	34,468	135
15	Valuation Office	12,607	1,630	10,977	10,883	1,924
16	Public Appointments Service	13,960	150	13,810	13,492	447
17	Office of the Commission for Public Service Appointments	1,059	-	1,059	1,014	-
18	Office of the Ombudsman	8,630	5	8,625	6,395	7
19	Office of the Minister for Justice, Equality and Law Reform	470,634	20,296	450,338	466,794	26,252
20	Garda Síochána	1,482,391	45,049	1,437,342	1,480,261	46,657
21	Prisons	397,138	22,749	374,389	394,550	22,449
22	Courts Service	130,927	28,361	102,566	129,185	30,232
23	Property Registration Authority	44,194	-	44,194	41,005	-
24	Charitable Donations and Bequests	466	1	465	382	-
25	Environment, Heritage and Local Government	2,975,900	31,276	2,944,624	2,968,744	38,475
26	Office of the Minister for Education and Science	8,713,034	227,703	8,485,331	8,704,590	227,363
27	Department of Community, Rural and Gaeltacht Affairs	522,654	47,653	475,001	505,401	56,430
28	Foreign Affairs	253,945	39,000	214,945	243,091	38,044
29	International Co-operation	729,957	150	729,807	727,746	774
30	Communications, Marine and Natural Resources	511,971	237,169	274,802	506,119	237,944
31	Agriculture and Food	1,740,012	436,307	1,303,705	1,579,937	445,804
32	Transport	2,889,871	30,550	2,859,321	2,887,760	29,993
33	National Gallery	11,766	1	11,765	11,754	19
34	Enterprise, Trade and Employment	1,509,150	117,839	1,391,311	1,461,547	137,632
35	Arts, Sport and Tourism	651,516	2,240	649,276	624,906	2,449
36	Defence	822,081	24,951	797,130	814,231	21,287
37	Army Pensions	188,467	6,589	181,878	188,400	6,659
38	Social and Family Affairs	8,424,644	179,509	8,245,135	8,350,997	169,723
39	Health and Children	478,852	380	478,472	430,999	8,435
40	Health Service Executive	13,967,419	2,493,009	11,474,410	13,946,140	2,510,678
41	Office of the Minister for Children	607,749	24,955	582,794	600,866	24,495
	Total	49,302,635	4,154,313	45,148,322	48,771,847	4,243,603

Deferred Surrender 2006	Net Expenditure	Outturn (Gross) compared	Appropriations in Aid compared	Deferred Surrender 2007	Amount to be Surrendered	Exchequer Extra Receipts		No. of Vote
		with Estimate	with Estimate			Estimated €000	Realised €000	
		Surplus / (Deficit) €000	(More than Estimated) / Less than Estimated €000					
€000	€000	€000	€000	€000	€000	€000	€000	
-	3,176	293	-	-	293	-	-	1
-	35,167	8,505	(64)	-	8,569	-	-	2
-	16,142	3,048	(30)	-	3,078	-	-	3
-	51,144	4,035	279	-	3,756	-	-	4
-	6,703	1,660	(1,384)	-	3,044	-	-	5
-	92,814	4,278	(409)	800	3,887	-	48	6
-	241,836	308	(10,856)	-	11,164	-	-	7
-	482	169	-	-	169	-	-	8
-	402,858	2,743	(3,997)	-	6,740	-	1,631	9
30,965	604,248	38,101	(4,878)	35,650	7,329	-	3,540	10
-	9,160	575	(274)	-	849	-	-	11
-	516	289	-	-	289	-	-	12
-	47,613	1,637	(907)	-	2,544	-	23	13
-	34,333	1,342	(120)	-	1,462	-	331	14
-	8,959	1,724	(294)	-	2,018	-	-	15
-	13,045	468	(297)	-	765	-	-	16
-	1,014	45	-	-	45	-	-	17
-	6,388	2,235	(2)	-	2,237	-	113	18
1,272	441,814	3,840	(5,956)	-	9,796	1,100	938	19
-	1,433,604	2,130	(1,608)	-	3,738	17,544	27,384	20
-	372,101	2,588	300	-	2,288	-	-	21
-	98,953	1,742	(1,871)	-	3,613	14,200	19,470	22
500	41,505	3,189	-	500	2,689	80,511	79,700	23
-	382	84	1	-	83	-	-	24
20,000	2,950,269	7,156	(7,199)	-	14,355	-	6,249	25
-	8,477,227	8,444	340	-	8,104	-	795	26
-	448,971	17,253	(8,777)	-	26,030	-	645	27
-	205,047	10,854	956	-	9,898	-	-	28
-	726,972	2,211	(624)	-	2,835	-	-	29
14,390	282,565	5,852	(775)	2,047	4,580	-	1,725	30
21,144	1,155,277	160,075	(9,497)	31,413	138,159	-	11,382	31
29,100	2,886,867	2,111	557	-	1,554	-	2,644	32
-	11,735	12	(18)	-	30	-	-	33
16,322	1,340,237	47,603	(19,793)	23,428	43,968	1,539	16,576	34
20,842	643,299	26,610	(209)	25,181	1,638	-	622	35
2,600	795,544	7,850	3,664	3,000	1,186	-	-	36
-	181,741	67	(70)	-	137	-	-	37
-	8,181,274	73,647	9,786	-	63,861	-	23	38
2,000	424,564	47,853	(8,055)	4,100	51,808	-	-	39
-	11,435,462	21,279	(17,669)	-	38,948	-	15,160	40
-	576,371	6,883	460	-	6,423	-	-	41
159,135	44,687,380	530,788	(89,290)	126,119		114,894	188,999	

Total Amount to be Surrendered €

493,958

PRESIDENT'S ESTABLISHMENT

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted, for the salaries and expenses of the Office of the Secretary to the President, for certain other expenses of the President's Establishment and for certain grants.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	1,551	1,426	-
A.2. TRAVEL AND SUBSISTENCE	247	221	35
A.3. INCIDENTAL EXPENSES	167	396	13
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	138	146	1
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	166	151	(29)
OTHER SERVICE			
B. CENTENARIANS' BOUNTY	<u>1,200</u>	<u>836</u>	<u>31</u>
Total	<u>3,469</u>	<u>3,176</u>	<u>51</u>
SURPLUS TO BE SURRENDERED		€293,466	

The Statement of Accounting Policies and Principles and Notes 1 to 9 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			3,176
Changes in Capital Assets			
Purchases Cash	(52)		
Depreciation	<u>39</u>	(13)	
Changes in Net Current Assets			
Increase in Closing Accruals	33		
Increase in Stock	<u>(11)</u>	<u>22</u>	<u>9</u>
Direct Expenditure			3,185
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>6,758</u>
Operating Cost			<u>9,943</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			111
Current Assets			
Stocks (Note 8)	78		
Prepayments	<u>43</u>	121	
PMG Balance and Cash	281		
Orders Outstanding	<u>(219)</u>	<u>62</u>	
Total Current Assets		<u>183</u>	
Less Current Liabilities			
Accrued Expenses		94	
Other Credit Balances:			
Due to State (Note 9)	27		
Payroll Deductions	<u>5</u>	32	
Net Liability to the Exchequer (Note 4)		<u>30</u>	
Total Current Liabilities		<u>156</u>	
Net Current Assets			<u>27</u>
Net Assets			<u>138</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	501	176	677
Additions	<u>52</u>	-	<u>52</u>
Gross Assets at 31 December 2007	<u>553</u>	<u>176</u>	<u>729</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	419	160	579
Depreciation for the year	<u>27</u>	<u>12</u>	<u>39</u>
Cumulative Depreciation at 31 December 2007	<u>446</u>	<u>172</u>	<u>618</u>
Net Assets at 31 December 2007	<u>107</u>	<u>4</u>	<u>111</u>

Land and buildings are recorded on the Asset Register of Vote 10, Office of Public Works.

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	€000
Surplus to be surrendered		293
Exchequer Grant Undrawn		<u>(263)</u>
Net Liability to the Exchequer		<u>30</u>
Represented by:		
Debtors		
Net PMG position and cash		62
Creditors		
Due to State (Note 9)	(27)	
Credit Balances: Suspense	<u>(5)</u>	<u>(32)</u>
		<u>30</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(229)	Excess arose due to miscellaneous costs being higher than anticipated and to unanticipated legal costs.
B.	364	Savings arose as the number of persons qualifying for the Centenarians' Bounty was less than anticipated..

6 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	63,216	12	4	19,503
Overtime and extra attendance	<u>17,169</u>	<u>22</u>	-	-
Total extra remuneration	<u>80,385</u>			

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

7 MISCELLANEOUS ITEMS

Awards totalling €2,270 were paid to staff members under the scheme for recognition of exceptional performance.

Expenditure under Subhead A.3. included an amount of €181,500 in respect of legal costs arising from an action taken by a member of staff.

The Net Allied Services expenditure of €6,758,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote	€000
2 Department of the Taoiseach	28
7 Superannuation and Retired Allowances	220
10 Office of Public Works	3,768
20 Garda Síochána	591
28 Foreign Affairs	783
36 Defence	392
Central Fund (Emoluments and allowances of President, pensions of former Presidents and widow of former President).	<u>976</u>
	<u>6,758</u>

8 STOCKS

Stocks at 31 December 2007 comprised:	€000
Stationery	71
IT Consumables	4
Miscellaneous	<u>3</u>
	<u>78</u>

9 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Pay Related Social Insurance	7
Income Tax	<u>20</u>
	<u>27</u>

DAVID DOYLE
Accounting Officer
DEPARTMENT OF FINANCE
26 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the President's Establishment 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 Finance in respect of the Vote for the President's Establishment. 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

DEPARTMENT OF THE TAOISEACH

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 salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department and for payment of grants and grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	14,633	13,952	-
A.2. TRAVEL AND SUBSISTENCE	770	612	105
A.3. INCIDENTAL EXPENSES	1,998	1,506	68
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	680	572	60
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	2,060	1,675	(122)
A.6. OFFICE PREMISES EXPENSES	800	506	17
A.7. CONSULTANCY SERVICES	275	256	-
A.8. INFORMATION SOCIETY - eCABINET AND OTHER INITIATIVES	296	172	-
A.9. VALUE FOR MONEY AND POLICY REVIEWS	26	-	-
OTHER SERVICES			
B. NATIONAL ECONOMIC AND SOCIAL DEVELOPMENT OFFICE (GRANT-IN-AID)	6,053	5,812	(20)
C. FORUM FOR PEACE AND RECONCILIATION	5	-	82
D. COMMEMORATION INITIATIVES	200	155	-
E. ALL-PARTY COMMITTEE ON THE CONSTITUTION	398	215	-
F. TRIBUNAL OF INQUIRY (DUNNES PAYMENTS)	1	-	-
G. TRIBUNAL OF INQUIRY (PAYMENTS TO MESSRS. C.J. HAUGHEY AND M. LOWRY)	10,008	4,155	338
H. INDEPENDENT COMMISSION OF INQUIRY	1	-	-
I. NATIONAL FORUM ON EUROPE	1,621	2,076	-
J. NEWFOUNDLAND AND LABRADOR BUSINESS PARTNERSHIPS	361	373	(32)
K. INFORMATION SOCIETY AND eINCLUSION	3,000	2,768	-
L. COMMISSION OF INVESTIGATION	450	414	-
M. TASK FORCE ON ACTIVE CITIZENSHIP	<u>200</u>	<u>112</u>	<u>-</u>
Gross Total	43,836	35,331	496
<i>Deduct :-</i>			
N. APPROPRIATIONS-IN-AID	<u>100</u>	<u>164</u>	<u>-</u>
Net Total	<u>43,736</u>	<u>35,167</u>	<u>496</u>
SURPLUS TO BE SURRENDERED	€ 8,568,825		

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			35,167
Changes in Capital Assets			
Purchases Cash	(379)		
Depreciation	452		
Loss on Disposal of Fixed Asset	<u>1</u>	74	
Changes in Net Current Assets			
Decrease in Closing Accruals	(552)		
Increase in Stock	<u>(4)</u>	<u>(556)</u>	<u>(482)</u>
Direct Expenditure			34,685
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	3,854		
Notional Rents	<u>1,787</u>		<u>5,641</u>
Operating Cost			<u>40,326</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			941
Current Assets			
Stocks (Note 13)		119	
Prepayments		269	
Other Debit Balances:			
Personal Suspense Accounts	17		
Recoupments Due	278	295	
PMG Balance and Cash	1,279		
Orders Outstanding	<u>(583)</u>	<u>696</u>	
Total Current Assets		<u>1,379</u>	
Less Current Liabilities			
Accrued Expenses		765	
Other Credit Balances:			
Payroll Deductions	-		
Other Credit Balances	46		
Due to State (Note 14)	<u>112</u>	158	
Net Liability to the Exchequer (Note 4)		<u>833</u>	
Total Current Liabilities		<u>1,756</u>	
Net Current Liabilities			<u>(377)</u>
Net Assets			<u>564</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	5,525	2,041	7,566
Transfer of NESDO assets ¹	(187)	(317)	(504)
Adjustment ²	(2,312)	(1,274)	(3,586)
Additions	307	59	366
Disposals	<u>(227)</u>	<u>-</u>	<u>(227)</u>
Gross Assets at 31 December 2007	<u>3,106</u>	<u>509</u>	<u>3,615</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	4,416	1,392	5,808
Cumulative depreciation of NESDO assets	(146)	(151)	(297)
Cumulative depreciation on Adjustment	(2,032)	(1,031)	(3,063)
Depreciation on Disposals	(226)	-	(226)
Depreciation for the year	<u>401</u>	<u>51</u>	<u>452</u>
Cumulative Depreciation at 31 December 2007	<u>2,413</u>	<u>261</u>	<u>2,674</u>
Net Assets at 31 December 2007	<u>693</u>	<u>248</u>	<u>941</u>

Notes:

¹ These assets were transferred to NESDO on its establishment as a statutory body in January 2007.

² In 2007, the Department undertook a detailed review of Capital Assets. This was necessary in order to clearly identify and establish the value of all Department assets, particularly as Departmental systems were not sufficiently developed and maintained in the past to track and record asset movements, disposals, and write-offs, particularly in relation to older assets.

This exercise led to the adjustments shown. These arose from the re-categorisation of some items and the exclusion of others, mainly because the threshold for inclusion of assets in asset registers was increased to €1,000 in 2004. These changes reflect a more accurate asset register together with enhanced traceability.

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	€000
Surplus to be Surrendered		8,569
Exchequer Grant Undrawn		<u>(7,736)</u>
Net Liability to the Exchequer		<u>833</u>
Represented by:		
Debtors		
Net PMG position and cash	696	
Debit Balances: Suspense	<u>295</u>	991
Creditors		
Due to State	(112)	
Credit Balances: Suspense	<u>(46)</u>	<u>(158)</u>
		<u>833</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.6.	294	The Department postponed some planned major refurbishment projects until early 2008.
A.8.	124	Planned changes to hardware and infrastructure were deferred resulting in this saving.
A.9.	26	While one review commenced late in 2007 there was no associated expenditure during the year.
C.	5	The sum of €5,000 was provided in 2007 in the event that the Forum for Reconciliation was recalled. As no meetings occurred, no expenditure was incurred.
D.	45	A small number of projects did not commence in 2007 as anticipated. It is expected that grants will be paid out in respect of these projects in 2008.
E.	183	The Committee no longer functioned, following the General Election being called in 2007 with resulting savings arising from reduced activity levels. The Committee was subsequently re-established under the aegis of the Houses of the Oireachtas.
F.	1	This was a token amount to cover any outstanding bills carried forward from 2006.
G.	5,853	It was anticipated that the Tribunal would complete its work in 2007. As the work of the Tribunal was extended the costs associated with reporting and the award of legal costs did not arise in 2007.
H.	1	This was a token amount to cover any outstanding bills carried forward from 2006.
I.	(455)	Increased expenditure in this subhead is due to an increased level of activity by the Forum in 2007. This was due to the need to revise and extend the Forum's work programme in line with the Forum's role in the debate relating to the negotiation of the reform Treaty and the forthcoming referendum on that Treaty.
K.	233	The level of grant applications meeting the qualifying criteria was less than anticipated.
L.	36	This saving arose from the slightly earlier than anticipated completion of the work of the Commission of Investigation.
M.	88	Expenditure on promotion and consultancy expertise did not arise as anticipated during 2007.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Miscellaneous	100,000	163,502

Explanation of Variation

Variation arose due to higher than anticipated recoupment of superannuation for staff on secondment.

7 COMMITMENTS

The global figure for commitments likely to materialise in subsequent years amounts to €178,344. This relates to commitments entered into by the Department in respect of the purchase of goods and services which did not mature in 2007 and funding for projects under Subhead D., Commemoration Initiatives totalling €95,646.

8 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2007 was €236,564.

9 CONTINGENT LIABILITIES

There will be further payments associated with the Tribunal of Inquiry (Payments to Messrs. C.J. Haughey & M. Lowry). Valid costs cannot be determined at this point as the work of the Tribunal is ongoing.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or More	Max. Individual Payment of €6,350 or More €
Higher, special or additional duties	404,355	84	22	31,004
Overtime and extra attendance	464,272	119	25	22,912
Employee Recognition Scheme	<u>12,873</u>	51	-	-
Total extra remuneration	<u>881,500</u>			

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

11 MISCELLANEOUS ITEMS

Awards totalling €13,749 were made to 250 individuals in respect of recognition of performance.

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of €860,000 is included in the Estimate for 2008.

The account includes the sum of €10,065 which was used for the purchase of gifts for presentation by, or on behalf of, the Taoiseach and Ministers of State in 2007.

In addition to expenditure in the Administrative Budget the following amounts were received in 2007:

- €893,505 was received from the Change Management Fund (Public Service Modernisation & Management Information Framework), Subhead M. of Vote 6, Office of the Minister of Finance.

- €12,766 was received from Vote 6, Office of the Minister of Finance in respect of the Multisite Library Project.

The Net Allied Services Expenditure of €3,854,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote		€000
7	Superannuation and Retired Allowances	1,447
10	Office of Public Works	988
20	Garda Síochána	788
36	Defence	73
	Central Fund-Ministerial etc. Pensions (No. 38 of 1938, etc.)	<u>558</u>
		<u>3,854</u>

12 COMMISSIONS AND INQUIRIES, ETC.

Total expenditure in respect of Commissions etc. on account of which payments were made in the year ended 31 December 2007

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2007 €000	Expenditure to 31 Dec 2007 €000
All-Party Committee on the Constitution	1996	215	3,272
Tribunal of Inquiry I (Dunnes Payments)	1997	-	6,655
Tribunal of Inquiry II (Payments to Messrs. Haughey and Lowry)	1997	4,155	30,466
Independent Commission of Inquiry	2000	-	3,511
Commission of Investigation	2005	414	2,642

13 STOCKS

Stocks at 31 December 2007 comprised:	€000
Gifts	15
Stationery	56
Publications	9
Consumables etc.	<u>39</u>
	<u>119</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
PRSI	-
Income Tax	-
Retention Tax	30
Pension Contributions	75
VAT	<u>7</u>
	<u>112</u>

DERMOT McCARTHY

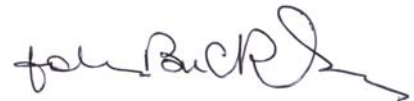
Accounting Officer
DEPARTMENT OF THE TAOISEACH
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of the Taoiseach 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 the Taoiseach. 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.

A handwritten signature in black ink, appearing to read 'John Buckley', with a stylized flourish at the end.

JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

OFFICE OF THE ATTORNEY GENERAL

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 salaries and expenses of the Office of the Attorney General, including a grant-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	9,971	9,255	-
A.2. TRAVEL AND SUBSISTENCE	255	215	12
A.3. INCIDENTAL EXPENSES	1,025	916	(3)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	199	130	(6)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,284	783	(15)
A.6. OFFICE PREMISES EXPENSES	350	207	(1)
A.7. CONSULTANCY SERVICES	190	95	-
A.8. VALUE FOR MONEY AND POLICY REVIEWS	60	43	4
A.9. CONTRACT LEGAL EXPERTISE	885	915	40
OTHER SERVICES			
B. CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	35	34	-
C. LAW REFORM COMMISSION (GRANT-IN-AID)	4,910	3,567	5
D. GENERAL LAW EXPENSES	<u>64</u>	<u>20</u>	-
Gross Total	19,228	16,180	36
<i>Deduct :-</i>			
E. APPROPRIATIONS-IN-AID	<u>8</u>	<u>38</u>	<u>8</u>
Net Total	<u>19,220</u>	<u>16,142</u>	<u>28</u>
SURPLUS TO BE SURRENDERED	€3,078,358		

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			16,142
Changes in Capital Assets			
Purchases Cash	(400)		
Depreciation	<u>517</u>	117	
Changes in Net Current Assets			
Increase in Closing Accruals	82		
Decrease in Stock	<u>3</u>	<u>85</u>	<u>202</u>
Direct Expenditure			16,344
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		1,496	
Notional Rents		<u>924</u>	<u>2,420</u>
Operating Cost			<u>18,764</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			1,267
Current Assets			
Stocks (Note 11)		36	
Prepayments		144	
Accrued Income		8	
Other Debit Balances:			
Miscellaneous	40		
Shared Costs Clearing	<u>131</u>	171	
PMG Balance and Cash	293		
Orders Outstanding	<u>(6)</u>	<u>287</u>	
Total Current Assets		<u>646</u>	
Less Current Liabilities			
Accrued Expenses		180	
Other Credit Balances:			
Due to the State (Note 12)	262		
Payroll Deductions	46		
Miscellaneous	<u>75</u>	383	
Net Liability to the Exchequer (Note 4)		<u>75</u>	
Total Current Liabilities		<u>638</u>	
Net Current Assets			<u>8</u>
Net Assets			<u>1,275</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	3,932	1,445	5,377
Additions	350	42	392
Disposals	<u>(9)</u>	-	<u>(9)</u>
Gross Assets at 31 December 2007	<u>4,273</u>	<u>1,487</u>	<u>5,760</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	2,951	1,034	3,985
Depreciation for the year	446	71	517
Depreciation on Disposals	<u>(9)</u>	-	<u>(9)</u>
Cumulative Depreciation at 31 December 2007	<u>3,388</u>	<u>1,105</u>	<u>4,493</u>
Net Assets at 31 December 2007	<u>885</u>	<u>382</u>	<u>1,267</u>

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	€000
Surplus to be surrendered		3,078
Exchequer Grant Undrawn		<u>(3,003)</u>
Net Liability to the Exchequer		<u>75</u>
Represented by:		
Debtors		
Net PMG position and cash	287	
Debit Balances: Suspense	<u>171</u>	458
Creditors		
Due to the State (Note 12)	(262)	
Credit Balances: Suspense	<u>(121)</u>	<u>(383)</u>
		<u>75</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	716	Savings arose due to the delay in filling some staffing vacancies.
A.2.	40	Savings arose due to reduced travel requirements.
A.3.	109	Savings arose due to less than anticipated spend on training, official entertainment and publications.
A.4.	69	Savings arose due to a less than anticipated spend on telecommunications.
A.5.	501	Savings arose due to lower than anticipated costs associated with IT outsourcing and also IT software.

Sub-head	Less/(More) Than Provided €000	Explanation
A.6.	143	Savings arose due to a lower than anticipated spend on maintenance/repairs to the building and a less than anticipated spend on furniture and fittings.
A.7.	95	Savings arose due to a lower than anticipated spend on both IT and other consultancy.
A.8.	17	Savings arose due to some value for money reviews not being finalised.
A.9.	(30)	An overspend arose due to the need of the Office to retain Consultant Parliamentary Counsel to facilitate the Government's legislative programme.
B.	1	A small saving arose due to lower than anticipated contributions.
C.	1,343	Savings arose due to a less than anticipated drawdown in Grant-in-Aid by the Law Reform Commission as some staffing vacancies were not filled until late in the year.
D.	44	Savings arose due to a less than anticipated spend on general law expenses to Counsel.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
E. Miscellaneous	<u>8,000</u>	<u>37,516</u>

Explanation of Variation

Accrued income from secondment of staff member to Taxi Regulation Board.

7 COMMITMENTS

Commitments at 31 December 2007 amount to €1,378,327. This is comprised of €198,741 for library and know-how, €666,094 in respect of drafting, €49,923 for agency/contract staff, €102,217 in respect of staffing costs for the pre Irish Independence statute law revision project, €168,545 in respect of other staff and €66,000 in respect of the case and records management system. There are also amounts totalling €126,807 in respect of consultants.

8 MATURED LIABILITIES

Matured liabilities undischarged at the end of the year amounted to €5,372.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	85,795	35	4	16,077
Overtime and extra attendance	36,459	29	-	-
Miscellaneous	<u>117,774</u>	6	6	40,370
Total extra remuneration	<u>240,028</u>			

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

10 MISCELLANEOUS ITEMS**Engagement of Retired Civil Servants**

A retired Civil Servant in receipt of a Civil Service pension was engaged on a contract basis at a cost of €86,838.

Carryover under Administrative Budget Scheme

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of €568,000 is included in the Estimate for 2008.

Change Management Funding

Funding totalling €16,825 was received from the Change Management Fund in respect of the following:

Office of the Attorney General: €12,000 in respect of Resource Allocation, Business Planning Project;
Law Reform Commission: €4,825 in respect of the Consultation Process for Third Programme of Law Reform.

Refund in respect of Redundancy Payments

The Office received a total of €10,929 from the Department of Enterprise, Trade and Employment in respect of redundancy lump sums paid to 3 former employees during the year.

11 STOCKS

Stocks at 31 December 2007 comprised:

	€000
IT Consumables	1
Stationery	24
CD ROM Irish Statute Book	<u>11</u>
	<u>36</u>

12 DUE TO THE STATE

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

	€000
Income Tax	165
Pay Related Social Insurance	67
Pensions	1
Withholding Tax	20
Value Added Tax	<u>9</u>
	<u>262</u>

13 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2007 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance internal controls as regards staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

Staff Training

As the Management Information Framework (MIF) and Case and Records Management System are rolled out, training is being provided to relevant staff. Staff in the Finance and other relevant units have received refresher training on the Financial Management System.

Risk Management

The risk management process is overseen by a Risk Management Committee, representative of the Office and the Office of the Chief State Solicitor, which reports to the joint Office MAC and the Audit Committee. A risk management policy has been agreed and a Corporate Risk Register covering both Offices is in place. Business Group/Unit Risk Registers are reviewed every six months.

Information and Communications Technology Security

The Office applies good practice controls to mitigate against key security risks associated with Information and Communications Technology (ICT). The Office, in conjunction with the Office of the Chief State Solicitor, is currently finalising a cross-Office Business Continuity Plan.

Administrative and Financial Controls

The MAC and Audit Committee regularly review controls. All internal audit reports are considered by the MAC. The Office intends to undertake a review of all financial procedures during 2008.

FINOLA FLANAGAN

Accounting Officer

OFFICE OF THE ATTORNEY GENERAL

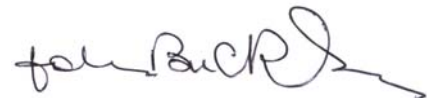
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Attorney General 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 Office of the Attorney General. 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

CENTRAL STATISTICS OFFICE

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 salaries and expenses of the Central Statistics Office.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	38,549	36,303	-
A.2. TRAVEL AND SUBSISTENCE	1,529	1,379	1
A.3. INCIDENTAL EXPENSES	1,344	1,363	53
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,734	1,507	58
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	8,250	7,720	(722)
A.6. OFFICE PREMISES EXPENSES	1,642	1,515	94
A.7. CONSULTANCY SERVICES	249	186	3
A.8. COLLECTION OF STATISTICS	2,256	1,587	4
A.9. VALUE FOR MONEY AND POLICY REVIEWS	<u>42</u>	-	-
Gross Total	55,595	51,560	(509)
<i>Deduct :-</i>			
A.10. APPROPRIATIONS-IN-AID	<u>695</u>	<u>416</u>	<u>1,111</u>
Net Total	<u>54,900</u>	<u>51,144</u>	<u>(1,620)</u>
SURPLUS TO BE SURRENDERED	€3,755,379		

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1 EXCEPTION TO GENERAL ACCOUNTING POLICIES

The Appropriation Account for Vote 4 - Central Statistics Office is compiled in accordance with the Statement of Accounting Policies and Principles, with the following exception.

Statement of Capital Assets - Depreciation of Office Equipment and Machinery

Standard depreciation rules have been used with the exception of the depreciation of certain assets employed during the 2006 Census of Population. Assets in this category to the value of €3.021million are being depreciated over a two year period (2006-2007).

2 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			51,144
Changes in Capital Assets			
Purchases Cash	(3,155)		
Disposals Cash	10		
Loss on Disposals	16		
Depreciation	<u>5,256</u>	2,127	
Assets under Development			
Cash Payments		(3,357)	
Changes in Net Current Assets			
Increase in Closing Accruals	(1,379)		
Decrease in Stock	<u>99</u>	<u>(1,280)</u>	<u>(2,510)</u>
Direct Expenditure			48,634
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	6,361		
Notional Rents	<u>2,368</u>		<u>8,729</u>
Operating Cost			<u>57,363</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 4)			21,831
Assets under Development (Note 5)			450
			<u>22,281</u>
Current Assets			
Stocks (Note 12)		232	
Prepayments		943	
Accrued Income		1,115	
Other Debit Balances		275	
PMG Balance and Cash	(260)		
Orders Outstanding	<u>(163)</u>	(423)	
Net Liability to the Exchequer (Note 6)		<u>1,195</u>	
Total Current Assets		<u>3,337</u>	
Less Current Liabilities			
Accrued Expenses		434	
Deferred Income		4	
Other Credit Balances		207	
Due to State (Note 13)		<u>840</u>	
Total Current Liabilities		<u>1,485</u>	
Net Current Assets			<u>1,852</u>
Net Assets			<u>24,133</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Land and Buildings €000	Office Equipment/ Machinery €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	34	32,414	3,147	35,595
Additions	-	18,073	98	18,171
Disposals	-	<u>(1,621)</u>	<u>(31)</u>	<u>(1,652)</u>
Gross Assets at 31 December 2007	<u>34</u>	<u>48,866</u>	<u>3,214</u>	<u>52,114</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2007	34	24,423	2,196	26,653
Depreciation for the year	-	5,084	172	5,256
Depreciation on Disposals	-	<u>(1,596)</u>	<u>(30)</u>	<u>(1,626)</u>
Cumulative Depreciation at 31 December 2007	<u>34</u>	<u>27,911</u>	<u>2,338</u>	<u>30,283</u>
Net Assets at 31 December 2007	<u>-</u>	<u>20,955</u>	<u>876</u>	<u>21,831</u>

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	In House Computer Applications €000
Amounts brought forward at 1 January 2007	12,434
Cash Payments for the Year	3,357
Transferred to Asset Register	<u>(15,341)</u>
Amounts carried forward at 31 December 2007	<u>450</u>

6 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	€000
Surplus to be surrendered		3,755
Exchequer Grant Undrawn		<u>(4,950)</u>
Net Liability to the Exchequer		<u>(1,195)</u>
Represented by:		
Debtors		
Net PMG position and cash	(423)	
Debit Balances: Suspense	<u>275</u>	(148)
Creditors		
Due to State	(840)	
Credit Balances: Suspense	<u>(207)</u>	<u>(1,047)</u>
		<u>(1,195)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	2,246	The saving was mainly due to redeployment of Headquarter staff engaged for the 2006 Census of Population as the processing and publication schedule was completed. In addition, existing vacancies in the permanent field-force continued not to be filled during 2007.
A.4.	227	The saving was due to the lower than expected costs associated with both post and telecommunications. The saving on the latter was a direct result of the Office upgrading its telephone system to Voice Over Internet Protocol in 2006.
A.7.	63	The saving was due to the lower than expected costs associated with consultancy in 2007.
A.8.	669	The saving was due to lower than expected field work costs on CSO surveys during 2007.
A.9.	42	No external consultancy costs were incurred under this Subhead during 2007.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. European Union Receipts	388,000	147,357
2. Miscellaneous	<u>307,000</u>	<u>268,179</u>
Total	<u>695,000</u>	<u>415,536</u>

Explanation of variation

1. Receipts from European Union contracts were lower than expected in 2007. This was mainly due to timing issues.
2. Receipts from publications and analysis were lower than expected during the year.

9 COMMITMENTS

As at 31 December 2007, commitments likely to materialise in future years amounted to €4,122,383. The bulk of these commitments relate to contracts signed for the provision of maps for use in CSO surveys (including the Census of Population) and for the implementation phase of the CSO's IT Strategy.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	185,296	141	4	11,094
Overtime and extra attendance	378,808	189	11	17,368
Shift and roster allowances	53,584	8	6	7,569
Miscellaneous	<u>85,112</u>	690	-	-
Total extra remuneration	<u>702,800</u>			

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

11 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of €2,224,000 is included in the Estimate for 2008.

In accordance with the Administrative Budget Agreement, 690 awards were made totalling €85,112 under the Exceptional Performance Scheme. The highest award was €6,000 to a group comprising twelve individuals.

Sanction was obtained from the Department of Finance to write-off a total of €3,520 that had been overpaid to census enumerators in the course of fieldwork for the 2006 Census of Population. Six overpayments were involved and every effort was made to recover the amounts overpaid. This write-off is in addition to a write-off of €789 in the 2006 Appropriation Account that represented twenty-two smaller overpayments.

A payment of €9,250 was made in settlement of a claim for compensation for injuries received as a result of an accident on CSO premises. In addition, a further sum amounting to €364 was paid in respect of the plaintiff's legal and medical costs.

The Net Allied Services Expenditure of €6,361,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote	€000
7 Superannuation and Retired Allowances	2,430
9 Office of the Revenue Commissioners	2,709
10 Office of Public Works	<u>1,222</u>
	<u>6,361</u>

12 STOCKS

Stocks at 31 December 2007 comprised:	€000
Stationery	111
IT Consumables	68
Publications	<u>53</u>
	<u>232</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Income Tax	388
Pay Related Social Insurance	248
Value Added Tax	6
Pension Contributions	117
Withholding Tax	<u>81</u>
	<u>840</u>

GERARD O'HANLON
Accounting Officer
CENTRAL STATISTICS OFFICE
27 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Central Statistics Office 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 Central Statistics Office. 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

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

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 salaries and expenses of the Office of the Comptroller and Auditor General.

Service	Estimate Provision €000	Outturn €000	Closing Accrual €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	10,789	9,896	20
A.2. TRAVEL AND SUBSISTENCE	950	756	9
A.3. INCIDENTAL EXPENSES	441	328	6
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	197	213	(19)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	524	641	(70)
A.6. OFFICE PREMISES EXPENSES	313	240	5
A.7. CONSULTANCY AND LEGAL FEES	<u>733</u>	<u>213</u>	-
Gross Total	13,947	12,287	(49)
<i>Deduct :-</i>			
A.8. APPROPRIATIONS-IN-AID	<u>4,200</u>	<u>5,584</u>	<u>1,013</u>
Net Total	<u>9,747</u>	<u>6,703</u>	<u>(1,062)</u>
SURPLUS TO BE SURRENDERED	€3,043,822		

The Statement of Accounting Policies and Principles and Notes 1 to 12 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			6,703
Changes in Capital Assets			
Purchases Cash	(229)		
Disposals Cash	5		
Depreciation	296		
Loss on Disposal of Fixed Assets	<u>5</u>	77	
Assets under Development			
Cash Payments (Note 4)		(100)	
Changes in Net Current Assets			
Increase in Closing Accruals	241		
Decrease in Stock	<u>6</u>	<u>247</u>	<u>224</u>
Direct Expenditure			6,927
Movement in Work-in-Progress¹			16
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		1,684	
Notional Rents		<u>335</u>	<u>2,019</u>
Operating Cost			<u>8,962</u>

¹Work-in-progress represents the estimated recoverable value of work completed in the case of accounts where audit opinions had not yet been reported.

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			746
Assets under Development (Note 4)			<u>100</u>
			846
Work-in-Progress			652
Current Assets			
Stocks (Note 11)		18	
Accrued Income		1,013	
Prepaid Expenses		102	
Net Liability of the Exchequer (Note 5)		381	
Other Debit Balances		<u>155</u>	
Total Current Assets		<u>1,669</u>	
Less Current Liabilities			
Accrued Expenses		53	
Other Credit Balances:			
Due to State (Note 12)		246	
Creditor Balance		22	
PMG Balance and Cash	119		
Plus Orders Outstanding	<u>149</u>	<u>268</u>	
Total Current Liabilities		<u>589</u>	
Net Current Assets			<u>1,080</u>
Net Assets			<u>2,578</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	2,100	626	2,726
Additions	199	36	235
Disposals	<u>(189)</u>	-	<u>(189)</u>
Gross Assets at 31 December 2007	<u>2,110</u>	<u>662</u>	<u>2,772</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	1,495	407	1,902
Depreciation for the year	257	39	296
Depreciation on Disposals	<u>(172)</u>	-	<u>(172)</u>
Cumulative Depreciation at 31 December 2007	<u>1,580</u>	<u>446</u>	<u>2,026</u>
Net Assets at 31 December 2007	<u>530</u>	<u>216</u>	<u>746</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER :

	Telecommunications Network €000
Amounts brought forward at 1 January 2007	-
Cash Payments for the year	100
Transferred to Asset Register	=
Amounts carried forward at 31 December 2007	<u>100</u>

5 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	€000
Surplus to be surrendered		3,044
Exchequer Grant Undrawn		<u>(3,425)</u>
Net Liability to the Exchequer		<u>(381)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		155
Creditors		
Credit Balances	(22)	
Net PMG position and cash	(268)	
Due to State	<u>(246)</u>	<u>(536)</u>
		<u>(381)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	893	Savings arose due to recruitment delays and an inability to replace outflows under the decentralisation programme.
A.2.	194	Costs associated with official travel were lower than anticipated due to a delay in filling staff vacancies.
A.3.	113	Refunds of exam/course fees, translation and incidental expenses were lower than anticipated.
A.4.	(16)	The excess was due to expenditure incurred on upgrading telecommunications facilities.
A.5.	(117)	The excess was due to the necessity to carry out work on enhancing archiving systems and upgrading computer infrastructure.
A.6.	73	Maintenance and utility costs were lower than expected.
A.7.	520	Savings arose due to consultancy input being less than estimated and due to the timing of that input.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipt of Audit Fees	<u>4,200,000</u>	<u>5,583,936</u>

Explanation of Variation

The surplus is due to the timing of the completion of the Office's programme of audits.

8 COMMITMENTS

Commitments likely to materialise in future years amount to €492,633. €424,028 of this amount arises out of a contractual obligation the Office has entered into with firms of accountants to provide audit services, €12,825 is in respect of consultancy services for value for money examinations and €55,780 is in respect of telecommunications system under development.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	59,181	12	3	11,999
Overtime and extra attendance	<u>3,818</u>	4	-	
Total extra remuneration	<u>62,999</u>			

In addition to the remuneration reported above, as part of their pay structure, Trainee Auditors received additional remuneration totalling €31,814, following their qualification as accountants and their assumption of the responsibilities attaching to the Auditor grade.

10 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €558,000 from the Vote for 2007 was included in the Estimates for 2008.

Ex-gratia payments amounting to €40,291 were made to Directors under the scheme for Performance Related Awards for posts at the levels of Deputy Secretary and Assistant Secretary.

Audit Committee costs amounted to €6,030 in the year.

In October 2007 the Office held an annual conference upon which costs of €27,090 were incurred.

11 STOCKS

Stocks at 31 December 2007 comprised:	€000
Stationery	8
Consumables etc.	<u>10</u>
	<u>18</u>

12 DUE TO THE STATE

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

	€000
PAYE	137
PRSI	71
Withholding Tax	22
Value Added Tax	<u>16</u>
	<u>246</u>

JOHN BUCKLEY

Accounting Officer

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

28 March 2008

**OPINION TO THE COMPTROLLER AND AUDITOR GENERAL
IN ACCORDANCE WITH SECTION 13 OF THE COMPTROLLER AND
AUDITOR GENERAL (AMENDMENT) ACT, 1993**

As the auditor appointed under Section 13 of the Comptroller and Auditor General (Amendment) Act 1993, I have audited the Appropriation Account of the Office of the Comptroller and Auditor General for the year ended 31 December 2007.

This report is made solely to the Comptroller and Auditor General, in accordance with Section 13 of the Comptroller and Auditor General (Amendment) Act 1993. My audit work has been undertaken so that I can state to the Comptroller and Auditor General those matters I am required to state to him in my opinion and for no other purposes. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Comptroller and Auditor General, for the audit work, for this report, or for the opinions I have formed.

Respective Responsibilities of the Accounting Officer and the Auditor

Under Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is responsible for the preparation of the Appropriation Account. He is also responsible, inter alia, for the safeguarding of public funds and for the regularity and propriety of all transactions in the Appropriation Account.

It is my responsibility to audit the Appropriation Account in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the Appropriation Account gives a true and fair view. I also report to you whether in my opinion proper books of account have been kept by the Office. In addition, I state whether I have obtained all the information and explanations necessary for the purpose of my audit and whether the Office's Appropriation Account is in agreement with the books of account.

Basis of Opinion

I conducted my audit of the Appropriation Account in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the Appropriation Account, of whether the transactions recorded in the account conform with the authority under which they purport to have been carried out, and of whether the accounting policies are appropriate to the Office's circumstances, consistently applied and adequately disclosed. I conducted my audit of the Appropriation Account of the Vote of the Comptroller and Auditor General in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. An audit includes an assessment of the significant estimates and judgments made by the Accounting Officer in the preparation of the Appropriation Account and of whether the accounting policies are appropriate to the Office's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion


In my opinion the Appropriation Account of the Vote for the Office of the Comptroller and Auditor General properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007 and there are no matters on which I need to report, pursuant to Section 3(10) of the Comptroller and Auditor General (Amendment) Act 1993.

I have obtained all the information and explanations which I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Comptroller and Auditor General. The Appropriation Account is in agreement with the books of account.

Kevin Sheehan
For and on behalf of Deloitte & Touche
Chartered Accountants & Registered Auditors
29 Earlsfort Terrace
Dublin 2
10 July 2008

CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL

The Appropriation Account of the Vote for the Office of the Comptroller and Auditor General for 2007 has been audited on my behalf by Kevin Sheehan of Deloitte and Touche, Chartered Accountants and Registered Auditors. On the basis of his audit and report, it is my opinion that the account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.

A handwritten signature in black ink, appearing to read "John Buckley". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

OFFICE OF THE MINISTER FOR FINANCE

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 salaries and expenses of the Office of the Minister for Finance, including the Paymaster General's Office, for certain services administered by the Office of the Minister and for payment of certain grants and grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	38,600	38,896	-
A.2. TRAVEL AND SUBSISTENCE	1,250	960	2
A.3. INCIDENTAL EXPENSES	2,100	1,927	(85)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,400	1,413	69
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	3,000	2,849	(239)
A.6. OFFICE PREMISES EXPENSES	1,360	1,178	56
A.7. CONSULTANCY SERVICES	90	65	2
A.8. VALUE FOR MONEY AND POLICY REVIEWS	1,050	804	3
OTHER SERVICES			
B. EXPENSES ARISING FROM THE SALE OF ACC BANK			
<i>Original</i>	115		
<i>Supplementary</i>	<u>3,491</u>	3,606	3,639
C. ECONOMIC AND SOCIAL RESEARCH INSTITUTE - ADMINISTRATION AND GENERAL EXPENSES (GRANT-IN-AID)	3,300	3,300	-
D. INSTITUTE OF PUBLIC ADMINISTRATION (GRANT-IN-AID)	3,500	3,500	-
E. ORDNANCE SURVEY IRELAND (GRANT-IN-AID)			
<i>Original</i>	7,500		
<i>Supplementary</i>	<u>(1,500)</u>	6,000	5,250
F. GAELÉAGRAS NA SEIRBHÍSE POIBLÍ	440	432	2
G. CIVIL SERVICE ARBITRATION AND APPEALS PROCEDURES	70	46	-
H.1. REVIEW BODY ON HIGHER REMUNERATION IN THE PUBLIC SERVICE	300	281	-
H.2. PUBLIC SERVICE BENCHMARKING BODY	1,800	2,013	-
H.3. COMMITTEE FOR PERFORMANCE AWARDS	60	37	-
I. CENTRE FOR MANAGEMENT AND ORGANISATION DEVELOPMENT			
<i>Original</i>	3,550		
<i>Supplementary</i>	<u>(1,000)</u>	2,550	2,403
J.1. STRUCTURAL FUNDS TECHNICAL ASSISTANCE AND OTHER COSTS	2,000	1,574	(30)
J.2. TECHNICAL ASSISTANCE COSTS OF REGIONAL ASSEMBLIES (GRANT-IN-AID)	1,450	1,390	-
K. COMMITTEES AND COMMISSIONS	380	323	-
L. PAYMENTS TO THE PROMOTERS OF CERTAIN CHARITABLE LOTTERIES (NATIONAL LOTTERY FUNDED)	8,618	8,618	-
M. CHANGE MANAGEMENT FUND	1,970	1,408	-

OTHER SERVICES (cont'd)	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
N.1. PEACE PROGRAMME/NORTHERN IRELAND INTERREG				
<i>Original</i>	14,300			
<i>Supplementary</i>	<u>(990)</u>	13,310	12,800	-
N.2. SPECIAL EU PROGRAMMES BODY		1,500	1,320	-
O. IRELAND/WALES AND TRANSNATIONAL INTERREG		350	349	(23)
P. CIVIL SERVICE CHILDCARE INITIATIVE		2,200	1,886	(1)
Q. PROCUREMENT MANAGEMENT REFORM		1,300	886	78
R. CONSULTANCY SERVICES		<u>530</u>	<u>259</u>	<u>16</u>
Gross Total				
<i>Original</i>	104,083			
<i>Supplementary</i>	<u>1</u>	104,084	99,806	(207)
<i>Deduct:-</i>				
S. APPROPRIATIONS-IN-AID		<u>6,583</u>	<u>6,992</u>	<u>140</u>
Net Total				
<i>Original</i>	97,500			
<i>Supplementary</i>	<u>1</u>	<u>97,501</u>	<u>92,814</u>	<u>(347)</u>
SURPLUS FOR THE YEAR			€4,686,605	
DEFERRED SURRENDER under Section 91 of the Finance Act 2004			€800,000	
SURPLUS TO BE SURRENDERED			€3,886,605	

The Statement of Accounting Policies and Principles and Notes 1 to 16 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			92,814
Changes in Capital Assets			
Purchases Cash	(529)		
Depreciation	1,850		
Disposals Cash	-		
Loss on Disposals	<u>4</u>	1,325	
Assets under Development			
Cash Payments (Note 4)		(977)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(396)		
Decrease in Stock	<u>37</u>	<u>(359)</u>	<u>(11)</u>
Direct Expenditure			92,803
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	18,612		
Notional Rents	<u>3,855</u>		<u>22,467</u>
Operating Cost			<u><u>115,270</u></u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			4,205
Assets under Development (Note 4)			<u>1,199</u>
			5,404
Current Assets			
Stocks (Note 15)		57	
Prepayments		650	
Accrued Income		140	
Other Debit Balances:			
Advances to OPW	650		
Recoupable Salaries	954		
Recoupment of Travel Expenditure	54		
Travel Imprests	2		
Other Debit Suspense Items	<u>276</u>	1,936	
PMG Balance and Cash	1,801		
Orders Outstanding	<u>(15)</u>	<u>1,786</u>	
Total Current Assets		<u>4,569</u>	
Less Current Liabilities			
Accrued Expenses		443	
Other Credit Balances:			
Payroll deductions	137		
Due to State (Note 16)	1,052		
Other Credit Suspense Items	<u>1,748</u>	2,937	
Net Liability to the Exchequer (Note 5)		<u>785</u>	
Total Current Liabilities		<u>4,165</u>	
Net Current Assets			<u>404</u>
Net Assets			<u>5,808</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	IT Equipment €000	Furniture and Fittings €000	Office Equipment €000	Totals €000
Cost or Valuation at 1 January 2007	15,026	3,331	2,055	20,412
Additions ¹	2,495	96	90	2,681
Disposals	<u>(912)</u>	-	<u>(19)</u>	<u>(931)</u>
Gross Assets at 31 December 2007	<u>16,609</u>	<u>3,427</u>	<u>2,126</u>	<u>22,162</u>
Accumulated Depreciation				
Opening Balance at 1 January 2007	12,375	2,857	1,802	17,034
Depreciation for the year	1,616	125	109	1,850
Depreciation on Disposals	<u>(908)</u>	-	<u>(19)</u>	<u>(927)</u>
Cumulative Depreciation at 31 December 2007	<u>13,083</u>	<u>2,982</u>	<u>1,892</u>	<u>17,957</u>
Net Assets at 31 December 2007	<u>3,526</u>	<u>445</u>	<u>234</u>	<u>4,205</u>

Land and Buildings are recorded on the Asset Register of Vote 10, Office of Public Works.

¹ Includes IT assets costing €35k purchased on Vote 7 - Superannuation and Retired Allowances and €68k purchased in 2006 but not capitalised at that time.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	In-House Computer Applications €000
Amounts brought forward at 1 January 2007	2,271
Cash Payments for the year	977
Transferred to Assets Register	<u>(2,049)</u>
Amounts carried forward at 31 December 2007	<u>1,199</u>

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of the Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

	€000	€000
Surplus for the Year		
Surplus to be surrendered	3,887	
Deferred Surrender	<u>800</u>	4,687
Exchequer Grant Undrawn		<u>(3,902)</u>
Net Liability to the Exchequer		<u>785</u>
Represented by:		
Debtors		
Net PMG Position and Cash	1,786	
Debit Balances: Suspense	<u>1,936</u>	3,722
Creditors		
Credit Balances: Suspense	(1,885)	
Due to State	<u>(1,052)</u>	<u>(2,937)</u>
		<u>785</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Exchequer Extra Receipts totalling €47,671 were received during the year.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.7.	25	Savings arose primarily due to an administrative contingency provision which was not required in 2007.
E.	750	Savings arose mainly due to higher than anticipated sales in Ordnance Survey Ireland.
G.	24	It is not possible to estimate in advance the number of arbitration hearings.
H.1.	19	Savings arose due to consultancy costs being lower than expected.
H.2.	(213)	The excess arose due to consultancy costs being greater than anticipated.
H.3.	23	Savings arose due to Committee expenses being lower than anticipated.
I.	147	Savings arose due to lower staff costs in 2007.
J.1.	426	Savings arose due to lower than anticipated IT costs and programmes proceeding more slowly than anticipated.
K.	57	Savings arose due to consultancy costs being lower than expected.
M.	562	The drawdown of funds by Departments was less than anticipated.
N.2.	180	Savings arose due to lower staff costs in 2007.
P.	314	Savings were due to delay in receiving certificates of expenditure from OPW.
Q.	414	Savings arose due to net cost of All Ireland Procurement Conference being less than anticipated.
R.	271	Savings arose due to less activity than had been anticipated.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts from computer services rendered by the Centre for Management and Organisation Development	-	254,875
2. Receipts from Departments in respect of Foreign Language Classes	30,000	77,957
3. EU Programmes	6,553,000	6,164,980
4. Miscellaneous	-	494,278
Total	<u>6,583,000</u>	<u>6,992,090</u>

Explanation of Variation

1. A provision had been omitted from the Estimate.
2. There were higher than anticipated receipts from other Government Departments in respect of foreign language classes.
3. It is difficult to estimate accurately as the timings of reimbursements are decided by the EU Commission.
4. A provision had been omitted from the Estimate.

9 COMMITMENTS

Commitments at year end totalled €733,177.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	302,405	90	18	21,307
Overtime and extra attendance	629,442	186	32	32,521
Miscellaneous	<u>531,275</u>	409	16	30,044
Total extra remuneration	<u>1,463,122</u>			

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

11 MISCELLANEOUS ITEMS

This account includes expenditure of €231,207 in respect of 4 officers who were serving outside the Department for all or part of 2007 and whose salaries were paid from the main salary subhead of the Department.

A total of €63,390 was spent on merit awards. This comprised 193 individual awards and 11 group awards. The payments, which were in respect of 2006, ranged from €50 to €1,715.

10 officers received a total of €24,677 in *ex-gratia* payments in recognition of exceptional performance. The payments ranged from €250 to €5,000.

A total of 21 officers received €54,175 in respect of Special Service Payments under the terms of the AHCPS 1% PCW restructuring agreement.

Compensation totalling €18,473 was paid during the year to the State Claims Agency for the settlement of claims on behalf of the Department of Finance.

Four retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €130,218.

Payments totalling €208,916 were made from the Change Management Fund (Subhead M. of the Vote) in relation to the Training for Construction Procurement Reform project.

The Net Allied Services Expenditure of €18,612,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote		€000
7	Superannuation and Retired Allowances	13,971
10	Office of Public Works	4,006
20	Garda Síochána	280
	Central Fund - Ministerial etc. pensions (No. 38 of 1938, etc.)	355
		<u>18,612</u>

12 EU FUNDING

The Outturn shown in Subheads J.1., J.2., N.1. and O. includes payments in respect of activities which are co-financed from the ERDF. Estimates of expenditure and actual outturns were as follows:

Subhead	Description	Estimate €000	Outturn €000
J.1.	Structural Funds Technical Assistance and Other Costs	1,938	1,507
J.2.	Technical Assistance Costs of Regional Assemblies (Grant-in-Aid)	1,450	1,390
N.1.	Peace Programme/Northern Ireland INTERREG	13,310	12,800
O.	Ireland/Wales and Transnational INTERREG	<u>98</u>	<u>100</u>
		<u>16,796</u>	<u>15,797</u>

13 COMMISSIONS AND INQUIRIES, ETC.

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2007 €	Cumulative Expenditure to 31 Dec 2007 €
Civil Service Arbitration Board	1950/51	42,420	763,710
Review Body on Higher Remuneration in the Public Sector	1969/70	280,934	2,742,113
Civil Service Appeals Board	1993	3,299	70,601
Public Service Benchmarking Body	2000	2,013,253	8,052,659
Disabled Drivers Appeals Board	1989	285,539	841,711
Credit Union Advisory Committee	1967	<u>37,621</u>	<u>177,713</u>
		<u>2,663,066</u>	<u>12,648,507</u>

14 NATIONAL LOTTERY FUNDING

Subhead	Estimate Provision €000	Outturn €000
L. Payment to the Promoters of Certain Charitable Lotteries:	<u>8,618</u>	<u>8,618</u>

Detailed Breakdown

	€
Associated Charities Trust	42,215
Asthma Society of Ireland	557,014
Cappoquin Community Development Company Ltd.	16,049
Drogheda Community Services Centre	100,743
Gael Linn	541,587
Irish Cancer Society	413,738
Irish Lung Foundation Ltd.	205,152
Irish M.E. Trust	98,105
Irish Society for the Prevention of Cruelty to Children	316,657
Irish Wheelchair Association	7,616
Longford Cathedral Circle	62,210
Lyreacrompane Community Development Ltd.	27,938
Mulranny Day Centre Housing Company Ltd.	17,005
Polio Fellowship of Ireland	413,738
Rehab Group	5,504,073
Slieve-Ardagh Rural Development	20,873
The Hanly Centre	168,344
West of Ireland Alzheimer Foundation	<u>104,943</u>
	<u>8,618,000</u>

15 STOCKS

	€000
Stocks at 31 December 2007 comprised:	
Stationery	11
IT Consumables	<u>46</u>
	<u>57</u>

16 DUE TO THE STATE

	€000
The amount due to the State at 31 December 2007 consisted of:	
Income Tax	678
Pay Related Social Insurance	215
Professional Services Withholding Tax	98
Value Added Tax	31
Pensions	(18)
Other - Exchequer Extra Receipts	<u>48</u>
	<u>1,052</u>

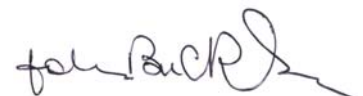
DAVID DOYLE
Accounting Officer
DEPARTMENT OF FINANCE
26 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Finance 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 Finance. 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

SUPERANNUATION AND RETIRED ALLOWANCES

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 pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts 1834 to 1963 and the Superannuation and Pensions Act 1976 and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Finance; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Board; payments in respect of Pensions Benefit System, miscellaneous payments, etc.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A. SUPERANNUATION ALLOWANCES, COMPENSATION ALLOWANCES, PENSIONS AND CERTAIN CHILDREN'S ALLOWANCES	199,000	196,562	-
B. PAYMENTS UNDER THE CONTRIBUTORY PENSIONS SCHEMES FOR SPOUSES AND CHILDREN OF CIVIL SERVANTS, MEMBERS OF THE JUDICIARY AND COURT OFFICERS	38,000	36,539	-
C. EX-GRATIA PENSIONS FOR WIDOWS AND CHILDREN OF CIVIL SERVANTS, MEMBERS OF THE JUDICIARY AND COURT OFFICERS	1,582	1,866	-
D. ADDITIONAL ALLOWANCES AND GRATUITIES IN RESPECT OF ESTABLISHED OFFICERS AND PAYMENTS IN RESPECT OF TRANSFERRED SERVICE	55,000	60,738	-
E. PENSIONS, ALLOWANCES AND GRATUITIES IN RESPECT OF UNESTABLISHED OFFICERS AND THEIR SPOUSES AND CHILDREN AND OTHER PENSIONS AND PAYMENTS IN RESPECT OF TRANSFERRED SERVICE	21,000	18,620	-
F. INJURY GRANTS AND MEDICAL FEES	263	285	-
G. FEES TO PENSIONS BOARD AND PENSIONS BENEFIT SYSTEM	150	82	-
H. PAYMENTS IN RESPECT OF LIABILITY UNDER CHAPTER 2C OF THE TAXES CONSOLIDATION ACT 1997	5	-	-
Gross Total	315,000	314,692	-
<i>Deduct :-</i>			
I. APPROPRIATIONS-IN-AID	<u>62,000</u>	<u>72,856</u>	-
Net Total	<u>253,000</u>	<u>241,836</u>	-
SURPLUS TO BE SURRENDERED	€11,163,703		

The Statement of Accounting Policies and Principles and Notes 1 to 6 form part of this Account.

NOTES

1 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Current Assets			
Other Debit Balances:			
Suspense		65	
PMG Balance and Cash	13,380		
Orders Outstanding	<u>(2,872)</u>	<u>10,508</u>	
Total Current Assets		<u>10,573</u>	
Less Current Liabilities			
Other Credit Balances:			
Due to State (Note 6)	1,796		
Other Suspense Items	<u>1,020</u>	2,816	
Net Liability to the Exchequer (Note 2)		<u>7,757</u>	
Total Current Liabilities		<u>10,573</u>	
Net Current Assets			=
Net Assets			=

2 NET LIABILITY TO THE EXCHEQUER

Reconciliation of the Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

	€000	€000
Surplus to be surrendered		11,164
Exchequer Grant Undrawn		<u>(3,407)</u>
Net Liability to the Exchequer		<u>7,757</u>
Represented by:		
Debtors		
Net PMG Position and Cash	10,508	
Debit Balances: Suspense	<u>65</u>	10,573
Creditors		
Due to State	(1,796)	
Credit Balances: Suspense	<u>(1,020)</u>	<u>(2,816)</u>
		<u>7,757</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
C.	(284)	The variation was due to an underestimation of the numbers applying for <i>ex gratia</i> payments in 2007.
D.	(5,738)	The variation was due to an underestimation of the number of officers who would retire in the course of the year.
E.	2,380	The variation was due to an overestimation of the numbers of unestablished officers who would retire in the course of the year.
F.	(22)	The variation was due to an underestimation of the number and value of claims in 2007.
G.	68	Anticipated maintenance and upgrade costs associated with Pensions Modeller System did not materialise.
H.	5	No liability was incurred during the year.

4 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipt from the Social Welfare Consolidation Act 1993 (No. 38 of 1993) in respect of pension liability of staff.	21,000,000	21,000,000
2. Receipts in respect of pension liability of staff on loan, <i>etc.</i>	1,000,000	1,497,100
3. Contributions to Spouses and Children's Pension Schemes for Civil Servants and others.	18,500,000	21,652,019
4. Receipts in respect of the Contributory Scheme introduced for established Civil Servants who were appointed on and after 6 April 1995 (Circular 6/95).	17,500,000	20,392,139
5. Repayment of Gratuities, <i>etc.</i>	1,000,000	1,084,809
6. Purchase of Notional Service.	2,900,000	6,299,983
7. Miscellaneous	100,000	929,664
Total	<u>62,000,000</u>	<u>72,855,714</u>

Explanation of Variations

2. The number of staff on loan can vary from year to year making estimation difficult.
3. The variation was due to an underestimation of the number of contributors and the level of contributions.
4. The variation was due to an underestimation of the number of contributors and the level of contributions.
5. It is not possible to accurately forecast the number and value of gratuities repaid each year.
6. It is difficult to predict how many officers will avail of the purchase scheme each year.
7. It is not possible to predict miscellaneous receipts accurately.

5 DETAILS OF EXTRA REMUNERATION

In 2007, there were no waivers of abatements of pension. In the case of four retired civil servants, where special circumstances were deemed to apply, fees were determined without reference to the former salary.

6 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Income Tax	1,691
Pay Related Social Insurance	<u>105</u>
	<u>1,796</u>

DAVID DOYLE
Accounting Officer
DEPARTMENT OF FINANCE
26 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Superannuation and Retired Allowances 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 Finance in respect of the Vote for Superannuation and Retired Allowances. 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

OFFICE OF THE APPEAL COMMISSIONERS

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted for the salaries expenses of the Office of the Appeal Commissioners.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES.	496	392	-
A.2. TRAVEL AND SUBSISTENCE	40	16	-
A.3. INCIDENTAL EXPENSES	35	14	(3)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	23	8	-
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	28	5	1
A.6. OFFICE PREMISES EXPENSES	<u>29</u>	<u>47</u>	<u>1</u>
Total	<u>651</u>	<u>482</u>	<u>(1)</u>
SURPLUS TO BE SURRENDERED	€168,868		

The Statement of Accounting Policies and Principles and Notes 1 to 5 form part of this account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			482
Changes in Capital Assets			
Purchases Cash	(49)		
Depreciation	9		
Loss on Disposals	<u>2</u>	(38)	
Changes in Net Current Assets			
Decrease in Closing Accruals	<u>(5)</u>	<u>(5)</u>	<u>(43)</u>
Direct Expenditure			439
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>192</u>
Operating Cost			<u>631</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000
Capital Assets (Note 3)		47
Current Assets		
Prepayments	3	
Other Debit Balances:		
PMG Balance	182	
Total Current Assets	<u>185</u>	
Less Current Liabilities		
Accrued Expenses	2	
Other Credit Balances:		
Due to Vote 9 (Revenue Commissioners)	181	
Net Liability to the Exchequer (Note 4)	<u>1</u>	
Total Current Liabilities	<u>184</u>	
Net Current Assets		<u>1</u>
Net Assets		<u>48</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	38	29	67
Additions	3	46	49
Disposals	=	<u>(15)</u>	<u>(15)</u>
Gross Assets at 31 December 2007	<u>41</u>	<u>60</u>	<u>101</u>
Accumulated Depreciation			
Opening Balance at 1 January 2007	32	26	58
Depreciation for the year	3	6	9
Depreciation on Disposals	=	<u>(13)</u>	<u>(13)</u>
Cumulative Depreciation at 31 December 2007	<u>35</u>	<u>19</u>	<u>54</u>
Net Assets at 31 December 2007	<u>6</u>	<u>41</u>	<u>47</u>

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	169
Exchequer Grant Undrawn	<u>(168)</u>
Net Liability to the Exchequer	<u>1</u>
Represented by:	
Debtors	
PMG Balance	182
Less Creditors	
Due to Vote 9 (Revenue Commissioners)	<u>(181)</u>
	<u>1</u>

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

Sub head	Less/(More) Than Provided €000	Explanation
A.1.	105	The estimate was based on an increase in the staffing level and consequential costs, which did not materialise in 2007.
A.2.	24	See explanation for Subhead A.1.
A.3.	21	See explanation for Subhead A.1.
A.4.	15	See explanation for Subhead A.1.
A.5.	23	See explanation for Subhead A.1.
A.6.	(18)	Installation of new furniture and carpets was more expensive than anticipated.

JOHN O'CALLAGHAN

Accounting Officer
OFFICE OF THE APPEALS COMMISSIONERS
18 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Appeal Commissioners 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 Office of the Appeal Commissioners. 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

OFFICE OF THE REVENUE COMMISSIONERS

Account of the sum expended, in the year 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 salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	328,066	320,372	-
A.2. TRAVEL AND SUBSISTENCE	6,227	6,180	232
A.3. INCIDENTAL EXPENSES	16,584	17,364	740
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	15,786	16,705	4
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED EXPENSES	61,540	60,779	(4,387)
A.6. OFFICE PREMISES EXPENSES	9,665	9,597	829
A.7. CONSULTANCY SERVICES	550	506	29
A.8. VALUE FOR MONEY AND POLICY REVIEWS	350	361	-
A.9. MOTOR VEHICLES	1,714	1,590	107
A.10. LAW CHARGES, FEES AND REWARDS	10,363	14,804	1,074
A.11. COMPENSATION AND LOSSES	<u>213</u>	<u>57</u>	-
Gross Total	451,058	448,315	(1,372)
<i>Deduct:-</i>			
A.12. APPROPRIATION-IN-AID	<u>41,460</u>	<u>45,457</u>	<u>1,765</u>
Net Total	<u>409,598</u>	<u>402,858</u>	<u>(3,137)</u>
SURPLUS TO BE SURRENDERED	€6,740,389		

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			402,858
Changes in Capital Assets			
Purchases Cash	(10,620)		
Disposals Cash	50		
Depreciation	29,959		
Gain on Disposals	<u>(50)</u>	19,339	
Assets under Development			
Cash Payments		(18,295)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(5,298)		
Decrease in Stock	<u>8</u>	<u>(5,290)</u>	<u>(4,246)</u>
Direct Expenditure			398,612
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	60,684		-
Notional Rent	<u>19,010</u>		<u>79,694</u>
Operating Cost			<u>478,306</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			65,112
Assets under Development (Note 4)			<u>6,691</u>
			71,803
Current Assets			
Stock (Note 12)		1,909	
Prepayments		8,174	
Accrued Income		2,228	
Other Debit Balances:			
Shared Buildings Advances	357		
Advances to OPW for Building Works etc.	1,006		
Advances for Travel and Subsistence purposes	20		
Miscellaneous Suspense	91		
Recoupable Expenditure	486		
Vote 8 (Appeal Commissioners)	181		
Net Pay	<u>1</u>	2,142	
PMG Balance and Cash	9,998		
Orders Outstanding	<u>(1,707)</u>	<u>8,291</u>	
Total Current Assets		<u>22,744</u>	
Less Current Liabilities			
Accrued Expenses		6,802	
Deferred Income		463	
Other Credit Balances:			
Payroll Deductions	3,792		
Due to State (Note 13)	6,390		
Vote Deposits	<u>142</u>	10,324	
Net Liability to the Exchequer (Note 5)		<u>109</u>	
Total Current Liabilities		<u>17,698</u>	
Net Current Assets			<u>5,046</u>
Net Assets			<u>76,849</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	311,969	47,944	359,913
Additions	26,999	1,059	28,058
Disposals	<u>(5,138)</u>	<u>(104)</u>	<u>(5,242)</u>
Gross Assets at 31 December 2007	<u>333,830</u>	<u>48,899</u>	<u>382,729</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	254,596	38,304	292,900
Depreciation for the year	27,710	2,249	29,959
Depreciation on disposals	<u>(5,138)</u>	<u>(104)</u>	<u>(5,242)</u>
Cumulative Depreciation at 31 December 2007	<u>277,168</u>	<u>40,449</u>	<u>317,617</u>
Net Assets at 31 December 2007	<u>56,662</u>	<u>8,450</u>	<u>65,112</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

**In-House
Computer
Applications
€000**

Amounts brought forward at 1 January 2007	5,698
Cash Payments for the Year	18,295
Transferred to Asset Register	<u>(17,302)</u>
Amounts carried forward at 31 December 2007	<u>6,691</u>

5 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	€000
Surplus to be surrendered		6,740
Exchequer Grant Undrawn		<u>(6,631)</u>
Net Liability to the Exchequer		<u>109</u>
Represented by:		
Debtors		
Net PMG position and cash	8,291	
Shared Building Advances	357	
Advances to OPW for building works etc.	1,006	
Advances for Travel and Subsistence purposes	20	
Miscellaneous Suspense	91	
Recoupable Expenditure	486	
Vote 8 (Appeal Commissioners)	181	
Net Pay	<u>1</u>	10,433
Less Creditors		
Payroll Deductions	(3,792)	
Due to State	(6,390)	
Vote Deposits	<u>(142)</u>	<u>(10,324)</u>
		<u>109</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

1. An amount of €1,611,420 in respect of bank interest on Revenue Accounts held with the Central Bank was paid to the Exchequer.
2. Witness Expenses amounted to €1,815.
3. An amount of €18,101, which was received under an international agreement on the seizure of contraband goods, was paid to the Exchequer.

7 EXPLANATIONS OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub head	Less/(More) Than Provided €000	Explanation
A.10.	(4,441)	The variation arose due to difficulty in estimating the timing and scale of payments in relation to Special Investigations.
A.11.	156	The cost of finalising some cases was lower than had been provided for.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts for services relating to Pay-Related Social Insurance Scheme	35,330,000	35,330,000
2. Moneys received for special attendance of officers	280,000	219,000
3. Fines, forfeitures, law costs recovered	4,000,000	5,293,000
4. Proceeds of custom sales	50,000	55,000
5. Bill of entry receipts	20,000	-
6. Receipts from sale of official cars	20,000	50,000
7. Inward Processing Compensatory Interest	10,000	3,000
8. Miscellaneous	<u>1,750,000</u>	<u>4,507,000</u>
Total	<u>41,460,000</u>	<u>45,457,000</u>

Explanation of Variation

- It is difficult to estimate receipts for this item.
- Receipts cannot be closely estimated.
- Receipts vary with the quantity of seizures sold and the prices realised.
- Revenue no longer issues vehicle registration certificates. The main source of income under this heading was for the issue of replacement certificates where the original had been lost.
- Receipts cannot be closely estimated.
- It is difficult to anticipate receipts for this item.
- It is difficult to estimate receipts as numerous items are involved.

9 COMMITMENTS

Commitments likely to materialise amount to €1,051,007.

10 DETAILS OF EXTRA REMUNERATION 2007

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more €
Higher, special or additional duties	1,190,797	824	16	18,511
Overtime and extra attendance	8,316,473	2,973	357	43,075
Shift and roster allowances	670,886	167	43	17,405
Miscellaneous	<u>1,410,597</u>	107	42	60,032
Total extra remuneration	<u>11,588,753</u>			

11 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget scheme, a carryover of €2,769,000 was included in the Estimate for 2008.

A total of €429,887 was spent on Exceptional Performance Awards (i.e. 241 individual awards ranging from €64 to €3,000 and 21 group awards ranging from €400 to €12,728).

The cost of Revenue staff on loan to other Departments without recoupment was €342,319.

Following agreement reached with the relevant unions, and sanctioned by the Department of Finance, a payment amounting to €1,293,295 was paid to a number of staff as compensation for loss of earnings following implementation of recommendations which emerged from a review of allowances.

Compensation of €53,308 was paid in respect of legal action taken by members of the public.

Subhead A.1. includes an amount of €269,821 in respect of interest and penalties, arising from a settlement with the Inspector of Taxes, in relation to certain expenses and benefits paid to or on behalf of staff without the application of the appropriate PAYE, PRSI etc.

64 awards amounting to €31,190 were made under the Input (Staff Suggestion) Scheme.

12 STOCKS

Stocks at 31 December 2007 comprised:	€000
Stationery	1,349
IT Consumables etc.	<u>560</u>
	<u>1,909</u>

13 LIABILITIES DUE TO STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Income Tax	3,939
Pay Related Social Insurance	1,619
Withholding Tax	626
Value Added Tax (Intra EU Acquisitions)	<u>206</u>
	<u>6,390</u>

JOSEPHINE FEEHILY


Accounting Officer
OFFICE OF THE REVENUE COMMISSIONERS
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Revenue Commissioners 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 Office of the Revenue Commissioners. 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. Attention is drawn to Chapter 3 of the report for 2007 prepared by me pursuant to Section 3 of the Act.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

OFFICE OF PUBLIC WORKS

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 salaries and expenses of the Office of Public Works; for services administered by that Office including the Stationery Office as part of the Government Supplies Agency, and for payment of certain grants and for the recoupment of certain expenditure in connection with flood relief.

- for deferred Surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	42,589	38,367	-
A.2. TRAVEL AND SUBSISTENCE	2,289	1,854	236
A.3. INCIDENTAL EXPENSES	1,258	2,184	45
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,471	1,971	31
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	3,859	4,296	554
A.6. OFFICE PREMISES EXPENSES	1,170	1,373	163
A.7. CONSULTANCY SERVICES	232	258	4
A.8. VALUE FOR MONEY AND POLICY REVIEWS	201	159	-
OTHER SERVICES			
B. PRESIDENT'S HOUSEHOLD STAFF: WAGES AND ALLOWANCES	775	861	22
C.1. GRANT TO ZOOLOGICAL SOCIETY OF IRELAND	4,000	4,000	-
C.2. GRANTS FOR CERTAIN REFURBISHMENT WORKS	4,300	6,700	-
C.3. GRANT TO LOUVAIN INSTITUTE	1,000	1,000	-
D. PURCHASE OF SITES AND BUILDINGS			
<i>Current Year Provision</i>	38,000		
<i>Deferred Surrender</i>	<u>7,000</u>	45,000	73,448
E. NEW WORKS, ALTERATIONS AND ADDITIONS			
<i>Current Year Provision</i>	276,350		
<i>Deferred Surrender</i>	<u>23,965</u>	300,315	231,179
F.1. MAINTENANCE AND SUPPLIES	35,503	43,322	2,920
F.2. GOVERNMENT SUPPLIES AGENCY	1,019	888	106
F.3. RENTS, RATES, ETC.	124,000	124,451	(6,420)
F.4. FUEL, ELECTRICITY, WATER, CLEANING MATERIALS, ETC.	1,700	1,278	404
G. PURCHASE AND MAINTENANCE OF ENGINEERING PLANT AND MACHINERY AND STORES	3,029	3,102	39
H.1. HYDROMETRIC AND HYDROLOGICAL INVESTIGATION AND MONITORING	1,979	1,390	28
H.2. FLOOD RELIEF PROJECTS	32,000	23,115	(12,925)
H.3. DRAINAGE - MAINTENANCE	18,249	19,344	473
I.1. HISTORIC PROPERTIES	16,716	18,545	378
I.2. NATIONAL MONUMENTS	17,832	17,974	408
I.3. VISITOR SERVICES	<u>8,101</u>	<u>9,427</u>	<u>39</u>

	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
Gross Total				
<i>Current Year Provision</i>	637,622			
<i>Deferred Surrender</i>	<u>30,965</u>	668,587	630,486	(7,865)
<i>Deduct :-</i>				
J. APPROPRIATIONS-IN-AID		<u>21,360</u>	<u>26,238</u>	<u>7,858</u>
Net Total				
<i>Current Year Provision</i>	616,262			
<i>Deferred Surrender</i>	<u>30,965</u>	<u>647,227</u>	<u>604,248</u>	<u>(15,723)</u>
SURPLUS FOR THE YEAR		€42,979,339		
DEFERRED SURRENDER under Section 91 of the Finance Act 2004		€35,650,000		
SURPLUS TO BE SURRENDERED		€7,329,339		

The Statement of Accounting Policies and Principles and Notes 1 to 17 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The Appropriation Account for Vote 10 - Office of Public Works is compiled in accordance with the Statement of Accounting Policies and Principles with exceptions listed here.

(a) Operating Cost Statement

This statement includes amounts for Notional Rents on State-owned office accommodation based on the estimated replacement cost of renting standard office accommodation. It does not include unique or prestige buildings or properties in the OPW property portfolio such as Áras an Uachtaráin, the Farmleigh Estate and Dublin Castle, to which standard rental values would not be applicable.

(b) Statement of Capital Assets : Valuation of Land and Buildings

- (i) For the major part of the portfolio, estimates are based on building cost norms and standard land values have been used.
- (ii) In 1999, State-owned properties occupied by OPW itself were valued on the "existing use" basis.
- (iii) Properties purchased since 1 January 1995, which have not been revalued using the method outlined at (ii) above, have been valued at acquisition cost.
- (iv) When a property is sold and its valuation has been based on building cost norms and standard land values, the property is revalued in the Assets Register to reflect actual disposal proceeds.
- (v) Enhanced values were ascribed to a number of prestige buildings, such as Dublin Castle.
- (vi) Estimates have not been included for a small number of miscellaneous properties and sites whose total value is insignificant in the context of the overall OPW property portfolio.
- (vii) The term "additions" for Land and Buildings in Note 4 - Statement of Capital Assets refers only to the purchase price of properties acquired or the construction cost of new buildings.
- (viii) The method of assessment of property values is reviewed by the OPW on an ongoing basis.

(c) Capital Assets Under Development

Construction projects are valued on practical completion, therefore construction projects ongoing at 31 December 2007, are not shown as Capital Assets Under Development.

(d) Depreciation

Vehicles

The purchase price is depreciated by 25% in the year of purchase. For each succeeding year the written down value is reduced by 15%. This formula has been applied to most OPW vehicles. In the case of Heritage assets, plant and machinery is depreciated at 10% per annum. Engineering plant, such as excavators, are depreciated on the basis of use.

Other Capital Assets

Depreciation policy applied is determined locally. This is necessary because of the mix of assets concerned and in view of local knowledge and experience.

2 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn¹			604,248
Changes in Capital Assets			
Purchases Cash	(100,054)		
Disposals Cash ²	353		
Depreciation	7,259		
Gain on Disposals	<u>(15)</u>	(92,457)	
Assets under Development			
Cash Payments (Note 5)		(353)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(7,605)		
Decrease in Stock	<u>117</u>	<u>(7,488)</u>	<u>(100,298)</u>
Direct Expenditure			503,950
Expenditure on services provided free to other Departments (Allied Services)	(312,520)		
Expenditure on services where OPW acts as client ³	<u>(54,536)</u>		<u>(367,056)</u>
Direct Expenditure (excluding Allied Services and services where OPW acts as client)			136,894
Expenditure Borne Elsewhere			
Vote 7 - Superannuation and Retired Allowances	23,839		
Notional Rents payable by OPW	<u>5,115</u>		<u>28,954</u>
Operating Cost⁴			<u>165,848</u>

Notes:

¹The Operating Cost figure is derived from the Net Outturn on Vote 10 only (€604.248m) whereas the total financial transactions of the OPW during 2007, including direct expenditure incurred by OPW and charged to other Votes, amounted to €783m.

²The Disposals Cash figure does not include proceeds from the sale of a number of properties in 2007, to the value of €3.54m, which were lodged directly to the Exchequer (Note 7 refers).

³The Direct Expenditure figure has been reduced by an amount of €54.536m which is the net cost of services where OPW acts as client in either carrying out or funding certain works on behalf of the State (e.g. drainage maintenance, flood relief, maintenance of heritage properties, grants for certain refurbishment works etc). The cost of such works and grants do not form part of the running costs of OPW.

⁴The Operating Cost figure does not include an amount for notional income

(i) Notional rents receivable by the OPW (i.e. the estimated total of all the rents which would be payable to OPW for the State-owned premises occupied by other Government Departments) are estimated at some €118m. If notional rents receivable by the OPW were included in the statement above the Operating Cost would work out at €47.848m

(ii) Amounts have not been included in the Statement in respect of notional income from client Departments in respect of services currently provided free of charge by the Office of Public Works.

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 4)			2,763,541
Assets under Development (Note 5)			<u>775</u>
			2,764,316
Current Assets			
Stocks (Note 13)		1,672	
Prepayments		20,843	
Accrued Income		8,488	
Central Bank Account Balances	93,163		
Orders Outstanding	<u>(41,537)</u>	51,626	
Other Debit Balances:			
Suspense		<u>22,395</u>	
Total Current Assets		<u>105,024</u>	
Less Current Liabilities			
Accrued Expenses		12,978	
Deferred Income		630	
Other Credit Balances:			
Suspense	26,572		
Due to State (Note 14)	<u>1,593</u>	28,165	
Net Liability to the Exchequer (Note 6)		<u>45,856</u>	
Total Current Liabilities		<u>87,629</u>	
Net Current Assets			<u>17,395</u>
Net Assets			<u>2,781,711</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Land and Buildings €000	Plant and Machinery €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	2,607,527	42,497	18,276	12,318	2,680,618
Adjustments	(681)	(3,558)	(3,663)	(1,712)	(9,614)
Additions	128,470	5,472	613	1,290	135,845
Disposals	<u>(318)</u>	<u>(2,545)</u>	-	-	<u>(2,863)</u>
Gross Assets at 31 December 2007	<u>2,734,998</u>	<u>41,866</u>	<u>15,226</u>	<u>11,896</u>	<u>2,803,986</u>
Accumulated Depreciation					
Opening Balance at 1 January 2007	-	22,986	12,976	6,977	42,939
Depreciation on Adjustments	-	(2,719)	(3,608)	(1,264)	(7,591)
Depreciation for the year	-	4,051	2,145	1,063	7,259
Depreciation on Disposals	-	<u>(2,162)</u>	-	-	<u>(2,162)</u>
Cumulative Depreciation at 31 December 2007	-	<u>22,156</u>	<u>11,513</u>	<u>6,776</u>	<u>40,445</u>
Net Assets at 31 December 2007	<u>2,734,998</u>	<u>19,710</u>	<u>3,713</u>	<u>5,120</u>	<u>2,763,541</u>

In 2007 OPW carried out a review of its existing capital asset register in advance of the changeover to the computerised assets register under the Management Information Framework project. As a result of this review values for Cost and Accumulated Depreciation have been adjusted.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	Plant and Machinery €000	In House Computer Applications €000	Totals €000
Amounts brought forward at 1 January 2007	85	387	472
Cash Payments for the Year	245	108	353
Transferred to Asset Register	(45)	-	(45)
Adjustment	(5)	-	(5)
Amounts carried forward at 31 December 2007	<u>280</u>	<u>495</u>	<u>775</u>

6 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	€000
Surplus to be surrendered		7,329
Surplus to be surrendered for previous years		6,327
Deferred surrender		35,650
Exchequer Grant undrawn		<u>(3,450)</u>
Net Liability to the Exchequer		<u>45,856</u>
Represented by:		
Debtors		
Net Central Bank Position	51,626	
Debit Balances: Suspense	<u>22,395</u>	74,021
Creditors		
Due to State (Note 14)	(1,593)	
Credit Balances: Suspense	<u>(26,572)</u>	<u>(28,165)</u>
		<u>45,856</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Proceeds from sale of Property	3,540,000

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(926)	The excess relates mainly to increased expenditure in a number of areas particularly in respect of short-term temporary workers and training.
A.4.	(500)	The excess is primarily due to the cost of upgrading telephone lines to regional offices.
B.	(86)	Greater than anticipated level of activity and events being held in Aras an Uachtarain led to excess expenditure.

Sub-head	Less/(More) Than Provided €000	Explanation
C.2.	(2,400)	Additional grants to Irish College Paris, Pontifical College Rome and Maynooth College Chapel including virement of funding from Subhead E. was sanctioned by the Department of Finance during 2007.
D.	(28,448)	The Office was successful in completing the acquisition of a greater number of sites and buildings than anticipated.
E.	69,136	The primary saving on Vote 10 in 2007 related to the Subhead E. Decentralisation allocation for the provision/build of accommodation. The saving was due mainly to a number of leased solutions replacing build solutions and delays experienced in relation to planning and certain other matters.
F.1.	(7,819)	The excess was due to unanticipated end lease refurbishment works and expenditure on essential maintenance works in order to comply with Health and Safety legislation.
F.2.	131	Savings due to less than anticipated demands for services.
F.4.	422	Increases in utility bill charges were not as significant as anticipated.
H.1.	589	Expenditure on contracts for the purchase of water level recording equipment was less than anticipated.
H.2.	8,885	The saving was due to some delays in commencing works at major schemes in Mallow, Clonmel and Ennis as a result of detailed design difficulties, ongoing negotiations with local authorities and post-tender negotiations with contractors. There was also less than anticipated expenditure on the Strategic Information Development Programme and delays in settling some major compensation claims.
H.3.	(1,095)	The excess is due to the greater than expected cost of materials for refurbishing flood embankments.
I.1.	(1,829)	An increase in the maintenance costs for Historic Properties, including pay, resulted in an excess.
I.3.	(1,326)	The excess was due to the settlement of a long-standing pay claim for industrial staff, and secondly increased expenditure on essential supplies.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Rents, Licence fees, etc.	3,500,000	4,257,217
2. Dublin Castle Receipts	850,000	888,029
3. Receipts by Government Supplies Agency for publication services	1,200,000	1,426,670
4. Recoveries for services carried out on repayment or agency basis	8,760,000	10,032,376
5. Sales at National Monuments and Historic Properties Visitor Centres	850,000	855,403
6. Admission charges at National Monuments and Historic Properties	4,700,000	5,050,379
7. Miscellaneous, including fees, disposals etc.	500,000	2,302,089
8. Receipts in respect of Bank Interest, Penal Interest, etc.	<u>1,000,000</u>	<u>1,425,353</u>
Total	<u>21,360,000</u>	<u>26,237,516</u>

Explanation of Variations

- Rental income was greater than anticipated due to the receipt of rental arrears payments.
- Proceeds from Government Publication sales were greater than anticipated.
- The excess is due to continued billing of Building Maintenance Services.
- Surplus arose due to higher visitor numbers at some centres.
- The excess is due to a number of unanticipated receipts on concession fees, sale of plant and the cancellation of prior year payable orders.
- The excess is due to greater than anticipated bank interest received on cash balances.

10 COMMITMENTS

(A) Global Commitments

The global figure for non-capital commitments likely to arise in 2008 and subsequent years is estimated to be €2,702,396.

(B) Multi-annual Capital Commitments

The following table details expenditure in 2007 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2007.

	€
Expenditure in 2007	207,355,727
Commitments to be met in subsequent years	237,113,461

(C) Major Capital Projects

Expenditure was incurred on eighteen major projects during 2007 where the total estimated cost of the individual project will exceed €6.5m. Particulars of these projects are as follows:

Project	Cumulative Expenditure to 1 Jan 2007 €	Expenditure 2007 €	Subsequent Years €	Total Estimated Project Cost €
Marine Institute, Galway	47,017,835	2,432,990	500,000	49,950,825
Department of Agriculture - New Laboratory, Backweston	114,294,831	2,079,432	300,000	116,674,263
Department of Finance - 7-9 Merrion Row	6,853,603	17,701,221	2,212,000	26,766,824
Department of Agriculture - Longtown Farm Project	948,049	727,606	13,200,000	14,875,655
Department of Agriculture Offices at Backweston	4,205,123	13,070,239	13,090,000	30,365,362
Ballymun Garda HQ & D/Social & Family Affairs Offices	2,305,720	16,582,669	9,111,611	28,000,000
Garda College, Templemore	19,714,494	628,588	-	20,343,082
Kilkenny Drainage Scheme	43,053,390	625,387	4,121,223	47,800,000
Roscommon Government Offices	9,730,868	538,704	-	10,269,572
NMI Collins Barracks - Military History Exhibition	7,462,967	188,201	146,202	7,797,370
Clonakilty Decentralisation	174,394	3,426,009	19,506,000	23,106,403
Trim Decentralisation	269,096	3,926,700	34,440,000	38,635,796
Wexford Decentralisation	9,285	4,079,738	15,884,000	19,973,023
Killarney Decentralisation	294,350	5,372,588	10,220,000	15,886,938
Sligo Decentralisation	9,580,528	2,517,892	150,000	12,248,420
Athlone Education Decentralisation	-	9,808,052	3,297,000	13,105,052
Longford Decentralisation	8,359,413	9,202,079	200	17,561,692
Buncrana Site Decentralisation	88,265	988,207	8,200,000	9,276,472

There were commitments outstanding at the end of 2007 in respect of rental of leased properties - longer term leases would normally have a specific provision or minimum notice period for early termination. Figures have not been included for such theoretical commitments in this Account.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties for civil service grades	341,235	113	12	12,527
Overtime for civil service grades	302,619	79	14	24,959
Higher, special or additional duties for OPW grades ¹	594,396	872	6	12,975
Overtime for OPW grades ¹	7,900,238	1,739	421	60,997
Miscellaneous	<u>67,667</u>	53	4	15,400
	<u>9,206,155</u>			

Notes:

Certain individuals received extra remuneration in more than one category.

¹ Extra remuneration for grades specific to OPW.

12 MISCELLANEOUS ITEMS

Compensation and associated legal and miscellaneous costs totalling €239,655 and ranging from €1,222 to €133,803, were paid in six cases of personal injury claims by employees (Department of Finance delegated sanctions of 5/5/88, 8/8/91 and sanction of the State Claims Agency apply).

Sums totalling €171,224 and ranging from €1,249 to €70,064 were paid in settlement of ten claims for injuries to persons on State Property (Department of Finance delegated sanction of 8/8/91 and sanction of the State Claims Agency apply).

Three *ex-gratia* payments totalling €58,345 and ranging from €267 to €31,815 were made in respect of loss or damage arising from the activities of this Office (Department of Finance delegated sanction of 8/8/91 and sanction of the State Claims Agency apply).

Nine payments totalling €33,453 and ranging from €202 to €21,826 were made in respect of accidents involving State vehicles (Department of Finance delegated sanction of 8/8/91 and sanction of the State Claims Agency apply).

The outturn for subhead I.2. includes a payment of €12,500 in settlement of an Employment Appeals Tribunal case taken by a former employee of this Office.

Following a proposal from the Office's Partnership Committee, the merit pay element of the staff's remuneration package was put into a fund and used to pay for a social function for all staff of the Office (Administrative Budget Agreement paragraph 8.1.4).

The outturn for Subhead A.8. includes expenditure of €159,078 in 2007 in respect of the salaries of two officers participating in the Masters Programme in Public Policy Analysis without repayment, Department of Finance Circular 18/2005 refers.

Four retired civil servants in receipt of civil service pensions were re-employed and paid directly by OPW at a total cost of €35,178.

Penalty interest payments amounting to €35,352 were made by OPW in 2007 under the Prompt Payment of Accounts Act, 1997, in respect of late payments. The total value of payments made by OPW in 2007 amounted to €783m.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €2.123m from the Vote for 2007 was included in the Estimate for 2008.

Under the provisions of Section 91 of the Finance Act 2004, €35.65m of unspent allocation in respect of the capital elements of Subhead E. was carried forward to 2008.

In addition to expenditure on Vote 10, the OPW also acts as an agent, and incurs expenditure, on behalf of other Government Departments and Agencies. Funding for this expenditure is provided to OPW by the sponsoring Department/Agency and appears as a charge on the account of the client organisation. The main areas of expenditure in 2007 were Major Capital Works (€52m), Health & Safety Works (€41m), Maintenance Works (€22m), Prison Projects (€12m), Purchase of Sites and Buildings (€15m) and Leasing of Accommodation (€10m). Total expenditure in 2007 was €153m.

13 STOCKS

Stocks at 31 December 2007 comprised:	€000
Engineering Stocks	857
Heritage Depot Stocks	351
Building Materials	335
Paper and Stationery	103
Miscellaneous Stocks	26
	<u>1,672</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Withholding Tax	1,194
Income Tax	4
Value Added Tax	178
Pension Contributions	52
Receipts from Sales of State Property	28
Loan Repayments	<u>137</u>
	<u>1,593</u>

15 NEW WORKS, ALTERATIONS AND ADDITIONS**Analysis of Major Expenditure in 2007**

Project Title:	Estimated Provision €	Outturn €
1. Garda Stations - Building Programme	30,000,000	30,212,762
2. Templemore Garda College	440,000	372,404
3. Office Provision and Rationalisation	45,000,000	41,239,580
4. Universal Access Programme	5,000,000	4,125,354
5. Health and Safety Programme	2,000,000	2,061,181
6. Cultural Institutions Programme	5,000,000	4,853,848
7. Decentralisation Programme	135,000,000	63,388,409
8. Minor New Works Programme	20,000,000	33,939,273
9. National Conference Centre	500,000	839,721
10. Marine Institute Galway	3,400,000	2,432,990
11. State Laboratories and Department of Agriculture and Food Laboratories	3,500,000	2,089,172
12. Land Registry - Santry Warehouse	3,450,000	2,417,733
13. Other Projects	1,460,000	13,220,802
14. Leinster House Projects	1,500,000	5,531,004
15. Ballymun Garda HQ and Department of Social and Family Affairs	8,000,000	16,582,669
16. Forensic Science Laboratory, Garda HQ	8,000,000	1,026,748
17. Mountjoy Redevelopment	2,100,000	643,486
18. Heritage Projects	<u>2,000,000</u>	<u>6,201,935</u>
Total	<u>276,350,000</u>	<u>231,179,071</u>

16 SERVICES SUPPLIED TO OTHER DEPARTMENTS 2007 (SUBHEAD F.3. - RENTS, RATES ETC.)

Departments, etc	Estimate Provision €	Outturn €
Oireachtas	1,228,000	1,512,326
Taoiseach	328,000	305,833
Finance	3,684,000	3,886,783
Central Statistics Office	252,000	1,141,540
Comptroller and Auditor General	567,000	723,788
Revenue	27,828,000	23,283,693
Office of Public Works	5,158,000	2,260,069
Attorney General	63,000	83,456
Director of Public Prosecutions	1,085,000	1,075,501
Valuation Office	1,785,000	1,633,236
Public Appointments Service	2,156,000	2,095,654
Ombudsman	1,172,000	1,135,723
Chief State Solicitor's Office	674,000	722,088
Justice, Equality & Law Reform	14,569,000	16,443,196
Garda Síochána	4,568,000	7,274,031
Prisons	1,979,000	1,074,711
Court Services	943,000	924,041
Property Registration Authority	1,953,000	1,855,031
Charitable Donations	115,000	56,250
Environment, Heritage & Local Government	2,400,000	2,435,406
Education & Science	5,383,000	6,041,267
Foreign Affairs	5,619,000	5,879,830
Social and Family Affairs	15,347,000	14,703,467
Health and Children	2,117,000	2,615,188
Agriculture and Food	6,303,000	6,604,288
Enterprise, Trade and Employment	6,044,000	6,620,489
Communications, Marine and Natural Resources	3,433,000	3,292,578
Transport	4,421,000	5,560,330
Community, Rural and Gaeltacht Affairs	1,457,000	1,683,381
Arts, Sport and Tourism	852,000	1,018,215
National Gallery	13,000	21,970
Defence	<u>504,000</u>	<u>487,771</u>
Total	<u>124,000,000</u>	<u>124,451,130</u>

17 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2007 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, security of information and communications technology and ongoing review of the effectiveness of administrative and financial controls.

The Office of Public Works operates the Performance Management and Development System (PMDS) which assists in identifying staff training needs for financial management and accounting skills and facilitates the organisation and sourcing of training needs.

A Risk Management Committee has been established in the Office of Public Works and a risk assessment and management regime covering business, financial and accounting risks is in place.

The Office has up-to-date computer desk-top hardware and software, with modern networks, servers and systems and this infrastructure is managed and secured to current best practice. In addition, the Office introduced a new Financial Management System in 2006 and is well advanced in implementing the Management Information Framework (MIF).

Finally, the structures within the Office at both managerial and audit level, including Internal Audit and the Audit Committee, provide for ongoing review of the effectiveness of the Office's system of administrative and financial controls.

SEAN BENTON
Accounting Officer
OFFICE OF PUBLIC WORKS
27 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of Public Works 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.

books of account have been kept by the Office of Public Works. 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. Attention is drawn to Chapter 4 of the report for 2007 prepared by me pursuant to Section 3 of the Act.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

STATE LABORATORY

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 salaries and expenses of the State Laboratory.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	5,623	5,279	-
A.2. TRAVEL AND SUBSISTENCE	99	55	-
A.3. INCIDENTAL EXPENSES	327	293	(5)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	133	70	2
A.5. APPARATUS AND CHEMICAL EQUIPMENT	1,915	2,223	(41)
A.6. OFFICE PREMISES EXPENSES	1,926	1,536	215
A.7. CONSULTANCY SERVICES	<u>86</u>	<u>78</u>	<u>15</u>
Gross Total	10,109	9,534	186
<i>Deduct :-</i>			
A.8. APPROPRIATIONS-IN-AID	<u>100</u>	<u>374</u>	<u>147</u>
Net Total	<u>10,009</u>	<u>9,160</u>	<u>39</u>
SURPLUS TO BE SURRENDERED	€848,803		

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			9,160
Changes in Capital Assets			
Purchases Cash	(369)		
Depreciation	1,297		
Loss on Disposals	<u>(10)</u>	918	
Changes in Net Current Assets			
Increase in Closing Accruals	115		
Increase in Stock	<u>(16)</u>	<u>99</u>	<u>1,017</u>
Direct Expenditure			10,177
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	662		
Notional Rents	<u>2,502</u>		<u>3,164</u>
Operating Cost			<u>13,341</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			2,660
Current Assets			
Stocks (Note 11)		210	
Prepayments		75	
Accrued Income		147	
Other Debit Balances:			
Travel Imprests	-		
Prepaid Expenses	<u>4</u>	4	
Net Liability to the Exchequer (Note 4)		12	
PMG Balance and Cash	194		
Orders Outstanding	-	<u>194</u>	
Total Current Assets		<u>642</u>	
Less Current Liabilities			
Accrued Expenses		261	
Other Credit Balances:			
Due to the State (Note 12)	2		
Payroll Deductions	24		
Miscellaneous	<u>184</u>	<u>210</u>	
Total Current Liabilities		<u>471</u>	
Net Current Assets			<u>171</u>
Net Assets			<u>2,831</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture & Fittings €000	Motor Vehicles €000	Totals €000
Cost or Valuation at 1 January 2007	9,020	364	32	9,416
Additions	369	-	-	369
Disposals	<u>(36)</u>	-	-	<u>(36)</u>
Gross Assets at 31 December 2007	<u>9,353</u>	<u>364</u>	<u>32</u>	<u>9,749</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2007	5,721	65	32	5,818
Depreciation for the year	1,261	36	-	1,297
Depreciation on Disposals	<u>(26)</u>	-	-	<u>(26)</u>
Cumulative Depreciation at 31 December 2007	<u>6,956</u>	<u>101</u>	<u>32</u>	<u>7,089</u>
Net Assets at 31 December 2007	<u>2,397</u>	<u>263</u>	-	<u>2,660</u>

Note: Opening balances have been adjusted to reflect checks carried out during the year

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	€000
Surplus to be surrendered		849
Exchequer Grant Undrawn		<u>(861)</u>
Net Liability to the Exchequer		<u>(12)</u>
Represented by:		
Debtors		
Net PMG position and cash	194	
Debit Balances: Suspense	<u>4</u>	198
Creditors		
Due to the State (Note 12)	(2)	
Credit Balances: Suspense	<u>(208)</u>	<u>(210)</u>
		<u>(12)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	344	The saving was as a result of a delay in organising a recruitment competition and a consequent delay in filling vacancies.
A.2.	44	Expenditure relates primarily to travel to meetings of a number of EU analytical committees, the purpose of which is the removal of technical barriers, or attendance as an expert witness at court on behalf of the State. Some of this travel is difficult to predict as it depends on the frequency and timing of meetings and is outside the control of the Laboratory. It is not possible to accurately estimate this expenditure.
A.3.	34	The saving was due to the termination of a minibus service for staff as part of an agreement and less expenditure on training than anticipated. Some training held at the end of the year was not invoiced until 2008.
A.4.	63	The savings were due to the transfer of the telephone network to the Government Private Network and a reduction in postage costs.
A.5.	(308)	The increased expenditure is due to the deferral of purchases from 2006 and an increase in the cost of essential laboratory consumables.
A.6.	390	The cost of utilities was less than expected and improvement works were not completed by the year end.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Receipts for various analyses, examinations, tests, etc.	<u>100.000</u>	<u>374.472</u>

Explanation of Variation

It is not possible to accurately predict the outturn as it is a demand led service principally due to work performed for Local Authorities under the Coroner's Act.

7 COMMITMENTS

Orders to the value of €268,356 which were placed during 2007, were not delivered until 2008.

8 MATURED LIABILITIES

Total amount of matured liabilities undischarged at 31 December 2007 was €178,043.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or More	Max. Individual Payments of €6,350 or More €
Higher, special or additional duties	38,086	28	-	-
Overtime and extra attendance	<u>23,491</u>	15	-	-
Total extra remuneration	<u>61,577</u>			

10 MISCELLANEOUS ITEMS

Awards totalling €3,000 were paid in 2007 for 4 staff members under the scheme for recognition of exceptional performance.

11 STOCKS

Stocks at 31 December 2007 comprised:	€000
Chemicals and Laboratory Consumables	191
Stationery and IT Consumables	<u>19</u>
	<u>210</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Income Tax	-
Pay Related Social Insurance	-
Pension Contributions	-
Other - Withholding Tax due	(35)
VAT on intra-EU Acquisitions	<u>37</u>
	<u>2</u>

13 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2007 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken, or are planned, to enhance the system of internal control.

The Performance Management and Development System (PMDS) continues to be utilized to identify staff training needs in the area of financial management and accounting.

The State Laboratory has developed a risk management strategy and major risks have been identified. Reporting and mitigation procedures have been put in place. This is an ongoing process.

The State Laboratory has instituted a system of inventory cycle counting to monitor the accuracy of stock records held by the stores.

Revised Financial Procedures have been drawn up and put in place to strengthen financial controls and ensure that all transactions are carried out in accordance with best practice.

The State Laboratory has up-to-date computer systems and the infrastructure is managed and secured to current best practice. The main elements of the system are regular backups, firewall, anti virus protection, restricted network access.

The effectiveness of the systems of control are subject to constant review and a programme of rolling Internal Audits, reporting to the Audit Committee, is in place.

DERMOT HAYES
Accounting Officer
STATE LABORATORY
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the State Laboratory 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 State Laboratory. 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

SECRET SERVICE

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted, for Secret Service.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
SECRET SERVICE	<u>805</u>	<u>516</u>	=
SURPLUS TO BE SURRENDERED	€288,718		

The Statement of Accounting Policies and Principles and Notes 1 to 4 form part of this Account.

NOTES

1 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000
Current Assets		
PMG Balance and Cash	73	
Less Current Liabilities		
Net Liability to the Exchequer (Note 2)	<u>73</u>	-
Net Current Assets		=
Net Assets		=

2 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	289
Exchequer Grant Undrawn	<u>(216)</u>
Net Liability to the Exchequer	<u>73</u>
Represented by:	
Debtors	
Net PMG position and cash	<u>73</u>

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

The estimate is necessarily conjectural.

4 STATEMENT ON INTERNAL FINANCIAL CONTROL

The Statement on Internal Financial Controls made in respect of the Department of Finance also applies in relation to the issue of payments from this Vote.

DAVID DOYLE

Accounting Officer
DEPARTMENT OF FINANCE
26 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Secret Service for 2007 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have been furnished with certificates from the responsible Ministers which support the expenditure shown in the Account. On the basis of these certificates, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 2007.



JOHN BUCKLEY

Comptroller and Auditor General

19 September 2008

OFFICE OF THE CHIEF STATE SOLICITOR

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 salaries and expenses of the Office of the Chief State Solicitor.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	15,495	13,910	-
A.2. TRAVEL AND SUBSISTENCE	220	248	9
A.3. INCIDENTAL EXPENSES	2,161	1,367	37
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	547	418	4
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,412	1,040	(9)
A.6. OFFICE PREMISES EXPENSES	469	238	9
A.7. CONSULTANCY SERVICES	207	202	20
A.8. LOCAL STATE SOLICITOR SERVICE	11,800	11,456	-
A.9. VALUE FOR MONEY AND POLICY REVIEWS	57	33	-
OTHER SERVICES			
B. FEES TO COUNSEL	13,559	15,119	265
C. GENERAL LAW EXPENSES	<u>4,500</u>	<u>4,759</u>	<u>892</u>
Gross Total	50,427	48,790	1,227
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>270</u>	<u>1,177</u>	<u>5,009</u>
Net Total	<u>50,157</u>	<u>47,613</u>	<u>(3,782)</u>
SURPLUS TO BE SURRENDERED	€2,544,174		

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			47,613
Changes in Capital Assets			
Purchases Cash	(557)		
Depreciation	670		
Loss on Disposal	<u>4</u>	117	
Changes in Net Current Assets			
Decrease in Closing Accruals	(493)		
Decrease in Stock	<u>12</u>	<u>(481)</u>	<u>(364)</u>
Direct Expenditure			47,249
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	1,408		
Notional Rents	<u>1,363</u>		<u>2,771</u>
Operating Cost			<u>50,020</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			1,522
Current Assets			
Stocks (Note 12)		48	
Prepayments		82	
Accrued Income		5,009	
Other Debit Balances:			
Miscellaneous	119		
Shared Accommodation Costs	<u>43</u>	162	
PMG Balance and Cash	1,881		
Orders Outstanding	<u>(1,062)</u>	<u>819</u>	
Total Current Assets		<u>6,120</u>	
Less Current Liabilities			
Accrued Expenses		1,309	
Other Credit Balances:			
Due to the State (Note 13)	1,012		
Payroll Deductions	63		
Miscellaneous	<u>191</u>	1,266	
Net Liability to the Exchequer (Note 4)		<u>(285)</u>	
Total Current Liabilities		<u>2,290</u>	
Net Current Assets			<u>3,830</u>
Net Assets			<u>5,352</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	4,060	1,499	5,559
Adjustments ¹	(111)	(124)	(235)
Additions	439	53	492
Disposals	<u>(723)</u>	<u>(1)</u>	<u>(724)</u>
Gross Assets at 31 December 2007	<u>3,665</u>	<u>1,427</u>	<u>5,092</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	2,804	1,051	3,855
Adjustments ¹	(111)	(124)	(235)
Depreciation for the year	527	143	670
Depreciation on Disposals	<u>(719)</u>	<u>(1)</u>	<u>(720)</u>
Cumulative Depreciation at 31 December 2007	<u>2,501</u>	<u>1,069</u>	<u>3,570</u>
Net Assets at 31 December 2007	<u>1,164</u>	<u>358</u>	<u>1,522</u>

¹ These adjustments arose following a review of the Asset Register.

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	€000
Surplus to be Surrendered		2,544
Exchequer Grant Undrawn		<u>(2,829)</u>
Net Liability to the Exchequer		<u>(285)</u>
Represented by:		
Debtors		
Net PMG Position and Cash	819	
Debit Balances: Suspense	<u>162</u>	981
Creditors		
Due to the State	(1,012)	
Credit Balances: Suspense	<u>(254)</u>	<u>(1,266)</u>
		<u>(285)</u>

5 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A total of €23,400 was lodged to the Exchequer under the State Property Act, 1954.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	1,585	The Office carried a number of vacancies, some at senior level throughout 2007.
A.2.	(28)	Attendance at Court outside of Dublin was greater than anticipated.
A.3.	794	Savings arose due to contingency provisions which were not required during 2007.
A.4.	129	Provision was made for cost associated with improving communication links, but this provision was not required.
A.5.	372	The saving occurred due to outstanding payment due to an external contractor.
A.6.	231	The anticipated refurbishment of Osmond House did not take place during 2007.
A.8.	344	Outstanding payments were due to State Solicitors at the end of 2007.
A.9.	24	Anticipated requirement for consultancy was not used during 2007.
B.	(1,560)	Expenditure on this subhead depends on the level of activity in the Courts and is therefore difficult to forecast.
C.	(259)	The level of expenditure on this area fluctuates, depending on the level of State activity in the Courts and as such is difficult to predict.
D.	907	It is not possible to forecast accurately what amounts will be recovered in any year. The recovery of costs was greater than anticipated during 2007.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Costs and Fees received by the Chief State Solicitor	<u>270.000</u>	<u>1.176.517</u>

Explanation of Variation

It is not possible to forecast accurately what amounts will be recovered in any year.

8 MATURED LIABILITIES

The total amount of matured liabilities undercharged at 31 December 2007 amounted to €127,337.

9 COMMITMENTS

A commitment of €386,946 has been entered into in respect of the Case and Records Management System to be provided from 2008.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	154,615	56	8	21,646
Overtime and extra attendance	80,000	47	2	16,241
Miscellaneous	<u>11,428</u>	2	1	7,618
Total extra remuneration	<u>246,043</u>			

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

11 MISCELLANEOUS ITEMS

Ex-Gratia payments totalling €11,428 were made to two staff of the CSSO.

12 STOCKS

Stocks at 31 December 2007 comprised:	€000
Stationery	<u>48</u>

13 DUE TO THE STATE

The amount Due to the State at 31 December 2007 consisted of:	€000
Withholding Tax	368
Income Tax	474
Pension Contributions	41
VAT (4th Schedule)	13
Pay Related Social Insurance	<u>116</u>
	<u>1,012</u>

14 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Control in the standard format for the year ended 31 December 2007, has been submitted with this Account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance internal control as regards staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

Staff Training

The Office Case and Records Management System has been fully rolled out, and training has been provided. The Office has included a financial management competency as part of the Performance Management Development System and information sessions on the competence have been made available to staff. Comprehensive information on this topic is available electronically.

Risk Management

The risk management process is overseen by a Risk Management Committee, representative of the Office and the Office of the Attorney General, which reports to the joint Office MAC and the Audit Committee. A risk management policy has been agreed and a Corporate Risk Register covering both Offices is in place. Legal and Administrative Risk Registers for the CSSO are in place and are regularly reviewed.

Information and Communications Technology Security

The Office applies good practice controls to mitigate against key security risks associated with Information and Communications Technology (ICT). The Office in conjunction with the Office of the Attorney General is currently finalising a Business Continuity Management plan.

Administrative and Financial Controls

The MAC and the Audit Committee regularly review controls. All internal audit reports are considered by the MAC of both Offices. The Office intends to carry out a review of all financial procedures during 2008.

DAVID J. O'HAGAN

Accounting Officer

OFFICE OF THE CHIEF STATE SOLICITOR

31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Chief State Solicitor 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 Office of the Chief State Solicitor. 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

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

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 salaries and expenses of the Office of the Director of Public Prosecutions.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	12,801	11,561	-
A.2. TRAVEL AND SUBSISTENCE	216	204	26
A.3. INCIDENTAL EXPENSES	1,635	1,143	114
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	310	263	17
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,021	702	80
A.6. OFFICE PREMISES EXPENSES	865	431	37
A.7. VALUE FOR MONEY AND POLICY REVIEWS	32	-	-
OTHER SERVICES			
B. FEES TO COUNSEL	14,580	14,232	2,492
C. GENERAL LAW EXPENSES	<u>4,350</u>	<u>5,932</u>	<u>3,044</u>
Gross Total	35,810	34,468	5,810
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>15</u>	<u>135</u>	-
Net Total	<u>35,795</u>	<u>34,333</u>	<u>5,810</u>
SURPLUS TO BE SURRENDERED	€1,461,586		

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			34,333
Changes in Capital Assets			
Purchases Cash	363		
Loss on Disposal of Fixed Assets	(1)		
Depreciation	<u>434</u>	796	
Changes in Net Current Assets			
Decrease in Closing Accruals	(464)		
Increase in Stock	<u>(12)</u>	<u>(476)</u>	<u>320</u>
Direct Expenditure			34,653
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		1,438	
Notional Rents		<u>396</u>	<u>1,834</u>
Operating Cost			<u>36,487</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			1,224
Current Assets			
Stocks (Note 12)		58	
Prepayments		63	
Other Debit Balances:			
Suspense	510		
Recoverable Balances	<u>67</u>	577	
Cash		7	
Total Current Assets		<u>705</u>	
Less Current Liabilities			
PMG Balance	(635)		
Orders Outstanding	<u>943</u>	308	
Accrued Expenses		5,873	
Other Credit Balances:			
Payroll Deductions	26		
Due to the State (Note 13)	372		
Miscellaneous	<u>4</u>	402	
Net Liability to the Exchequer (Note 4)		<u>(126)</u>	
Total Current Liabilities		<u>6,457</u>	
Net Current Liabilities			<u>(5,752)</u>
Net Liabilities			<u>(4,528)</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	2,311	984	3,295
Additions	303	60	363
Disposals	<u>(98)</u>	<u>(17)</u>	<u>(115)</u>
Gross Assets at 31 December 2007	<u>2,516</u>	<u>1,027</u>	<u>3,543</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	1,505	494	1,999
Depreciation for the year	341	93	434
Depreciation on Disposals	<u>(98)</u>	<u>(16)</u>	<u>(114)</u>
Cumulative Depreciation at 31 December 2007	<u>1,748</u>	<u>571</u>	<u>2,319</u>
Net Assets at 31 December 2007	<u>768</u>	<u>456</u>	<u>1,224</u>

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	€000
Surplus for the year		
Surplus to be surrendered		1,462
Exchequer Grant Undrawn		<u>(1,588)</u>
Net Liability to the Exchequer		<u>(126)</u>
Represented by:		
Debtors		
Cash	7	
Debit Balances: Suspense	<u>577</u>	584
Creditors		
Net PMG position	(308)	
Due to the State (Note 13)	(372)	
Credit Balances: Suspense	<u>(30)</u>	<u>(710)</u>
		<u>(126)</u>

5 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A total of €331,197 was lodged to the Exchequer arising from forfeitures ordered by the courts.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	492	Savings arose because costs associated with new accommodation were not incurred.
A.5.	319	Savings arose on this subhead as work on a major IT project did not proceed as quickly as was planned.
A.6.	434	Savings arise as work on the fitout of new premises had not commenced.
A.7.	32	Savings arose as no value for money and policy reviews were undertaken during the year.
C.	(1,580)	The excess expenditure is due to the volume of cases where the Office was required to pay cost awards.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Miscellaneous Receipts	15,000	135,065

Explanation of Variations

The variation arises because the amount of costs received in the year was greatly in excess of the amount expected.

8 COMMITMENTS

The global figure for commitments likely to materialise in subsequent years is €6,290,334. The commitments arise from briefs issued to counsel but not yet finalised.

9 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2007 was €1,179.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	206,015	54	9	36,172
Overtime and extra attendance	<u>59,015</u>	37	2	21,762
Total extra remuneration	<u>265,030</u>			

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

11 MISCELLANEOUS ITEMS

Under the delegated administrative budget scheme, a carryover of €675,000 is included in the Estimate for 2008.

12 STOCKS

Stocks at 31 December 2007 comprised:	€000
Stationery	37
IT Consumables	<u>21</u>
	<u>58</u>

13 DUE TO THE STATE

The amount Due to the State at 31 December 2007 consisted of:	€000
Income Tax	-
Withholding Tax	372
Pay Related Social Insurance	<u>-</u>
	<u>372</u>

14 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2007 has been submitted with this account to the Comptroller and Auditor General.

BARRY DONOGHUE

Accounting Officer
OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Director of Public Prosecutions 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 Office of the Director of Public Prosecutions. 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

VALUATION OFFICE

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 salaries and expenses of the Valuation Office and certain minor services.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	9,138	8,563	-
A.2. TRAVEL AND SUBSISTENCE	753	454	13
A.3. INCIDENTAL EXPENSES	365	305	(1)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	280	158	(1)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,298	908	11
A.6. OFFICE PREMISES EXPENSES	260	155	13
A.7. CONSULTANCY SERVICES	13	47	5
A.8. VALUE FOR MONEY AND POLICY REVIEWS	200	24	-
OTHER SERVICES			
B. VALUATION TRIBUNAL	230	249	10
C. FEES TO COUNSEL AND OTHER LEGAL EXPENSES	<u>70</u>	<u>20</u>	-
Gross Total	12,607	10,883	50
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>1,630</u>	<u>1,924</u>	<u>570</u>
Net Total	<u>10,977</u>	<u>8,959</u>	<u>(520)</u>
SURPLUS TO BE SURRENDERED	€2,017,868		

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			8,959
Changes in Capital Assets			
Purchases Cash	(97)		
Depreciation	<u>367</u>	270	
Assets under Development			
Cash Payments (Note 4)		(171)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(942)		
Increase in Stock	<u>(5)</u>	<u>(947)</u>	<u>(848)</u>
Direct Expenditure			8,111
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>5,770</u>
Operating Cost			<u>13,881</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			399
Assets under Development (Note 4)			<u>631</u>
			1,030
Current Assets			
Stocks (Note 11)		22	
Prepayments		31	
Accrued Income		663	
Debit Suspense Balances		37	
PMG Balance and Cash	336		
Orders Outstanding	<u>(30)</u>	<u>306</u>	
Total Current Assets		<u>1,059</u>	
Less Current Liabilities			
Accrued Expenses		81	
Deferred Income		93	
Other Credit Balances:			
Payroll Deductions	45		
Credit Balances Suspense	11		
Due to State (Note 12)	<u>246</u>	302	
Net Liability to the Exchequer (Note 5)		<u>41</u>	
Total Current Liabilities		<u>517</u>	
Net Current Assets			<u>542</u>
Net Assets			<u>1,572</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	2,764	1,436	4,200
Additions	76	21	97
Gross Assets at 31 December 2007	<u>2,840</u>	<u>1,457</u>	<u>4,297</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	2,326	1,205	3,531
Depreciation for the year	<u>350</u>	<u>17</u>	<u>367</u>
Cumulative Depreciation at 31 December 2007	<u>2,676</u>	<u>1,222</u>	<u>3,898</u>
Net Assets at 31 December 2007	<u>164</u>	<u>235</u>	<u>399</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	Computer Applications €000
Amounts brought forward at 1 January 2007	460
Cash Payments for the Year	171
Transferred to Asset Register	-
Amounts carried forward at 31 December 2007	<u>631</u>

5 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	€000
Surplus to be surrendered		2,018
Exchequer Grant Undrawn		<u>(1,977)</u>
Net Liability to the Exchequer		<u>41</u>
Represented by:		
Debtors		
Net PMG position and cash	306	
Debit Balances: Suspense	<u>37</u>	343
Creditors		
Due to State (Note 12)	(246)	
Credit Balances: Suspense	<u>(56)</u>	<u>(302)</u>
		<u>41</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	575	Estimated expenditure in connection with the Office's revaluation function was lower than expected due to staff recruitment difficulties.
A.2.	299	Estimated expenditure in connection with revaluation work was lower than anticipated due to concentration on work areas close to headquarters.
A.4.	122	Continued savings from change of service provider.
A.5.	390	Expenditure in relation to scanning of maps was less than anticipated due to issues with the quality control of the final product.
A.6.	105	Anticipated expenditure on certain infrastructure projects did not materialise.
A.7.	(34)	Additional costs in management skill development consultancy incurred.
A.8.	176	Significant reviews were deferred to 2008.
B.	(19)	More cases realised than anticipated. It is difficult to estimate this budget, so an average based on previous years is used.
C.	50	Estimated expenditure on legal fees was lower than anticipated due to the variation in the flow of issues proceeding through the courts. It is difficult to estimate the budget in this subhead and an average figure based on previous years is generally used.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Valuation Tribunal appeal fees	65,000	44,928
2. Valuation certificates	100,000	187,145
3. Valuation revision fees	1,145,000	1,491,543
4. Fees from appeals to the Commissioner	120,000	103,027
5. Miscellaneous receipts	<u>200,000</u>	<u>97,709</u>
Total	<u>1,630,000</u>	<u>1,924,352</u>

Explanations of Variations

- Continuing increase in demand for Valuation Office services resulted in increases in certificate fees receipts.
- Revision outputs were higher than anticipated, resulting in an increase in fees yield.
- Valuation work for State agencies was not at the expected level.

8 COMMITMENTS

At 31 December 2007 commitments totalled €139,797.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	289,796	55	22	15,237
Overtime and extra attendance	<u>38,414</u>	12	3	11,304
Total extra remuneration	<u>328,210</u>			

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

10 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget scheme, a carryover of €492,000 was included in the Estimate for 2008.

During the year vouchers to the value of €4,600 were purchased, €4,000 of which were awarded to 16 staff members and the remaining €600 as an incentive to staff to participate in the Climate Survey.

11 STOCKS

Stocks at 31 December 2007 comprised:	€000
Valuation Office consumable stocks	17
Valuation Tribunal consumable stocks	<u>5</u>
	<u>22</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Income Tax	117
Pay Related Social Insurance	118
Superannuation	11
Withholding Tax	<u>-</u>
	<u>246</u>

13 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2007 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are being planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls.

Financial training is specifically identified in the Office's training plan. Financial training was provided to Finance Division staff. Further on-going financial training is being provided to Office staff dealing with financial management responsibilities and financial control issues.

The Office has introduced a Risk Management system, which encompasses all areas of activity. This will enhance existing systems of control.

The Office's computer systems are managed to established industry best practice. Formal procedures for all aspects of system security, data security and backup are in place and are regularly monitored. Procedures are adjusted to deal with any threats emerging. There are full procedures in place to ensure that the software used by the Office is reliable and secure.

Ongoing review of the effectiveness of the internal administrative and financial controls is provided for at managerial and audit level, including the Internal Audit Unit and the Audit Committee.

AIDAN MURRAY
Accounting Officer
VALUATION OFFICE
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Valuation Office 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-iv.

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 Valuation Office. 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

PUBLIC APPOINTMENTS SERVICE

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 salaries and expenses of the Public Appointments Service.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	7,045	6,699	-
A.2. TRAVEL AND SUBSISTENCE	420	540	29
A.3. INCIDENTAL EXPENSES	319	421	60
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	190	175	60
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,436	1,965	95
A.6. OFFICE PREMISES EXPENSES	200	260	37
A.7. CONSULTANCY SERVICES	2,228	1,274	84
A.8. ACCOMMODATION, ADVERTISING AND PURCHASING AND PRINTING OF TEST PAPERS	<u>2,122</u>	<u>2,158</u>	<u>152</u>
Gross Total	13,960	13,492	517
<i>Deduct :-</i>			
A.9. APPROPRIATIONS-IN-AID	<u>150</u>	<u>447</u>	<u>104</u>
Net Total	<u>13,810</u>	<u>13,045</u>	<u>413</u>
SURPLUS TO BE SURRENDERED	€764,837		

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			13,045
Changes in Capital Assets			
Purchases Cash	(660)		
Depreciation	<u>947</u>	287	
Assets under Development			
Cash payments		(574)	
Changes in Net Current Assets			
Increase in Closing Accruals		735	
Decrease in Stock		<u>32</u>	<u>480</u>
Direct Expenditure			13,525
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			3,121
Operating Cost			<u>16,646</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			2,362
Capital Assets Under Development (Note 4)			<u>1,870</u>
			4,232
Current Assets			
Stocks (Note 12)		499	
Prepayments		63	
Accrued Income		104	
Other Debit Balances: Suspense		173	
PMG Balance and Cash	660		
Orders Outstanding	<u>(73)</u>	587	
Total Current Assets		<u>1,426</u>	
Current Liabilities			
Accrued Expenses		580	
Due to State (Note 13)		491	
Other Credit Balances: Suspense		99	
Net Liability due to the Exchequer (Note 5)		<u>170</u>	
Total Current Liabilities		<u>1,340</u>	
Net Current Assets			<u>86</u>
Net Assets			<u>4,318</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture and Fittings €000	Building Improvements €000	Totals €000
Cost or Valuation at 1 January 2007	4,785	539	692	6,016
Additions	<u>630</u>	<u>30</u>	-	<u>660</u>
Gross Assets at 31 December 2007	<u>5,415</u>	<u>569</u>	<u>692</u>	<u>6,676</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2007	2,769	254	344	3,367
Depreciation for the year	<u>821</u>	<u>57</u>	<u>69</u>	<u>947</u>
Cumulative Depreciation at 31 December 2007	<u>3,590</u>	<u>311</u>	<u>413</u>	<u>4,314</u>
Net Assets at 31 December 2007	<u>1,825</u>	<u>258</u>	<u>279</u>	<u>2,362</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	In-House Computer Applications €000
Amounts brought forward at 1 January 2007	1,296
Cash payments for the year	574
Transferred to Asset Register	-
Amounts carried forward at 31 December 2007	<u>1,870</u>

5 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	€000
Surplus to be Surrendered		765
Exchequer Grant Undrawn		<u>(595)</u>
Net Liability due to the Exchequer		<u>170</u>
Represented by:		
Debtors		
Net PMG position and cash	587	
Debit Balances: Suspense	<u>173</u>	760
Creditors		
Due to State	(491)	
Credit Balances: Suspense	<u>(99)</u>	<u>(590)</u>
		<u>170</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	346	The underspend relates to timing issues in respect of procuring staff.
A.2.	(120)	The additional spend relates to the increase in competition activities.
A.3.	(102)	The additional spend relates to the increase in competition activities.
A.5.	(529)	Overspend relates to the Office's e-Government activities.
A.6.	(60)	The additional spend relates to higher than anticipated maintenance and utility costs.
A.7.	954	Underspend relates to lower than expected interview board costs.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Miscellaneous	<u>150,000</u>	<u>446,700</u>

Explanation of Variation

Certain advertising charges relating to 2006 were recovered in 2007 and additional projects were begun on behalf of clients.

8 COMMITMENTS

Global Commitments	€000
Contracted commitments at 31 December 2007	<u>516</u>

9 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2007 was €171,511.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual payment of €6,350 or more €
Higher, special or additional duties	74,168	34	3	10,051
Overtime and extra attendance	<u>276,726</u>	122	6	19,411
Total extra remuneration	<u>350,894</u>			

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

11 MISCELLANEOUS ITEMS

A total of €6,250 was paid out under the exceptional performance award scheme.

An amount of €14,500 was paid to the Chief Executive under the scheme for Performance Related Awards.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €256,000 is included in the Estimate for 2007.

12 STOCKS

Stocks at 31 December 2007 comprised:	€000
Registry Supplies	480
IT Consumables/Stationery	<u>19</u>
	<u>499</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Income Tax	272
Pay Related Social Insurance	94
Withholding Tax	41
Value Added Tax	36
Pension Contributions	<u>48</u>
	<u>491</u>

14 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2007 has been submitted with these accounts to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal controls.

Throughout 2007 the Board of the Public Appointments Service was issued with a financial update prior to each one of their Board meetings. These reports were discussed in the course of each meeting. Similarly MAC actively engaged on a frequent basis with the financial situation and where necessary recommended appropriate actions.

The Board of the Public Appointments Service also placed one of its members on the office's Audit Committee to ensure a close link between the Board and the audit function.

During the year a new 2007-2009 audit plan for the Office was agreed by the Audit Committee and significant progress was made in the implementation of same. During the year the Committee approved 4 audit reports from the Office's independent auditors in addition to reviewing the required follow up action from previous audits.

In addition to these actions staff in the finance unit participated in various training courses and seminars. A number of necessary updates were also completed on the office's financial software.

BRYAN ANDREWS
Accounting Officer
PUBLIC APPOINTMENTS SERVICE
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Public Appointments Service 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 Public Appointments Service. 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

OFFICE OF THE COMMISSION FOR PUBLIC SERVICE APPOINTMENTS

Account of the sum expended in the year ended 31 December 2007, compared with the sum granted, for the salaries and expenses of the Office of the Commission for Public Service Appointments.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
A.1. SALARIES, WAGES AND ALLOWANCES	531	445	-
A.2. TRAVEL AND SUBSISTENCE	10	5	-
A.3. INCIDENTAL EXPENSES	116	103	(1)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	25	25	(1)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	133	201	(1)
A.6. OFFICE PREMISES EXPENSES	16	8	3
A.7. CONSULTANCY SERVICES	<u>228</u>	<u>227</u>	<u>7</u>
Total	<u>1,059</u>	<u>1,014</u>	<u>7</u>
SURPLUS TO BE SURRENDERED	€ 45,450		

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

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			1,014
Changes in Capital Assets			
Purchases Cash	(8)		
Depreciation	<u>21</u>	13	
Changes in Net Current Assets			
Increase in Closing Accruals	23		
Increase in Stock	<u>(93)</u>	<u>(70)</u>	<u>(57)</u>
Direct Expenditure			957
Expenditure Borne Elsewhere			-
Operating Cost			<u>957</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			47
Current Assets			
Stocks (Note 9)		130	
Prepayments		8	
Other Debit Balances		2	
PMG Balance and Cash	214		
Orders Outstanding	<u>(180)</u>	34	
Total Current Assets		<u>174</u>	
Current Liabilities			
Accrued Expenses		15	
Due to State (Note 10)		26	
Other Credit Balances		-	
Net Liability to the Exchequer (Note 4)		<u>10</u>	
Total Current Liabilities		<u>51</u>	
Net Current Assets			<u>123</u>
Net Assets			<u>170</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	85	28	113
Additions	<u>7</u>	<u>1</u>	<u>8</u>
Gross Assets at 31 December 2007	<u>92</u>	<u>29</u>	<u>121</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	44	9	53
Depreciation for the year	<u>18</u>	<u>3</u>	<u>21</u>
Cumulative Depreciation at 31 December 2007	<u>62</u>	<u>12</u>	<u>74</u>
Net Assets at 31 December 2007	<u>30</u>	<u>17</u>	<u>47</u>

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	€000
Surplus to be surrendered		45
Exchequer Grant Undrawn		<u>(35)</u>
Net Liability to the Exchequer		<u>10</u>
Represented by:		
Debtors		
Net PMG position and cash	34	
Debit Balances: Suspense	<u>2</u>	36
Creditors		
Due to State	(26)	
Credit Balances: Suspense	-	<u>(26)</u>
		<u>10</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	86	Expenditure was less than anticipated due to staff vacancies during the course of the year.
A.5.	(68)	Printing costs for office publications were higher than expected due to the printing of new Codes of Practice.

6 COMMITMENTS

Commitments likely to arise in subsequent years due to consultancy projects involving a review of both the office's staff structure and audit methodology.	€000 20
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7 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual payment of €6,350 or more €
Higher, special or additional duties	2,661	3	-	-
Overtime and extra attendance	<u>2,089</u>	3	-	-
Total extra remuneration	<u>4,750</u>			

8 MISCELLANEOUS ITEMS

Awards totalling €750 were paid to staff under the scheme for recognition of exceptional performance.

Obsolete stock valued at €7,326 was written off during the year, under sanction from the Department of Finance.

9 STOCKS

Stocks at 31 December 2007 comprise:	€000
Printing and Stationery	123
IT Consumables	<u>7</u>
	<u>130</u>

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	26
Value Added Tax	-
Pension Contributions	<u>26</u>

11 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2007 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken, or are planned, to enhance the system of internal control.

An independent auditor carried out a number of audits of the financial accounting procedures and controls in operation on behalf of the Office during 2007. The auditor's conclusions have been adopted and structures have been put in place to address his findings and recommendations.

The Office's audit committee reviews and assesses each internal and external audit. It also provides advice regarding the Office's risk management systems.

The Performance Management and Development System (PMDS) is used to identify staff training needs, including financial management training.

BRENDAN O'CALLAGHAN

Accounting Officer

OFFICE OF THE COMMISSION FOR PUBLIC SERVICE APPOINTMENTS

19 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Commission for Public Service Appointments 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 Commission for Public Service Appointments. 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

OFFICE OF THE OMBUDSMAN

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted, for the salaries and expenses of the Office of the Ombudsman, the Standards in Public Office Commission, the Office of the Information Commissioner and the Office of the Commissioner for Environmental Information.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	4,327	3,007	-
A.2. TRAVEL AND SUBSISTENCE	50	57	-
A.3. INCIDENTAL EXPENSES	234	256	(39)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	73	50	(1)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	319	66	(25)
A.6. OFFICE PREMISES EXPENSES	231	77	21
A.7. CONSULTANCY AND LEGAL FEES	114	55	1
STANDARDS IN PUBLIC OFFICE COMMISSION			
B.1. SALARIES, WAGES AND ALLOWANCES	767	736	-
B.2. TRAVEL AND SUBSISTENCE	28	14	-
B.3. INCIDENTAL EXPENSES	314	141	(5)
B.4. POSTAL AND TELECOMMUNICATIONS SERVICES	18	25	-
B.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	83	30	(13)
B.6. OFFICE PREMISES EXPENSES	36	38	1
B.7. CONSULTANCY AND LEGAL FEES	65	107	-
OFFICE OF THE INFORMATION COMMISSIONER/ OFFICE OF THE COMMISSIONER FOR ENVIRONMENTAL INFORMATION			
C.1. SALARIES, WAGES AND ALLOWANCES	1,420	1,185	-
C.2. TRAVEL AND SUBSISTENCE	20	5	-
C.3. INCIDENTAL EXPENSES	112	98	(5)
C.4. POSTAL AND TELECOMMUNICATIONS SERVICES	26	32	(1)
C.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	110	39	(16)
C.6. OFFICE PREMISES EXPENSES	35	48	2
C.7. CONSULTANCY AND LEGAL FEES	<u>248</u>	<u>329</u>	<u>16</u>
Gross Total	8,630	6,395	(64)
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>5</u>	<u>7</u>	-
Net Total	<u>8,625</u>	<u>6,388</u>	<u>(64)</u>
SURPLUS TO BE SURRENDERED	€2,237,297		

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

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			6,388
Changes in Capital Assets			
Purchases Cash	(29)		
Depreciation	<u>106</u>	77	
Changes in Net Current Assets			
Increase in Closing Accruals	21		
Increase in Stock	<u>(4)</u>	<u>17</u>	<u>94</u>
Direct Expenditure			6,482
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>1,329</u>
Operating Cost			<u>7,811</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			187
Current Assets			
Stocks (Note 9)		33	
Prepayments		117	
Debit Suspense Balances		19	
PMG Balance and Cash		69	
Net Liability from the Exchequer (Note 4)		<u>108</u>	
Total Current Assets		<u>346</u>	
Less Current Liabilities			
Accrued Expenses		52	
Other Credit Balances:			
Payroll Deductions	55		
Due to the State (Note 10)	111		
Other Suspense Accounts	<u>30</u>	<u>196</u>	
Total Current Liabilities		<u>248</u>	
Net Current Assets			<u>98</u>
Net Assets			<u>285</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	1,090	389	1,479
Additions	7	22	29
Disposals	-	-	-
Gross Assets at 31 December 2007	<u>1,097</u>	<u>411</u>	<u>1,508</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	919	296	1,215
Depreciation for the year	66	40	106
Depreciation on Disposals	-	-	-
Cumulative Depreciation at 31 December 2007	<u>985</u>	<u>336</u>	<u>1,321</u>
Net Assets at 31 December 2007	<u>112</u>	<u>75</u>	<u>187</u>

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	€000
Surplus to be surrendered		2,237
Exchequer Grant Undrawn		<u>(2,345)</u>
Net Liability from the Exchequer		<u>(108)</u>
Represented by:		
Debtors		
Net PMG Position and Cash	69	
Debit Balances: Suspense	<u>19</u>	88
Creditors		
Due to the State (Note 10)	(111)	
Credit Balances: Suspense	<u>(85)</u>	<u>(196)</u>
		<u>(108)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	1,320	The saving arose because the recruitment of additional staff required for the undertaking of new functions by the Ombudsman did not commence until late 2007.
A.4.	23	The saving arose because the projected additional postal and telecommunication costs associated with the undertaking of new functions by the Ombudsman did not arise during 2007.
A.5.	253	The saving arose because (a) start-up costs of €97,000 associated with the undertaking of new functions by the Ombudsman did not arise during 2007 and (b) expenditure on IT hardware was lower than anticipated in 2007.
A.6.	154	The saving arose because start-up costs of €130,000 associated with the undertaking of new functions by the Ombudsman did not arise during 2007.
A.7.	59	The saving arose because projected additional legal and consultancy services costs associated with the undertaking of new functions by the Ombudsman did not arise during 2007.
B.2.	14	The saving arose because expenditure on travel and subsistence by the Standards in Public Office Commission was lower than anticipated in 2007.
B.3.	173	The saving arose because (a) this Subhead contained a contingency sum of €90,000 which remained unspent in 2007 and (b) expenditure on advertising by the Standards in Public Office Commission was lower than anticipated.
B.5.	53	The saving arose because expenditure on IT hardware by the Standards in Public Office Commission was lower than anticipated in 2007.
B.7.	(42)	The excess expenditure on this Subhead was due to higher than expected expenditure on legal services by the Standards in Public Office Commission.
C.2.	15	The saving arose because expenditure on travel and subsistence by the Office of the Information Commissioner was lower than anticipated in 2007.
C.5.	71	The saving arose because expenditure on IT hardware by the Office of the Information Commissioner was lower than anticipated in 2007.
C.6.	(13)	The excess expenditure on this Subhead was due to higher than expected expenditure on office maintenance by the Office of the Information Commissioner.
C.7.	(81)	The excess expenditure on this Subhead was due to higher than expected expenditure on legal services by the Office of the Information Commissioner.

6 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	39,561	14	2	14,100
Overtime and extra attendance	<u>37,203</u>	22	2	8,008
Total extra remuneration	<u>76,764</u>			

Note:

Certain individuals received extra remuneration in more than one category.

7 MISCELLANEOUS ITEMS

There is a carryover of €560,000 from 2007 to 2008 under the terms of the Administrative Budget Agreement.

A sum of €12,961 was spent on merit awards (including 18 individual awards ranging from €350 to €900).

8 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

The sum of €113,389 was lodged to the Exchequer in respect of legal costs recovered.

9 STOCKS

Stocks at 31 December 2007 comprise:	€000
Stationery	12
IT Consumables	<u>21</u>
	<u>33</u>

10 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Income Tax	79
Pay Related Social Insurance	25
VAT	2
Withholding Tax	<u>5</u>
	<u>111</u>

11 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2007 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken, or are planned, to enhance the system of internal controls as regards staff training, risk management, information and communications technology, security and ongoing review of the effectiveness of administrative and financial controls.

The Office 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.

A process has been initiated, aimed at identifying the most significant risks facing the Office and its capacity to manage them. The objective is to integrate risk management into the Office's ongoing management processes.

The Office has in place modern computer desktop hardware and software which are available to all staff. Servers, networks and systems, back-up and firewall facilities are also in place. This infrastructure is managed and secured to current best practice.

Finally, the evaluation of internal controls is performed by the Office's internal auditor and this process is supported by an Audit Committee which includes two external members. The work of the Committee will also be informed by any comments the Comptroller and Auditor General might make arising from an audit of the Appropriation Accounts.

PAT WHELAN
Accounting Officer
OFFICE OF THE OMBUDSMAN
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Ombudsman 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 Office of the Ombudsman. 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

OFFICE OF THE MINISTER FOR JUSTICE, EQUALITY AND LAW REFORM

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 salaries and expenses of the Office of the Minister for Justice, Equality and Law Reform and of certain other services, including payments under cash-limited schemes administered by that Office, and payment of certain grants and grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	21,999	22,341	-
A.2. TRAVEL AND SUBSISTENCE	1,092	662	45
A.3. INCIDENTAL EXPENSES	6,132	7,520	351
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,127	1,792	184
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	5,597	12,988	1,022
A.6. OFFICE PREMISES EXPENSES	966	2,364	214
A.7. CONSULTANCY SERVICES	399	75	17
A.8. RESEARCH	771	397	3
A.9. FINANCIAL SHARED SERVICES	11,187	10,985	(509)
A.10. VALUE FOR MONEY AND POLICY REVIEWS	117	75	5
COMMISSIONS			
B.1. COMMISSIONS AND SPECIAL INQUIRIES	19,215	23,425	594
B.2. HUMAN RIGHTS COMMISSION (GRANT-IN-AID)	2,033	2,033	-
B.3. COMMISSION FOR THE VICTIMS OF THE NORTHERN IRELAND CONFLICT	2,000	1,282	1
B.4. INDEPENDENT INTERNATIONAL COMMISSION (GRANT-IN-AID)	1,563	321	-
B.5. INDEPENDENT MONITORING COMMISSION (GRANT-IN-AID)	1,536	617	132
LEGAL AID			
C.1. LEGAL AID - CRIMINAL (No. 12 OF 1962)	43,503	46,356	2,832
C.2. LEGAL AID BOARD (GRANT-IN-AID)	24,288	24,288	-
C.3. FREE LEGAL ADVICE CENTRES	101	101	-
ASYLUM			
D.1. IRISH NATURALISATION & IMMIGRATION SERVICE (INIS)	53,452	65,081	2,655
D.2. ASYLUM SEEKERS TASK FORCE - LEGAL AID	9,117	8,621	945
D.3. EUROPEAN REFUGEES FUND	2,435	1,298	-
D.4. ASYLUM SEEKERS ACCOMMODATION	70,020	83,262	337
EQUALITY			
E.1. EQUALITY AUTHORITY (GRANT-IN-AID)	5,600	5,451	-
E.2. EQUALITY TRIBUNAL	2,140	2,402	22
E.3. GRANTS TO NATIONAL WOMEN'S ORGANISATIONS	573	573	-
E.4. EQUALITY PROOFING	595	190	-
E.5. VIOLENCE AGAINST WOMEN	2,185	1,764	73

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
EQUALITY (cont'd)			
E.6. EQUALITY MONITORING/CONSULTATIVE COMMITTEES	1,679	1,539	4
E.7. GENDER MAINSTREAMING AND POSITIVE ACTION FOR WOMEN	7,872	6,101	28
E.8. NATIONAL ACTION PLAN ON RACISM	1,024	1,222	26
E.9. NATIONAL CONSULTATIVE COMMITTEE ON RACISM AND INTERCULTURALISM	562	562	-
DISABILITY			
F.1. STATUS OF PEOPLE WITH DISABILITIES	4,006	3,333	58
F.2. NATIONAL DISABILITY AUTHORITY	6,304	5,942	-
F.3. DISABILITY PROJECTS	3,500	4,582	-
OTHER SERVICES			
G.1. GARDA COMPLAINTS BOARD	1,598	1,437	5
G.2. OFFICE OF THE DATA PROTECTION COMMISSIONER	1,376	1,764	39
G.3. CRIMINAL ASSETS BUREAU	7,041	5,109	46
G.4. PRISONS INSPECTORATE	375	243	1
G.5. CORONERS SERVICE	157	55	-
G.6. PAROLE BOARD	275	307	9
G.7. FORENSIC SCIENCE LABORATORY	6,034	6,096	117
G.8. STATE PATHOLOGY	3,840	757	28
G.9. COMPENSATION FOR PERSONAL INJURIES CRIMINALLY INFLICTED	4,526	4,467	-
G.10. FUNDING FOR SERVICES TO VICTIMS OF CRIME	1,110	1,049	55
G.11. CRIME PREVENTION MEASURES	1,437	805	14
G.12. CENTRAL AUTHORITIES (CHILD ABDUCTION, CHILD PROTECTION AND MAINTENANCE DEBTORS)	17	133	10
G.13. GARDA OMBUDSMAN COMMISSION	17,027	14,187	324
G.14. PRIVATE SECURITY AUTHORITY	2,300	2,782	(12)
G.15. OFFICE OF THE GARDA INSPECTORATE	1,998	1,431	7
G.16. IRISH FILM CENSOR'S OFFICE	1,285	1,236	11
G.17. NATIONAL PROPERTY SERVICES REGULATORY AUTHORITY	732	342	22
G.18. YOUTH JUSTICE SERVICE	41,943	25,678	610
G.19. GRAFFITI REMOVAL OPERATION (GRO)	3,000	1,520	-
G.20. SOCIAL DISADVANTAGE MEASURES (DORMANT ACCOUNTS FUNDED)	250	252	-
G.21. MENTAL HEALTH (CRIMINAL LAW) REVIEW BOARD	300	589	23
PROBATION SERVICE			
H.1. PROBATION SERVICE - SALARIES, WAGES AND ALLOWANCES	21,772	21,094	-
H.2. PROBATION SERVICE - OPERATING EXPENSES	6,678	6,910	345
H.3. PROBATION SERVICE - SERVICES TO OFFENDERS			
<i>Current Year Provision</i>	21,596		
<i>Deferred Surrender</i>	<u>1,272</u>	15,403	2,485
H.4. JUVENILE OFFENDING INITIATIVES	6,982	2,252	920
H.5. COMMUNITY SERVICE ORDER SCHEME	<u>2,295</u>	<u>2,623</u>	<u>31</u>

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
Gross Total				
<i>Current Year Provision</i>	470,634			
<i>Deferred Surrender</i>	<u>1,272</u>	471,906	468,066	14,129
<i>Deduct :-</i>				
I. APPROPRIATIONS-IN-AID		<u>20,296</u>	<u>26,252</u>	<u>842</u>
Net Total				
<i>Current Year Provision</i>	450,338			
<i>Deferred Surrender</i>	<u>1,272</u>	<u>451,610</u>	<u>441,814</u>	<u>13,287</u>
SURPLUS TO BE SURRENDERED			€9,795,948	

The Statement of Accounting Policies and Principles and Notes 1 to 17 form part of this Account.

NOTES

1 EXCEPTION TO GENERAL ACCOUNTING POLICIES

Statement of Capital Assets - Depreciation

Capital Assets are depreciated on a straight line basis over their estimated useful life starting in the month placed in service.

2 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			441,814
Changes in Capital Assets			
Purchases Cash	(14,572)		
Disposals Cash	23		
Depreciation	10,380		
Loss on Disposals	<u>18</u>	(4,151)	
Assets under Development			
Cash Payments		(8,529)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(541)		
Increase in Stock	<u>(10)</u>	<u>(551)</u>	<u>(13,231)</u>
Direct Expenditure			428,583
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	28,347		
Notional Rents	<u>5,444</u>		<u>33,791</u>
Operating Cost			<u>462,374</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 4)			33,233
Assets under Development (Note 5)			<u>6,887</u>
			40,120
Current Assets			
Stocks (Note 16)		523	
Prepayments		1,041	
Accrued Income		1,021	
Other Debit Balances:			
Suspense	1,571		
Advances to OPW	517		
Imprests	<u>228</u>	2,316	
PMG Balance and Cash	12,822		
Orders Outstanding	<u>(8,530)</u>	<u>4,292</u>	
Total Current Assets		<u>9,193</u>	
Less Current Liabilities			
Accrued Expenses		15,170	
Deferred Income		179	
Other Credit Balances:			
Due to the State (Note 17)	4,528		
Payroll Deductions	672		
Suspense	<u>112</u>	5,312	
Net Liability to the Exchequer (Note 6)		<u>1,296</u>	
Total Current Liabilities		<u>21,957</u>	
Net Current Liabilities			<u>(12,764)</u>
Net Assets			<u>27,356</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Land and Buildings €000	Vehicles and Equipment €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	-	596	53,601	4,992	59,189
Additions	5,536	550	13,298	640	20,024
Disposals	-	<u>(63)</u>	<u>(262)</u>	<u>(1)</u>	<u>(326)</u>
Gross Assets at 31 December 2007	<u>5,536</u>	<u>1,083</u>	<u>66,637</u>	<u>5,631</u>	<u>78,887</u>
Accumulated Depreciation:					
Opening Balance at 1 January 2007	-	266	32,075	3,218	35,559
Depreciation for the year	60	148	9,730	442	10,380
Depreciation on Disposals	-	<u>(27)</u>	<u>(257)</u>	<u>(1)</u>	<u>(285)</u>
Cumulative Depreciation at 31 December 2007	<u>60</u>	<u>387</u>	<u>41,548</u>	<u>3,659</u>	<u>45,654</u>
Net Assets at 31 December 2007	<u>5,476</u>	<u>696</u>	<u>25,089</u>	<u>1,972</u>	<u>33,233</u>

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	In-House Computer Applications €000
Amounts brought forward at 1 January 2007	3,810
Cash Payments for the Year	8,529
Transferred to Asset Register	<u>(5,452)</u>
Amounts carried forward at 31 December 2007	<u>6,887</u>

6 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	€000
Surplus for the year		
Surplus to be Surrendered		9,796
Exchequer Grant Undrawn		<u>(8,500)</u>
Net Liability to the Exchequer		<u>1,296</u>
Represented by:		
Debtors		
Net PMG Position and Cash	4,292	
Debit Balances: Suspense	<u>2,316</u>	6,608
Creditors		
Due to the State (Note 17)	(4,528)	
Credit Balances: Suspense	<u>(784)</u>	<u>(5,312)</u>
		<u>1,296</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Fees (Cash) for Nationality and Citizenship Certificates (No. 26 of 1956)	<u>1,100,000</u>	<u>937,723</u>
Total	<u>1,100,000</u>	<u>937,723</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	430	The savings arose due to the requirement for official travel during 2007 being less than anticipated.
A.4.	(665)	The excess arose as a result of greater than anticipated expenditure on telecommunications services, reflecting underlying operational demands and Departmental activity.
A.5.	(7,391)	The excess arose due to additional costs for the development and maintenance of IT systems for the Department's Head Office and agencies, including provision of IT support for new and relocating agencies.
A.6.	(1,398)	The excess arose due to greater than anticipated costs incurred in providing and maintaining office accommodation.
A.7.	324	The savings arose due to lower than expected take up of consultancies in 2007.
A.8.	374	The savings arose due to a number of research projects scheduled for 2007 being deferred to 2008.
A.10.	42	The savings arose due to slight delays in finalising Value for Money Reviews.
B.1.	(4,210)	The excess was primarily due to Barr Tribunal legal costs being higher than expected in 2007.
B.3.	718	Expenditure on this subhead is dependant on the number of applications received. It is not possible to assess the level of applications in advance.
B.4.	1,242	Savings arose as expenditure on this subhead is difficult to estimate accurately.
B.5.	919	The Commission is jointly funded by the Irish and British Governments. It is difficult to accurately estimate the amount of co-funding that will be requested.
C.1.	(2,853)	Payments under this subhead are demand-led and difficult to estimate. The excess arose due to the increase in the number of claims paid.
D.1.	(11,629)	The excess arose due to payments for new information technology projects falling due in 2007 and increased expenditure associated with court/legal costs.
D.2.	496	The savings arose due mainly from a delay in the submission of invoices by suppliers.
D.3.	1,137	The savings arose because of delays in the finalisation of issues centrally with the EU Commission prior to payments being made.
D.4.	(13,242)	Expenditure in this subhead is demand-led and there is an obligation to provide accommodation for all asylum seekers availing of direct provision. The excess arose due to an increase in the numbers availing of direct provision over 2006.
E.2.	(262)	The excess arose due to the assignment of Equality Tribunal staff to address the backlog in its caseload and to provide for training of specialist staff under the Tribunal's decentralisation action plan.
E.4.	405	The savings arose due to lower than anticipated expenditure on the Equality Mainstreaming Unit and delays in staff recruitment.
E.5.	421	The savings arose due to reorganisation within the Department which led to the establishment of Cosc. Pending this reorganisation, plans for a new national awareness raising campaign had to be deferred.
E.6.	140	The savings arose due to lower than anticipated expenditure on International Women's Day and National Women's Strategy.
E.7.	1,771	The savings arose due to delays in finalising projects for funding under Gender Mainstreaming and Positive Action for Women initiatives which formed part of the 2000-2006 National Development Plan and delays in commencing the successor initiatives which are building upon the outcomes of earlier initiatives.
E.8.	(198)	The excess arose due to 2006 project expenditure falling due for payment in 2007.

Sub-head	Less/(More) Than Provided €000	Explanation
F.1.	673	The savings arose due to the necessity to extend the completion dates of some projects into 2008.
F.2.	362	The savings arose due to delays in filling some specialist posts and the deferral of an IT project until 2008.
F.3.	(1,082)	The excess arose due to the requirement to maintain funding for on-going projects.
G.1.	161	The savings arose due to delays in filling vacancies and the reduction of Board staff numbers in line with its closure plan.
G.2.	(388)	The excess arose due to costs incurred in the decentralisation of the Office of the Data Protection Commissioner as well as larger than expected legal costs relating to an increased number of prosecutions, as well as pay costs being greater than provided for.
G.3.	1,932	Savings arose when anticipated legal costs due in 2007 did not materialise and delays in planned refurbishment of offices.
G.4.	132	The savings arose due to the untimely death of the Inspector which curtailed operations.
G.5.	102	The savings arose because the post of interim Director was not established in 2007.
G.6.	(32)	The excess arose due to "once-off" information technology system expenditure.
G.8.	3,083	The savings arose due to a capital building project, anticipated to commence in late 2007, not reaching a stage where it was necessary to incur expenditure.
G.10.	61	The savings arose as funding to certain organisations was deferred until they put in place suitable financial reporting procedures.
G.11.	632	Savings arose as expenditure in respect of certain projects provided for under this subhead was less than anticipated.
G.12.	(116)	Expenditure under this subhead covers the cost of translating documentation relating to applications under the Maintenance Act, 1994 (international maintenance recovery) and Child Abduction and Enforcement of Custody Orders Act, 1991 (international child abduction). It is not possible to predict accurately the number of applications or the volume that will require translation.
G.13.	2,840	The savings arose due to expenditure on the building fit out, legal costs and the rate of recruitment being less than anticipated.
G.14.	(482)	The excess on this subhead arose due to additional costs associated with the rollout of individual security licensing.
G.15.	567	The savings arose as expenditure on this subhead is difficult to estimate as it is dependent on the nature of inspections/inquires carried out.
G.17.	390	The savings arose because certain statutory functions to be carried out by the NPRA have not yet been provided for in legislation.
G.18.	16,265	The savings arose as the development of new children's detention facilities had to await the recommendations of an inter-departmental expert group, which were made available in December 2007. Further savings arose due to the fact that a number of additional Garda Youth Diversion Projects did not come on stream until the latter part of 2007.
G.19.	1,480	The savings arose due to the curtailment of the scheme in its existing format following an evaluation of the pilot project. A new scheme is now being put in place.
G.21.	(289)	The excess arises as a result of legal costs incurred because of the high number of hearings held by the Mental Health (Criminal Law) Review Board during 2007.
H.3.	7,465	The saving was due mainly to the closure of projects which have not been replaced and capital projects not progressing as planned.
H.4.	4,730	The savings arose as the roll out of initiatives for juvenile offenders did not develop as expected.
H.5.	(328)	The excess arose due to the need to engage additional resources for Community Service Schemes.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Film Censorship Fees (Cash)	2,703,000	3,311,050
2. Recoupment of Salaries	75,000	88,092
3. Data Protection Fees	450,000	458,386
4. EU Receipts	1,000,000	1,412,671
5. Miscellaneous Receipts	582,000	2,873,430
6. Immigration Registration Fees	7,708,000	9,842,913
7. Visa Fees	4,800,000	5,515,508
8. Dormant Accounts Receipts	250,000	251,924
9. Private Security Authority Fees	2,300,000	2,311,375
10. Contributions to Pension Scheme for Non-Teaching Staff of Centres for Young Offenders	<u>428,000</u>	<u>186,777</u>
Total	<u>20,296,000</u>	<u>26,252,126</u>

Explanation of Variations

- The surplus was due to an increase in the number of video/DVD items certified by the Film Censors Office.
- Receipts under this heading fluctuate and are difficult to estimate accurately.
- A greater than anticipated number of organisations registering under the Data Protection Act yielded an increase in fee receipts.
- The timing of receipts under this heading fluctuate and are difficult to estimate accurately.
- Receipts under this heading fluctuate and are difficult to estimate accurately.
- The increase in receipts arose due to greater than anticipated numbers of persons seeking registration.
- The increase in receipts arose as the demand for re-entry visas to the State was greater than anticipated.
- The small additional receipt reflects additional expenditure on initiatives funded under this scheme.
- The increase in receipts arose due to increased volume of application fees received under the provisions of the Private Security Services Act, 2004.
- Contributions to the pension scheme did not transfer from the Department of Education and Science until September 2007 thus accounting for a shortfall in receipts.

10 COMMITMENTS**(A) Global Commitments**

Contracted Commitments at 31 December 2007 amount to €1,593,485.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1 Jan 2007 €000	Expenditure in 2007 €000	Subsequent Years €000
Case Management System in Garda Ombudsman Commission	-	387	752
"CITRIX" - Shared Services IT Project	-	-	843
"AVATS" - Advanced Visa Application and Tracking System	1,733	1,600	-
"AISIP" - Asylum/Immigration Strategic Integration Programme	-	1,954	6,592
"AFIS" - Automated Fingerprint Identification System*	-	4,861	7,278

*The AFIS project is jointly funded from the Justice and Garda Votes as both Immigration and Asylum requirements and Garda Operational needs are being met from a single project. The level of funding provided by the Justice, Equality & Law Reform Vote is equal to 61% of the total cost and the balance is funded from the Garda Vote. The total projected cost of the project is €19.9m.

11 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €139,765.

12 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	741,345	230	38	21,588
Overtime and extra attendance	2,813,863	717	107	38,473
Shift and roster allowances	6,810	1	1	6,810
Miscellaneous	<u>2,139,915</u>	469	74	35,618
Total extra remuneration	<u>5,701,933</u>			

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

13 MISCELLANEOUS ITEMS

In addition to the amount expended under the Subheads, a sum of €6,571 was received from Subhead M. of the Vote for the Office of the Minister for Finance in respect of projects which were part-funded from the Department's Change Management Fund.

A total of €1,028,708 was paid to 28 retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2007.

Ex-gratia payments amounting to €119,488 were made in respect of the non-statutory Legal Aid Scheme for CAB-type actions.

Ex-gratia payments amounting to €612,051 were made in respect of the non-statutory Garda Station Legal Aid Advice Scheme.

Ex-gratia payments amounting to €12,335 in total were made in 3 cases in respect of legal costs to assist next-of-kin at the inquests into the deaths of their respective family members.

Ex-gratia payments amounting to €36,887 ranging from €80 to €8,000 were paid to 19 civil servants with regard to pay related issues.

Ex-gratia payments totalling €184,201 and ranging from €25 to €10,221 were made in 772 cases under the Scheme for the Recognition of Exceptional Performance. 688 of these were individual awards, the remainder were group awards.

An amount of €402,793 was received from the Drugs Initiative Fund and is accounted for through a suspense account.

A sum of €38,293 was brought to account in respect of unrecoverable suspense account balances.

14 EU FUNDING

The outturn shown in Subheads E.1., E.7., D.1. and D.3. includes expenditure in respect of activities co-funded by the European Union.

15 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2007 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2007 €	Cumulative Expenditure to 31 Dec 2007 €
Morris Tribunal	2002	9,577,378	39,643,715
Barr Tribunal	2002	9,247,947	19,829,626
Criminal Injuries Compensation Tribunal	1974	110,264	999,334
Smithwick Tribunal	2005	1,530,394	3,416,658
Rossiter Inquiry	2005	406,314	738,134
Lyons Inquiry	2006	2,967	998,684
Dublin Archdiocese Commission	2006	1,221,185	2,009,712
Casino Commission	2006	213,688	279,411
Location of Victims Remains Commission	2006	240,013	248,065
Restorative Justice Commission	2007	71,466	71,466
Gary Douch Commission of Investigation	2007	286,701	286,701
Independent Examination of the Stardust Victims Committee's case for a reopened Inquiry	2007	516,603	516,603

16 STOCKS

Stocks at 31 December 2007 comprised:

	€000
Stationery	163
Forensic Consumables	114
Office Consumables	2
IT Consumables	178
Publications	-
Miscellaneous	48
Equipment/Clothing	<u>18</u>
	<u>523</u>

17 DUE TO THE STATE

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

	€000
Income Tax	1,446
Value Added Tax	109
Civil Service Pension Scheme	270
Retention Tax	1,837
Pay Related Social Insurance	758
Extra Exchequer Receipts	<u>108</u>
	<u>4,528</u>

S. AYLWARD

Accounting Officer
DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM
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 Justice, Equality and Law Reform 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 Justice, Equality and Law Reform. 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

GARDA SÍOCHÁNA

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 salaries and expenses of the Garda Síochána, including pensions, etc.; for payments of compensation and other expenses arising out of service in the Local Security Force; for the payment of certain witnesses' expenses, and for payment of a grant-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES			
<i>Original</i>	978,716		
<i>Supplementary</i>	<u>28,200</u>	1,006,916	1,002,739
A.2. TRAVEL AND SUBSISTENCE			
<i>Original</i>	27,258		
<i>Supplementary</i>	<u>8,000</u>	35,258	37,482
A.3. INCIDENTAL EXPENSES			
<i>Original</i>	15,552		
<i>Supplementary</i>	<u>9,500</u>	25,052	25,399
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES			
<i>Original</i>	8,815		
<i>Supplementary</i>	<u>1,400</u>	10,215	9,929
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES		38,448	39,625
A.6. MAINTENANCE OF GARDA PREMISES		8,366	10,805
A.7. CONSULTANCY SERVICES			
<i>Original</i>	827		
<i>Supplementary</i>	<u>500</u>	1,327	933
A.8. STATION SERVICES			
<i>Original</i>	16,356		
<i>Supplementary</i>	<u>4,300</u>	20,656	21,559
A.9. IMPLEMENTATION OF GARDA SMI			
<i>Original</i>	330		
<i>Supplementary</i>	<u>(300)</u>	30	117
A.10. GARDA RESERVE			
<i>Original</i>	1,280		
<i>Supplementary</i>	<u>(1,000)</u>	280	45
A.11. VALUE FOR MONEY AND POLICY REVIEWS			
<i>Original</i>	250		
<i>Supplementary</i>	<u>(250)</u>	-	-
OTHER SERVICES			
B. CLOTHING AND ACCESSORIES			
<i>Original</i>	3,156		
<i>Supplementary</i>	<u>7,000</u>	10,156	11,861
C. ST. PAUL'S GARDA MEDICAL AID SOCIETY (GRANT-IN-AID)		128	128
D. TRANSPORT			
<i>Original</i>	22,916		
<i>Supplementary</i>	<u>3,875</u>	26,791	27,628
E. COMMUNICATIONS AND OTHER EQUIPMENT			
<i>Original</i>	35,789		
<i>Supplementary</i>	<u>(8,250)</u>	27,539	24,832
F. AIRCRAFT			
<i>Original</i>	2,525		
<i>Supplementary</i>	<u>400</u>	2,925	2,232

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
OTHER SERVICES (Cont'd)				
G. SUPERANNUATION, ETC.				
<i>Original</i>	269,882			
<i>Supplementary</i>	<u>(36,000)</u>	233,882	230,001	-
H. WITNESSES' EXPENSES				
<i>Original</i>	1,768			
<i>Supplementary</i>	<u>700</u>	2,468	2,146	138
I. COMPENSATION				
<i>Original</i>	16,280			
<i>Supplementary</i>	<u>14,500</u>	30,780	32,339	303
J. WITNESS SECURITY PROGRAMME				
		<u>1,174</u>	<u>461</u>	-
Gross Total				
<i>Original</i>	1,449,816			
<i>Supplementary</i>	<u>32,575</u>	1,482,391	1,480,261	12,764
<i>Deduct :-</i>				
K. APPROPRIATIONS-IN-AID				
<i>Original</i>	37,474			
<i>Supplementary</i>	<u>7,575</u>	<u>45,049</u>	<u>46,657</u>	<u>1,699</u>
Net Total				
<i>Original</i>	1,412,342			
<i>Supplementary</i>	<u>25,000</u>	<u>1,437,342</u>	<u>1,433,604</u>	<u>11,065</u>
SURPLUS TO BE SURRENDERED		€ 3,738,323		

The Statement of Accounting Policies and Principles and Notes 1 to 19 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES**(A) Depreciation**

Capital Assets are depreciated on a straight line basis over their estimated useful life starting in the month recorded in the fixed asset register.

Aircraft are depreciated on a straight line basis at the rate of 5% per annum.

Boats are depreciated on a straight line basis at the rate of 10% per annum.

(B) Land and Buildings

The Minister for Justice, Equality and Law Reform owns 8 Garda stations which are included in the Appropriation Account of the Office of Public Works (Vote 10).

2 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			1,433,604
Changes in Capital Assets			
Purchases Cash	(22,986)		
Depreciation	24,561		
Disposals Cash	1,739		
Loss on Disposals	<u>1,087</u>	4,401	
Assets under Development			
Cash Payments		(3,986)	
Changes in Net Current Assets			
Increase in Closing Accruals		1,566	
Decrease in Stock		<u>619</u>	<u>2,600</u>
Direct Expenditure			1,436,204
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>4,066</u>
Operating Cost			<u>1,440,270</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 4)			82,962
Assets under Development (Note 5)			5,386
			<u>88,348</u>
Current Assets			
Stocks (Note 17)		4,631	
Prepayments		1,943	
Accrued Income		1,699	
Other Debit Balances:			
Suspense	16,516		
Advances to OPW	1,143		
Court Lodgements	-		
Imprests	<u>7,205</u>	24,864	
PMG Balance and Cash	28,874		
Orders Outstanding	<u>(15,789)</u>	<u>13,085</u>	
Total Current Assets		<u>46,222</u>	
Less Current Liabilities			
Accrued Expenses		14,707	
Other Credit Balances:			
Due to the State (Note 18)	32,719		
Garda Reward Fund	207		
Payroll Deductions	3,850		
Suspense	<u>987</u>	37,763	
Net Liability to the Exchequer (Note 6)		<u>186</u>	
Total Current Liabilities		<u>52,656</u>	
Net Current Liabilities			<u>(6,434)</u>
Net Assets			<u>81,914</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Aircraft €000	Motor Boat €000	Vehicles and Equipment €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	18,526	509	73,088	131,926	4,278	228,327
Additions	1,167	498	11,621	9,298	402	22,986
Disposals	-	<u>(13)</u>	<u>(13,447)</u>	<u>(14,358)</u>	<u>(1,746)</u>	<u>(29,564)</u>
Gross Assets at 31 December 2007	<u>19,693</u>	<u>994</u>	<u>71,262</u>	<u>126,866</u>	<u>2,934</u>	<u>221,749</u>
Accumulated Depreciation:						
Opening Balance at 1 January 2007	6,000	319	31,605	100,371	2,669	140,964
Depreciation for the year	909	86	11,571	11,738	257	24,561
Depreciation on Disposals	-	<u>(13)</u>	<u>(10,650)</u>	<u>(14,338)</u>	<u>(1,737)</u>	<u>(26,738)</u>
Cumulative Depreciation at 31 December 2007	<u>6,909</u>	<u>392</u>	<u>32,526</u>	<u>97,771</u>	<u>1,189</u>	<u>138,787</u>
Net Assets at 31 December 2007	<u>12,784</u>	<u>602</u>	<u>38,736</u>	<u>29,095</u>	<u>1,745</u>	<u>82,962</u>

Note:

The opening balances for Office Equipment Accumulated Depreciation have been amended to reflect more accurate information.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	Schengen Project €000	AFIS Fingerprint €000	Totals €000
Amounts brought forward at 1 January 2007	809	591	1,400
Cash Payments for the Year	418	3,568	3,986
Transferred to Asset Register	-	-	-
Amounts carried forward at 31 December 2007	<u>1,227</u>	<u>4,159</u>	<u>5,386</u>

6 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	€000
Surplus to be Surrendered		3,738
Exchequer Grant Undrawn		<u>(3,552)</u>
Net Liability to the Exchequer		<u>186</u>
Represented by:		
Debtors		
Net PMG Position and Cash	13,085	
Debit Balances: Suspense	<u>24,864</u>	37,949
Creditors		
Due to the State (Note 18)	(32,719)	
Credit Balances: Suspense	<u>(5,044)</u>	<u>(37,763)</u>
		<u>186</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Road Traffic Act Penalties	<u>17,544,000</u>	<u>27,383,963</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	(2,224)	The excess arose as a result of major policing operations such as Rossport, Co. Mayo and Operation Anvil.
A.6.	(2,439)	The excess arose due to additional maintenance programmes to improve members' working environment.
A.7.	394	The saving arose due to a reduced demand for consultancy services in 2007.
A.9.	(87)	The excess arose due to technical advice required to assist with the planned outsourcing of the maintenance of the Garda Fleet.
A.10.	235	The saving arose as certain expenditure was accounted for under other relevant subheads.
B.	(1,705)	The excess arose due to spending on anti-stab vests, a new footwear contract and Chemical, Biological, Radiation and Nuclear (CBRN) suits.

Sub-head	Less/(More) Than Provided €000	Explanation
E.	2,707	The saving arose due to an extended implementation period for the CCTV Town Centre Scheme. In addition, the contract for the National Digital Radio was not signed in 2007.
F.	693	The saving arose following a delay in the delivery of the EC 135 Helicopter to An Garda Síochána.
H.	322	The saving arose as expenditure from this subhead is demand-led and potential costs are difficult to predict.
I.	(1,559)	The excess arose due to the higher cost of court awards.
J.	713	The saving arose as expenditure under this subhead is incurred only as required.

9 APPROPRIATIONS-IN-AID

	€	Estimated €	Realised €
1. Contributions to the Garda Síochána Spouses' and Children's Pension Scheme			
<i>Original</i>	11,800,000		
<i>Supplementary</i>	<u>400,000</u>	12,200,000	12,195,929
2. Contributions to the Garda Síochána Pensions Scheme			
<i>Original</i>	16,466,000		
<i>Supplementary</i>	<u>2,400,000</u>	18,866,000	18,513,328
3. Miscellaneous Receipts (repayable advances, sale of old stores, contributions to quarters, fees for reports, etc.) ¹			
<i>Original</i>	5,208,000		
<i>Supplementary</i>	<u>3,775,000</u>	8,983,000	10,950,528
4. Receipts from Banks in respect of Cash Escort Services			
<i>Original</i>	4,000,000		
<i>Supplementary</i>	<u>1,000,000</u>	<u>5,000,000</u>	<u>4,997,126</u>
Total			
<i>Original</i>	37,474,000		
<i>Supplementary</i>	<u>7,575,000</u>	<u>45,049,000</u>	<u>46,656,911</u>

Explanation of Variations

- 1.& 2. Garda Pension receipts are based on deductions from members pay and are difficult to predict with absolute accuracy because of the variable factors involved in pay such as the level of unsociable hours worked by members.
3. Receipts under this heading fluctuate and are difficult to estimate accurately.
4. The banks agreed to increase their contributions for cash escorts in 2007.

¹ **Note:** Miscellaneous receipts comprise the following:

	€
Repayment of advances under Subhead A.2.	965
Payment for services rendered by Gardai	2,199,827
Recovery in respect of damage to official vehicles and other Garda property	198,098
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	2,791,576
Fees for accident and malicious damage reports	515,130
Contribution for living quarters	85,420
Recoupment of witnesses' expenses	207,736
Recoupment of salaries	13,421
Percentage charge to insurance companies for collection of insurance premiums	60,833
Taxi licence fees	170,317
Road Traffic Act - Section 41	1,931,256
Fingerprints - for employment and visa purposes	19,633
Garda masts	840,758
Carrier liability	582,000
Unclassified items	<u>1,333,558</u>
	<u>10,950,528</u>

10 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 2007 amount to €9,869,910.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 31 Dec 2006 €	Expenditure in 2007 €	Subsequent Years €
Schengen Information System	808,558	417,806	17,582,194
AFIS Fingerprint	591,628	3,567,674	3,601,698

The AFIS project is jointly funded from the Garda and Justice Votes as both Garda operational needs together with Immigration and Asylum requirements are being met in a single project. The level of funding provided by the Garda Vote is equal to 39% of the total cost and the balance is funded by the Justice, Equality and Law Reform Vote. The total projected cost of the project is €19.9 million.

11 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €304,826.

12 STATEMENT OF LOSSES (GARDA VEHICLES, etc.)

In one hundred and twenty nine accidents involving Garda Síochána vehicles, damage and other costs amounting to €302,610 were attributable to Garda personnel.

In one hundred and thirty five accidents involving Garda Síochána vehicles, damage and other costs amounting to €285,008 were not attributable to Garda personnel. Compensation totalling €183,473 was recovered.

In twenty accidents involving Garda Síochána vehicles, damage and other costs amounting to €54,375 were partly attributable to Garda personnel.

In eight accidents involving Garda Síochána vehicles, damage and other costs amounting to €15,022 were charged where responsibility has yet to be assigned.

In seven cases involving damage amounting to €13,557 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In one case compensation totalling €332 was recovered.

13 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	320,262	209	5	8,065
Overtime and extra attendance	138,354,392	13,857	7,589	83,414
Shift and roster allowances	117,254,632	13,607	10,574	27,344
Miscellaneous	84,033,929	15,317	2,612	44,144
Total extra remuneration	<u>339,963,215</u>			

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

14 MISCELLANEOUS ITEMS

Sums of €31,484 and €16,902 were charged in respect of postal and telecommunications services availed of by the Garda Representative Association and the Garda Medical Aid Society respectively.

Sums of €48,092 and €96,170 were charged in respect of accommodation costs of the Association of Garda Sergeants and Inspectors and the Garda Representative Association respectively.

A grant of €58,000 was made to both the Association of Garda Superintendents and the Association of Chief Superintendents.

Compensation and legal costs totalling €3,363,198 and ranging from €6 to €900,000 were paid in two hundred and eighty nine cases in respect of claims for personal injuries and material damage resulting from accidents involving Garda vehicles.

Compensation and legal costs totalling €12,611,019 and ranging from €430 to €625,000 were paid in two hundred and seventy one cases in respect of claims made by members of An Garda Síochána under the Garda Síochána Compensation Acts.

At 31 December 2007 an estimate of the number of compensation cases outstanding against the Garda Authorities was 1,875 made up as follows:

Road Traffic Accidents	265
Garda Compensation	1,260
Miscellaneous	350

Payments totalling €229,417 and ranging from €3 to €8,416 were made under the Occupational Injuries scheme.

Payments totalling €531,640 and ranging from €30 to €75,000 were made in respect of claims arising out of injuries received by forty seven Gardai while on duty.

Payments totalling €24,034 and ranging from €100 to €12,799 were made to six civilians in respect of injuries received as a result of accidents on Garda premises.

Payments totalling €358,511 and ranging from €465 to €119,533 were made in thirteen instances following legal action taken by Gardai.

Payments totalling €14,698,566 and ranging from €30 to €2,700,000 were made in one hundred and eighty six instances, where civil actions were taken against the State arising from actions taken by Gardai in the performance of their duties.

Ex-gratia payments totalling €90,258 and ranging from €2,753 to €70,507 in respect of legal expenses were made in five instances where legal action was taken against members of An Garda Síochána arising from actions taken by them in the performance of their duties.

Garda transport was made available to Prisons personnel to convey prisoners to court, etc. without charge.

Assistance was rendered to the Garda Síochána by the Defence Forces in the disposal of explosive materials, without payment.

Garda personnel availed of Air Corps aircraft during 2007 without payment. Air Corps support was also provided without charge as follows:

- (a) full operating costs of the Garda fixed-wing aircraft and one Garda helicopter,
- (b) pilot costs only in respect of the second Garda helicopter.

A total of €82,351 was paid to retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2007.

A sum of €117,912 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Association of Garda Sergeants and Inspectors.

A sum of €103,969 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Garda Representative Association.

A sum of €54,925 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Síochána assigned to the Garda Medical Aid Society.

A sum of €54,925 was charged to Subhead A.1. in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Benevolent Fund.

15 EU FUNDING

A total of €181,809 was received directly by the Garda Síochána in EU funding under Title VI of the Treaty of the European Union for a number of policing programmes.

16 GARDA SÍOCHÁNA REWARD FUND

The following statement shows the total receipts proper to the Fund for the year 2007, the amount of payments in that period and the Balance of the Fund at 31 December 2007:

	€
Balance brought forward on 1 January 2007	224,958
Receipts for the year ended 31 December 2007	<u>38,373</u>
	263,331
Payments for the year ended 31 December 2007	<u>(7,940)</u>
Balance on 31 December 2007	<u>255,391</u>

The receipts into the Fund for the year amounted to €38,373 as shown hereunder:

	€
Receipts from disciplinary measures	38,373
Revenue Rewards	-
	<u>38,373</u>

17 STOCKS

Stocks at 31 December 2007 comprised:

	€000
Stationery	614
Telecommunications Stock	793
Clothing	1,630
Transport Stock	31
Technical Bureau	337
United Nations Stock	55
Armoury	810
Miscellaneous	<u>361</u>
	<u>4,631</u>

18 DUE TO THE STATE

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

	€000
Income Tax	15,814
Value Added Tax	677
Retention Tax	920
Pay Related Social Insurance	6,394
Firearms Certs	1,317
Road Traffic Act Penalties	7,576
Civil Service Pension Scheme	10
Tax on Pension Contributions refunds	<u>11</u>
	<u>32,719</u>

19 ENHANCING INTERNAL CONTROLS

A review of the effectiveness of internal financial controls has been undertaken in respect of the year ended 31 December 2007 and a Statement on Internal Financial Control in a standard format has been submitted with this account to the Comptroller and Auditor General.

The Audit Committee which operates in accordance with a written charter approved by the Commissioner was established in 2006 in compliance with Section 44 of the Garda Síochána Act 2005, met seven times during 2007 and received various presentations from a number of internal and external sources. The Audit Committee approved the 2007/08 Internal Audit Plan and reviewed twelve audit reports submitted by the Head of Internal Audit. During 2007, a permanent civilian accountant was appointed as the Head of Internal Audit and an Assistant Principal Officer was allocated to the Internal Audit Section in addition to the three serving members.

In the first half of 2007 three accountants were appointed to the Finance Directorate to assist with the development of the financial and management accounting functions. The additional resources were used to support the ongoing devolution of budgetary responsibility, financial reporting, review of financial systems and to better support line management in financial matters. An ongoing training programme has been put in place to ensure that Garda management have the financial skills and awareness to manage the resources at their disposal. This training programme, which is being continuously developed, was delivered to a number of different ranks and civilian staff within the Garda organisation.

There is a framework of administrative procedures and regular management reporting in place including the segregation of duties, risk management, a system of delegation and accountability and the authorisation of expenditure.

An Garda Síochána has a very strong commitment and has significantly invested in the security of its information and communication technology systems. Documented backup and recovery procedures are in place including disaster recovery facilities. An Garda Síochána has a dedicated IT security unit and is proactive in the development and promotion of best practice IT security policies. The Garda IT Section, with the assistance of external consultants, conducted a review of ICT security and concluded that current policies and procedures are satisfactory. In accordance with a Service Level Agreement An Garda Síochána has outsourced its financial transaction processing to the Department of Justice, Equality and Law Reform, Financial Shared Services, Killarney. A review of that facility's IT security and disaster recovery arrangements has identified a number of areas where these procedures should be strengthened. An Garda Síochána is working with the Financial Shared Services to implement the recommendations in a timely manner.

M. F. MURPHY

Accounting Officer
AN GARDA Síochána
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Garda Síochána 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. I have also been furnished with certificates from the Accounting Officer which support the expenditure under the Witness Security Programme. As a result of my audit, and on the basis of the certificates furnished, it is my opinion that proper books of account have been kept by the Garda Síochána. 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. Attention is drawn to Chapter 5 of the report for 2007 prepared by me pursuant to Section 3 of the Act.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

PRISONS

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 salaries and expenses of the Prison Service and other expenses in connection with prisons, including places of detention; for probation services; and for payment of a grant-in-aid.

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION		€000		
A.1. SALARIES, WAGES AND ALLOWANCES				
	<i>Original</i>	262,755		
	<i>Supplementary</i>	<u>(10,031)</u>	252,724	248,075
A.2. TRAVEL AND SUBSISTENCE				
	<i>Original</i>	3,312		
	<i>Supplementary</i>	<u>(590)</u>	2,722	2,721
A.3. INCIDENTAL EXPENSES				
	<i>Original</i>	9,374		
	<i>Supplementary</i>	<u>3,750</u>	13,124	11,850
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES			3,330	3,165
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES				
	<i>Original</i>	4,439		
	<i>Supplementary</i>	<u>(3,000)</u>	1,439	1,157
A.6. CONSULTANCY SERVICES				
	<i>Original</i>	448		
	<i>Supplementary</i>	<u>(200)</u>	248	243
A.7. VALUE FOR MONEY AND POLICY REVIEWS			50	-
OTHER SERVICES				
B. BUILDINGS AND EQUIPMENT				
	<i>Original</i>	38,828		
	<i>Supplementary</i>	<u>48,852</u>	87,680	94,405
C. PRISON SERVICES, ETC.				
	<i>Original</i>	25,204		
	<i>Supplementary</i>	<u>5,217</u>	30,421	28,498
D. MANUFACTURING DEPARTMENT AND FARM			1,106	583
E. PROBATION SERVICE - SERVICES TO OFFENDERS			52	44
F. EDUCATIONAL SERVICES			1,631	1,800
G. PRISON OFFICERS MEDICAL AID SOCIETY (GRANT-IN-AID)				
	<i>Original</i>	948		
	<i>Supplementary</i>	<u>(948)</u>	-	-
H. COMPENSATION				
	<i>Original</i>	2,911		
	<i>Supplementary</i>	<u>(800)</u>	2,111	1,830
I. SOCIAL DISADVANTAGE MEASURES (DORMANT ACCOUNTS FUNDED)				
	<i>Original</i>	750		
	<i>Supplementary</i>	<u>(250)</u>	500	179

Prisons**Vote 21**

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
Gross Total				
<i>Original</i>	355,138			
<i>Supplementary</i>	<u>42,000</u>	397,138	394,550	8,598
<i>Deduct :-</i>				
J. APPROPRIATIONS-IN-AID		<u>22,749</u>	<u>22,449</u>	<u>479</u>
Net Total				
<i>Original</i>	332,389			
<i>Supplementary</i>	<u>42,000</u>	<u>374,389</u>	<u>372,101</u>	<u>8,119</u>
SURPLUS TO BE SURRENDERED		€ 2,288,008		

Estimated daily average number of prisoners	3,310
Actual daily average number of prisoners	3,310

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account.

NOTES

1 EXCEPTIONS TO ACCOUNTING POLICIES

Land and Buildings: The Minister for Justice, Equality and Law Reform owns 16 prisons and places of detention, and property at Beladd Park. During 2007, the Valuation Office was formally requested to assist the Irish Prison Service in obtaining valuations for each of the buildings in its estate. The Valuation Office is not in a position to carry out this work for the foreseeable future. As a result the Irish Prison Service is currently considering alternative options to address the issue of property valuation. Once the valuation has been completed, there will be a separate asset category included in future accounts. All new and improvement works to these properties, as reflected in the Statement of Capital Assets under Development, will be assimilated into this new category at that time.

Capital Assets are depreciated on a straight line basis over their estimated useful life starting in the month placed in service.

2 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			372,101
Changes in Capital Assets			
Purchases Cash	(8,201)		
Depreciation	5,462		
Disposals Cash	14		
Gain on Disposals	<u>(6)</u>	(2,731)	
Assets under Development			
Cash Payments		(62,753)	
Changes in Net Current Assets			
Decrease in Closing Accruals		(1,613)	
Increase in Stock		<u>(195)</u>	<u>(67,292)</u>
Direct Expenditure			304,809
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>13,338</u>
Operating Cost			<u>318,147</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 4)			43,532
Assets under Development (Note 5)			<u>94,949</u>
			138,481
Current Assets			
Stocks (Note 13)		4,380	
Prepayments		222	
Accrued Income		479	
Other Debit Balances:			
Suspense	6,644		
Advances to OPW	76		
Imprests	<u>897</u>	7,617	
PMG Balance and Cash	12,061		
Orders Outstanding	<u>(6,875)</u>	<u>5,186</u>	
Total Current Assets		<u>17,884</u>	
Less Current Liabilities			
Accrued Expenses		8,820	
Other Credit Balances:			
Due to the State (Note 14)	10,717		
Payroll Deductions	161		
Suspense	<u>637</u>	11,515	
Net Liability to the Exchequer (Note 6)			<u>1,288</u>
Total Current Liabilities		<u>21,623</u>	
Net Current Liabilities			<u>(3,739)</u>
Net Assets			<u>134,742</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Land €000	Office Equipment €000	Furniture and Fittings €000	Motor Vehicles €000	Totals €000
Cost or Valuation at 1 January 2007	29,900	58,502	10,517	5,004	103,923
Additions	-	5,199	148	2,638	7,985
Disposals	-	<u>(754)</u>	<u>(43)</u>	<u>(138)</u>	<u>(935)</u>
Gross Assets at 31 December 2007	<u>29,900</u>	<u>62,947</u>	<u>10,622</u>	<u>7,504</u>	<u>110,973</u>
Accumulated Depreciation:					
Opening Balance at 1 January 2007	-	51,865	6,671	4,343	62,879
Depreciation for the year	-	3,915	750	797	5,462
Depreciation on Disposals	-	<u>(734)</u>	<u>(28)</u>	<u>(138)</u>	<u>(900)</u>
Cumulative Depreciation at 31 Dec 2007	<u>-</u>	<u>55,046</u>	<u>7,393</u>	<u>5,002</u>	<u>67,441</u>
Net Assets at 31 December 2007	<u>29,900</u>	<u>7,901</u>	<u>3,229</u>	<u>2,502</u>	<u>43,532</u>

Note:

Significant progress was made by the Irish Prison Service during 2007 towards its aim of capturing asset values at all locations. As a result of the progress made, it has been possible to carry out a significant level of reconciliation between the 2007 asset acquisition and disposals figures and the computerised asset register.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	Construction Contracts €000
Amounts brought forward at 1 January 2007	55,382
Cash Payments for the Year	62,753
Projects completed in the Year	<u>(23,186)</u>
Amounts carried forward at 31 December 2007	<u>94,949</u>

Note:

As the Capital Asset category for Land and Buildings will not be complete until such time as the valuation of property has been completed, the full value of construction contracts completed to date will not be shown in the Statement of Capital Assets. The amount carried forward at 31 December 2007 represents the value of work completed to date in respect of all major ongoing Irish Prison Service building projects.

6 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	€000
Surplus for the year		
Surplus to be Surrendered		2,288
Exchequer Grant Undrawn		<u>(1,000)</u>
Net Liability to the Exchequer		<u>1,288</u>
Represented by:		
Debtors		
Net PMG Position and Cash	5,186	
Debit Balances: Suspense	<u>7,617</u>	12,803
Creditors		
Due to the State (Note 14)	(10,717)	
Credit Balances: Suspense	<u>(798)</u>	<u>(11,515)</u>
		<u>1,288</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	1,274	The savings arose due to a delay in the finalisation of contracts for the procurement of new uniforms.
A.5.	282	The saving arose due to less than anticipated expenditure on IT equipment.
A.7.	50	Studies were delayed due to a lack of resources.
B.	(6,725)	The excess arose due to works being completed ahead of schedule which resulted in earlier than anticipated payments.
C.	1,923	The saving arose due to the timing of expenditure on Work Training projects.
D.	523	Manufacturing activity in prisons is decreasing as there is a shift in emphasis from traditional manufacturing activity to the provision of vocational training for prisoners, thus leading to a saving in this subhead.

Sub-head	Less/(More) Than Provided €000	Explanation
F.	(169)	The excess arose due to an increase in education services to prisoners.
H.	281	Expenditure in this Subhead is extremely difficult to estimate as awards and costs are decided by the Courts and the Criminal Injuries Compensation Tribunal. In addition, active case management is contributing to reduced levels of compensation.
I.	321	The saving was due to delays in commencement of projects.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts from Manufacturing Department and Farm (including produce used in prisons)	886,000	982,234
2. European Social Fund	5,000	-
3. Proceeds from the sale of Prison property	20,600,000	20,655,940
4. Miscellaneous	508,000	632,413
5. Dormant Accounts Receipts	750,000	178,880
Total	<u>22,749,000</u>	<u>22,449,467</u>

Explanation of Variations

- Receipts from this activity are difficult to quantify in advance.
- This refers to miscellaneous receipts which are difficult to predict.
- The shortfall in the receipts is due to delays in the commencement of projects.

9 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 2007 amount to €3,504,272.

(B) Multi-Annual Capital Commitments

	Expenditure to 31 Dec 2006 ¹ €000	Expenditure in 2007 €000	Subsequent Years €000
Building/Refurbishment Projects	37,287	57,662	53,085

¹ Excludes projects completed by the end of 2006.

10 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €294,263.

14 DUE TO THE STATE

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

	€000
Income Tax	7,801
Value Added Tax	84
Pension Contributions	500
Tax Pension Refunds	11
Pay Related Social Insurance	2,205
Retention Tax	<u>116</u>
	<u>10,717</u>

S. AYLWARD

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Prisons 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 Justice, Equality and Law Reform in respect of the Vote for Prisons. 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. Attention is drawn to Chapter 6 of the report for 2007 prepared by me pursuant to Section 3 of the Act.



JOHN BUCKLEY

Comptroller and Auditor General
19 September 2008

**ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS
FOR THE YEAR ENDED 31 DECEMBER 2007**

	Agriculture	Other	Total
	€	€	€
Stock on Hand at 1 January 2007	3,780	510,196	513,976
Purchases	36,498	528,750	565,248
Profit	<u>13,708</u>	<u>317,756</u>	<u>331,464</u>
	<u>53,986</u>	<u>1,356,702</u>	<u>1,410,688</u>
	Agriculture	Other	Total
	€	€	€
Sales	50,536	920,705	971,241
Stock on Hand at 31 December 2007 ¹	<u>3,450</u>	<u>435,997</u>	<u>439,447</u>
	<u>53,986</u>	<u>1,356,702</u>	<u>1,410,688</u>

Note

¹Materials and Manufactured Goods €234,704; Tools etc., €204,743.

Reconciliation with Appropriation Account

	€
Amount due in respect of purchases as at 1 January 2007	30,481
Purchases during year ended 31 December 2007	<u>565,248</u>
	595,729
Amount due in respect of purchases as at 31 December 2007 ²	<u>(12,751)</u>
Expenditure from Subhead D. as per Appropriation Account	<u>582,978</u>
	€
Amount due in respect of sales as at 1 January 2007	43,925
Sales during year ended 31 December 2007	<u>971,241</u>
	1,015,166
Amount due in respect of sales as at 31 December 2007 ³	<u>(32,932)</u>
Receipts under Subhead J.1. as per Appropriation Account	<u>982,234</u>

Note

²Viz. Public Departments, €623; Other Persons, €12,128.

³Viz. Public Departments, €6,611; Other Persons, €26,321.

S. AYLWARD

Accounting Officer
DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM
31 March 2008

THE COURTS SERVICE

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 such of the salaries and expenses of the Courts Service and of the Supreme Court, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain other minor services as are not charged to the Central Fund.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	54,437	54,137	-
A.2. TRAVEL AND SUBSISTENCE	4,414	4,346	506
A.3. INCIDENTAL EXPENSES	8,345	10,667	1,240
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	2,463	2,530	442
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	10,765	10,605	(659)
A.6. COURTHOUSE AND OFFICE PREMISES EXPENSES	20,416	21,136	1,960
A.7. CONSULTANCY SERVICES	297	257	42
A.8. PAYMENTS TO THE INCORPORATED COUNCIL OF LAW REPORTING FOR IRELAND	58	41	10
A.9. VALUE FOR MONEY AND POLICY REVIEWS	100	-	-
OTHER SERVICES			
B. COURTHOUSES (CAPITAL WORKS)	<u>29,632</u>	<u>25,466</u>	<u>95</u>
Gross Total	130,927	129,185	3,636
<i>Deduct :-</i>			
C. APPROPRIATIONS-IN-AID	<u>28,361</u>	<u>30,232</u>	<u>570</u>
Net Total	<u>102,566</u>	<u>98,953</u>	<u>3,066</u>
SURPLUS TO BE SURRENDERED	€3,613,291		

The Statement of Accounting Policies and Principles and Notes 1 to 16 form part of this Account.

NOTES

1 EXCEPTION TO GENERAL ACCOUNTING POLICIES

Statement of Capital Assets - Depreciation

Capital Assets are depreciated on a straight line basis over their estimated useful life starting in the month placed in service.

2 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			98,953
Changes in Capital Assets			
Purchases Cash	(16,383)		
Depreciation	8,106		
Loss on Disposals	<u>2</u>	(8,275)	
Assets under Development			
Cash Payments		(1,235)	
Changes in Net Current Assets			
Increase in Closing Accruals	729		
Increase in Stock	<u>(62)</u>	<u>667</u>	<u>(8,843)</u>
Direct Expenditure			90,110
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		34,065	
Notional Rents		<u>5,503</u>	<u>39,568</u>
Operating Cost			<u>129,678</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 4)			170,389
Assets under Development (Note 5)			<u>4,655</u>
			175,044
Current Assets			
Stocks (Note 14)		230	
Prepayments		1,793	
Accrued Income		570	
Other Debit Balances:			
Advances to OPW	3,863		
Suspense	760		
Imprest	<u>27</u>	4,650	
PMG Balance and Cash	7,483		
Orders Outstanding	<u>(770)</u>	<u>6,713</u>	
Total Current Assets		<u>13,956</u>	
Less Current Liabilities			
Accrued Expenses		5,429	
Other Credit Balances:			
Due to the State (Note 15)	8,640		
Payroll Deductions	502		
Suspense	<u>2,189</u>	11,331	
Net Liability to the Exchequer (Note 6)		<u>32</u>	
Total Current Liabilities		<u>16,792</u>	
Net Current Liabilities			<u>(2,836)</u>
Net Assets			<u>172,208</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Land and Buildings €000	IT and Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	128,616	27,237	26,535	182,388
Additions	25,030	2,008	3,215	30,253
Disposals	-	<u>(662)</u>	<u>(4)</u>	<u>(666)</u>
Gross Assets at 31 December 2007	<u>153,646</u>	<u>28,583</u>	<u>29,746</u>	<u>211,975</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2007	4,780	18,073	11,291	34,144
Depreciation for the year	2,813	2,522	2,771	8,106
Depreciation on Disposals	-	<u>(661)</u>	<u>(3)</u>	<u>(664)</u>
Cumulative Depreciation at 31 December 2007	<u>7,593</u>	<u>19,934</u>	<u>14,059</u>	<u>41,586</u>
Net Assets at 31 December 2007	<u>146,053</u>	<u>8,649</u>	<u>15,687</u>	<u>170,389</u>

Note

The Courts Service Act 1998 provides for the transfer of legal title in respect of certain land and buildings that are used for the purposes of the functions of the Service. In accordance with Section 26(3) of the Act, the Minister for Justice, Equality and Law Reform may by order appoint a day on which such land and buildings will be vested in the Service. Valuations of vested properties are provided by the Office of Public Works (OPW).

**5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT
AS AT 31 DECEMBER 2007**

**In-House
Computer
Applications
€000**

Amounts brought forward at 1 January 2007	3,536
Cash Payments for the Year	1,235
Transferred to Asset Register	<u>(116)</u>
Amounts carried forward at 31 December 2007	<u>4,655</u>

6 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	€000
Surplus for the Year		
Surplus to be Surrendered		3,613
Exchequer Grant Undrawn		<u>(3,581)</u>
 Net Liability to the Exchequer		 <u>32</u>
Represented by:		
Debtors		
Net PMG Position and Cash	6,713	
Debit Balances: Suspense	<u>4,650</u>	11,363
 Creditors		
Due to the State (Note 15)	(8,640)	
Credit Balances: Suspense	<u>(2,691)</u>	<u>(11,331)</u>
		 <u>32</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Court Fines	4,700,000	6,664,341
Road Traffic Act Fines	<u>9,500,000</u>	<u>12,805,684</u>
	<u>14,200,000</u>	<u>19,470,025</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(2,322)	The overspend on this subhead, Incidental Expenses, is mainly attributable to expenditure on Interpretation Services, which continues to increase in line with the number of foreign nationals coming before the Courts. Additionally it related to expenditure on projects as part of our modernisation and change management programmes.
A.5.	160	The underspend on this subhead, Office Machinery and Other Office Supplies and Related Services, is mainly attributable to the timing of ICT projects.
A.6.	(720)	The overspend on this subhead, Courthouse and Office Premises Expenses, is mainly attributable to increased expenditure on leases associated with the Capital Buildings Programme.
A.8.	17	The saving was due to the timing of the final payment to the Incorporated Council of Law Reporting Ireland.

Sub-head	Less/(More) Than Provided €000	Explanation
A.9.	100	The expenditure review for ICT Directorate did not take place as anticipated during the year. This review will take place in 2008.
B.	4,166	The underspend on this subhead. Courthouses (Capital Works), is due to timing issues in relation to the commencement of a small number of Capital Building projects.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Fees	27,928,000	29,191,128
2. Miscellaneous	<u>433,000</u>	<u>1,040,781</u>
Total	<u>28,361,000</u>	<u>30,231,909</u>

Explanation of Variations

- Fees:** This item represents fees received in respect of legal documents lodged in court offices including court percentages which produced higher than expected receipts.
- Miscellaneous:** The receipts are made up of a variety of miscellaneous items, the majority of which relate to Committee Fees in respect of the General Solicitors Office, uncashed cheques and fees collected by sheriffs. There is also an element of recoupments from previous years under the Change Management Fund.

10 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 2007 amounted to €19,591,498.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1 Jan 2007¹ €000	Expenditure in 2007 €000	Subsequent Years €000
Refurbishment of Courthouses	64,550	16,311	83,401
Information Technology Projects	2,458	1,117	738

¹ Excludes projects completed by the end of 2006.

11 MATURED LIABILITIES

The estimate of Matured Liabilities not discharged at year end was €291,791.

12 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	232,270	95	8	19,674
Overtime and extra attendance	1,000,654	383	51	24,104
Miscellaneous	<u>787,202</u>	280	31	17,842
Total extra remuneration	<u>2,020,126</u>			

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

13 MISCELLANEOUS ITEMS

Salary costs of €1,297,942 were recouped from Tribunals and other Departments in respect of staff on secondment.

A total of €101,391 was paid in respect of exceptional performance merit awards in accordance with the provisions of the Administrative Budget Scheme. There were 149 payments to individuals.

Consultancy expenditure not charged to the Consultancy Services subhead for 2007 amounted to €555,748. This primarily related to ICT consultancy services and is included under subhead A.5.

A total of €54,154 was paid to 7 retired Civil Servants who were engaged on various duties during 2007.

This account includes penalty interest payments amounting to €19,922 under the Prompt Payments of Accounts Act 1997 and as amended by the EU (Late Payments in Commercial Transactions) Regulations 2002.

Compensation totalling €71,322 was paid during the year to the State Claims Agency for the settlement of claims on behalf of the Courts Service.

The Net Allied Expenditure of €34,065,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote:	€000
7 Superannuations and Retired Allowances	3,745
10 Office of Public Works	1,624
20 Garda Síochána	197
Central Fund - Judicial salaries and pensions	<u>28,499</u>
	<u>34,065</u>

A total of €210,271 was transferred to Appropriations-in-Aid in relation to Change Management projects from previous years.

A sum of €8,149 was brought to account in respect of unrecoupable suspense account balances.

14 STOCKS

Stocks at 31 December 2007 comprise:	€000
Stationery	<u>230</u>

15 DUE TO THE STATE

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

	€000
Income Tax	772
Retention Tax	26
Value Added Tax	19
Pay Related Social Insurance	351
Fines	6,379
Excise Duty	<u>1,093</u>
	<u>8,640</u>

16 ENHANCING INTERNAL CONTROLS

A review of the effectiveness of internal financial controls has been undertaken in respect of the year ended 31 December 2007, and a Statement of Internal Financial Controls in a standard format has been submitted to the Comptroller and Auditor General. For 2007 this statement has been supported by a system of compliance statements.

Risk Management

A Risk Management framework is in place. Managers of the Service are responsible for ongoing and formal risk assessments and recommending enhancements to controls. The framework is overseen by the Senior Management team which has overall responsibility for ensuring that risks are identified and managed.

Audit Committee

The Service has an Audit Committee comprising of four members, including two external members. The Audit Committee which operates under a written charter, reviews the outcome of all audits conducted by the Internal Audit unit. It issues an annual report on its work. In compliance with the recommendations in the Report of the Working Group on the Accountability of Secretaries General and Accounting Officers, the Service has upgraded its Internal Audit function. This has enabled a much more comprehensive Internal Audit programme to be conducted in 2007. The Head of Internal Audit reports to the Audit Committee on a quarterly basis. The Internal Audit unit is augmented by external service providers.

ICT

The Service is implementing on a phased basis the recommendations of an independent review of Information Communications Technology security in 2005. A five year Information Communication Technology Strategy covering the period 2006 - 2010 is in place. This will ensure that appropriate governance structures, processes, policies and procedures are consistent with industry best practice. As part of the structure an Information Communication Technology Governance Committee was established in 2006, chaired by the Accounting Officer and meets on a quarterly basis.

P.J. FITZPATRICK
Accounting Officer
THE COURTS SERVICE
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Courts Service 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 Courts Service. 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

PROPERTY REGISTRATION AUTHORITY

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted, for the salaries and expenses of the Property Registration Authority.

- for deferred Surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004.

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES		30,443	30,363	-
A.2. TRAVEL AND SUBSISTENCE		173	197	13
A.3. INCIDENTAL EXPENSES		4,628	4,281	(35)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		1,533	1,326	(31)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES				
<i>Current Year Provision</i>	6,469			
<i>Deferred Surrender</i>	<u>500</u>	6,969	4,546	(144)
A.6. OFFICE PREMISES EXPENSES		827	734	36
A.7. CONSULTANCY SERVICES		<u>121</u>	<u>58</u>	<u>2</u>
Total				
<i>Current Year Provision</i>	44,194			
<i>Deferred Surrender</i>	<u>500</u>	<u>44,694</u>	<u>41,505</u>	<u>(159)</u>
SURPLUS FOR THE YEAR			€3,189,213	
DEFERRED SURRENDER under Section 91 of the Finance Act 2004			€500,000	
SURPLUS TO BE SURRENDERED			€2,689,213	

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account.

NOTES

1 EXCEPTION TO GENERAL ACCOUNTING POLICIES**Statement of Capital Assets - Depreciation**

Capital Assets are depreciated on a straight line basis over their estimated useful life starting in the month placed in service.

2 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			41,505
Changes in Capital Assets			
Purchases Cash	(4,022)		
Depreciation	<u>2,640</u>	(1,382)	
Changes in Net Current Assets			
Decrease in Closing Accruals		(98)	
Increase in Stock		<u>(72)</u>	<u>(1,552)</u>
Direct Expenditure			39,953
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			4,905
Notional Rents			<u>4,056</u>
Operating Cost			<u>48,914</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 4)			8,860
Current Assets			
Stocks (Note 12)		266	
Prepayments		411	
Accrued Income		36	
Other Debit Balances:			
Suspense	294		
Advances to OPW	10		
Imprests	<u>3</u>	307	
PMG Balance and Cash	2,170		
Orders Outstanding	<u>(375)</u>	<u>1,795</u>	
Total Current Assets		<u>2,815</u>	
Less Current Liabilities			
Accrued Expenses		288	
Other Credit Balances:			
Due to the State (Note 13)	690		
Payroll Deductions	<u>222</u>	912	
Net Liability to the Exchequer (Note 5)		<u>1,190</u>	
Total Current Liabilities		<u>2,390</u>	
Net Current Assets			<u>425</u>
Net Assets			<u>9,285</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	25,238	4,052	29,290
Additions	3,717	186	3,903
Disposals	<u>(471)</u>	-	<u>(471)</u>
Gross Assets at 31 December 2007	<u>28,484</u>	<u>4,238</u>	<u>32,722</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	18,496	3,197	21,693
Depreciation for the year	2,365	275	2,640
Depreciation on Disposals	<u>(471)</u>	-	<u>(471)</u>
Cumulative Depreciation at 31 December 2007	<u>20,390</u>	<u>3,472</u>	<u>23,862</u>
Net Assets at 31 December 2007	<u>8,094</u>	<u>766</u>	<u>8,860</u>

5 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	€000
Surplus for the Year		
Surplus to be Surrendered	2,689	
Deferred Surrender	<u>500</u>	3,189
Exchequer Grant Undrawn		<u>(1,999)</u>
Net Liability to the Exchequer		<u>1,190</u>
Represented by:		
Debtors		
Net PMG Position and Cash	1,795	
Debit Balances: Suspense	<u>307</u>	2,102
Creditors		
Due to the State (Note 13)	(690)	
Credit Balances: Suspense	<u>(222)</u>	<u>(912)</u>
		<u>1,190</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Land Registry Fees	76,027,000	75,389,931
Registry of Deeds Fees	4,372,000	4,168,885
Ground Rent Fees	<u>112,000</u>	<u>140,840</u>
	<u>80,511,000</u>	<u>79,699,656</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	(24)	Expenditure on travel has increased as a result of the establishment of the newly decentralised office in Roscommon.
A.3.	347	Savings have arisen due to OSI copyright expenditure being lower than anticipated. In addition, due to the significant level of training conducted in-house, expenditure on external training providers was lower than expected.
A.4.	207	Savings have been achieved as a result of introducing new postal arrangements.
A.5.	2,423	Savings have arisen as elements of IT Capital projects due for implementation in 2007 were deferred, due to constraints on staff resources.
A.6.	93	With the exception of the fit-out of the temporary office accommodation in Roscommon, no major Office Premises project was undertaken in 2007.
A.7.	63	Expenditure relating to external consultants is maintained at a minimum level.

8 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 2007 amount to €544,655.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1 Jan 2007 €000	Expenditure in 2007 €000	Subsequent Years €000
Digital Mapping and related projects	8,867	4,480	14,327

9 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €10,897.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	18,360	37	-	-
Overtime and extra attendance	1,442,311	407	75	24,143
Shift and roster allowances	27,259	6	2	7,921
Miscellaneous	<u>66,253</u>	54	-	-
Total extra remuneration	<u>1,554,183</u>			

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

11 MISCELLANEOUS ITEMS

Sums amounting to €60,670 were paid to 3 retired Civil Servants in receipt of a Civil Service pension, who were re-employed during 2007.

Registry of Deeds fees paid by means of Revenue Stamps in lieu of cash etc. in 2007 were €308,198.

Awards totalling €20,711 were made to 94 individuals and one group in recognition of exceptional performance.

27 officers, including some retired officers, were paid a total of €80,915 under the terms of a 1% PCW restructuring agreement. The payment related to arrears accruing from 1999 to 2006.

12 STOCKS

Stocks at 31 December 2007 comprised:	€000
Stationery	88
Miscellaneous Supplies	7
IT Consumables	<u>171</u>
	<u>266</u>

13 DUE TO THE STATE

The amount Due to the State at 31 December 2007 consisted of:	€000
Income Tax	376
Retention Tax	19
Pay Related Social Insurance	216
Valued Added Tax	<u>79</u>
	<u>690</u>

14 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2007 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, security of information and communications technology and ongoing review of the effectiveness of administrative and financial controls.

Staff Training

The Property Registration Authority operates the Performance Management and Development System (PMDS) which assists in identifying staff training needs. There is a high level of commitment to improving the quality of service delivered to customers through the organisation's investment in training and development of staff in order to provide a competent and knowledgeable workforce.

Risk Management

The Property Registration Authority maintains a risk register which facilitates the identification and active management of the risks facing the organisation.

Information Communication Technology (ICT)

The Property Registration Authority is strongly committed to the security of its ICT systems and data. The Authority has up-to-date computer desktop hardware and software, with modern networks, servers and systems and this infrastructure is managed and secured to current best practice, with regard to intrusion detection and virus protection facilities.

Audit Committee

An Audit Committee, consisting of a number of members external to the Property Registration Authority was established in 2007. The Audit Committee reviews and assesses the work of the Internal Audit Unit. The Committee also reviews the Authority's approach to Risk Management.

C TREACY
Accounting Officer
PROPERTY REGISTRATION AUTHORITY
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Property Registration Authority 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 Property Registration Authority. 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

CHARITABLE DONATIONS AND BEQUESTS

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted, for the salaries and expenses of the Charitable Donations and Bequests Office.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	391	327	-
A.2. TRAVEL AND SUBSISTENCE	1	1	-
A.3. INCIDENTAL EXPENSES	39	30	-
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	12	10	-
A.5. OFFICE PREMISES EXPENSES	<u>23</u>	<u>14</u>	<u>2</u>
Gross Total	466	382	2
<i>Deduct :-</i>			
A.6. APPROPRIATIONS-IN-AID	<u>1</u>	-	-
Net Total	<u>465</u>	<u>382</u>	<u>2</u>
SURPLUS TO BE SURRENDERED	€83,501		

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

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			382
Changes in Capital Assets			
Purchases Cash	-		
Depreciation	<u>6</u>	6	
Changes in Net Current Assets			
Increase in Closing Accruals		<u>2</u>	<u>8</u>
Direct Expenditure			390
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>56</u>
Operating Cost			<u>446</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			5
Current Assets			
Prepayments		1	
PMG Balance and Cash	9		
Orders Outstanding	<u>(8)</u>	1	
Total Current Assets		<u>2</u>	
Current Liabilities			
Accrued Expenses		3	
Net Liability to the Exchequer (Note 4)		<u>1</u>	
Total Current Liabilities		<u>4</u>	
Net Current Assets			<u>(2)</u>
Net Assets			<u>3</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	82	26	108
Additions	-	-	-
Disposals	<u>(1)</u>	<u>-</u>	<u>(1)</u>
Gross Assets at 31 December 2007	<u>81</u>	<u>26</u>	<u>107</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	71	26	97
Depreciation for the year	6	-	6
Depreciation on Disposals	<u>(1)</u>	<u>-</u>	<u>(1)</u>
Cumulative Depreciation at 31 December 2007	<u>76</u>	<u>26</u>	<u>102</u>
Net Assets at 31 December 2007	<u>5</u>	<u>-</u>	<u>5</u>

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	€000
Surplus for the Year		
Surplus to be surrendered		84
Exchequer Grant Undrawn		<u>(83)</u>
Net Liability to the Exchequer		<u>1</u>
Represented by:		
Debtors		
Net PMG position and cash		<u>1</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	64	The position of Secretary continues to be filled at Assistant Principal level rather than Principal Officer level and there was a part-time vacancy at Higher Executive Officer level.

6 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	5,594	2	-	-
Overtime and extra attendance	-	-	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total extra remuneration	<u>5,594</u>			

7 DUE TO THE STATE

The amount due to the State at 31 December 2007 was nil.

ORLA BARRY MURPHY

Accounting Officer
CHARITABLE DONATIONS AND BEQUESTS
20 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Charitable Donations and Bequests 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 Office of Charitable Donations and Bequests. 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

ENVIRONMENT, HERITAGE AND LOCAL GOVERNMENT

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 salaries and expenses of the Office of the Minister for the Environment, Heritage and Local Government, including grants to Local Authorities, grants and other expenses in connection with housing, water services, miscellaneous schemes, subsidies and grants

- for deferred surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	73,448	74,573	-
A.2. TRAVEL AND SUBSISTENCE	3,326	3,254	62
A.3. INCIDENTAL EXPENSES	2,651	2,478	(19)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,874	1,776	(38)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	10,798	8,923	(471)
A.6. OFFICE PREMISES EXPENSES	1,640	1,190	115
A.7. CONSULTANCY SERVICES	434	363	-
A.8. VALUE FOR MONEY AND POLICY REVIEWS	600	4	-
HOUSING			
B.1. SOCIAL HOUSING PROVISION AND RENEWAL	1,378,889	1,388,284	48,350
B.2. AFFORDABLE HOUSING AND OTHER PRIVATE HOUSING SECTOR SUPPORTS	116,599	119,379	2,551
ENVIRONMENT			
C.1. WATER SERVICES INVESTMENT PROGRAMME			
<i>Original</i>	426,678		
<i>Supplementary</i>	50,000		
<i>Deferred Surrender</i>	<u>20,000</u>		
	496,678	496,678	22
C.2. ENVIRONMENTAL PROTECTION AGENCY	27,484	27,661	-
C.3. RADIOLOGICAL PROTECTION INSTITUTE OF IRELAND	3,971	3,971	-
C.4. NUCLEAR SAFETY	1,827	277	38
C.5. SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS	4,371	4,173	692
C.6. KYOTO CREDITS	150	-	-
C.7. CLIMATE CHANGE FUNDING	2,808	2,115	(193)
C.8. RECYCLING SERVICES	10,000	-	-
C.9. LANDFILL REMEDIATION	10,500	9,328	-
LOCAL GOVERNMENT			
D.1. LOCAL GOVERNMENT FUND	537,141	537,141	-
D.2. GRANTS IN RESPECT OF NON-NATIONAL ROADS	87,525	87,525	-
D.3. VEHICLE AND DRIVER LICENSING EXPENSES	15,339	17,675	1,874
D.4. COMMUNITY AND SOCIAL INCLUSION	10,675	5,773	-
D.5. DISABILITY SERVICES	15,000	15,074	-
D.6. ECONOMIC AND SOCIAL DISADVANTAGE (DORMANT ACCOUNTS FUND)	1,000	-	-
D.7. GATEWAYS INNOVATION FUND	1	-	-

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
HERITAGE	€000	€000	€000
E.1. GRANT FOR AN CHOMHAIRLE OIDHREACHTA (HERITAGE COUNCIL) (PART FUNDED BY NATIONAL LOTTERY)	11,800	13,536	-
E.2. BUILT HERITAGE	24,924	23,180	136
E.3. NATURAL HERITAGE (NATIONAL PARKS AND WILDLIFE SERVICE)	35,553	34,430	1,048
E.4. IRISH HERITAGE TRUST	5,500	5,500	-
OTHER SERVICES			
F.1. FIRE AND EMERGENCY SERVICES	22,305	25,469	1,441
F.2. LOCAL AUTHORITY LIBRARY AND ARCHIVE SERVICE	14,675	17,949	-
F.3. SUBSIDIES TO LOCAL AUTHORITIES TOWARDS LOAN CHARGES IN RESPECT OF THE PROVISION OF CAPITAL SERVICES	53	21	1
F.4. RECOUPMENT OF EXPENDITURE ON FOOT OF CERTAIN MALICIOUS INJURIES	299	244	-
F.5. AN BORD PLEANÁLA	15,230	15,990	-
F.6. IRISH WATER SAFETY ASSOCIATION	604	639	-
F.7. URBAN REGENERATION	22,494	22,494	-
F.8. TIDY TOWNS COMPETITION	257	257	144
F.9. PROGRAMME FOR PEACE AND RECONCILIATION	5,274	5,274	-
F.10. PLANNING TRIBUNAL	16,344	10,472	1,095
F.11. PLANNING AND DEVELOPMENT, ETC.	333	296	(1)
F.12. MISCELLANEOUS SERVICES	<u>5,526</u>	<u>5,378</u>	<u>5</u>
Gross Total			
<i>Original</i>	2,925,900		
<i>Supplementary</i>	50,000		
<i>Deferred Surrender</i>	<u>20,000</u>	2,995,900	2,988,744
<i>Deduct :-</i>			
G. APPROPRIATIONS-IN-AID	<u>31,276</u>	<u>38,475</u>	<u>6</u>
Net Total			
<i>Original</i>	2,894,624		
<i>Supplementary</i>	50,000		
<i>Deferred Surrender</i>	<u>20,000</u>	<u>2,964,624</u>	<u>2,950,269</u>

SURPLUS TO BE SURRENDERED

€14,355,188

The Statement of Accounting Policies and Principles and Notes 1 to 19 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Asset Depreciation Policy

Certain buildings are depreciated at 5% per annum while some are not depreciated. Land is not depreciated but its value is reviewed every 5 years following consultation with the Office of Public Works and revalued where considered necessary. Motor vehicles are depreciated over 5 years, plant and machinery is depreciated over 10 years and radar equipment depreciation is over 15 years. Electronic voting equipment is depreciated over 20 years.

2 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			2,950,269
Changes in Capital Assets			
Purchases Cash	(10,063)		
Depreciation	7,283		
Loss on Disposal	<u>7</u>	(2,773)	
Assets under Development			
Cash Payments		(1,185)	
Changes in Net Current Assets			
Increase in Closing Accruals	27,636		
Increase in Stock	<u>(15)</u>	<u>27,621</u>	<u>23,663</u>
Direct Expenditure			2,973,932
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		17,971	
Notional Rents		<u>3,628</u>	<u>21,599</u>
Operating Cost			<u>2,995,531</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 4)			67,339
Assets under Development (Note 5)			<u>1,676</u>
			69,015
Current Assets			
Stocks (Note 17)		711	
Prepayments		1,637	
Accrued Income		275	
Other Debit Balances:			
Imprests	12		
Other Suspense Items	<u>2,458</u>	2,470	
PMG Balance and Cash	7,771		
Orders Outstanding	<u>(5,474)</u>	<u>2,297</u>	
Total Current Assets		<u>7,390</u>	
Current Liabilities			
Accrued Expenses		58,489	
Deferred Income		269	
Other Credit Balances:			
Due to State (Note 18)	3,272		
Other Suspense Items	<u>1,079</u>	4,351	
Net Liability to the Exchequer (Note 6)			<u>416</u>
Total Current Liabilities		<u>63,525</u>	
Net Current Liabilities			<u>(56,135)</u>
Net Assets			<u>12,880</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Land and Buildings €000	Plant, Machinery and Motor Vehicles €000	Office and IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	15,367	6,547	82,862	5,182	109,958
Additions	5,134	1,023	3,878	413	10,448
Disposals	-	-	<u>(90)</u>	<u>(6)</u>	<u>(96)</u>
Gross Assets at 31 December 2007	<u>20,501</u>	<u>7,570</u>	<u>86,650</u>	<u>5,589</u>	<u>120,310</u>
Accumulated Depreciation:					
Opening Balance at 1 January 2007	18	4,105	39,359	2,295	45,777
Depreciation for the year	4	610	6,361	308	7,283
Depreciation on Disposals	-	-	<u>(84)</u>	<u>(5)</u>	<u>(89)</u>
Cumulative Depreciation at 31 December 2007	<u>22</u>	<u>4,715</u>	<u>45,636</u>	<u>2,598</u>	<u>52,971</u>
Net Assets at 31 December 2007	<u>20,479</u>	<u>2,855</u>	<u>41,014</u>	<u>2,991</u>	<u>67,339</u>

Note:

Historic properties such as parks and Heritage assets such as artefacts and manuscripts have not been valued.

Opening balances have been adjusted to reflect more accurate asset information.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	€000
Amounts brought forward at 1 January 2007	491
Cash Payments for the Year	1,185
Transferred to Asset Register	-
Amounts carried forward at 31 December 2007	<u>1,676</u>

6 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	€000
Surplus for the Year		
Surplus to be surrendered	14,355	
Deferred Surrender	-	14,355
Exchequer Grant Undrawn		<u>(13,939)</u>
 Net Liability to the Exchequer		 <u>416</u>
Represented by:		
Debtors		
Net PMG position and cash	2,297	
Debit Balances: Suspense	<u>2,470</u>	4,767
 Creditors		
Due to State	(3,272)	
Credit Balances: Suspense	<u>(1,079)</u>	<u>(4,351)</u>
		 <u>416</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Miscellaneous receipts, which were mainly in respect of revenue accruing from the auction of allowances from the Emissions Trading Scheme administered by the Environmental Protection Agency under the National Allocation Plan 2004, sale of property, redemption of projects funded under the Capital Assistance Scheme and interest from the bank account used for electronic payment purposes, amounted to €6,248,688.

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

Subhead variations - Virement

In the latter part of 2007, based on an analysis of expenditure trends, etc., a full review of 2007 requirements and following consultation with the Department of Finance, the Department through the established process of virement (see Public Financial Procedures B1.1.10, C2.6) used some of the savings that arose on various subheads to augment other subhead provisions in order to accommodate identified additional requirements in 2007.

Sub-head	Less/(More) Than Provided €000	Explanation
A.6.	450	The full schedule of maintenance and improvement works planned for 2007 were not completed in the year.
A.8.	596	Tenders for a consultancy spot-check examination of capital projects were not received until December and no expenditure was incurred in 2007.

Sub-head	Less/(More) Than Provided €000	Explanation
C.4.	1,550	Expenditure was much less than anticipated following withdrawal of legal action against the UK under UNCLOS in regard to the Sellafield MOX Plant arising from EU court decision. In addition, no expenditure was incurred on assistance to the STAD Group in relation to their legal action against the Sellafield THORP reprocessing plan.
C.6.	150	The purpose of this subhead is to provide for the recoupment of costs of Kyoto Units (carbon allowances/credits) purchased by the National Treasury Management Agency (NTMA) on behalf of the Government under the Carbon Fund Act 2007. No costs arose and therefore no expenditure was incurred in 2007.
C.7.	693	This subhead provides for the costs of Ireland's contribution to the Climate Change Funding Mechanism for developing countries. Most payments are made in US dollars and the outturn was lower than expected as a result of a strong euro to dollar exchange rate.
C.8.	10,000	Progress on approved capital works for mechanical and biological treatment facilities at Ballyogan and Kilshane did not proceed as quickly as anticipated and as a result recoupment of capital expenditure did not arise in 2007.
C.9.	1,172	The full provision was not spent as recoupment claims from local authorities were fewer than anticipated.
D.3.	(2,336)	Increased expenditure was incurred in relation to additional costs associated with the continued expansion of the online motor tax service and the increased volume of mailing issues resulting from the introduction of additional driver licence reminders. An increase in postal charges from March, 2007 also contributed to the increased expenditure.
D.4.	4,902	This subhead provides for social and community facilities under capital grant schemes 2006 and 2007. Drawdown by local authorities was slower than anticipated due mainly to delays in technical development and completing the planning process.
D.6.	1,000	This subhead relates to funds allocated from the Dormant Accounts Fund to support proposals which come within the remit of this Department. No project relevant to this Department emerged from the public call by the Department of Community, Rural and Gaeltacht Affairs for proposals for flagship projects and consequently there was no expenditure incurred in 2007.
D.7.	1	This is a new subhead with a token provision. Expenditure did not arise in 2007 as the Gateway Innovation Fund allocations will not be decided until 2008.
E.1.	(1,736)	The rate of expenditure on the renovation of the Heritage Council's new headquarters was higher than had been anticipated in 2007.
E.2.	1,744	Expenditure by the Office of Public Works was less than anticipated on the built heritage conservation capital works programme as a small number of projects did not proceed as planned in 2007.
F.1.	(3,164)	The Fire Services capital programme is multi-annual and the additional expenditure incurred in 2007 related to commitments maturing for payment.
F.2.	(3,274)	The Library Services capital programme is multi-annual and the additional expenditure incurred in 2007 related to commitments maturing for payment.
F.3.	32	Recoupment claims from local authorities in respect of loan subsidies were less than anticipated.
F.4.	55	Recoupment claims from local authorities in respect of malicious injuries are dependent on the timing and finalisation of legal settlements. These claims are difficult to predict and in the event in 2007 were fewer than anticipated.
F.6.	(35)	Increased funding was provided to cover additional printing and maintenance costs which arose in the Irish Water Safety Association.
F.10.	5,872	Payments in respect of settlements of third party Tribunal costs (pre 2003) at €1.5 million were less than anticipated. Other third party costs did not mature for payment.
F.11.	37	Planned expenditure was less than anticipated as some printing costs and some research costs in relation to spatial policy matters did not materialise.

9 APPROPRIATIONS-IN-AID

	Estimated	Realised
	€	€
1. Fees payable by Local Authorities, etc., for audit of their accounts	1,936,000	2,293,767
2. Receipt from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 1993)	636,000	697,000
3. Receipt from the Local Government Fund	17,066,000	21,800,469
4. Receipt from EU for FEOGA element of the Programme for Peace and Reconciliation	-	1,863,555
5. MET Éireann Receipts	9,245,000	10,213,396
6. Rents (including receipts from lettings of fishing rights, etc.)	220,000	133,597
7. Services at Visitor Centres	113,000	23,535
8. Sales of Property	23,000	105,078
9. Charges at National Parks and Wildlife Sites	746,000	867,666
10. Miscellaneous Receipts	291,000	476,644
11. Dormant Accounts Receipts	<u>1,000,000</u>	-
Total	<u>31,276,000</u>	<u>38,474,707</u>

Explanation of Variations

1. Demands for audit fees are issued on an ongoing basis as audits are completed. Receipts were higher than expected due mainly to the receipt of outstanding fees.
2. The outturn reflects the provision made in the Social Insurance Fund in Vote 38 - Social and Family Affairs.
3. The Local Government Act provides for the recoupment from the Local Government Fund of expenses incurred on the collection of Motor Tax receipts, including the pay and administration costs of the Vehicle Registration Unit and the costs of development and support services for the National Vehicle Driver File. Recoupment to the Department in 2007 is linked to the higher level of expenditure explained above in relation to subhead D.3.
4. No provision had been made for this receipt from the Department of Agriculture, Fisheries and Food.
5. Receipts from charges for weather forecasting services were higher than estimated.
6. The expected receipts were less than expected. This subhead covers the income from rents for cattle grazing lettings within National Parks and Nature Reserves and other property. Income is also received from tearoom concessions in National Parks and from time to time from film companies who use National Parks for filming locations. As such, the levels of appropriations-in-aid arising in this area can be difficult to estimate.
7. The shortfall is primarily due to the loss of direct sales from management decision to improve the service and quality of Glenveagh Castle tea-rooms by franchising out to a professional catering company as well as reduced throughput of visitors as a result of the closure of Muckross House for a period in 2007 to facilitate renovations.
8. The higher income was due to the sales of cattle, timber, etc. from National Parks.
9. Receipts were higher than expected due to an increase in the number of visitors to National Parks and Wildlife Sites.
10. Miscellaneous appropriations-in-aid in respect of cancelled and out of date payable orders and other miscellaneous receipts, which are difficult to estimate, were greater than expected.
11. The appropriation-in-aid relates to recoupment from The Dormant Accounts Fund for any expenditure arising on Subhead D.6. In the event no recoupment was necessary as there was no expenditure on Subhead D.6.

10 COMMITMENTS

(a) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) under Procurement and Grant Subheads are €705,756 and €1,887,589,292 respectively.

**(b) Multi-Annual Capital Commitments
(Projects Costing €12,697,380 or more)**

1 Water/Sewerage Projects	Cumulative	Expenditure	Subsequent
	Expenditure to 31 Dec 2006	in 2007	Years
Project	€000	€000	€000
Balbriggan-Skerries Sewerage ^{1,3}	17,114	1,705	5,700
Ballina Sewerage Scheme ¹	14,113	1,989	240
Ballymore Eustace Water Treatment Plant Stage 3	-	7,768	44,400
Carrick-on-Suir Sewerage stage 1 ^{1,3}	18,194	-	14,671
Castlebar Environs Sewerage (excl Advance & Outfall) ^{1,3}	24,122	9,180	8,859
Clareville Water Treatment Plant ²	3,302	8,673	19,626
Clonmel Main Drainage	15,396	-	229
Cork Main Drainage (Collection)	156,705	1,967	21,328
Cork Main Drainage (Treatment Works)	121,563	-	25,038
Courtown Riverchapel Sewerage ¹	18,868	-	442
Donegal Bay Wastewater Treatment Plant - Group A (DBO Contract - incorporating part of Donegal, Ballyshannon and Rossnowlagh) ¹	10,543	15,248	1,262
Dublin Bay Project - North Fringe (Contract 6) Construction ^{1,3}	40,465	-	576
Dublin Bay Sewerage ¹	287,328	33,154	2,069
Dublin North Fringe Water Supply- Sillogue Storage ^{1,3}	23,907	2,143	396
Dublin Water Conservation (DRWRP) ^{1,3}	1,624	2,455	26,775
Dundalk Main Drainage ¹	67,117	5,641	-
Dungarvan Sewerage ^{1,3}	25,944	4,503	6
Dunshaughlin Sewerage ¹	37,697	320	-
Galway Main Drainage Treatment Works ¹	64,789	-	961
Kildare Sludge Treatment Centre ¹	14,908	1,172	1,004
Kildare WS Strategy, Phase 1 - Truck Watermains ¹	9,625	5,190	51
Kildare WS Strategy, Phase 1 - Wellfield Contract ¹	12,379	1,848	880
Knock Sewerage Stage 1 ¹	15,604	-	294
Leixlip/Ballycoolen Water Supply Sch. (Planning; 3rd Rising, Storage Reservoirs) ^{1,3}	34,818	21,552	3,514
Limerick Main Drainage (Phase 1, 2 & 3) - Collection and Treatment ^{1,3}	278,717	26,921	170
Lough Mask Regional Water Supply (Knock- Ballyhaunis) ^{1,3}	30,293	132	646
Meath Grouped Towns & Villages Sewerage Scheme (Donore, Duleek, Athboy, Kilmainhamwood, Summerhill, Moynalty, Rathcairn & Rathmolyon) ²	2,524	2,878	34,597
Middleton Sewerage ¹	23,619	-	1,164
Navan Sewerage ¹	32,556	210	33
New Ross Sewerage Scheme ²	5,020	2,507	5,963
North Leitrim Regional Water Supply ¹	16,684	900	-
Portlaoise Sewerage Scheme (incorporating Laois Sludge Management) Stage 3 ¹	10,985	17,480	6,966
Sligo Lough Gill Regional Water Supply	35,730	-	109
Sligo Wastewater Treatment Plant (DBO Contract) ²	1,441	14,055	-
Swords Sewerage ¹	29,824	-	101
Tipperary Grouped DBO and Wastewater Treatment Plants ^{1,3}	14,960	-	7,534
Towns & Villages SS (17 Villages) (Creagh, Cootehall, Tulsac & Lisacul started) ²	599	3,807	21,508
Tramore Sewerage Scheme ¹	13,465	1,297	-
Tuam Regional Water Supply (Stage 1) ¹	30,031	-	598
Tuam Regional Water Supply (Stage 3) ¹	16,815	-	520
Tuam Regional Water Supply Scheme Ext to Headford ¹	10,578	4,635	5
Waterford Sewerage Scheme Stage 2	17,200	17,320	3,066
Westport Sewerage (Excl. Advance Section)	49,925	-	662
Wexford Main Drainage ^{1,3}	69,632	-	13,221
Total	<u>1,726,723</u>	<u>216,650</u>	<u>275,184</u>

2 Housing Projects

Project	Cumulative Expenditure to 31 Dec 2006 €000	Expenditure in 2007 €000	Subsequent Years €000
Inner City Dublin Flat Complexes ¹	78,402	5,097	29,000
Knocknaheeny, Cork City ¹	10,916	5,500	4,620
Laurel Ave., Dun Laoghaire	6,838	3,959	5,317
Regeneration of Ballymun Flats ¹	458,462	48,920	66,228
The Glen Phase 1 (Cork)	<u>416</u>	-	<u>15,584</u>
Total	<u>555,034</u>	<u>63,476</u>	<u>120,749</u>

3 Fire Services Project

Project	Cumulative Expenditure to 31 Dec 2006 €000	Expenditure in 2007 €000	Subsequent Years €000
Camp East ¹	20,956	40	85
O'Brien Institute Training Centre, Marino	-	35	25,000
Total	<u>20,956</u>	<u>75</u>	<u>25,085</u>

4 Kyoto Credits

Project	Cumulative Expenditure to 31 Dec 2006 €000	Expenditure in 2007 €000	Subsequent Years €000
Purchase of Kyoto Carbon Credits	<u>20,000</u>	=	<u>20,000</u>

Notes:

¹ Cost of project updated since 2006.

² Excluded from 2006 account as the then estimated cost of the scheme was under €12.7m.

³ Cumulative expenditure to 31 December 2006 updated.

11 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €7,859.

12 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	467,546	176	16	35,000
Overtime and extra attendance	2,061,494	415	108	37,868
Shift and roster allowances	2,830,694	434	171	21,823
Miscellaneous	<u>196,083</u>	89	7	14,100
Total extra remuneration	<u>5,555,817</u>			

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

13 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €1,470,000 from the Vote for 2007 was included in the Estimates for 2008.

A total of €326,903 was charged to Subhead A.1. in respect of staff assigned to the Fire Services Council (€280,593) and the Rent Tribunal (€46,310).

15 retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €177,260.

In addition to voted moneys, sponsorship totalling €683,700 was also expended on the Tidy Towns Competition.

A total of €127,055 was spent on awards under the REPS (Recognition of Exceptional Performance by Staff) Scheme.

In addition to the amounts expended under Subheads A.3. and A.5., a sum of €10,285 was received from the Change Management Fund, Subhead M., of the Finance Vote.

A total of €9,943 compensation and associated legal and miscellaneous costs was paid in cases of personal injury claims by employees arising out of accidents at work (Department of Finance delegated sanction of August 1991 and 27 March 2006).

Amounts totalling €79,830 were paid in respect of claims for personal injuries on State property (Department of Finance delegated sanction of August 1991).

Amounts totalling €8,322 were paid in respect of accidents involving State and other vehicles (Department of Finance delegated sanction of August 1991).

14 EU FUNDING

The outturn shown in Subheads C.1., E.3., F.7. and F.9. includes expenditure in respect of activities co-financed by the European Regional Development Fund.

The outturn shown in Subhead C.1. includes payments in respect of activities co-financed by the EU Cohesion Fund.

The outturn shown in Subhead F.9. includes payments in respect of activities co-financed under FEOGA.

The outturn shown in Subhead E.3. includes payments in respect of activities co-financed under EU LIFE Nature contracts.

15 COMMISSIONS AND INQUIRIES ETC.

The Cumulative expenditure in respect of Commissions etc. to 31 December 2007 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2007 €	Cumulative Expenditure to 31 Dec 2007 €
Tribunal of Inquiry into certain Planning Matters (The Mahon Tribunal (formerly The Flood Tribunal))	1997	10,471,597	72,784,968

16 NATIONAL LOTTERY FUNDING

**Task Force on Special Housing Aid for the Elderly
Account of Receipts and Payments in the year ended 31 December 2007** **€**

Balance at 1 January 2007	-
B.2. Task Force on Special Housing Aid for the Elderly Expenditure	15,232,000
	<u>15,232,000</u>
Balance at 31 December 2007	=

Schedule - Task Force on Special Housing Aid for the Elderly - Payments in the year ended 31 December 2007

Payee	
Health Service Executive Region	€
Dublin Mid Leinster	2,000,000
Dublin North East	3,000,000
Southern	2,522,000
Western	<u>7,710,000</u>
Total	<u>15,232,000</u>

Grant for the Heritage Council

Account of Receipts and Payments in the year ended 31 December 2007

	€
Balance at 1 January 2007	-
E.I. Heritage Council	8,138,000
Expenditure	<u>8,138,000</u>
Balance at 31 December 2007	=

Communal Facilities in Voluntary Housing Schemes

Account of Receipts and Payments in the year ended 31 December 2007

	€
Balance at 1 January 2007	-
B.1. Communal Facilities in Voluntary Housing Schemes	1,922,336
Expenditure	<u>1,922,336</u>
Balance at 31 December 2007	=

Schedule - Communal Facilities in Voluntary Housing Schemes - Payments in the year ended 31 December 2007

Local Authority	Project	Amount
<i>County Councils</i>		€
Cavan	Society of Saint Vincent De Paul, 29 Bridge Street, Cavan	58,000
Cork	Society of Saint Vincent De Paul, Derrigra, Ballineen	105,000
Donegal	Habinteg Housing Association (Ireland) Ltd., Lifford	167,775
	North West Housing Association Ltd., Fortwell, Letterkenny	142,697
	North West Housing Association Ltd., Rathmullen	97,500
	Respond Voluntary Housing Agency, Meenmore, Dungloe	22,883
Dunlaoghaire /Rathdown	St John of God Hospitaller Services, Belmont, Stillorgan	135,000
Galway	Tearmann Eanna Teo, An Tulach, Baile na Habhann, Inverin	13,388
Kildare	Kildare North Sheltered Housing Ltd., Phase 1, Dunboyne Road, Maynooth	44,985
	Respond Voluntary Housing Agency, Easton Road, Leixlip	2,150
	Respond Voluntary Housing Agency, Ardrew, Athy	39,800
Kilkenny	St. Mary's (Kilkenny) Voluntary Housing Association, Gaol Road, Kilkenny	4,060
Laois	Respond Voluntary Housing Agency, Graiguecullen	150,049
	Respond Voluntary Housing Agency, Kiln Lane, Mountrath	64,000
Longford	County Longford Association for Mentally Handicapped, Battery Road, Longford	60,000
Mayo	Ballycastle and District Social Housing Association, Main St., Ballycastle	141,750
	Ballyhaunis Social Housing Ltd., Clare Close, Clare Road, Ballyhaunis	132,146

		Amount €
Roscommon	Four-Mile House Housing Association Ltd., Ballinderry, Four-Mile House	60,000
Tipperary North	Thurles Lions Trust Housing Assoc. Ltd., Smith O'Brien St., Gortataggort, Brittas Rd., Thurles	81,228
Tipperary South	Saint Patrick's Dwelling for the Elderly, Ashwells Lot, Cashel	97,875
Waterford	Newgrove Housing Association, Kilnamack West	87,000
City Councils		
Dublin	Teenage Care Foundation Housing Association, Claremont Villa 1, Ballymun Road, Glasnevin	52,500
	Society of Saint Vincent De Paul, Marian Hall Apartments, Milltown	135,000
Limerick	Arlington Novas Ireland Ltd., 2 St. Patrick's Hill, Dublin Road, Limerick	<u>27,550</u>
	Total	<u>1,922,336</u>

17 STOCKS

Stocks at 31 December 2007 comprised:	€000
Other (includes consumables in local depots)	301
Stationery	299
IT Consumables	84
Meteorological consumables	19
Cleaning Materials	<u>8</u>
	<u>711</u>

18 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Income Tax	1,145
Pay Related Social Insurance	515
Withholding Tax	610
Value Added Tax	148
Pension Contributions	<u>854</u>
	<u>3,272</u>

19 ENHANCING INTERNAL CONTROL

A statement on internal financial control in the standard format for the year ended 31 December 2007 has been submitted with this account to the Comptroller and Auditor General.

GERALDINE TALLON

Accounting Officer

DEPARTMENT OF THE ENVIRONMENT, HERITAGE AND LOCAL GOVERNMENT

18 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Environment, Heritage and Local Government 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 Environment, Heritage and Local Government. 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. Attention is drawn to Chapter 7 of the report for 2007 prepared by me pursuant to Section 3 of the Act.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

OFFICE OF THE MINISTER FOR EDUCATION AND SCIENCE

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 salaries and expenses of the Office of the Minister for Education and Science, for certain services administered by that Office, and for payment of certain grants and grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	66,381	60,507	-
A.2. TRAVEL AND SUBSISTENCE	3,205	2,866	10
A.3. INCIDENTAL EXPENSES	2,612	1,981	103
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	3,740	2,927	93
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	10,551	8,370	(612)
A.6. OFFICE PREMISES EXPENSES	4,340	1,747	122
A.7. CONSULTANCY SERVICES	650	863	4
A.8. REGIONAL OFFICE SERVICE	1,800	377	18
A.9. VALUE FOR MONEY AND POLICY REVIEW			
<i>Original</i>	400		
<i>Supplementary</i>	<u>800</u>	1,200	1,144
			-
OTHER SERVICES			
B.1. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ADULT EDUCATION ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)	929	929	-
B.2. TRANSPORT SERVICES	165,000	172,106	11,342
B.3. INTERNATIONAL ACTIVITIES	1,306	1,216	6
B.4. UNESCO CONTRIBUTION AND INTERNATIONAL EDUCATION EXCHANGES	2,272	2,296	-
B.5. RESEARCH AND DEVELOPMENT ACTIVITIES	9,346	8,686	52
B.6. IN CAREER DEVELOPMENT	29,646	29,304	-
B.7. EXPENSES OF NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT	4,548	3,848	-
B.8. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES	12,270	12,270	-
B.9. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES (PART FUNDED BY NATIONAL LOTTERY)	42,617	42,617	-
B.10. GRANTS TO COLLEGES PROVIDING COURSES IN IRISH (PART FUNDED BY NATIONAL LOTTERY)	1,256	1,178	100
B.11. OCCUPATIONAL HEALTH STRATEGY FOR FIRST AND SECOND LEVEL TEACHERS	2,000	948	-
B.12. PAYMENTS IN RELATION TO THE WINDING UP OF INSTITIÚID TEANGEOLAÍOCHTA ÉIREANN	320	275	-
B.13. ROYAL IRISH ACADEMY OF MUSIC GENERAL EXPENSES (GRANT-IN-AID)			
<i>Original</i>	3,644		
<i>Supplementary</i>	<u>300</u>	3,944	3,944
			-
B.14. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF CULTURAL, SCIENTIFIC AND EDUCATIONAL ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)	230	230	-
B.15. NORTH/SOUTH CO-OPERATION FUNDING	5,930	1,790	-

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
OTHER SERVICES (Cont'd)				
B.16. FUND FOR GENERAL EXPENSES OF ORGANISATIONS INVOLVED IN THE PROMOTION OF IRELAND AS AN INTERNATIONAL EDUCATION CENTRE		1,000	867	-
B.17. MISCELLANEOUS		18,525	18,732	-
B.18. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES ACTIVITIES				
<i>Original</i>	21,681			
<i>Supplementary</i>	<u>(9,000)</u>	12,681	9,816	-
B.19. COMMISSION ON CHILD ABUSE		18,631	7,384	(77)
B.20. SCHOOL COMPLETION PROGRAMME		28,888	31,116	-
B.21. NATIONAL EDUCATIONAL PSYCHOLOGICAL SERVICE		17,700	15,585	47
B.22. NATIONAL QUALIFICATIONS FRAMEWORK		11,800	12,500	-
B.23. NATIONAL EDUCATION WELFARE BOARD		9,808	9,738	-
B.24. RESIDENTIAL INSTITUTIONS REDRESS		185,079	184,955	147
B.25. NATIONAL COUNCIL FOR SPECIAL EDUCATION		11,136	8,920	-
B.26. EDUCATIONAL DISADVANTAGE (DORMANT ACCOUNTS FUNDING)				
<i>Original</i>	24,500			
<i>Supplementary</i>	<u>(20,000)</u>	4,500	3,330	-
FIRST-LEVEL EDUCATION GRANTS & SERVICES				
C.1. SALARIES, ETC., OF TEACHERS		1,807,382	1,848,327	1,441
C.2. MODEL SCHOOLS - MISCELLANEOUS EXPENSES		365	408	22
C.3. CAPITATION GRANTS TOWARDS OPERATING COSTS OF NATIONAL SCHOOLS		150,400	149,812	-
C.4. SALARIES ETC. OF NON-TEACHING STAFF IN NATIONAL SCHOOLS INCLUDING SPECIAL NEEDS ASSISTANTS, CARETAKERS AND CLERICAL OFFICERS		237,546	247,658	-
C.5. OTHER GRANTS AND SERVICES		93,210	82,145	2,160
C.6. LIBRARY GRANTS		2,118	2,129	-
C.7. CENTRES FOR YOUNG OFFENDERS		7,199	7,359	-
C.8. SPECIAL EDUCATION INITIATIVES		11,250	8,541	(150)
C.9. SUPERANNUATION, ETC., OF TEACHERS				
<i>Original</i>	327,595			
<i>Supplementary</i>	<u>26,000</u>	353,595	353,849	-
SECOND LEVEL & FURTHER EDUCATION GRANTS & SERVICES				
D.1. SALARIES, ETC., OF TEACHERS IN SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOLS		1,227,293	1,203,306	-
D.2. GRANTS TO SECONDARY SCHOOL AUTHORITIES AND OTHER GRANTS AND SERVICES IN RESPECT OF SECONDARY SCHOOLS		103,022	102,485	-
D.3. SALARIES, ETC., OF NON-TEACHING STAFF IN SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOLS INCLUDING SPECIAL NEEDS ASSISTANTS AND CLERICAL OFFICERS		37,113	34,350	-
D.4. SUPERANNUATION OF SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOL TEACHERS				
<i>Original</i>	211,310			
<i>Supplementary</i>	<u>37,600</u>	248,910	249,463	-
D.5. COMPREHENSIVE AND COMMUNITY SCHOOLS - RUNNING COSTS		44,253	45,608	-

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
SECOND LEVEL & FURTHER EDUCATION GRANTS & SERVICES (Cont'd)				
D.6. ANNUAL GRANTS TO VOCATIONAL EDUCATION COMMITTEES (EXCLUDING CERTAIN GRANTS IN RESPECT OF SPECIALIST COLLEGES AND STUDENT SUPPORT)		851,185	864,164	-
D.7. PAYMENTS TO LOCAL AUTHORITIES IN RESPECT OF SUPERANNUATION CHARGES				
<i>Original</i>	122,416			
<i>Supplementary</i>	<u>14,000</u>	136,416	146,188	-
D.8. MISCELLANEOUS POST-PRIMARY SERVICES		37,874	26,629	83
D.9. SPECIAL INITIATIVES ADULT EDUCATION		42,455	42,455	-
D.10. STATE EXAMINATIONS COMMISSION		55,293	56,101	1,935
D.11. MISCELLANEOUS		4,861	4,882	14
THIRD LEVEL & FURTHER EDUCATION GRANTS & SERVICES				
E.1. STUDENT SUPPORT		241,345	242,753	-
E.2. UNIVERSITY SCHOLARSHIPS		1,250	1,161	-
E.3. AN tÚDARÁS UM ARD-OIDEACHAS - GRANT-IN-AID FOR GENERAL EXPENSES		5,936	5,936	-
E.4. AN tÚDARÁS UM ARD-OIDEACHAS - GENERAL CURRENT GRANTS TO UNIVERSITIES AND COLLEGES, INSTITUTES OF TECHNOLOGY AND OTHER DESIGNATED INSTITUTIONS OF HIGHER EDUCATION (GRANT-IN-AID)		1,313,440	1,313,440	-
E.5. GRANTS IN RESPECT OF THE RUNNING COSTS OF THE INSTITUTES OF TECHNOLOGY AND ONE VOCATIONAL EDUCATION COMMITTEE COLLEGE		11,402	11,402	-
E.6. TRAINING COLLEGES FOR PRIMARY TEACHERS EXCLUDING THOSE FUNDED THROUGH THE HIGHER EDUCATION AUTHORITY		10,811	11,216	-
E.7. ST. CATHERINE'S TRAINING COLLEGE FOR TEACHERS OF HOME ECONOMICS		1,889	2,384	-
E.8. DUBLIN DENTAL HOSPITAL - DENTAL EDUCATION GRANT (GRANT-IN-AID)				
<i>Original</i>	11,496			
<i>Supplementary</i>	<u>600</u>	12,096	12,096	-
E.9. DUBLIN INSTITUTE FOR ADVANCED STUDIES (GRANT-IN-AID)		7,732	7,732	-
E.10. GRANT IN RESPECT OF TUITION FEES TO DESIGNATED NON-HIGHER EDUCATION AUTHORITY THIRD-LEVEL INSTITUTIONS		3,530	3,589	-
E.11. MISCELLANEOUS		830	887	-
E.12. GRANTS TO CERTAIN THIRD LEVEL INSTITUTIONS		19,127	19,054	-
E.13. ALLEVIATION OF DISADVANTAGE		17,320	17,319	-
E.14. RESEARCH AND DEVELOPMENT ACTIVITIES		93,714	83,783	-
E.15. GRANGEGORMAN DEVELOPMENT AGENCY				
<i>Original</i>	1,031			
<i>Supplementary</i>	<u>2,500</u>	3,531	3,525	-
E.16. STRATEGIC INNOVATION FUND				
<i>Original</i>	60,000			
<i>Supplementary</i>	<u>(60,000)</u>	-	-	-

Education and Science**Vote 26**

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
CAPITAL SERVICES				
F.1. BUILDING, EQUIPMENT AND FURNISHING OF NATIONAL SCHOOLS AND CENTRES FOR YOUNG OFFENDERS				
<i>Original</i>	306,000			
<i>Supplementary</i>	<u>88,000</u>	394,000	398,556	7,904
F.2. SECOND-LEVEL SCHOOLS - BUILDING GRANTS AND CAPITAL COSTS		236,000	247,470	3,669
F.3. BUILDING GRANTS AND CAPITAL COSTS OF THE INSTITUTES OF TECHNOLOGY, OTHER COLLEGES AND THE RESEARCH TECHNOLOGICAL DEVELOPMENT AND INNOVATION PROGRAMME		244	350	-
F.4. AN tÚDARÁS UM ARD-OIDEACHAS - BUILDING GRANTS AND CAPITAL COSTS FOR UNIVERSITIES AND COLLEGES, INSTITUTES OF TECHNOLOGY, DESIGNATED INSTITUTIONS OF HIGHER EDUCATION, AND THE RESEARCH TECHNOLOGICAL DEVELOPMENT AND INNOVATION PROGRAMME (GRANT-IN-AID)		156,256	147,085	-
F.5. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES ACTIVITIES				
<i>Original</i>	10,000			
<i>Supplementary</i>	<u>(8,000)</u>	2,000	1,763	-
F.6. PUBLIC PRIVATE PARTNERSHIP COSTS		<u>33,000</u>	<u>31,868</u>	-
Gross Total				
<i>Original</i>	8,640,234			
<i>Supplementary</i>	<u>72,800</u>	8,713,034	8,704,590	28,433
<i>Deduct:-</i>				
G. APPROPRIATIONS-IN-AID				
<i>Original</i>	254,903			
<i>Supplementary</i>	<u>(27,200)</u>	<u>227,703</u>	<u>227,363</u>	<u>20,833</u>
Net Total				
<i>Original</i>	8,385,331			
<i>Supplementary</i>	<u>100,000</u>	<u>8,485,331</u>	<u>8,477,227</u>	<u>7,600</u>
SURPLUS TO BE SURRENDERED		€8,103,940		

The Statement of Accounting Policies and Principles and Notes 1 to 21 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The Appropriation Account for Vote 26 - Education and Science is compiled in accordance with the Statement of Accounting Policies and Principles with the following exception:

Multi-Annual Capital Commitments

Legally Enforceable Capital Commitments are reported on at the threshold of €12.697 million. (S14/03/06)

2 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			8,477,227
Changes in Capital Assets			
Purchases Cash	(54,617)		
Depreciation (Note 4)	2,676		
Loss on Disposals	<u>39,375</u>	(12,566)	
Assets Under Development			
Cash Payments (Note 5)		(35,489)	
Changes in Net Current Assets			
Decrease in Closing Accruals		(1,281)	
Decrease in Stock		<u>60</u>	<u>(49,276)</u>
Direct Expenditure			8,427,951
Expenditure Borne Elsewhere			
Vote 27			173
Net Allied Services Expenditure			19,681
Notional Rents			<u>4,302</u>
Operating Cost			<u>8,452,107</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 4)			93,109
Assets Under Development (Note 5)			<u>21,186</u>
			114,295
Current Assets			
Stocks (Note 19)		165	
Prepayments		1,210	
Recoupment of Overpayments		1,592	
Recoupment of Secondment Costs		1,856	
Salary outstanding from Department of Justice, Equality & Law Reform		26	
Loans Outstanding (Note 16)		58	
Accrued Income		20,833	
Net Liability from the Exchequer (Note 6)		1,896	
Other Debit Balances:			
Sub-Accountants	171		
Marriage Retirement Death Gratuity	715		
Salaries Recoupable	268		
Schools Broadband Programme	6,265		
Travel Passes	122		
Payable Orders Irregularly Cashed	75		
Miscellaneous	<u>28</u>	<u>7,644</u>	
Total Current Assets		<u>35,280</u>	
Less Current Liabilities			
Due to the State - Other Balances (Note 20)		959	
Accrued Expenses		29,643	
Pension recoupment to Local Authorities		14,305	
PMG Balance and Cash	(28,802)		
Orders Outstanding	<u>34,724</u>	5,922	
Other Credit Balances:			
Redress Board	2,186		
Pension Refund	146		
Skill Olympic Sponsorship	61		
Exchequer Extra Receipts	525		
Central Bank	45		
Thedens Bequest	224		
Erasmus Smith Endowment	24		
Energy Building Programme	306		
Reid Bequest C Fund	51		
Miscellaneous	<u>51</u>	<u>3,619</u>	
Total Current Liabilities		<u>54,448</u>	
Net Current Liabilities			<u>(19,168)</u>
Net Assets			<u>95,127</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Land and Buildings €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	42,460	19,949	8,653	71,062
Additions	83,839	1,934	46	85,819
Disposals	<u>(39,061)</u>	<u>(4,083)</u>	<u>(1,271)</u>	<u>(44,415)</u>
Gross Assets at 31 December 2007	<u>87,238</u>	<u>17,800</u>	<u>7,428</u>	<u>112,466</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2007	-	15,760	5,961	21,721
Depreciation for the Year	-	2,160	516	2,676
Depreciation on Disposals	-	<u>(4,001)</u>	<u>(1,039)</u>	<u>(5,040)</u>
Cumulative Depreciation at 31 December 2007	-	<u>13,919</u>	<u>5,438</u>	<u>19,357</u>
Net Assets at 31 December 2007	<u>87,238</u>	<u>3,881</u>	<u>1,990</u>	<u>93,109</u>

GENERAL INFORMATION NOTE**1. FIRST-LEVEL**

- 1.1 Thirty seven (37) first-level sites are owned and controlled/managed by the Minister for Education and Science.
- 1.2(i) Forty-six (46) Gaelscoileanna and seven (7) Multi-Denominational schools owned by the Minister for Education and Science are controlled/managed by Boards of Management.
- 1.2(ii) One (1) Multi-Denominational school site and building is held by the Minister for Education and Science under a long term lease agreement but is controlled/managed by the school's Board of Management.
- 1.2(iii) Nine (9) Model schools, owned by the Office of Public Works, are controlled/managed by Boards of Management.
- 1.3 The total number of National Schools in operation on 31 December 2007 was three thousand two hundred and eighty five (3,285). With the exception of 1.2(i) to 1.2(iii) above, the majority of these schools are denominational and owned by the relevant diocesan authority.
- 1.4 Following the enactment of the Children's Act, 2001, one Children's Detention school vested in the Minister for Education and Science will transfer to the Health Service Executive following the completion of all necessary legal procedures. It is planned to transfer three other Children's Detention schools to the Department of Justice, Equality and Law Reform. A Memorandum of Understanding between the Department of Education and Science and the Department of Justice, Equality and Law Reform regarding the transfer of responsibility has been agreed. One Children's Detention school is vested with the Office of Public Works and it is agreed that this arrangement will remain in place for the immediate future. The schools are managed by Boards of Management.

2. SECOND-LEVEL

- 2.1 Fifteen (15) sites for second-level schools are owned and controlled/managed by the Minister for Education and Science.
- 2.2(i) Fourteen (14) Comprehensive schools, seventy seven (77) Community schools and two (2) Secondary schools owned by the Minister for Education and Science are controlled/managed by Boards of Management.
- 2.2(ii) Two hundred and fifty-one (251) Vocational schools are vested in Vocational Education Committees under the Vocational Education Act, 1930.
- 2.2(iii) Three hundred and eighty-seven (387) Secondary schools are privately owned.

3. THIRD-LEVEL

- 3.1 The land and buildings of one (1) third-level institution (Tipperary Rural and Business Development Institute - Thurles Campus) is owned by the Minister for Education and Science at 31 December 2007 and controlled/managed by the Board of Directors.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	Construction Contracts €000	In-House Computer Applications €000	Totals €000
Amounts brought forward at 1 January 2007	16,604	1,101	17,705
Cash Payments for the Year	33,364	2,125	35,489
Transferred to Asset Register	<u>(30,553)</u>	<u>(1,455)</u>	<u>(32,008)</u>
Amounts carried forward at 31 December 2007	<u>19,415</u>	<u>1,771</u>	<u>21,186</u>

6 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	€000
Surplus to be Surrendered		8,104
Exchequer Grant Undrawn		<u>(10,000)</u>
Net Liability from the Exchequer		<u>(1,896)</u>
Represented by:		
Debtors		
Net PMG position and cash	(5,754)	
Debit Balances: Suspense	<u>7,644</u>	1,890
Creditors		
Foreign Currency Bank Account	(167)	
Credit Balances: Suspense	<u>(3,619)</u>	<u>(3,786)</u>
		<u>(1,896)</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Exchequer Extra Receipts	794,335
Conscience Money	88
Witness Expenses	<u>235</u>
	<u>794,658</u>

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

Operation of Virement within Vote

In compliance with Public Financial Procedures and with the sanction of the Department of Finance, the Department of Education and Science utilised a financial process known as virement in 2007, as in other years. This allowed for savings on one or more subheads to be used to meet excesses on other subheads. Please refer to the Public Financial Procedures Sections B.1.1.10. and C.2.6. As a result of ongoing monitoring of expenditure trends within the Department virement was utilised on certain subheads where for example schemes/projects progressed more rapidly than originally forecast or demand/costs of projects were higher than originally anticipated in 2007.

Sub-head	Less/(More) Than Provided €000	Explanation
A.6.	2,593	The saving arose principally due to delays in progressing a number of refurbishment projects in 2007. The cost of maintenance works required on the Department's premises was lower than anticipated.
A.7.	(213)	The excess arose due to consultancy costs, previously met from other Subheads, being met from this consultancy Subhead with effect from 2007.
A.8.	1,423	The saving arose mainly due to procurement difficulties in the roll out of the Regional Office network.
B.3.	90	The saving arose principally as there was a less than anticipated number of international activities both abroad and in Ireland.
B.5.	660	The saving arose mainly due to activity on the Education Equality Initiative not progressing at the rate anticipated in 2007 and to overestimation of the 2007 financial requirement.
B.7.	700	The saving arose due to the allowance being made for the carry over of funds from 2005 and 2006.
B.10.	78	The savings arose as certain payments were delayed in 2007.
B.11.	1,052	The saving arose due to delays in the tendering process for the occupational health service.
B.12.	45	The saving arose as legal costs in some cases were not agreed in 2007.
B.15.	4,140	The saving arose principally as the legislative and administrative changes required to the George Mitchell Scholarship Fund Act, 1998 were not finalised by end 2007.
B.16.	133	The saving arose as the establishment of a new body, Education Ireland, did not proceed in 2007, as originally anticipated.
B.18.	2,865	The saving was due largely to lower than expected on-going costs for the NCTE and also to lower than expected costs in regard to the broadband network.
B.19.	11,247	The savings arose principally due to overestimation of the Commission's third party legal costs for 2007.
B.20.	(2,228)	The excess arose principally due to the rescheduling of the second phase of payments for the School Completion Programme. The schemes progressed more quickly than had originally been anticipated in 2007.
B.21.	2,115	The saving was due largely to slower than anticipated recruitment of staff and the delays in commissioning NEPS offices in a number of areas.
B.22.	(700)	The excess related principally to expenditure on the upgrade of the FETAC information technology system which was approved to proceed in the second half of 2007. The cost of the project had not been factored into the original estimates allocation for 2007.
B.25.	2,216	The savings arose due to delays in filling staff vacancies and costs on planned expenditure programmes progressing at a slower rate than originally anticipated.

Sub-head	Less/(More) Than Provided €000	Explanation
B.26.	1,170	The savings arose mainly due to a slower than anticipated rate of completion of projects and claims being submitted later than originally had been anticipated.
C.2.	(43)	The excess arose due to underestimation of the 2007 financial requirement for the model schools.
C.5.	11,065	The savings arose principally from delays during 2007 in the multi-annual investment Special Education Programme and lower than expected legal costs.
C.8.	2,709	The savings arose mainly due to a rescheduling of the funding arrangements.
D.3.	2,763	The saving is mainly due to an overestimation of the general salary cost of non-teaching staff in post-primary schools in 2007.
D.7.	(9,772)	The excess arose due to higher than anticipated superannuation costs in 2007.
D.8.	11,245	The saving arose principally as a result of a slower than anticipated roll out of the National Behaviour Support Service and delays in the early stages of the Dispersed Disadvantage Initiative.
E.2.	89	The saving arose mainly due to a delay in the colleges submitting invoices for fees to the Department.
E.7.	(495)	The excess arose due to additional costs associated with the closure of St. Catherine's College.
E.11.	(57)	The excess is due to underestimation. Due to its miscellaneous nature it is difficult to predict expenditure on this Subhead.
E.14.	9,931	The saving arose as expenditure on a number of research projects including the PRTLTI and Technological Sector Research was less than anticipated.
F.2.	(11,470)	Additional funding was made available by way of virement. Expenditure on the post-primary school building and modernisation programme advanced more rapidly than was anticipated.
F.3.	(106)	The excess arose due to underestimation.
F.4.	9,171	Management of the overall capital envelope identified savings in this area to support the expenditure occurring under Subhead F.2.
F.5.	237	The saving in the Subhead principally arose due to lower than expected costs of broadband roll-out equipment supports, lower expenditure on networking grants for schools and lower than expected capital outlay by the National Centre for Technology in Education.

9 APPROPRIATIONS-IN-AID

		Estimated €	Realised €
G.1. Administration and Other Services Receipts			
1. EU Travel Receipts		1,000	13
2. Contributions from the EU for educational activities		65,000	31,402
3. Receipts from the European Social Fund	<i>Original</i>	20,602,000	
	<i>Supplementary</i>	<u>(7,200,000)</u>	5,866,372
4. Receipts in respect of Peace Programme		650,000	826,408
5. Miscellaneous		2,000	1,153,968
6. Dormant Accounts Funding	<i>Original</i>	24,500,000	
	<i>Supplementary</i>	<u>(20,000,000)</u>	3,330,474
G.2. First Level Receipts			
1. Superannuation, etc., of National Teachers:			
(i) Refunds of gratuities under Superannuation Schemes, 1934 to 1958, etc.		581,000	523,707
(ii) Contributions to the Superannuation Schemes		78,846,000	78,437,843
(iii) Contributions to Teachers' Spouses and Children's Pensions Scheme		23,509,000	25,191,882
2. Contributions to pension scheme for non-teaching staff of Centres for Young Offenders (Subhead C.7.)		193,000	444,032
3. Contributions to Superannuation Scheme for Clerical Assistants, Caretakers and Clerical Staff in National Schools (Subhead C.4.)		6,155,000	6,596,663
4. Recoupment of salaries, etc., of teachers on secondment and recovery of overpayments of salary		11,727,000	7,638,029
5. Handling charge involved in making certain deductions from teachers' salaries		254,000	285,314
6. Miscellaneous		500,000	2,045,351
G.3. Second Level and Further Education Receipts			
1. Superannuation, etc., of Secondary, Comprehensive and Community School Teachers:			
(i) Contributions to Secondary Teachers' Superannuation Scheme		59,426,000	62,857,361
(ii) Contributions to Secondary Teachers' Spouses and Children's Pension Scheme		16,838,000	18,277,950
(iii) Refund of Gratuities under Secondary Teachers' Superannuation Scheme		43,000	138,747
2. Repeat Leaving Certificate course fees		132,000	112,539
3. Refund of portion of capital grants (Subhead F.2.)		9,000	3,494
4. Contributions to Superannuation Scheme for Special Needs Assistants and Clerical Assistants in Secondary Schools (Subhead D.3.)		595,000	737,126
5. Recoupment of salaries, etc., of teachers on secondment and recovery of overpayments of salary		9,613,000	10,709,185
6. Handling charge involved in making certain deductions from teachers' salaries		162,000	183,101
7. Miscellaneous		<u>500,000</u>	<u>1,971,638</u>
Total		<u>227,703,000</u>	<u>227,362,599</u>

Explanation of Variations**G.1.**

- The shortfall arose as the Department changed its procedures for the treatment of these receipts in 2007. Receipts for the educational projects are now forwarded to an agent who administers the Study Visit Programme on behalf of the Department.
- The shortfall in ESF receipts arose principally due to a limit on the amount that could be paid to the Department from the Commission in 2007, under the EU end of round rules and procedures, and that receipts originally anticipated to be received in early 2007 were received and brought to account by the Department in 2006.
- The surplus arose principally from an accumulation of claims due to delays by the European Commission in processing Peace Programme expenditure claims for 2006. The funding due to be recouped for 2006 claims was not received until 2007.
- The surplus is principally due to the recoupment of overpayments, cancellations and credits arising from out-of-date uncashed payable orders and other receipts which are difficult to forecast.
- This appropriations-in-aid Subhead relates to recoupment from the Dormant Accounts Fund and is linked to the expenditure on Subhead B.26. A shortfall arose on this Subhead due to the funds required to be paid over by the funding authority to support expenditure on B.26. being lower than anticipated.

G.2.

- 1.(i) The receipts under this Subhead are generally one-off payments made by primary teachers to repay previous gratuities received to restore previous service for pension purposes. It is therefore difficult to predict the number or value of payments in any given year.
- 1.(iii) The surplus arose due principally to the higher number of teachers and the corresponding increase in salary costs.
 - 2. The surplus arose due to higher than anticipated receipt of superannuation contributions from the Special Detention Schools due to the practical arrangements for the transfer of functions, for the treatment of superannuation contributions, not taking place until September 2007.
 - 3. The surplus in pension receipts is principally due to the additional number of special needs assistants on the payroll and the corresponding increase in salary costs in 2007.
 - 4. A shortfall arose as receipts did not reach the level originally anticipated.
 - 5. The surplus arose due to an increase in the number of teachers making contributions to companies on which handling charges are applied.
 - 6. The surplus is principally due to the recoupment of overpayments, cancellations and credits arising from out-of-date uncashed payable orders and other receipts which are difficult to forecast.

G.3.

- 1.(i) The surplus arose principally as a result of additional contributions arising from arrears payments to teachers and a general underestimation of pension receipts for 2007.
- 1.(ii) The surplus arose as a result of additional contributions arising from arrears payments and to a general underestimation of pension receipts for 2007.
- 1.(iii) The pattern of receipts to this Subhead varies considerably and is difficult to forecast. During 2007 a surplus arose due to a higher than expected level of receipts being received by the Department.
 - 2. The shortfall arose due to the decrease in the number of pupils pursuing the Repeat Leaving Certificate Programme.
 - 4. The surplus in pension receipts is principally due to the additional number of special needs assistants on the payroll and the corresponding increase in salary costs in 2007.
 - 5. The surplus is due to the receipt of outstanding secondment costs from 2006 and higher than anticipated secondment and overpayments receipts.
 - 6. The surplus arose principally due to an increase in the number of teachers making contributions to companies on which handling charges are applied.
 - 7. The surplus is principally due to the recoupment of overpayments, cancellations and credits arising from out-of-date uncashed payable orders and other receipts which are difficult to forecast.

10 COMMITMENTS

A.	Global Commitments	€000
	Commitments likely to materialise in subsequent years for:-	
	Procurement subheads	1,109
	Grant subheads	5,463
B.	Multi-Annual Capital Commitments	Totals
		€000
1.	Legally Enforceable Capital Commitments	
	Expenditure in 2007	830,553
	Commitments to be met in subsequent years	1,046,824

2. Legally Enforceable Capital Commitments Capital projects involving total expenditure of €12,697,380 or more	Expenditure to 31 December 2006 €	Expenditure in 2007 €	Legally Enforceable Commitments to be met in Subsequent Years €	Totals €
Subhead F.2.				
1. Malahide C.S.	11,638,721	1,463,360	866,635	13,968,716
2. Rathoath V.S.	8,883,160	3,875,774	195,138	12,954,072
3. Youghal C.S.	13,676,632	-	95,078	13,771,710
Subhead F.3.				
4. Cork - Tourism Building ¹	17,707,503	191,726	400,771	18,300,000
5. National University of Ireland, Cork - IT Building	-	10,000,000	15,500,000	25,500,000
6. Galway/Mayo Library ¹	28,549,304	-	249,591	28,798,895
7. Waterford - Cert Building	5,436,195	11,959,440	6,725,365	24,121,000
8. National University of Ireland, Dublin Centre for Synthesis & Chemical Biology ¹	10,962,027	1,103,257	1,643,738	13,709,022
9. National University of Ireland, Cork - Postgraduate Research Library ¹	7,568,421	6,086,557	65,998	13,720,976
10. National University of Ireland, Dublin Science Centre	-	-	17,547,050	17,547,050
11. Mary Immaculate College Campus Development Phase 1a/infrastructure ²	13,999,858	422,880	1,447,262	15,870,000
12. National University of Ireland, Dublin - Conway Institute ^{1 & 4}	11,668,575	1,310,909	-	12,979,484
13. Dublin City University, National Centre for Cellular Biotechnology ⁴	15,005,189	3,151,987	-	18,157,176
C. Capital Costs of Public Private Partnership Projects				
	Expenditure to 31 December 2006 €	Expenditure in 2007 €	Balance still Outstanding on Capital Cost of Project at Delivery €	Totals €
1. National Maritime College of Ireland PPP ³	10,475,981	1,316,720	53,930,906	65,723,607
2. Schools Bundle PPP ³	12,813,296	1,146,131	79,652,106	93,611,533
3. Cork School of Music ³	-	8,703,236	70,036,782	78,740,018

Notes

¹ Expenditure on these projects has been met from Subhead F.3. and from the Scientific and Technological Education (Investment) Fund until 31 December 2007. Future expenditure will be met solely from Subhead F.3.

² Expenditure for Mary Immaculate College was brought to account under Subhead F.4. to 31 December 2006.

³ Expenditure on the project is being met from Subhead F.6.

⁴ NUI Dublin (UCD) Conway Institute and DCU National Centre for Cellular Biotechnology were both completed during 2007.

Note on PPP's

The Department has to date entered into three separate contracts to design, build, finance, maintain and operate educational accommodation under the Public Private Partnership (PPP) model.

There are two third level Projects, the National Maritime College, Cork, and the Cork School of Music as well as the Pilot PPP Schools Project. All three contracts are for twenty-five years. The buildings will remain in State ownership for the duration of the contract, with the PPP Company being granted a licence to build the facilities, and maintain them for a period of twenty-five years.

New Accounting Procedures for PPP Projects in the 2007 Appropriation Accounts

In previous Appropriation Accounts the information provided for Legally Enforceable Capital Commitments for Public Private Partnership projects included the capital costs, finance costs, lifecycle costs, maintenance costs, facility management's costs, insurances and overheads which are payable over the 25 year concession period for each of the projects. In the 2007 Appropriation Accounts the information provided in respect of "Capital Cost of Public Private Partnership Projects" is in accordance with the requirements of the Department of Finance Circular 4/2007.

National Maritime College

The National Maritime College of Ireland (NMCI) PPP Project was completed in October 2004 with Focus Education Ireland as the private sector partner. NMCI was the first third level PPP to be completed and operating in Ireland. The new college provides state of the art education and training facilities to service the needs of the Cork Institute of Technology and the non-military needs of the Irish Naval Service.

Five Pilot Schools PPP

The five post-primary schools are located in Dunmanway and Ballincollig, Co. Cork, Tubbercurry, Co. Sligo, Clones, Co. Monaghan, and Shannon, Co. Clare. The contract for the Five Schools PPP was signed with Jarvis Projects in November 2001. The operational phase of the schools commenced in January 2003.

Cork School of Music

A contract for the design, build, financing and operation of the Cork School of Music was signed with Hochtief in September 2005. The Cork School of Music was completed on 16 July 2007.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Total Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	792,766	296	30	24,430
Overtime and extra attendance	1,093,837	397	53	33,707
Shift/roster allowances	-	-	-	-
Miscellaneous	<u>206,113</u>	123	7	18,000
Total extra remuneration	<u>2,092,716</u>			

Note:

Certain individuals received payments in more than one category.

12 MISCELLANEOUS ITEMS

There is a carryover of €3,747,000 from 2007 to 2008 under the terms of the Administrative Budget Agreement.

Expenditure under Subhead B.2. included an award of €4,770 arising from a recommendation of the Ombudsman. (S18/40/79 Pt 11)

Expenditure under Subhead B.24. includes awards of €840,000 in respect of five redress cases. Legal costs totalling €414,748 were paid in respect of four of these award cases and twenty two other cases. Medical and other fees totalling €24,673 were paid in respect of three of the award cases and six other cases. (S18/10/04 and S18/9/92 Part 8)

Expenditure under Subhead C.5. included legal costs totalling €280,251 paid in respect of seventy one redress cases. Medical costs totalling €1,750 were paid in respect of one of the legal cost cases and in one other case. (S18/10/04)

Expenditure under Subhead C.5. included an award totalling €2,018 in respect of a salaries scale placement issue. Legal costs totalling €18 were also paid. (S18/24/84)

Arising from a recommendation of the Ombudsman, expenditure under Subhead C.5. included an *ex gratia* payment of €750. This payment related to a delay in processing a complaint. (S18/24/84)

Expenditure under Subhead C.5. includes legal costs of €36,248 arising from two placement cases (S18/28/76) and €134,290 arising from one placement case. (S18/07/00 Part 1).

Expenditure under Subhead C.9. includes legal costs of €7,227 arising from compensation claims by three staff members of Young Offender Centres for injuries received while on duty. A settlement totalling €55,000 was paid in one of these cases. (S18/7/00)

Expenditure under Subhead D.5. includes €21,400 in respect of a judicial review in relation to a post of responsibility. (S18/35/78)

Expenditure under Subhead D.11. includes €9,075 legal costs arising from a judicial review in relation to the planned closure of a school. (S18/35/78)

Expenditure under D.11. includes €3,624 for legal fees in relation to two redress cases. (S18/10/04)

Expenditure under Subhead D.5. included an amount of €193,378 in settlement of six compensation claims for accidents in Community and Comprehensive schools. Legal fees of €56,332 were paid in respect of four of the settlement cases and fourteen other cases. Medical and other fees totalling €20,074 were also paid in respect of three of the settlement cases and thirteen other cases. (S18/10/04)

Expenditure under Subheads C.5. and D.8. included amounts totalling €35,599,952 in respect of temporary school premises.

A sum amounting to €173,331 was received from Vote 27, The Department of Community, Rural and Gaeltacht Affairs, in respect of the Outdoor Play Facilities sub-measure. This sum was brought to account in Subhead G.1.6. and funds to the same value were paid from Subhead B.26. during 2007.

A sum amounting to €3,155,143 was received from the National Treasury Management Agency (Dormant Accounts Funds) and brought to account in Subhead G.1.6. Funds to the same value were paid from Subhead B.26. during 2007.

Penalty interest payments amounting to €7,334 were made by the Department of Education and Science under the Prompt Payment of Accounts Act, 1997, in respect of late payments.

Section 23 of the Residential Institutions Redress Act 2002 provided for the establishment of a Special Account to be funded from "moneys provided by the Oireachtas" and by "a person, with the consent of the Minister (for Education and Science) and the Minister for Finance". The accounts are subject to audit by the Comptroller and Auditor General.

Moneys from the Special Account, which are provided by the Oireachtas, are used to pay awards made by the Residential Institutions Redress Board and the costs of the Board in administering the Act. The other source of funding for the Special Account comes from moneys contributed under the terms of the Indemnity Agreement between the State and the contributing congregations. The first Schedule of this Agreement contains a list of the contributing congregations.

13 EU FUNDING

The amount of €5,866,372 received from the European Social Fund and shown as Appropriations-in-Aid was included in the recorded expenditure from the following Subheads of the Office of the Minister for Education and Science:

A.1., B.5., B.20., B.22., D.1., D.6., D.8., D.9., E.6., E.7., and E.15.

14 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions, etc., to 31 December 2007 on account of which payments were made in the year was as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2007 €	Cumulative Expenditure to 31 Dec 2007 €
Commission to Inquire into Child Abuse ¹	1999	7,383,695	43,667,511
Residential Institutions Review Committee	2003	1,204,142	3,001,914
New Schools Advisory Committee ²	2002	49,174	163,086
Commission on School Accommodation	1996	211,074	3,164,222

¹ The cumulative expenditure figure reported in the 2005 and 2006 accounts was overstated by €21,382 and €50,961 respectively, as a result of incorrectly charging the costs of one member of staff to the Commissions Subhead - B.19. rather than to the Department's Staff Salaries Subhead - A.1., following the internal transfer of this staff member within the Department.

² The expenditure incurred by the New Schools Advisory Committee during 2006 was overstated by €468.

15 CONTINGENT LIABILITY

In addition there will be further payments associated with the Commission to Inquire into Child Abuse and the Redress Board. Final costs cannot be determined at this point as the work of both bodies is ongoing.

Expenditure for the Commission to Inquire into Child Abuse from inception to the end of 2007 was €43,667,511. At this point it is estimated that a provision in the region of €45-€55 million may be required to meet remaining costs of the Commission. This is a tentative provision given that the Commission has yet to receive and assess a large volume of third party legal costs.

Expenditure associated with the Redress Board to the end of 2007 was €745,591,963 at which time some 10,000 applications had been processed out of a total of approximately 14,541 applications received by the Board. At this point it is estimated that additional costs of up to some €360 million may arise. This estimate is tentative given that the Board has some 4,500 applications to process at the end of 2007 and that the level of award in these remaining cases may vary substantially.

16 STATEMENT OF LOANS

Loans issued towards building of Secondary Schools and repayments thereof (Subhead G.3.3.)

Period	Amounts of Loans Issued €	Repayments Principal €	Repayments Interest €
From 1 April 1968 to 31 December 2006	3,210,039	3,149,033	3,587,100
Year ended 31 December 2007	-	2,576	918
Total	<u>3,210,039</u>	<u>3,151,609</u>	<u>3,588,018</u>
Total Amounts of Loans Issued	3,210,039		
Total Amount of Principal Repaid		<u>(3,151,609)</u>	
Principal Outstanding		<u>58,430</u>	

17 MISCELLANEOUS ACCOUNTS

NON-VOTED ACCOUNTS	Securities	Cash	Total
	€	€	€
Cash for Investment Balance on 1 January 2007	-	-	-
Securities Balance on 1 January 2007	1,047,154	-	1,047,154
Adjustment to Opening Stock Balance ¹	(1,405)	-	(1,405)
Securities Redeemed	-	-	-
Transferred to Income Account	-	-	-
Securities Purchased	-	-	-
Balances on 31 December 2007	<u>1,045,749</u>	<u>-</u>	<u>1,045,749</u>

Receipts and Payments Account for the year ended 31 December 2007

€

Balances on 1 January 2007	63,961
Receipts	43,639
Payments	<u>(18,686)</u>
Balances on 31 December 2007	<u>88,914</u>

¹ Following a review of the 2006 accounts the Department reviewed its process of presenting stocks. For consistency in approach it was decided to amend the presentation of certain of the stock holdings to present them as units of stocks and on quantities held rather than on the basis of their annual valuation.

REGISTRATION COUNCIL

Account of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the year ended 31 December 2007, in respect of Capital and Income

Capital Account	Securities	Cash	Total
	€	€	€
Cash Balance on 1 January 2007	-	-	-
Securities Balance on 1 January 2007	33,815	-	33,815
Securities Transferred to the Teaching Council ¹	<u>(33,815)</u>	-	<u>(33,815)</u>
Balances on 31 December 2007	<u>-</u>	<u>-</u>	<u>-</u>

Income Account

€

Balances on 1 January 2007	-
Dividends Received	-
Miscellaneous Receipts	-
Miscellaneous Payments	<u>-</u>
Balances on 31 December 2007	<u>-</u>

¹ The Teaching Council Act provided for the establishment of an independent statutory agency to regulate the teaching profession and to maintain and enhance teaching standards. The Council was established on 28 March 2006 with the duty to take over the functions of the Registration Council. The finalisation of the transfer of stock from the Department to the Teaching Council took longer than anticipated and was not completed until January 2007.

ENDOWED SCHOOLS

Account of the Receipts and Payments of the Endowed Schools (constituted under the Educational Endowments (Ireland) Act, 1885) during the year ended 31 December 2007, in respect of Capital and Income

	Securities €	Cash €	Total €
Cash for Investment Balance on 1 January 2007	-	-	-
Securities Balance on 1 January 2007	542,896	-	542,896
Adjustment to Opening Stock Balance ¹	(904)	-	(904)
Securities Redeemed	(33,378)	33,378	-
Securities Purchased	<u>30,817</u>	<u>(33,378)</u>	<u>(2,561)</u>
Balances on 31 December 2007	<u>539,431</u>	<u>-</u>	<u>539,431</u>

Receipts and Payments Account for the year ended 31 December 2007

	€
Balances on 1 January 2007	31,913
Receipts	181,588
Payments	<u>(161,469)</u>
Balances on 31 December 2007	<u>52,032</u>

¹ Following a review of the 2006 accounts the Department reviewed its process of presenting stocks. For consistency in approach it was decided to amend the presentation of certain of the stock holdings to present them as units of stocks and on quantities held rather than on the basis of their annual valuation.

ACCOUNT OF ST. CATHERINE'S COLLEGE OF EDUCATION FOR HOME ECONOMICS

Income and Expenditure Account for the period 1 September 2007 to 31 December 2007

	€	€
Balance on 1 September 2007 ¹		38,620
Income		
Grants	929,400	
Other	<u>31,252</u>	960,652
Expenditure		
Pay and Pensions	(701,765)	
Non-Pay Expenditure	<u>(26,395)</u>	<u>(728,160)</u>
Balance on 31 December 2007		<u>271,112</u>

¹ Following the closure of St. Catherine's College of Education for Home Economics on 31 August 2007, and the completion of accounts for its final full year of activity, it was agreed with the Comptroller and Auditor General, that pending finalisation of residual financial issues, that this Department would integrate a set of Income and Expenditure Accounts for the College into the Department's Voted account, to account for all financial transactions from the last full audit of the College's accounts, until all remaining financial transactions from the St. Catherine's Subhead are completed.

GRANT-IN-AID FUNDS 2007

	€
Subhead B.1. - Fund for General Expenses of Adult Education Organisations (National Lottery Funded) (a)	929,000
Subheads B.8. & B.9. - Fund for General Expenses of Youth Organisations and Other Expenditure in relation to Youth Activities	
National Lottery (a)	42,616,671
Exchequer (b)	12,270,000
Subhead B.14. - Fund for General Expenses of Cultural, Scientific and Educational Organisations (National Lottery Funded) (a)	<u>229,700</u>
	<u>56,045,371</u>

(a) Analysis of payments funded from National Lottery is included in Note 18.

(b) A sum of €12,270,000 from the Grant-in-Aid was not funded from National Lottery. Analysis of payments making up this amount is included below.

Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Youth Organisations and Other Expenditure in relation to Youth Activities not funded from the National Lottery

	€
Girls' Friendly Society	39,024
Presbyterian Youth	61,325
DYCW	36,651
City of Dublin VEC	8,567,627
County Dublin VEC	818,861
Dun Laoghaire VEC	620,177
Ceol Ballyfermot	83,873
City of Cork VEC	877,422
Fountain Resource Group	22,733
Familiscope (Ballyfermot) Ltd.	50,000
Moatview Fairfield RASP	200,000
City of Limerick VEC	256,453
City of Galway VEC	243,566
County Carlow VEC	109,107
County Wicklow VEC	212,358
Dun Laoghaire/Rathdown	<u>70,823</u>
Total	<u>12,270,000</u>

18 NATIONAL LOTTERY FUNDING

National Lottery Voted Funds

Payments in the year ended 31 December 2007

	€
General Expenses of Youth Organisations and Other Expenditure in Relation to Youth Activities (Subhead B.9.)	42,616,671
Cultural Activities (Subhead B.14.)	229,700
Irish Language (Subhead B.10.)	1,178,401
Expenses of Adult Education Organisations (Subhead B.1.)	<u>929,000</u>
Total	<u>44,953,772</u>

Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Youth Organisations and Other Expenditure in relation to Youth Activities (Subhead B.9.)

	€
Assessor of Youth Work - Salary Costs	79,124
Belvedere Youth Project, Dublin	60,000
Causeway	83,056
Child Protection Training	142,267
Co-operation Ireland	55,134
Council of Europe English Language Course	45,000
Curragh Youth Project, Co. Kildare	60,000

Education and Science**Vote 26**

	€
Development Fund for Youth Work Organisations	450,969
Gaisce - President's Award Scheme	933,000
Garda Vetting	300,000
Grants to Youth Organisations (Schedule A)	12,698,180
Intercultural Strategy	90,000
Irish Girl Guides	35,250
Leargas	692,242
Local Voluntary Youth Councils	65,000
Local Youth Club Grants Scheme	1,600,003
Local Youth Club Grants Scheme - Administrative Costs	63,000
Maynooth Diploma Course	165,000
Milford Community Youth Project, Co. Donegal	13,500
Miscellaneous Expenses	17,235
Miscellaneous - Youth Information	8,365
National Association of Youth Drama	45,000
National Youth Arts Programme	127,000
National Youth Council of Ireland	15,000
National Youth Health Programme	123,500
National Youth Work Advisory Committee	8,568
No Name Club	101,663
North/South Youth Work	5,505
Ogras	24,600
Other Projects under Disadvantaged Youth (Schedule B)	349,264
Remember US Youth Project	60,000
Scouting Ireland	291,000
Skibbereen Youth Project, Co. Cork	13,500
Special Project for Youth Schemes	19,910,652
VEC's - Additional Programme Costs	146,200
Young Irish Film Makers	80,000
Young Mens Christian Association	26,500
Youth Card/USIT	4,640
Youth Officers - Capacity Development of VEC's	1,488,815
Youth Information Centres	2,114,074
Youth Programme - External Evaluation	<u>24,865</u>
Total	<u>42,616,671</u>
Cultural Activities (Subhead B.14.)	€
Cultural Organisations (Schedule C)	<u>229,700</u>
Irish Language (Subhead B.10.)	€
Courses in Irish	<u>1,178,401</u>
Expenses of Adult Education Organisations (Subhead B.1.)	€
Aontas	472,000
Irish Countrywomen's Association	23,000
National Adult Literacy Agency	327,000
People's College	<u>107,000</u>
Total	<u>929,000</u>
Schedule A	
Grants to Youth Organisations (Subhead B.9.)	€
An Óige	240,969
Athlone Community Services	49,161
Boys Brigade	75,250
Catholic Guides of Ireland	344,274
Catholic Youth Care	1,134,290
Church of Ireland Youth Department	237,203
Comhthraenáil na nOgeagrais Gaeilge	21,367

Education and Science**Vote 26**

	€
Confederation of Peace Corps	171,956
ECO - UNESCO Club	161,938
Experiment in International Living	35,556
Feachtas	117,552
Foróige	2,492,926
Girls Brigade	57,805
Irish Girl Guides	562,512
Junior Chamber Ireland	22,619
Macra na Feirme	596,401
National Association for Youth Drama	133,041
National Federation of Archery Clubs	71,339
National Youth Council of Ireland	787,539
No Name Club	194,074
Ogra, Chorcaí	728,803
Ogras	247,322
Order of Malta	63,173
Scouting Ireland	1,144,117
Voluntary Services International	107,712
Young Christian Workers	126,019
YMCA	147,507
Youth Work Ireland	<u>2,625,755</u>
Total	<u>12,698,180</u>

Schedule B**Special Projects for Youth (Subhead B.9)**

	€
City of Dublin Youth Service Board - Annual Grant	129,881
Foróige Development Officer, North Co. Dublin	103,062
Foróige Development Officer, Co. Donegal VEC	87,624
Ronanstown Pilot Project	15,407
Sheelin Project, Co. Cavan VEC	<u>13,290</u>
Total	<u>349,264</u>

Schedule C**Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations (Subhead B.14.)**

	€
Artane School of Music	45,000
Feis Maitiu	45,000
Foras Éireann	12,700
National Youth Orchestra of Ireland	<u>127,000</u>
Total	<u>229,700</u>

19 STOCKS

Stocks at 31 December 2007 comprised:	€000
Stationery, Manuals, etc.	85
IT Consumables, etc.	<u>80</u>
	<u>165</u>

20 DUE TO THE STATE

The amount Due to the State at 31 December 2007 consisted of:	€000
PAYE & PRSI	936
Withholding Tax	21
VAT	<u>2</u>
	<u>959</u>

21 ENHANCING INTERNAL CONTROLS

As Accounting Officer I have signed the Statement of Internal Financial Controls (SIFC).

In that regard and with specific reference to the SIFC the following is the position with regard to staff training and induction, specific financial training, risk management and information and communication technology security.

The Department's Training Unit provides access to, and encourages staff to avail of training in a wide range of programmes, financial and otherwise. In addition, the Performance Management and Development System (PMDS) provides an annual opportunity for job holders and managers to assess objectives and identify appropriate skills and training needs that would contribute to enhanced performance.

During the induction training of newly recruited staff or staff transferring to the Department under the terms of the Government's decentralisation programme, new recruits that feel they require training in any specific area are encouraged to contact the Training Unit to avail of its services.

During 2007 the Department's Training and Finance Units worked together to source and customise financial training courses to enhance staffs' knowledge of asset management and financial governance. In addition to this Finance Unit staff delivered in-house training courses on the annual estimates processes/monthly returns processes to assist in developing staffs' skills and to enhance their knowledge and understanding of financial management and governance. Additionally in 2007, to supplement the training, a number of comprehensive financial procedures guidance notes issued internally on the Department's intranet site.

The Department operates a Risk Management System which has been incorporated into the business planning process for all sections of the Department.

The Department seeks to operate to best practice in respect of Information and Communications Technology and continues to review, enhance and upgrade the ICT infrastructure.

During 2007 the Internal Audit Unit completed a comprehensive programme of audits. A total of ten audits were presented to the Audit Committee for consideration in addition to reviewing the adequacy of the follow up action from previous audit reports.

I have continued to emphasise to staff and management, the central role internal financial controls should play in the day to day management of operations in the Department.

BRIGID MC MANUS

Accounting Officer

DEPARTMENT OF EDUCATION AND SCIENCE


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 Education and Science 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 Education and Science. 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

