



Comptroller and Auditor General

Appropriation Accounts

2008

Accounts for presentation to Dáil Éireann pursuant to Section 3 (11) of the
Comptroller and Auditor General (Amendment) Act, 1993

September 2009

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Part I: Introduction

The Appropriation Accounts

Dáil Éireann provides money for the ordinary services of Government Department and Offices, both capital and non-capital, by

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

Expenditure is provided for under 'Votes', with one or more covering the functions of each Department or Office. The first part of the estimate for each Vote (referred to as the ambit) provides an outline of the services to be financed. The ambit is incorporated in the annual Appropriation Act and so represents the purposes for which funds have been authorised by Dáil Éireann.

At the end of each financial year, each Department or Office is required to prepare an account, known as the Appropriation Account, for each voted service administered by it. The statutory requirement is for the Appropriation Account to provide details of the outturn for the year against the amount provided by Dáil Éireann, based on the cash amounts of payments and receipts.

In addition to providing the statutory financial information on a cash-accounting basis, 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. the 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.

The standard accounting policies and principles followed by Accounting Officers in preparing the Appropriation Accounts are set out at the beginning of Part 2. Where there are departures from the standard policies and principles in relation to individual Appropriation Accounts, the extent of the departures are explained in note 1 to the relevant Account.

Duties of Accounting Officers in relation to Appropriation Accounts

An Accounting Officer is the head of a Government Department or Office 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. By law, the Accounts must be submitted to the Comptroller and Auditor General by 31 March following the end of the year of account. The Appropriation Accounts must comply with the requirements of The Department of Finance's *Public Financial Procedures*, and with 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/Offices and for the regularity and propriety of all transactions in the Appropriation Accounts.

In addition, on foot of the 2002 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 is set out at the beginning of Part 2. In notes to some of the Appropriation Accounts, the Accounting Officers also describe actions taken or planned to enhance particular aspects of internal control in the Departments or Offices concerned.

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

Article 33 of the Constitution of Ireland provides for the appointment of 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 related to the Vote 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 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 on Matters arising from Audit

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.

Matters reported on arising from the audit of the Appropriation Accounts for 2008 are presented in a separate volume entitled *Comptroller and Auditor General Annual Report 2008*.

Part 2: Appropriation Accounts

Statement of Accounting Policies and Principles¹

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 with 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 2008.

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:

- in the case of payment by cheque or payable order, the payment instrument has been drawn.
- 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

¹ Where there are departures from the standard policies and principles in relation to individual Appropriation Accounts, the extent of the departures are explained in note 1 to the relevant Account.

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) General

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. Where possible, adjustments were made in subsequent years to improve the accuracy of the initial estimates provided.

From 1 January 1995, assets are valued at acquisition cost.

The following assets are not included in the Statement

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

Land is not depreciated.

Other 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%.

Other capital items, including buildings, are depreciated as indicated in the notes to the relevant 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 note provides global figures for commitments likely to materialise in the subsequent year(s) under (i) procurement and (ii) grant subheads, excluding commitments under €1,270.

A separate note is provided giving details of multi-annual capital commitments over €6,350,000.

13 Superannuation

Superannuation payments for retired Civil Servants, Gardaí, teachers, army personnel and HSE and former Health Board personnel are met on a current basis from Votes 7, 20, 26, 37 and 40. 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 €10,000 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.

Standard Statement 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/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 by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

PRESIDENT'S ESTABLISHMENT

Account of the sum expended, in the year ended 31 December 2008, 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	Outturn	Closing Accruals
	€000	€000	€000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	1,605	1,607	—
A.2. TRAVEL AND SUBSISTENCE	248	117	45
A.3. INCIDENTAL EXPENSES	221	147	15
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	167	97	—
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	174	155	(13)
OTHER SERVICE			
B. CENTENARIANS' BOUNTY	1,120	943	(33)
Total	3,535	3,066	14
Surplus to be surrendered		<u>€469,011</u>	

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

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			3,066
Changes in Capital Assets			
Purchases Cash	(19)		
Depreciation	44		
Loss on disposals	14	39	
Changes in Net Current Assets			
Decrease in Closing Accruals	(37)		
Increase in Stock	(16)	(53)	(14)
Direct Expenditure			3,052
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			5,612
Operating Cost			8,664

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			72
Current Assets			
Stocks (Note 9)		94	
Prepayments		67	
Net Liability of the Exchequer (Note 4)		37	
PMG Balance and Cash	64		
Orders Outstanding	(56)	8	
Total Current Assets		206	
Less Current Liabilities			
Accrued Expenses		81	
Other Credit Balances:			
Due to State (Note 10)	31		
Payroll Deductions	14	45	
Total Current Liabilities		126	
Net Current Assets			80
Net Assets			152

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	552	176	728
Additions	8	11	19
Disposals	(361)	(99)	(460)
Gross Assets at 31 December 2008	199	88	287
Accumulated Depreciation:			
Opening Balance at 1 January 2008	445	172	617
Depreciation for the year	39	5	44
Depreciation on disposals	(350)	(96)	(446)
Cumulative Depreciation at 31 December 2008	134	81	215
Net Assets at 31 December 2008	65	7	72

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

The opening balances for office equipment for both cost or valuation and accumulated depreciation have been adjusted due to rounding issues.

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be surrendered		469
Exchequer grant undrawn		(506)
Net Liability of the Exchequer		(37)
Represented by:		
Debtors		
Net PMG position and cash		8
Creditors		
Due to State (Note 10)	(31)	
Credit Balances: Suspense	(14)	(45)
		(37)

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

Sub-head	Less/(More) than provided	Explanation
	€000	
A.2	131	The saving arose because the level of foreign travel was less than anticipated.
A.3.	74	The saving arose mainly due to photographic services and miscellaneous costs being less than anticipated.
A.4	70	The saving arose mainly due to telecommunications costs being lower than anticipated.
B.	177	The saving arose as the number of persons qualifying for the Centenarian Bounty was less than anticipated.

6 DETAILS OF EXTRA REMUNERATION

	Amount paid	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	50,160	8	2	20,027
Overtime and extra attendance	19,404	16		
Total extra remuneration	<u>69,564</u>			

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

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

An amount of €3,706 representing voluntary deduction of pay was lodged to the Exchequer.

8 MISCELLANEOUS ITEMS

Awards totalling €1,732 were paid to staff members under the scheme for recognition of exceptional performance.

The Net Allied Services expenditure of €5,612,000 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	42
7 Superannuation and Retired Allowances	515
10 Office of Public Works	2,899
20 Garda Síochána	232
28 Foreign Affairs	445
36 Defence	456
Central Fund (Emoluments and allowances of President, pensions of former Presidents and widow of former President).	1,023
	<u>5,612</u>

9 STOCKS

Stocks at 31 December 2008 comprised:

	€000
Stationery	56
IT Consumables	3
Miscellaneous	35
	<u>94</u>

10 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:

	€000
Pay Related Social Insurance	7
Pension Contributions	2
Income Tax	22
	<u>31</u>

DAVID DOYLE

Accounting Officer
DEPARTMENT OF FINANCE
26 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the President's Establishment for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
27 May 2009

DEPARTMENT OF THE TAOISEACH

Account of the sum expended, in the year ended 31 December 2008, 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	14,091	14,364	—
A.2. TRAVEL AND SUBSISTENCE	795	723	18
A.3. INCIDENTAL EXPENSES	1,620	1,620	11
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	697	619	5
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	2,048	1,440	(267)
A.6. OFFICE PREMISES EXPENSES	850	513	7
A.7. CONSULTANCY SERVICES	275	107	—
A.8. INFORMATION SOCIETY - eCABINET AND OTHER INITIATIVES	1	—	—
A.9. VALUE FOR MONEY AND POLICY REVIEWS	27	25	—
A.10. ORGANISATIONAL REVIEW PROGRAMME	750	745	—
OTHER SERVICES			
B. NATIONAL ECONOMIC AND SOCIAL DEVELOPMENT OFFICE (GRANT-IN-AID)	6,500	5,371	(20)
C. FORUM FOR PEACE AND RECONCILIATION	5	—	—
D. COMMEMORATION INITIATIVES	200	121	—
E. TRIBUNAL OF INQUIRY (DUNNES PAYMENTS)	1	—	—
F. TRIBUNAL OF INQUIRY (PAYMENTS TO MESSRS. C.J. HAUGHEY AND M. LOWRY)	10,016	4,009	318
G. NATIONAL FORUM ON EUROPE	3,809	3,058	12
H. NEWFOUNDLAND AND LABRADOR BUSINESS PARTNERSHIPS	354	334	—
I. INFORMATION SOCIETY AND eINCLUSION	66	66	—
J. COMMISSION OF INVESTIGATION	1	—	—
K. ACTIVE CITIZENSHIP OFFICE	200	6	—
Gross Total	42,306	33,121	84
Deduct:			
L. APPROPRIATIONS-IN-AID	100	224	—
Net Total	42,206	32,897	84
Surplus to be surrendered		<u>€9,308,252</u>	

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

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			32,897
Changes in Capital Assets			
Purchases Cash	(136)		
Depreciation	365		
Loss on Disposal of Fixed Asset	1	230	
Changes in Net Current Assets			
Decrease in Closing Accruals	(413)		
Decrease in Stock	6	(407)	(177)
Direct Expenditure			32,720
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	5,640		
Notional Rents	2,085		7,725
Operating Cost			40,445

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			711
Current Assets			
Stocks (Note 13)		113	
Prepayments		337	
Other Debit Balances:			
Recoupments Due	285	285	
PMG Balance and Cash	2,872		
Orders Outstanding	(451)	2,421	
Total Current Assets		3,156	
Less Current Liabilities			
Accrued Expenses		421	
Other Credit Balances:			
Payroll Deductions	111		
Other Credit Balances	24		
Due to State (Note 14)	469	604	
Net Liability to the Exchequer (Note 4)		2,102	
Total Current Liabilities		3,127	
Net Current Assets			29
Net Assets			740

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	3,106	509	3,615
Additions	108	28	136
Disposals	(113)	—	(113)
Gross Assets at 31 December 2008	3,101	537	3,638
Accumulated Depreciation:			
Opening Balance at 1 January 2008	2,413	261	2,674
Depreciation for the year	313	52	365
Depreciation on Disposals	(112)	—	(112)
Cumulative Depreciation at 31 December 2008	2,614	313	2,927
Net Assets at 31 December 2008	487	224	711

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be surrendered		9,308
Exchequer Grant Undrawn		(7,206)
Net Liability to the Exchequer		2,102
Represented by:		
Debtors		
Net PMG position and cash	2,421	
Debit Balances: Suspense	285	2,706
Creditors		
Due to State	(469)	
Credit Balances: Suspense	(135)	(604)
		2,102

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

Sub-head	Less/(More) than provided €000	Explanation
A.5.	608	Savings are as a result of measures implemented arising from the Government decision on expenditure control in July 2008.
A.6.	337	Savings are as a result of measures implemented arising from the Government decision on expenditure control in July 2008.
A.7.	168	As a result of the Government decision of July 2008, expenditure in this Subhead was reduced by 50% of the estimate.
B.	1,129	Savings are as a result of measures implemented arising from the Government decision on expenditure control in July 2008.
F.	6,007	Awarding of legal costs did not arise as expected in 2008.
G.	751	Savings are as a result of measures implemented arising from the Government decision on expenditure control in July 2008.
K.	194	Reduced spend was as a result of deferral of planned events until the appointment of the Active Citizenship Steering Group in October 2008.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Miscellaneous	100,000	223,732

Explanation of Variation

Variation arose due to higher than anticipated recoupment of superannuation for staff on secondment and receipts from the EU relating to the eGovernment Project.

7 COMMITMENTS

At the end of 2008, commitments likely to materialise in subsequent years amounted to €96,047. This relates to commitments entered into by the Department in respect of the purchase of goods and services and grants which did not mature in 2008.

8 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2008 was €352,014.

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 €10,000 or more	Max. individual payment of €10,000 or more €
	€			€
Higher, special or additional duties	435,936	76	16	20,186
Overtime and extra attendance	533,220	131	17	23,276
Employee Recognition Scheme	13,638	44	—	—
Total extra remuneration	<u>982,794</u>			

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

11 MISCELLANEOUS ITEMS

Awards totalling €13,638 were made to 3 teams and 6 individuals in respect of recognition of performance for 2007 paid in 2008.

The account includes the sum of €19,746 which was used for the purchase of gifts for presentation by, or on behalf of, the Taoiseach and Ministers of State in 2008.

An ex-gratia payment of €92,718 was made to a former Special Adviser to the Taoiseach, in respect of agreed retirement benefits.

An ex-gratia payment of €23,560 was made to a former employee in respect of agreed retirement benefits.

Following a Revised Estimate there was a transfer of function of Subhead I. Information Society and e Inclusion to the Department of Communications, Energy and Natural Resources. A total of €3.187 million was transferred. There had been expenditure of €66,000 prior to this transfer.

A total amount of €37,507 was written-off in 2008 relating to outstanding suspense account balances no longer in operation.

In addition to expenditure in the Administrative Budget the following amounts were received in 2008:

- €900,000 was received from the Change Management Fund (Public Service Modernisation & Management Information Framework), Subhead M. of Vote 6, Office of the Minister for Finance.

- €9,266 was received from Vote 6, Office of the Minister for Finance in respect of the Multisite Library Project.

The Net Allied Services Expenditure of €5,640,000 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	2,513
10	Office of Public Works	902
20	Garda Síochána	1,290
36	Defence	71
	Central Fund-Ministerial etc. Pensions	567
19	Department of Justice, Equality and Law Reform, Financial Shared Services	297
		<u>5,640</u>

12 COMMISSIONS AND INQUIRIES

Total expenditure in respect of ongoing Commissions and Inquiries to 31 December 2008 is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2008 €000	Expenditure to 31 Dec 2008 €000
All-Party Committee on the Constitution	1996	—	3,272
Tribunal of Inquiry I (Dunnes Payments)	1997	—	6,655
Tribunal of Inquiry II (Payments to Messrs. Haughey and Lowry)	1997	4,009	34,475
Independent Commission of Inquiry (Barron Report - Dublin and Monaghan Bombings)	2000	—	3,511
Commission of Investigation (Mc Entee Report - Dublin and Monaghan Bombings)	2005	—	2,642

13 STOCKS

Stocks at 31 December 2008 comprised:	€000
Gifts	16
Stationery	45
Publications	37
Consumables etc.	15
	<u>113</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
PRSI	87
Income Tax	247
Retention Tax	80
Pension Contributions	—
VAT	55
	<u>469</u>

DERMOT McCARTHY

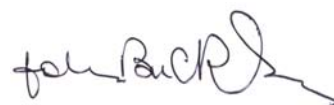
Accounting Officer
DEPARTMENT OF THE TAOISEACH
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of the Taoiseach for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
21 July 2009

OFFICE OF THE ATTORNEY GENERAL

Account of the sum expended, in the year ended 31 December 2008, 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	11,180	10,665	2
A.2. TRAVEL AND SUBSISTENCE	284	220	—
A.3. INCIDENTAL EXPENSES	1,030	1,037	(44)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	208	114	5
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,031	824	(70)
A.6. OFFICE PREMISES EXPENSES	313	348	11
A.7. CONSULTANCY SERVICES	75	68	—
A.8. VALUE FOR MONEY AND POLICY REVIEWS	60	70	—
A.9. CONTRACT LEGAL EXPERTISE	1,100	1,115	5
OTHER SERVICES			
B. CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	36	34	—
C. LAW REFORM COMMISSION (GRANT-IN-AID)	4,162	3,554	—
D. GENERAL LAW EXPENSES	80	61	—
Gross Total	19,559	18,110	(91)
Deduct:			
E. APPROPRIATIONS-IN-AID	8	4	37
Net Total	19,551	18,106	(128)

Surplus to be surrendered

€1,444,511

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

NOTES**1 OPERATING COST STATEMENT FOR 2008**

	€000	€000	€000
Net Outturn			18,106
Changes in Capital Assets			
Purchases Cash	(359)		
Disposals Cash	1		
Depreciation	526		
Loss on Disposal	1	169	
Changes in Net Current Assets			
Decrease in Closing Accruals	(172)		
Increase in Stock	(2)	(174)	(5)
Direct Expenditure			18,101
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		1,554	
Notional Rents		1,078	2,632
Operating Cost			20,733

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			1,114
Current Assets			
Stocks (Note 11)		38	
Prepayments		166	
Accrued Income		37	
Other Debit Balances:			
Shared Costs Clearing	49		
Miscellaneous	55	104	
PMG Balance and Cash	259		
Orders Outstanding	(10)	249	
Total Current Assets		594	
Less Current Liabilities			
Accrued Expenses		75	
Other Credit Balances:			
Due to the State (Note 12)	289		
Miscellaneous	75	364	
Net Liability to the Exchequer (Note 4)		(11)	
Total Current Liabilities		428	
Net Current Assets			166
Net Assets			1,280

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	4,273	1,487	5,760
Additions	319	56	375
Disposals	(241)	(5)	(246)
Gross Assets at 31 December 2008	4,351	1,538	5,889
Accumulated Depreciation:			
Opening Balance at 1 January 2008	3,388	1,105	4,493
Depreciation for the year	456	70	526
Depreciation on Disposals	(241)	(3)	(244)
Cumulative Depreciation at 31 December 2008	3,603	1,172	4,775
Net Assets at 31 December 2008	748	366	1,114

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be surrendered		1,445
Exchequer Grant Undrawn		(1,456)
Net Liability to the Exchequer		(11)
Represented by:		
Debtors		
Net PMG position and cash	249	
Debit Balances: Suspense	104	353
Creditors		
Due to the State (Note 12)	(289)	
Credit Balances: Suspense	(75)	(364)
		(11)

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

Sub-head	Less/(More) than provided €000	Explanation
A.1.	515	Savings arose due to the deferral of filling of staff vacancies.
A.5.	207	Savings arose as work on updating the Electronic Irish Statute Book carried into 2009. There was also a less than anticipated spend on IT Hardware.
C.	608	Savings arose due to a less than anticipated draw down in Grant-in-Aid by the Law Reform Commission. Some expenses including rent and utility costs were lower than expected as the Commission did not move into its extended premises until late in 2008.
D.	19	Savings arose due to a lower than anticipated spend on general law expenses.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Miscellaneous	8,000	3,642

7 COMMITMENTS

Commitments at 31 December 2008 amount to €1,346,000. This is comprised of €142,000 for library and know-how, €803,000 in respect of drafting, €50,000 for agency/contract staff, €13,000 in respect of staffing costs for the pre Irish Independence Statute Law Revision Project, €177,000 in respect of other staff, €90,000 for cleaning and €60,000 in respect of the Case and Records Management System. There are also amounts totalling €11,000 in respect of consultants.

8 MATURED LIABILITIES

Matured liabilities undischarged at the end of the year amounted to €5,556.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	111,387	29	3	20,530
Overtime and extra attendance	31,958	18	—	—
Miscellaneous	92,800	6	6	24,300
Total extra remuneration	<u>236,145</u>			

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

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

A retired Civil Servant in receipt of a Civil Service pension was engaged on a contract basis at a cost to the Office of €19,770.

Assistant Secretary Awards

A figure of €92,800 was paid to 6 staff members in respect of Assistant Secretary Awards for the year 2007.

Exceptional Performance Awards

31 staff members received awards of €250 at a total cost to the Office of €7,750 for 2007. These awards were paid in May 2008. 43 staff members received awards of €250 at a total cost to the Office of €10,750 for 2008.

11 STOCKS

Stocks at 31 December 2008 comprised:

	€000
IT Consumables	7
Stationery	20
CD ROM Irish Statute Book	11
	<u>38</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:

	€000
Income Tax	169
Pay Related Social Insurance	69
Pensions	1
Withholding Tax	34
Value Added Tax	16
	<u>289</u>

13 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2008 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 embedded, training is being provided to relevant staff. Staff in the Finance Unit 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 for both Offices. A Risk Management Policy 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, recently finalised a cross-Office Business Continuity Plan. The implementation of the plan will be reviewed regularly to monitor its progress.

Administrative and Financial Controls

The MAC and Audit Committee regularly review controls through the provision of reports. All internal audit reports are considered by the MAC and implementation of recommendations monitored. The Office is putting in place arrangements for a review of all financial procedures to be undertaken shortly.

FINOLA FLANAGAN

Accounting Officer

OFFICE OF THE ATTORNEY GENERAL

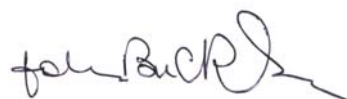
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Attorney General for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
27 August 2009

CENTRAL STATISTICS OFFICE

Account of the sum expended, in the year ended 31 December 2008, 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	Outturn	Closing Accruals
	€000	€000	€000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	38,055	37,315	
A.2. TRAVEL AND SUBSISTENCE	1,520	1,486	2
A.3. INCIDENTAL EXPENSES	1,215	1,686	(8)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,332	1,370	34
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	5,803	5,670	(394)
A.6. OFFICE PREMISES EXPENSES	1,641	1,339	72
A.7. CONSULTANCY SERVICES	122	153	10
A.8. COLLECTION OF STATISTICS	2,128	1,128	1
A.9. VALUE FOR MONEY AND POLICY REVIEWS	54	41	
Gross Total	51,870	50,188	(283)
Deduct:			
A.10. APPROPRIATIONS-IN-AID	740	535	865
Net Total	51,130	49,653	(1,148)

Surplus to be surrendered

€1,476,852

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

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			49,653
Changes in Capital Assets			
Purchases Cash	(1,364)		
Disposals Cash	—		
Loss on Disposals	—		
Depreciation	3,862	2,498	
Assets under Development			
Cash Payments		(1,435)	
Changes in Net Current Assets			
Increase in Closing Accruals	552		
Increase in Stock	(40)	512	1,575
Direct Expenditure			51,228
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		7,012	
Notional Rents		2,429	9,441
Operating Cost			60,669

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			20,429
Assets under Development (Note 4)			791
			21,220
Current Assets			
Stocks (Note 11)		272	
Prepayments		456	
Accrued Income		865	
Other Debit Balances		526	
PMG Balance and Cash	800		
Orders Outstanding	(545)	255	
Net Liability of the Exchequer (Note 5)		345	
Total Current Assets		2,719	
Less Current Liabilities			
Accrued Expenses		172	
Deferred Income		—	
Other Credit Balances		226	
Due to State (Note 12)		900	
Total Current Liabilities		1,298	
Net Current Assets			1,421
Net Assets			22,641

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Land and buildings	Office equipment and machinery	Furniture and fittings	Totals
	€000	€000	€000	€000
Cost or Valuation at 1 January 2008	34	48,866	3,214	52,114
Adjustment	—	79	—	79
Additions	—	2,263	114	2,377
Disposals	—	(1,432)	(14)	(1,446)
Gross Assets at 31 December 2008	34	49,776	3,314	53,124
Accumulated Depreciation:				
Opening Balance at 1 January 2008	34	27,911	2,338	30,283
Adjustment	—	(4)	—	(4)
Depreciation for the year	—	3,681	181	3,862
Depreciation on Disposals	—	(1,432)	(14)	(1,446)
Cumulative Depreciation at 31 December 2008	34	30,156	2,505	32,695
Net Assets at 31 December 2008	—	19,620	809	20,429

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	In House Computer Applications €000
Amounts brought forward at 1 January 2008	450
Cash Payments for the Year	1,435
Transferred to Asset Register	(1,094)
Amounts carried forward at 31 December 2008	791

5 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be surrendered		1,477
Exchequer Grant Undrawn		(1,822)
Net Liability to the Exchequer		(345)
Represented by:		
Debtors		
Net PMG position and cash	255	
Debit Balances: Suspense	526	781
Creditors		
Due to State	(900)	
Credit Balances: Suspense	(226)	(1,126)
		(345)

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

Sub-head	Less/(More) than provided €000	Explanation
A.1.	740	The saving was mainly due to a vacancy management policy that was put in place in mid year so as to comply with the requirements of a Government decision to achieve savings on the Subhead in 2008.
A.3.	(471)	The overspend was due to a combination of a repayment of surplus monies (€156,081) received from EUROSTAT in respect of the 2007 Farm Structure Survey and additional payments made for survey mapping in 2008.
A.6.	302	The saving arose mainly because the provision and fit-out of additional office accommodation in Cork did not proceed as planned during 2008.
A.7.	(31)	The overspend was due to more than anticipated expenditure on a consultancy contract.
A.8.	1,000	The saving was due to lower than expected field work costs on CSO surveys during 2008.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. European Union Receipts	728,000	423,736
2. Miscellaneous	12,000	112,090
Total	740,000	535,826

Explanation of variation

- Receipts from European Union contracts were lower than the published estimated figure in 2008. The published figure should have read €470,000.
- Receipts from publications and analysis were higher than the published estimated figure in 2008. The published figure should have read €270,000 and the shortfall was due to lower than expected receipts in the course of the year.

8 COMMITMENTS

As at 31 December 2008, commitments likely to materialise in future years amounted to €4,488,804. 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.

9 DETAILS OF EXTRA REMUNERATION

	Amount paid €	Number of Recipients	Recipients of €10,000 or more	Maximum individual payment of €10,000 or more €
Higher, special or additional duties	227,136	141	3	15,034
Overtime and extra attendance	264,637	185	4	16,322
Shift and roster allowances	50,847	8	—	—
Miscellaneous	80,818	758	—	—
Total extra remuneration	623,438			

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

10 MISCELLANEOUS ITEMS

In accordance with the Administrative Budget Agreement, 756 awards were made totalling €69,997 under the Exceptional Performance Scheme. The highest awards were two payments of €3,000 that were paid to groups comprising three individuals.

A payment of €15,000 was made in settlement of a claim for compensation for injuries received by a staff member as a result of an accident on CSO premises.

A payment of €10,561 was made in settlement of a plaintiff's legal costs following an earlier settlement of a claim by a staff member for compensation for injuries received as a result of an accident on CSO premises.

The Net Allied Services Expenditure of €7,012,000 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	2,896
9	Office of the Revenue Commissioners	2,926
10	Office of Public Works	1,190
		<u>7,012</u>

11 STOCKS

Stocks at 31 December 2008 comprised:

	€000
Stationery	156
IT Consumables	54
Publications	62
	<u>272</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:

	€000
Income Tax	464
Pay Related Social Insurance	277
Value Added Tax	17
Pension Contributions	83
Withholding Tax	55
Exchequer Extra Receipts	4
	<u>900</u>

13 EXCHEQUER EXTRA RECEIPTS

Exchequer Extra Receipts totalling €3,706 were received during the year.

GERARD O'HANLON

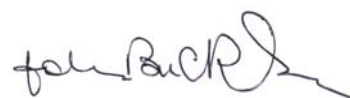
Accounting Officer
CENTRAL STATISTICS OFFICE
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Central Statistics Office for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
17 June 2009

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

Account of the sum expended, in the year ended 31 December 2008, 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	11,607	10,713	81
A.2. TRAVEL AND SUBSISTENCE	938	799	10
A.3. INCIDENTAL EXPENSES	390	358	11
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	220	199	(23)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	466	432	(93)
A.6. OFFICE PREMISES EXPENSES	222	208	10
A.7. CONSULTANCY AND LEGAL FEES	606	329	27
Gross Total	14,449	13,038	23
Deduct :			
A.8. APPROPRIATIONS-IN-AID	4,285	5,207	529
Net Total	10,164	7,831	(506)
Surplus to be surrendered		<u>€2,333,233</u>	

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

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			7,831
Changes in Capital Assets			
Purchases Cash	(156)		
Disposals Cash	—		
Depreciation	292		
Loss on Disposal of Fixed Assets	3	139	
Changes in Net Current Assets			
Increase in Closing Accruals	556		
Increase in Stock	(25)	531	670
Direct Expenditure			8,501
Movement in Work-in-Progress¹			(408)
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		2,280	
Notional Rents		390	2,670
Operating Cost			<u>10,763</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 2008

	€000	€000	€000
Capital Assets (Note 3)			707
Work-in-Progress			1,060
Current Assets			
Stocks (Note 11)		43	
Accrued Income		529	
Prepaid Expenses		128	
Other Debit Balances		179	
PMG Balance and Cash	759		
Orders Outstanding	(179)	580	
Total Current Assets		<u>1,459</u>	
Less Current Liabilities			
Accrued Expenses		151	
Other Credit Balances:			
Due to State (Note 12)		310	
Net Liability to the Exchequer (Note 5)		449	
Total Current Liabilities		<u>910</u>	
Net Current Assets			<u>549</u>
Net Assets			<u>2,316</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	2,110	662	2,772
Additions	98	169	267
Disposals	(143)	—	(143)
Gross Assets at 31 December 2008	2,065	831	2,896
Accumulated Depreciation:			
Opening Balance at 1 January 2008	1,580	446	2,026
Depreciation for the year	237	55	292
Depreciation on Disposals	(129)	—	(129)
Cumulative Depreciation at 31 December 2008	1,688	501	2,189
Net Assets at 31 December 2008	377	330	707

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	€000
Amounts brought forward at 1 January 2008	100
Transferred to Assets Register	(100)
Amounts carried forward at 31 December 2008	—

5 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be surrendered		2,333
Exchequer Grant Undrawn		(1,884)
Net Liability to the Exchequer		449
Represented by:		
Debtors		
Net PMG position and cash	580	
Debit Balances: Suspense	179	759
Creditors		
Credit Balances: Suspense	—	
Due to State	(310)	(310)
		449

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1	894	The principal saving was due to a delay in staff recruitment.
A.2	139	The costs associated with official travel were lower than anticipated due to a delay in filling staff vacancies.
A.7	277	This saving includes a required saving of €76,000; the balance was mainly due to the timing of consultancy input required in value for money examinations.

7 APPROPRIATIONS-IN-AID

	Estimated	Realised
	€	€
Receipt of Audit Fees	4,285,000	5,206,929

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 €566,199. Of this amount €460,478 arises out of contractual obligations the Office has entered into with firms of accountants to provide audit services and €105,721 is in respect of consultancy services for value for money examinations.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €10,000 or more	Max. Individual Payment of €10,000 or more
	€			€
Higher, special or additional duties	26,870	7	1	11,246
Overtime and extra attendance	5,175	1	—	—
Total extra remuneration	32,045			

In addition to the remuneration reported above, as part of their pay structure, Trainee Auditors received additional remuneration totalling €20,089, following their qualification as accountants and their assumption of the responsibilities attaching to the Auditor grade.

10 MISCELLANEOUS ITEMS

Ex-gratia payments amounting to €41,628 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 November 2008 the Office held an annual conference upon which costs of €27,670 were incurred.

€44,882 was paid in 2008 relating to a Peer Review.

Official gifts to the value of €305 were given during the year.

11 STOCKS

Stocks at 31 December 2008 comprised:	€000
Stationery	20
Consumables etc.	23
	<u>43</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
PAYE	155
PRSI	74
Withholding Tax	38
Value Added Tax	43
	<u>310</u>

Gerard Smyth

Accounting Officer

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

31 March 2009

**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 2008.

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 significant estimates and judgements 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 2008 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

7 August 2009

Certificate of the Comptroller and Auditor General

The Appropriation Account of the Vote for the Office of the Comptroller and Auditor General for 2008 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
27 August 2009

OFFICE OF THE MINISTER FOR FINANCE

Account of the sum expended, in the year ended 31 December 2008, 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
- 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	40,500	40,433	—
A.2. TRAVEL AND SUBSISTENCE	1,000	693	30
A.3. INCIDENTAL EXPENSES	2,000	1,578	—
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,500	1,411	65
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	3,200	2,379	(365)
A.6. OFFICE PREMISES EXPENSES			
<i>Current Year Provision</i>	1,350		
<i>Deferred Surrender</i>	800		
A.7. CONSULTANCY SERVICES	20	52	—
A.8. VALUE FOR MONEY AND POLICY REVIEWS	1,400	960	1
OTHER SERVICES			
B. EXPENSES ARISING FROM THE SALE OF ACC BANK	5	—	—
C. ECONOMIC AND SOCIAL RESEARCH INSTITUTE - ADMINISTRATION AND GENERAL EXPENSES (GRANT-IN-AID)	5,500	5,500	—
D. INSTITUTE OF PUBLIC ADMINISTRATION (GRANT-IN-AID)	3,900	3,900	—
E. GAELEAGRAS NA SEIRBHÍSE POIBLÍ	460	413	—
F. CIVIL SERVICE ARBITRATION AND APPEALS PROCEDURES	70	58	—
G.1. REVIEW BODY ON HIGHER REMUNERATION IN THE PUBLIC SERVICE	175	191	—
G.2. PUBLIC SERVICE BENCHMARKING BODY	100	44	—
G.3. COMMITTEE FOR PERFORMANCE AWARDS	60	61	—
H. CENTRE FOR MANAGEMENT AND ORGANISATION DEVELOPMENT	10,730	6,122	(185)
I.1. STRUCTURAL FUNDS TECHNICAL ASSISTANCE AND OTHER COSTS	2,100	1,409	(8)
I.2. TECHNICAL ASSISTANCE COSTS OF REGIONAL ASSEMBLIES (GRANT-IN-AID)	1,500	1,356	—
J. COMMITTEES AND COMMISSIONS	850	670	1
K. PAYMENTS TO THE PROMOTERS OF CERTAIN CHARITABLE LOTTERIES (NATIONAL LOTTERY FUNDED)	8,618	8,618	—
L. CHANGE MANAGEMENT FUND	1,500	1,072	—

		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
OTHER SERVICES (cont'd)				
M.1. PEACE PROGRAMME/NORTHERN IRELAND INTERREG		12,000	10,641	—
M.2. SPECIAL EU PROGRAMMES BODY		1,835	1,102	—
N. IRELAND/WALES AND TRANSNATIONAL INTERREG		300	344	(8)
O. CIVIL SERVICE CHILDCARE INITIATIVE		2,237	1,560	(2)
P. PROCUREMENT MANAGEMENT REFORM		1,500	872	16
Q. CONSULTANCY SERVICES		500	1,945	(18)
Gross Total				
Current Year Provision	104,910			
Deferred Surrender	800	105,710	95,356	(335)
Deduct:				
R. APPROPRIATIONS-IN-AID		8,550	8,208	18
Net Total				
Current Year Provision	96,360			
Deferred Surrender	800	97,160	87,148	(353)

Surplus to be surrendered**€10,011,748**

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

NOTES**1 OPERATING COST STATEMENT FOR 2008**

	€000	€000	€000
Net Outturn			87,148
Changes in Capital Assets			
Purchases Cash	(1,390)		
Depreciation	4,265		
Disposals Cash	—		
Loss on Disposals	3	2,878	
Assets under Development			
Cash Payments (Note 4)		(567)	
Changes in Net Current Assets			
Increase in Closing Accruals	(6)		
Decrease in Stock	8	2	2,313
Direct Expenditure			89,461
Expenditure Borne Elsewhere			
Net Allied Services Expenditure (Note 11)		18,000	
Notional Rents		5,626	23,626
Operating Cost			113,087

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			8,751
Assets under Development (Note 4)			231
			<u>8,982</u>
Current Assets			
Stocks (Note 15)		49	
Prepayments		736	
Accrued Income		18	
Other Debit Balances:			
Advances to OPW	31		
Recoupable Salaries	264		
Recoupment of Travel Expenditure	37		
Recoupment of Travel Pass Scheme	117		
Other Debit Suspense Items	<u>26</u>	475	
PMG Balance and Cash	1,817		
Orders Outstanding	<u>(82)</u>	1,735	
Total Current Assets		<u>3,013</u>	
Less Current Liabilities			
Accrued Expenses		402	
Other Credit Balances:			
Payroll deductions	317		
Due to State (Note 16)	1,391		
Other Credit Suspense Items	<u>119</u>	1,827	
Net Liability to the Exchequer (Note 5)		<u>383</u>	
Total Current Liabilities		<u>2,612</u>	
Net Current Assets			<u>401</u>
Net Assets			<u><u>9,383</u></u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	IT Equipment €000	Furniture and Fittings €000	Office Equipment €000	Totals €000
Cost or Valuation at 1 January 2008	16,609	3,427	2,126	22,162
Transfers ¹	5,035	—	—	5,035
Additions ²	1,922	1,793	88	3,803
Disposals	(193)	(2)	—	(195)
Gross Assets at 31 December 2008	23,373	5,218	2,214	30,805
Accumulated Depreciation				
Opening Balance at 1 January 2008	13,083	2,982	1,892	17,957
Transfers	24	—	—	24
Depreciation for the year	3,700	461	104	4,265
Depreciation on Disposals	(191)	(1)	—	(192)
Cumulative Depreciation at 31 December 2008	16,616	3,442	1,996	22,054
Net Assets at 31 December 2008	6,757	1,776	218	8,751

¹ In implementing the recommendations contained in a review of the Reach and Public Service Broker projects, the Government transferred management of the Broker from the Department of Social and Family Affairs to the Department of Finance in April 2008. As part of the review and implementation process, the Department of Finance considered the accumulated development capital costs (€32m) and determined that significant elements of the project could be provided using alternative and cheaper means. Consequently, and in accordance with prudent accounting practice, it has been decided to recognise €5m of these accumulated costs in the Statement of Capital Assets.

² Additions to furniture and fittings in the year include assets with a net book value of €613,000 which had not been included heretofore.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER

	In-House Computer Applications €000
Amounts brought forward at 1 January 2008	1,199
Cash Payments for the year	567
Transferred to Assets Register	(1,535)
Amounts carried forward at 31 December 2008	231

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 2008

	€000	€000
Surplus for the Year		
Surplus to be surrendered		10,012
Exchequer Grant Undrawn		(9,629)
		<hr/>
Net Liability to the Exchequer		383
		<hr/>
Represented by:		
Debtors		
Net PMG Position and Cash	1,735	
Debit Balances: Suspense	475	2,210
	<hr/>	
Creditors		
Credit Balances: Suspense	(436)	
Due to State	(1,391)	(1,827)
	<hr/>	<hr/>
		383
		<hr/>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Receipts totalling €178,847 were transferred to the Exchequer during the year.

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

Sub-head	Less/(More) than provided €000	Explanation
A.2.	307	Savings arose due to less travel than anticipated being undertaken.
A.5.	821	Savings arose mainly due to printing, hardware, software and external IT service provider costs being less than anticipated.
A.7.	(32)	Excess arose due to increased expenditure in respect of the Capacity Review.
A.8.	440	Savings were due to lower staff costs than expected and an anticipated consultancy did not arise.
H.	4,608	Savings arose due to termination of contracts and reductions in maintenance and operation costs as recommended by the REACH review.
I.1.	691	Savings arose due to reduction and/or suspension of programmes.
I.2.	144	Costs were less than anticipated due to a delay in submission of claims by Regional Assemblies.
J.	180	Savings arose due to lower than anticipated costs associated with the establishment of the Commission on Taxation.
L.	428	The drawdown of funds by Departments was less than anticipated.
M.1.	1,359	The savings arose due to timing issues in spending across the Peace III and Interreg IVA programmes.
M.2.	733	Savings arose due to favourable exchange rates and a deferred move of premises.

Sub-head	Less/(More) than provided €000	Explanation
O.	677	Savings arose due to timing issues in making payments.
P.	628	Savings arose due to lower than expected cost levels on e-tenders and delayed work on other projects.
Q.	(1,445)	Excess arose due to consultancy costs in respect of the Credit Institutions (Financial Support) Scheme.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts from computer services rendered by the Centre for Management and Organisation Development	250,000	114,095
2. Receipts from Departments in respect of Foreign Language Classes	100,000	89,660
3. EU Programmes	8,100,000	7,350,000
4. Miscellaneous	100,000	653,883
Total	8,550,000	8,207,638

Explanation of Variation

1. Variance arose due to an initial over estimation of the anticipated receipts.
3. It is difficult to estimate accurately as the timings of reimbursements are decided by the EU Commission.
4. Receipts under this heading fluctuate and are difficult to estimate accurately.

9 COMMITMENTS

Commitments at year end totalled €815,172.

10 DETAILS OF EXTRA REMUNERATION

	Total amount paid €	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more €
Higher, special or additional duties	327,305	88	11	18,878
Overtime and extra attendance	688,761	174	22	33,374
Miscellaneous	543,402	321	11	46,233
Total extra remuneration	1,559,468			

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

11 MISCELLANEOUS ITEMS

This account includes expenditure of €387,540 in respect of 5 officers who were serving outside the Department for all or part of 2008 and whose salaries were paid from the main salary subhead of the Department.

A total of €65,546 was spent on merit awards. This comprised 209 individual awards and 9 group awards. The payments, which were in respect of 2007, ranged from €100 to €2,000.

Two officers received a total of €9,200 in *ex-gratia* payments in recognition of exceptional performance. The individual payments were for €7,500 and €1,700.

A total of 14 officers received €37,378 in respect of Special Service Payments under the terms of the AHCPs 1% PCW restructuring agreement. A further 45 officers received €115,176 in respect of Seniority Allowances under the same agreement.

Three retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €69,878.

Sanction was received for the write off in 2008 of various Suspense Account balances. The sanction was for an amount of €342,445 and the sum was written off against Subheads A. 1 (€308,775), A.2 (€15,832) and A.3 (€17,838).

The Net Allied Services Expenditure of €18,000,000 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	13,180
10	Office of Public Works	4,379
20	Garda Síochána	189
	Central Fund - Ministerial etc. pensions (No. 38 of 1938, etc.)	252
		<u>18,000</u>

12 EU FUNDING

The Outturn shown in Subheads I.1., I.2 and M.1 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
I.1.	Structural Funds Technical Assistance and Other Costs	1,012	971
I.2.	Technical Assistance Costs of Regional Assemblies (Grant-in-Aid)	1,500	1,356
M.1.	Peace Programme/Northern Ireland INTERREG	12,000	10,641
		<u>14,512</u>	<u>12,968</u>

13 COMMISSIONS AND INQUIRIES, ETC.

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2008 €	Cumulative expenditure to 31 Dec 2008 €
Civil Service Arbitration Board	1950/51	48,823	812,533
Review Body on Higher Remuneration in the Public Sector	1969/70	190,561	2,932,674
Civil Service Appeals Board	1993	8,711	79,312
Public Service Benchmarking Body	2000	43,785	8,096,444
Disabled Drivers Appeals Board	1989	320,323	1,162,034
Credit Union Advisory Committee	1967	36,558	214,271
Commission on Taxation	2008	313,300	313,300
		<u>962,061</u>	<u>13,610,568</u>

14 NATIONAL LOTTERY FUNDING

Subhead	Estimate Provision €000	Outturn €000
K. Payment to the promoters of certain charitable lotteries	8,618	8,618

Detailed Breakdown

€

Associated Charities Trust	39,113
Asthma Society of Ireland	643,316
Cappoquin Community Development Company Ltd.	16,897
Drogheda Community Services Centre	105,947
Gael Linn	610,414
Irish Cancer Society	429,747
Irish Lung Foundation Ltd.	172,891
Irish M.E. Trust	96,854
Irish Society for the Prevention of Cruelty to Children	232,049
Irish Wheelchair Association	5,417
Longford Cathedral Circle	61,162
Lyreacrompane Community Development Ltd.	26,777
Mulranny Day Centre Housing Company Ltd.	14,200
Polio Fellowship of Ireland	429,747
Rehab Group	5,185,164
Slieve-Ardagh Rural Development	22,708
The Hanly Centre	166,104
West of Ireland Alzheimer Foundation	121,469
Friedreichs Ataxia Society Ireland	198,949
St Kieran's Community Centre	39,075
	<u>8,618,000</u>

15 STOCKS

€000

Stocks at 31 December 2008 comprised:

Stationery	24
IT Consumables	25
	<u>49</u>

16 DUE TO THE STATE

€000

The amount due to the State at 31 December 2008 consisted of:

Income Tax	713
Pay Related Social Insurance	234
Professional Services Withholding Tax	303
Value Added Tax	56
Pensions	85
	<u>1,391</u>

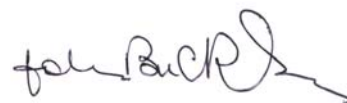
DAVID DOYLE
Accounting Officer
DEPARTMENT OF FINANCE
26 March 2009

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 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009

SUPERANNUATION AND RETIRED ALLOWANCES

Account of the sum expended in the year ended 31 December 2008, 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 2004 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	209,550	216,749	—
B. PAYMENTS UNDER THE CONTRIBUTORY PENSIONS SCHEMES FOR SPOUSES AND CHILDREN OF CIVIL SERVANTS, MEMBERS OF THE JUDICIARY AND COURT OFFICERS	40,063	41,126	—
C. EX-GRATIA PENSIONS FOR WIDOWS AND CHILDREN OF CIVIL SERVANTS, MEMBERS OF THE JUDICIARY AND COURT OFFICERS	1,682	1,547	—
D. ADDITIONAL ALLOWANCES AND GRATUITIES IN RESPECT OF ESTABLISHED OFFICERS AND PAYMENTS IN RESPECT OF TRANSFERRED SERVICE	60,131	54,314	—
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	22,293	19,522	—
F. INJURY GRANTS AND MEDICAL FEES	315	316	—
G. FEES TO PENSIONS BOARD AND PENSIONS BENEFIT SYSTEM	120	73	—
H. PAYMENTS IN RESPECT OF LIABILITY UNDER CHAPTER 2C OF THE TAXES CONSOLIDATION ACT 1997	5	—	—
Gross Total	334,159	333,647	—
Deduct:			
I. APPROPRIATIONS-IN-AID	69,000	82,533	—
Net Total	265,159	251,114	—
Surplus to be surrendered		€14,044,886	

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 2008

	€000	€000	€000
Current Assets			
Other Debit Balances:			
Suspense		46	
PMG Balance and Cash	8,413		
Orders Outstanding	<u>(3,014)</u>	5,399	
		<u>5,445</u>	
Total Current Assets			<u>5,445</u>
Less Current Liabilities			
Other Credit Balances:			
Due to State (Note 6)	2,099		
Other Suspense Items	<u>1,360</u>	3,459	
Net Liability to the Exchequer (Note 2)		<u>1,986</u>	
Total Current Liabilities		<u>5,445</u>	
Net Current Assets			<u>—</u>
Net Assets			<u><u>—</u></u>

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 2008

	€000	€000
Surplus to be surrendered		14,045
Exchequer Grant Undrawn		<u>(12,059)</u>
Net Liability to the Exchequer		<u><u>1,986</u></u>
Represented by:		
Debtors		
Net PMG Position and Cash	5,399	
Debit Balances: Suspense	<u>46</u>	5,445
Creditors		
Due to State	(2,099)	
Credit Balances: Suspense	<u>(1,360)</u>	(3,459)
		<u><u>1,986</u></u>

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

Sub-head	Less/(More) than provided €000	Explanation
C.	135	The variation was due to an overestimation of the numbers applying for ex gratia payments in the year.
D.	5,817	The variation was due to an overestimation of the number of officers who would retire in the course of the year
E.	2,771	The variation was due to an overestimation of the number of unestablished officers who would retire in the course of the year.
G.	47	Expected development costs in respect of Pensions Modeller system were not incurred
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	24,000,000	24,000,000
2. Receipts in respect of pension liability of staff on loan, etc.	1,050,000	1,864,504
3. Contributions to Spouses' and Children's Pension Scheme for Civil Servants and others.	20,375,000	23,936,541
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).	19,375,000	22,482,634
5. Repayment of Gratuities, etc.	1,050,000	2,185,569
6. Purchase of notional service.	3,045,000	7,096,792
7. Miscellaneous	105,000	967,188
Total	69,000,000	82,533,228

Explanation of Variations

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

5 MISCELLANEOUS ITEMS

The Pensions (Abatement) Act, 1965 provides that the pensions of civil servants who are retained or re-employed after normal retirement age are abated as necessary to ensure that their total pay in the period of retention or re-employment does not exceed the remuneration which they would have received if they had remained in the posts they had held on the last day of their reckonable service. The Act also provides that such abatements may be waived at the discretion of the Minister for Finance.

In 2008, in the case of two retired civil servants, fees were determined without reference to their former salaries as special circumstances were deemed to apply. There were no waivers of abatement of pension.

6 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:

	€000
Income Tax	1,979
Pay Related Social Insurance	120
	<u>2,099</u>

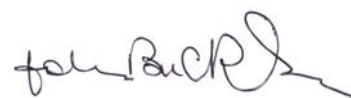
DAVID DOYLE
Accounting Officer
DEPARTMENT OF FINANCE
26 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Superannuation and Retired Allowances for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
27 May 2009

OFFICE OF THE APPEAL COMMISSIONERS

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted for the salaries and expenses of the Office of the Appeal Commissioners.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES.	518	419	—
A.2. TRAVEL AND SUBSISTENCE	40	19	2
A.3. INCIDENTAL EXPENSES	33	10	(2)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	23	9	—
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	28	11	—
A.6. OFFICE PREMISES EXPENSES	29	11	—
	<hr/>	<hr/>	<hr/>
Total	671	479	—
	<hr/>	<hr/>	<hr/>
Surplus to be surrendered		<u>€191,658</u>	

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

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			479
Changes in Capital Assets			
Purchases Cash	(5)		
Depreciation	8		
Loss on Disposals	—	3	
Changes in Net Current Assets			
Increase in Closing Accruals	1	1	4
Direct Expenditure			483
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			205
Operating Cost			688

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000
Capital Assets (Note 3)		44
Current Assets		
Prepayments	2	
Other Debit Balances:		
PMG Balance	142	
Total Current Assets	144	
Less Current Liabilities		
Accrued Expenses	2	
Other Credit Balances:		
Due to Vote 9 (Revenue Commissioners)	144	
Net Liability from the Exchequer (Note 4)	(2)	
Total Current Liabilities	144	
Net Current Assets/(Liabilities)		—
Net Assets		44

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	41	60	101
Additions	5	—	5
Disposals	(7)	—	(7)
Gross Assets at 31 December 2008	39	60	99
Accumulated Depreciation			
Opening Balance at 1 January 2008	35	19	54
Depreciation for the year	3	5	8
Depreciation on Disposals	(7)	—	(7)
Cumulative Depreciation at 31 December 2008	31	24	55
Net Assets at 31 December 2008	8	36	44

4 NET LIABILITY TO/(FROM) THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008

	€000
Surplus to be surrendered	192
Exchequer Grant Undrawn	(194)
Net Liability to/(from) the Exchequer	(2)
Represented by:	
Debtors	
PMG Balance	142
Less Creditors	
Due to Vote 9 (Revenue Commissioners)	(144)
	(2)

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

Sub head	Less/(More) Than Provided €000	Explanation
A2	21	The estimate was based on an increase in the staffing level and consequential costs, which did not materialise in 2008.
A3	23	See explanation for Subhead A2
A4	14	See explanation for Subhead A2
A5	17	See explanation for Subhead A2
A6	18	See explanation for Subhead A2

JOHN O'CALLAGHAN

Accounting Officer

OFFICE OF THE APPEALS COMMISSIONERS

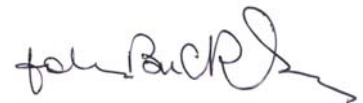
27 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Appeal Commissioners for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009

OFFICE OF THE REVENUE COMMISSIONERS

Account of the sum expended, in the year 31 December 2008, 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	342,769	331,804	—
A.2. TRAVEL AND SUBSISTENCE	6,358	6,380	196
A.3. INCIDENTAL EXPENSES	18,794	16,261	287
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	16,617	17,411	545
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	71,900	73,979	(6,884)
A.6. OFFICE PREMISES EXPENSES	11,618	15,245	1,414
A.7. CONSULTANCY SERVICES	630	428	42
A.8. VALUE FOR MONEY AND POLICY REVIEWS	277	130	—
A.9. MOTOR VEHICLES	2,240	4,302	(2,619)
A.10. LAW CHARGES, FEES AND REWARDS	16,198	18,572	1,006
A.11. COMPENSATION AND LOSSES	217	367	—
Gross Total	487,618	484,879	(6,013)
Deduct:			
A.12. APPROPRIATIONS-IN-AID	42,800	49,202	417
Net Total	444,818	435,677	(6,430)
Surplus to be surrendered		<u>€9,140,806</u>	

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

NOTES**1 OPERATING COST STATEMENT FOR 2008**

	€000	€000	€000
Net Outturn			435,677
Changes in Capital Assets			
Purchases Cash	(15,185)		
Disposals Cash	4		
Depreciation	30,546		
Gain on Disposals	(4)	15,361	
Assets under Development			
Cash Payments		(20,296)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(3,293)		
Increase in Stock	(45)	(3,338)	(8,273)
Direct Expenditure			427,404
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	62,677		—
Notional Rent	20,227		82,904
Operating Cost			<u>510,308</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			63,312
Assets under Development (Note 4)			13,078
			<u>76,390</u>
Current Assets			
Stock (Note 12)		1,954	
Prepayments		13,883	
Accrued Income		521	
Other Debit Balances:			
Shared Buildings Advances	200		
Advances to OPW for Building Works etc.	945		
Advances for Travel and Subsistence purposes	25		
Miscellaneous Suspense	42		
Recoupable Expenditure	792		
Vote 8 (Appeal Commissioners)	144		
Net Pay	<u>1,277</u>	3,425	
PMG Balance and Cash	13,820		
Orders Outstanding	<u>(1,854)</u>	11,966	
			<u>31,749</u>
Total Current Assets			
Less Current Liabilities			
Accrued Expenses		7,870	
Deferred Income		104	
Other Credit Balances:			
Payroll Deductions	3,998		
Due to State (Note 13)	7,947		
Miscellaneous Credit Balances	<u>1,114</u>	13,059	
Net Liability to the Exchequer (Note 5)		<u>2,332</u>	
Total Current Liabilities		<u>23,365</u>	
Net Current Assets/(Liabilities)			<u>8,384</u>
Net Assets			<u><u>84,774</u></u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	333,830	48,899	382,729
Additions	26,042	1,912	27,954
Disposals	(3,867)	(458)	(4,325)
Gross Assets at 31 December 2008	<u>356,005</u>	<u>50,353</u>	<u>406,358</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2008	276,376	40,449	316,825
Depreciation for the year	28,397	2,149	30,546
Depreciation on disposals	(3,867)	(458)	(4,325)
Cumulative Depreciation at 31 December 2008	<u>300,906</u>	<u>42,140</u>	<u>343,046</u>
Net Assets at 31 December 2008	<u><u>55,099</u></u>	<u><u>8,213</u></u>	<u><u>63,312</u></u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	In-House Computer Applications €000
Amounts brought forward at 1 January 2008	6,691
Cash Payments for the Year	20,296
Transferred to Asset Register	(13,909)
Amounts carried forward at 31 December 2008	<u>13,078</u>

5 NET LIABILITY TO/(FROM) THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008

	€000	€000
Surplus to be surrendered		9,141
Exchequer Grant Undrawn		<u>(6,809)</u>
Net Liability to/(from) the Exchequer		<u>2,332</u>
Represented by:		
Debtors		
Net PMG position and cash	11,966	
Shared Building Advances	200	
Advances to OPW for building works etc.	945	
Advances for Travel and Subsistence purposes	25	
Miscellaneous Suspense	42	
Recoupable Expenditure	792	
Vote 8 (Appeal Commissioners)	144	
Net Pay	<u>1,277</u>	15,391
Less Creditors		
Payroll Deductions	(3,998)	
Due to State	(7,947)	
Miscellaneous Credit Balances	<u>(1,114)</u>	(13,059)
		<u>2,332</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

1. An amount of €1,007,697 in respect of bank interest on Revenue Accounts held with the Central Bank was paid to the Exchequer
2. Witness Expenses amounted to €595.
3. An amount of €965,378, which was received under an international agreement on the seizure of contraband goods, was paid to the Exchequer.
4. The sum of €26,240 was lodged to the Exchequer in respect of cash forfeited under Section 39 of the Criminal Justice Act, 1994

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

Sub head	Less/(More) Than Provided €000	Explanation
A.6.	(3,627)	Quicker progress was made on some projects than had been originally anticipated and this resulted in expenditure being higher than originally planned.
A.7.	202	Expenditure under this subhead was reduced in line with a Government decision
A.8.	147	Anticipated expenditure on consultancy for VFM studies did not arise.
A.9.	(2,062)	Additional expenditure arose due to the decision to proceed with the purchase of a new cutter
A.11.	(150)	More cases were concluded than had been originally anticipated and this resulted in the increased expenditure.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts for services relating to Pay-Related Social Insurance Scheme	36,670,000	36,670,000
2. Moneys received for special attendance of officers	280,000	222,836
3. Fines, forfeitures, law costs recovered	4,000,000	6,040,114
4. Proceeds of custom sales	50,000	11,388
5. Bill of entry receipts	20,000	—
6. Receipts from sale of official cars	20,000	3,766
7. Inward Processing Compensatory Interest	10,000	—
8. Miscellaneous	1,750,000	6,254,454
Total	42,800,000	49,202,558

Explanation of Variation

3. Receipts cannot be closely estimated.
8. Difficult to estimate receipts as numerous items involved.

9 COMMITMENTS

Commitments likely to materialise amount to €1,950,081.

10 DETAILS OF EXTRA REMUNERATION 2008

	Amount paid €	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more €
Higher, special or additional duties	1,345,145	851	16	19,161
Overtime and extra attendance	9,404,605	3,074	182	31,227
Shift and roster allowances	654,125	183	27	22,497
Miscellaneous	211,539	87	—	—
Total extra remuneration	11,615,414			

11 MISCELLANEOUS ITEMS

A total of €452,078 was spent on Exceptional Performance Awards (i.e. 238 individual awards ranging from €50 to €4,000 and 22 group awards ranging from €550 to €19,000).

The cost of Revenue staff on loan to other Departments/Agencies without recoupment was €650,145.

Compensation of €102,862 was paid in respect of legal action taken by members of the public.

Compensation of €91,760 was paid in respect of legal action taken by members of staff.

An amount of €105,000 was paid in a case arising from the seizure of wine by Revenue.

Following agreement with the relevant union an amount of €60,000 was paid to 12 Audit Managers arising from a claim that they carried out duties comparable to a higher grade.

€60,000 was paid to a former employee on foot of an award by the Equality Tribunal (Ref, EE/2004/077).

12 STOCKS

Stocks at 31 December 2008 comprised:	€000
Stationery	1,527
IT Consumables etc.	427
	<u>1,954</u>

13 LIABILITIES DUE TO STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Income Tax	4,253
Pay Related Social Insurance	1,848
Withholding Tax	1,392
Value Added Tax (Intra EU Acquisitions)	454
	<u>7,947</u>

JOSEPHINE FEEHILY

Accounting Officer

OFFICE OF THE REVENUE COMMISSIONERS

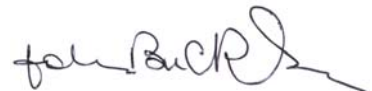
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Revenue Commissioners for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009

OFFICE OF PUBLIC WORKS

Account of the sum expended, in the year ended 31 December 2008, 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	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES	44,452	42,177	—
A.2. TRAVEL AND SUBSISTENCE	2,336	1,650	84
A.3. INCIDENTAL EXPENSES	1,413	2,001	39
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,502	2,193	115
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	3,940	4,277	187
A.6. OFFICE PREMISES EXPENSES	1,193	1,240	189
A.7. CONSULTANCY SERVICES	238	86	—
A.8. VALUE FOR MONEY AND POLICY REVIEWS	213	10	—
OTHER SERVICES			
B. PRESIDENT'S HOUSEHOLD STAFF: WAGES AND ALLOWANCES	972	1,001	9
C.1. GRANT TO ZOOLOGICAL SOCIETY OF IRELAND	4,000	4,000	—
C.2. GRANTS FOR CERTAIN REFURBISHMENT WORKS	3,500	4,500	—
C.3. GRANT TO LOUVAIN INSTITUTE	1,000	2,500	—
D. PURCHASE OF SITES AND BUILDINGS	82,512	38,920	—
E. NEW WORKS, ALTERATIONS AND ADDITIONS			
<i>Current Year Provision</i>	245,030		
<i>Deferred Surrender</i>	35,650		
	<hr/>		
F.1. MAINTENANCE AND SUPPLIES	41,652	44,061	1,598
F.2. GOVERNMENT SUPPLIES AGENCY	1,026	652	61
F.3. RENTS, RATES, ETC.	125,108	130,591	(7,330)
F.4. FUEL, ELECTRICITY, WATER, CLEANING MATERIALS, ETC.	1,500	1,837	289
G. PURCHASE AND MAINTENANCE OF ENGINEERING PLANT AND MACHINERY AND STORES	3,233	3,269	36
H.1. HYDROMETRIC AND HYDROLOGICAL INVESTIGATION AND MONITORING	2,031	1,540	20
H.2. FLOOD RELIEF PROJECTS	50,000	24,879	(335)
H.3. DRAINAGE - MAINTENANCE	19,411	19,576	292
I. HERITAGE SERVICES	44,563	46,715	891
Gross Total			
<i>Current Year Provision</i>	680,825		
<i>Deferred Surrender</i>	35,650		
	<hr/>		
Deduct:			
J. APPROPRIATIONS-IN-AID	21,808	25,528	7,783
Net Total			
<i>Current Year Provision</i>	659,017		
<i>Deferred Surrender</i>	35,650		
	<hr/>		
	694,667	609,333	(6,142)
	<hr/>		
Surplus for the year		€85,333,264	
Deferred surrender under Section 91 of the Finance Act 2004		€5,000,000	
Surplus to be surrendered		€80,333,264	

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 2008, are not shown as Capital Assets Under Development.

(d) Depreciation

Plant & Machinery Assets are depreciated on a straight line basis over their estimated useful life.

2 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn¹			609,333
Changes in Capital Assets			
Purchases Cash	(61,476)		
Disposals Cash ²	64		
Depreciation	7,920		
Gain on Disposals	(30)	(53,522)	
Assets under Development			
Cash Payments (Note 5)		(1,319)	
Changes in Net Current Assets			
Increase in Closing Accruals	9,677		
Increase in Stock	(138)	9,539	(45,302)
Direct Expenditure			564,031
Expenditure on services provided free to other Departments (Allied Services)		(330,844)	
Expenditure on services where OPW acts as client ³		(55,217)	(386,061)
Direct Expenditure (excluding Allied Services and services where OPW acts as client)			177,970
Expenditure Borne Elsewhere			
Vote 7 - Superannuation and Retired Allowances		16,601	
Notional Rents payable by OPW		5,704	22,305
Miscellaneous			
Cost of Property Acquisitions not yet included in Assets Register at year end		(2,529)	
VAT payments on properties acquired on a multi annual payment basis		(6,871)	(9,400)
Operating Cost⁴			190,875

Notes:

¹The Operating Cost figure is derived from the Net Outturn on Vote 10 only (€609.333m) whereas the total financial transactions of the OPW during 2008, including direct expenditure incurred by OPW and charged to other Votes, amounted to €752m.

²The Disposals Cash figure does not include proceeds from the sale of a number of properties in 2008, to the value of €7.1m, which were lodged directly to the Exchequer (Note 7 refers).

³The Direct Expenditure figure has been reduced by an amount of €55.217m 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 €128m. If notional rents receivable by the OPW were included in the statement above the Operating Cost would work out at €62.88m.

(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 2008

	€000	€000	€000
Capital Assets (Note 4)			2,900,454
Assets under Development (Note 5)			2,094
			<u>2,902,548</u>
Current Assets			
Stocks (Note 13)		1,810	
Prepayments		8,755	
Accrued Income		7,913	
Central Bank Account Balances	49,004		
Orders Outstanding	<u>(18,711)</u>	30,293	
Other Debit Balances:			
Suspense		<u>22,491</u>	
Total Current Assets		<u>71,262</u>	
Less Current Liabilities			
Accrued Expenses		10,396	
Deferred Income		130	
Other Credit Balances:			
Suspense	36,948		
Due to State (Note 14)	<u>8,170</u>	45,118	
Net Liability to the Exchequer (Note 6)		<u>7,666</u>	
Total Current Liabilities		<u>63,310</u>	
Net Current Assets			<u>7,952</u>
Net Assets			<u><u>2,910,500</u></u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Land and Buildings €000	Plant and Machinery €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	2,734,998	35,970	18,550	14,468	2,803,986
Additions	148,634	2,865	3,015	1,440	155,954
Disposals ¹	<u>(9,271)</u>	<u>(2,399)</u>	<u>(940)</u>	<u>(960)</u>	<u>(13,570)</u>
Gross Assets at 31 December 2008	<u>2,874,361</u>	<u>36,436</u>	<u>20,625</u>	<u>14,948</u>	<u>2,946,370</u>
Accumulated Depreciation					
Opening Balance at 1 January 2008	—	19,471	12,924	8,050	40,445
Depreciation for the year	—	4,412	2,290	1,218	7,920
Depreciation on Disposals	—	<u>(1,255)</u>	<u>(642)</u>	<u>(552)</u>	<u>(2,449)</u>
Cumulative Depreciation at 31 December 2008	<u>—</u>	<u>22,628</u>	<u>14,572</u>	<u>8,716</u>	<u>45,916</u>
Net Assets at 31 December 2008	<u><u>2,874,361</u></u>	<u><u>13,808</u></u>	<u><u>6,053</u></u>	<u><u>6,232</u></u>	<u><u>2,900,454</u></u>

In 2008, as part of the Management Information Framework project, OPW implemented its computerised assets register. Review of the assets register resulted in items of Plant and Machinery, Office Equipment and Furniture and Fittings being reclassified. Opening figures for these asset categories have been adjusted. However the opening totals remain unchanged.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	Plant and Machinery	In House Computer Applications	Totals
	€000	€000	€000
Amounts brought forward at 1 January 2008	280	495	775
Cash Payments for the Year	1,220	99	1,319
Transferred to Asset Register	—	—	—
Amounts carried forward at 31 December 2008	<u>1,500</u>	<u>594</u>	<u>2,094</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 2008

	€000	€000
Surplus to be surrendered		80,333
Deferred surrender		5,000
Exchequer Grant undrawn		<u>(77,667)</u>
Net Liability to the Exchequer		<u>7,666</u>
Represented by:		
Debtors		
Net Central Bank Position	30,293	
Debit Balances: Suspense	<u>22,491</u>	52,784
Creditors		
Due to State (Note 14)	(8,170)	
Credit Balances: Suspense	<u>(36,948)</u>	(45,118)
		<u>7,666</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Proceeds from sale of Property	7,100,000

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

Sub-head	Less/(More) than provided €000	Explanation
A.2.	686	The saving relates to additional funds received from client Departments to offset travel costs incurred on maintenance works and Administrative staff vacancies.
A.3.	(588)	The excess relates to miscellaneous increases in expenditure in a number of areas particularly in respect of short term workers.
A.4.	(691)	The excess is due to the upgrading of telecommunications infrastructure partly in relation to decentralised offices.
A.7.	152	The saving resulted from a reduction in the use of consultants.
A.8.	203	The Value for Money Study on Property Management was categorised as consultancy and charged to Subhead A7 resulting in the saving shown on A.8.
C.2.	(1,000)	Additional grants to Irish College Paris and Pontifical College Rome including virement of funding from Subhead E were sanctioned by the Department of Finance during 2008.
C.3.	(1,500)	An additional grant for the restoration and development of the Louvain Institute was made in 2008.
D.	43,592	Savings arose due to the adjustment in allocation.
E.	23,494	Savings occurred across a range of programmes and projects and were due to a combination of the adjustment in allocation and some projects not proceeding as quickly as planned.
F.1.	(2,409)	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.	374	Savings incurred were due to a reduction in demand for services.
F.4.	(337)	Increases in utility bill charges and a number of arrears payments led to an excess in expenditure.
H.1.	491	Expenditure on contracts for technical gauge reading equipment was less than anticipated.
H.2.	25,121	Savings arose because of the adjustment in allocation.
I.1.	(1,575)	Increased costs in the maintenance of Historic Properties resulted in an excess.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Rents, Licence fees, etc.	3,500,000	4,417,852
2. Dublin Castle Receipts	810,000	1,761,212
3. Receipts by Government Supplies Agency for publication services	1,085,000	1,247,432
4. Recoveries for services carried out on repayment or agency basis	8,216,000	10,161,620
5. Sales at National Monuments and Historic Properties Visitor Centres	770,000	566,396
6. Admission charges at National Monuments and Historic Properties	4,309,000	5,661,076
7. Miscellaneous, including fees, disposals etc.	1,858,000	1,063,383
8. Receipts in respect of Bank Interest, Penal Interest, etc.	1,260,000	648,543
Total	21,808,000	25,527,514

Explanation of Variations

- 1 Rental income was greater than anticipated due to the receipt of rental arrears payments.
- 2 The excess relates to the inclusion of receipts from Kilkenny Castle and Castletown House.
- 3 Proceeds from Government Publication sales were greater than anticipated.
- 4 The excess is due to continued billing of Building Maintenance Services.
- 5 Income is less than previously anticipated partly due to the exclusion of Kilkenny Castle sales receipts.
- 6 The excess arose from the recovery of outstanding arrears from tour operators.
- 7 The income is less than estimated due to a decrease in the sale of plant and a reduction in cancelled prior year payable orders.
- 8 The reduced receipts in bank interest resulted from the maintenance of reduced balances in (interest bearing) bank accounts.

10 COMMITMENTS**(A) Global Commitments**

The global figure for non-capital commitments likely to arise in 2009 and subsequent years is estimated to be €2,715,308.

There were commitments outstanding at the end of 2008 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 commitments in this Account.

(B) Multi-annual Capital Commitments

The following table details expenditure in 2008 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2008.

	€
Expenditure in 2008	226,349,450
Commitments to be met in subsequent years	161,944,012

There is also a commitment in relation to the National Conference Centre to pay €380m (in net present value terms) over the next 25 years. The first instalment is due in 2010.

(C) Major Capital Projects

Expenditure was incurred on seventeen major projects during 2008 where the total estimated cost of the individual project will exceed €6.5m. Particulars of these projects are as follows:

Project	Cumulative expenditure to 31 Jan 2008 €	Expenditure 2008 €	Subsequent Years €	Total Estimated Project Cost €
Marine Institute, Galway	49,450,825	812,414	—	50,263,239
Department of Agriculture - New Laboratory, Backweston	116,374,263	9,649	1,800,000	118,183,912
Department of Finance - 7-9 Merrion Row	24,554,824	1,282,809	962,000	26,799,633
Department of Agriculture - Longtown Farm Project	1,675,655	13,885,559	1,200,000	16,761,214
Department of Agriculture Offices at Backweston	17,275,362	6,483,756	2,740,000	26,499,118
Department of Agriculture Veterinary Offices, Drumshambo	1,521,811	5,926,771	2,507,000	9,955,582
Ballymun Garda HQ & D/Social & Family Affairs Offices	18,888,389	4,823,968	1,950,000	25,662,357
Finglas Garda Station	790,487	5,440,966	2,150,000	8,381,453
Clonakilty Decentralisation	3,600,403	16,292,661	2,870,000	22,763,064
Trim Decentralisation	4,195,796	16,373,906	13,500,000	34,069,702
Wexford Decentralisation	4,089,023	11,314,632	4,080,000	19,483,655
Killarney Decentralisation	5,666,938	9,990,985	600,000	16,257,923
Sligo Decentralisation	12,098,420	246,744	30,000	12,375,164
Athlone Education Decentralisation	9,808,052	21,344	-	9,829,396
Longford Decentralisation	17,561,492	1,017,761	120,000	18,699,253
Buncrana Site Decentralisation	1,076,472	8,572,106	4,572,000	14,220,578
Henry Street Limerick Decentralisation	—	7,687,068	170,000	7,857,068

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more €
Higher, special or additional duties for civil service grades	466,459	135	7	20,187
Overtime for civil service grades	280,392	69	11	26,418
Higher, special or additional duties for OPW grades ¹	1,274,429	1,847	4	19,101
Overtime for OPW grades ¹	7,564,325	1,832	201	50,017
Miscellaneous	72,920	51	4	14,500
	<u>9,658,525</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 €201,739 and ranging from €7,196 to €58,740 were paid in 8 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 €412,726 and ranging from €4,938 to €85,000 were paid in settlement of eleven 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).

Two ex-gratia payments totalling €36,882 (€975 and €35,907) 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).

Ten payments totalling €48,296 and ranging from €167 to €20,316 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).

Following a proposal from the Office's Partnership Committee, the merit pay element of the staff's remuneration package (€89,096) was put into a fund and will be used to pay for a Health Screening Programme for all staff of the Office (Administrative Budget Agreement paragraph 8.1.4).

Five retired civil servants in receipt of civil service pensions were re-employed and paid directly by OPW at a total cost of €95,382.

Penalty interest payments amounting to €53,896 were made by OPW in 2008 under the Prompt Payment of Accounts Act, 1997, in respect of late payments. The total value of payments made by OPW in 2008 amounted to €735m and the total number of reckonable payments was 54,000.

Under the provisions of Section 91 of the Finance Act 2004, €5m of unspent allocation in respect of the capital elements of Subhead E. was carried forward to 2009.

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 2008 were Major Capital Works (€58m), Health & Safety Works (€8m), Maintenance Works (€30m), Prison Projects (€2.4m), Purchase of Sites and Buildings (€1m) and Leasing of Accommodation (€16m). Total expenditure in 2008 was €117m.

13 STOCKS

Stocks at 31 December 2008 comprised:	€000
Engineering Stocks	1,012
Heritage Depot Stocks	369
Building Materials	353
Paper and Stationery	59
Miscellaneous Stocks	17
	<u>1,810</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Withholding Tax	7,004
Income Tax	114
Pay Related Social Insurance	166
Value Added Tax	76
Pension Contributions	132
Receipts from Sales of State Property	295
Loan Repayments	383
	<u>8,170</u>

15 NEW WORKS, ALTERATIONS AND ADDITIONS**Analysis of Major Expenditure in 2008**

	Estimated Provision	Outturn
	€	€
Programme Title:		
1 Garda Building Programme	57,020,000	48,702,250
2 Government Sites and Buildings	53,240,000	87,047,652
3 Disability Friendly Environment	5,000,000	2,030,184
4 Culture	7,379,000	7,409,268
5 Decentralisation	110,000,000	97,066,438
6 Built Heritage	12,391,000	14,930,191
Total	245,030,000	257,185,983

16 SERVICES SUPPLIED TO OTHER DEPARTMENTS 2008 (SUBHEAD F.3. - RENTS, RATES ETC.)

Departments, etc	Estimate Provision	Outturn
	€	€
Oireachtas	1,520,000	1,362,627
Taoiseach	307,000	219,559
Finance	3,907,000	4,258,418
Central Statistics Office	950,000	1,124,614
Comptroller and Auditor General	728,000	590,691
Revenue	23,407,000	23,736,320
Office of Public Works	2,272,000	3,932,646
Attorney General	84,000	86,016
Director of Public Prosecutions	1,279,000	1,127,565
Valuation Office	1,640,000	1,728,162
Public Appointments Service	2,107,000	2,158,021
Ombudsman	1,142,000	1,150,886
Chief State Solicitor's Office	728,000	706,590
Justice, Equality & Law Reform	16,530,000	17,580,366
Garda Síochána	7,312,000	7,276,404
Prisons	1,080,000	1,009,817
Court Services	929,000	1,029,599
Property Registration Authority	1,865,000	1,962,530
Charitable Donations	57,000	—
Environment, Heritage & Local Government	2,448,000	2,382,922
Education & Science	6,073,000	5,158,082
Foreign Affairs	5,911,000	7,173,429
Social and Family Affairs	14,781,000	15,048,926
Health and Children	2,629,000	2,129,231
Agriculture and Food	6,639,000	7,048,209
Enterprise, Trade and Employment	6,655,000	6,930,953
Communications, Energy and Natural Resources	3,310,000	3,788,044
Transport	5,590,000	6,127,092
Community, Rural and Gaeltacht Affairs	1,692,000	2,084,916
Arts, Sport and Tourism	1,024,000	1,179,875
National Gallery	22,000	17,580
Defence	490,000	481,186
Total	125,108,000	130,591,276

17 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2008 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.

SEÁN BENTON
Accounting Officer
OFFICE OF PUBLIC WORKS
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of for the Vote for the Office of Public Works for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009

STATE LABORATORY

Account of the sum expended, in the year ended 31 December 2008, 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	Outturn	Closing Accruals
	€000	€000	€000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	6,094	5,462	
A.2. TRAVEL AND SUBSISTENCE	101	46	(5)
A.3. INCIDENTAL EXPENSES	231	401	—
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	64	76	(106)
A.5. APPARATUS AND CHEMICAL EQUIPMENT	2,146	2,287	1
A.6. OFFICE PREMISES EXPENSES	1,954	1,950	—
A.7. CONSULTANCY SERVICES	48	29	—
	<hr/>	<hr/>	<hr/>
Gross Total	10,638	10,251	(110)
Deduct:			
A.8. APPROPRIATIONS-IN-AID	150	525	153
	<hr/>	<hr/>	<hr/>
Net Total	10,488	9,726	(263)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Surplus to be surrendered

€761,694

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

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			9,726
Changes in Capital Assets			
Purchases Cash	(713)		
Depreciation	1,292		
Gain on Disposals	(7)	572	
Changes in Net Current Assets			
Decrease in Closing Accruals		(303)	
Increase in Stock		(30)	239
Direct Expenditure			9,965
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		632	
Notional Rents		2,274	2,906
Operating Cost			12,871

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			2,078
Current Assets			
Stocks (Note 11)		240	
Prepayments		163	
Accrued Income		153	
Other Debit Balances:			
Travel Imprests	—		
Prepaid Expenses	18	18	
Net Liability to the Exchequer (Note 4)		11	
PMG Balance and Cash	87		
Orders Outstanding	—	87	
Total Current Assets		672	
Less Current Liabilities			
Accrued Expenses		53	
Other Credit Balances:			
Due to the State (Note 12)	87		
Payroll Deductions	8		
Miscellaneous	21	116	
Total Current Liabilities		169	
Net Current Assets			503
Net Assets			2,581

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture & Fittings €000	Motor Vehicles €000	Totals €000
Cost or Valuation at 1 January 2008	9,353	364	32	9,749
Additions	694	3	16	713
Disposals	(94)		(29)	(123)
Gross Assets at 31 December 2008	9,953	367	19	10,339
Accumulated Depreciation:				
Opening Balance at 1 January 2008	6,956	101	32	7,089
Depreciation for the year	1,252	37	3	1,292
Depreciation on Disposals	(91)		(29)	(120)
Cumulative Depreciation at 31 December 2008	8,117	138	6	8,261
Net Assets at 31 December 2008	1,836	229	13	2,078

Note: Opening balances have been adjusted to reflect audit 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**

	€000	€000
Surplus to be surrendered		762
Exchequer Grant Undrawn		(773)
Net Liability to the Exchequer		(11)
Represented by:		
Debtors		
Net PMG position and cash	87	
Debit Balances: Suspense	18	105
Creditors		
Due to the State (Note 12)	(87)	
Credit Balances: Suspense	(29)	(116)
		(11)

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

Sub-head	Less/ (More) than provided €000	Explanation
A.1.	632	The saving arose as a result of delays in organising a competition with a consequent delay in filling vacancies.
A.2.	55	Expenditure relates primarily to travel costs associated with attendance at analytical committees or attendance as expert witness at court on behalf of the State. It is not possible to accurately estimate this expenditure as some of the travel depends on the frequency and timing of meetings which is outside the control of the Laboratory.
A.3.	(170)	The excess was due to payments associated with the settlement of a claim for compensation and in addition legal fees relating to a separate case.
A.4.	(12)	Phone maintenance contract included in this subhead in 2008 was included in Subhead A.5. in 2007.
A.5.	(141)	Higher than anticipated expenditure on essential equipment to maximise efficiencies and improve the security of the IT System: i) replacement of servers due to be retired ii) an automated oil extraction system to reduce time taken to analyse samples thereby maximising efficiencies iii) a FT Near Infra Red Analyser to enable work which was outsourced to be done in-house thereby reducing long-term costs.
A.7.	19	A reduction in expenditure in line with Government policy and less than anticipated use of consultancy services.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Receipts for various analyses, examinations, tests, etc.	150,000	524,935

Explanation of Variation

Higher than anticipated work was carried out on behalf of the Local Authorities under the Coroner's Act.

7 COMMITMENTS

Orders to the value of €67,486 which were placed during 2008, were not delivered until 2009.

8 MATURED LIABILITIES

There were no undischarged matured liabilities at 31 December 2008.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	64,940	25	2	18,592
Overtime and extra attendance	14,887	9	—	—
Total extra remuneration	<u>79,827</u>			

10 MISCELLANEOUS ITEMS

Awards totalling €5,250 were paid in 2008 for 7 staff members under the scheme for recognition of exceptional performance.

11 STOCKS

Stocks at 31 December 2008 comprised:	€000
Chemicals and Laboratory Consumables	210
Stationery and IT Consumables	30
	<u>240</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Income Tax	—
Pay Related Social Insurance	—
Pension Contributions	—
Other - Withholding Tax due	(32)
VAT on intra-EU Acquisitions	(55)
	<u>(87)</u>

13 ENHANCING INTERNAL CONTROLS

A statement on Internal Financial Control in the standard format for the year ended 31 December 2008 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.

Staff Training

The Performance Management and Development System (PMDS) continues to be utilised to ensure that staff training needs in the area of financial management and accounting are fully met.

Risk Management, Financial Procedures and Inventory

The State Laboratory has developed a risk management strategy and major risks have been identified and are subject to ongoing review. Reporting and mitigation procedures have been put in place.

Financial procedures are in place to strengthen financial controls and ensure that all transactions are carried out in accordance with best practice.

The Laboratory has a system of inventory cycle counting to ensure the accuracy of its stock records. Access to critical inventory items is subject to rigorous control procedures.

Information Technology

The State Laboratory maintains its Information Technology systems fully up-to-date and the infrastructure is managed and secured to current best practice. Critical elements are regular backups, firewall; virus and related protection and restricted access.

Administrative and Financial Controls

The effectiveness of the systems of internal controls are subject to constant review and a programme of rolling internal audits based on the Laboratory's risk register and agreed with its audit committee, are carried out.

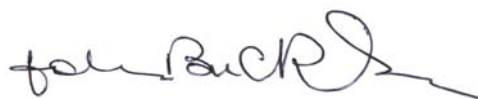
DERMOT HAYES
Accounting Officer
STATE LABORATORY
30 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the State Laboratory for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the 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 2008.

A handwritten signature in dark ink, appearing to read 'John Buckley', with a long, sweeping horizontal line extending to the right.

JOHN BUCKLEY
Comptroller and Auditor General
22 May 2009

SECRET SERVICE

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted, for Secret Service.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
SECRET SERVICE	818	608	—

Surplus to be surrendered **€210,078**

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 2008**

	€000	€000
Current Assets		
Sub-Account Balances		206
Less Current Liabilities		
PMG Balance	164	
Net Liability to the Exchequer (Note 2)	42	
Total Current Liabilities		206
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 2008

	€000
Surplus to be surrendered	210
Exchequer Grant Undrawn	(168)
Net Liability to the Exchequer	42
Represented by:	
Debtors	
Sub-Account Balances	206
Creditors	
Net PMG Postion	(164)
	42

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 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Secret Service for 2008 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
11 May 2009

OFFICE OF THE CHIEF STATE SOLICITOR

Account of the sum expended, in the year ended 31 December 2008, 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	16,124	15,443	—
A.2. TRAVEL AND SUBSISTENCE	227	91	—
A.3. INCIDENTAL EXPENSES	1,467	1,344	(10)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	566	414	1
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,248	913	67
A.6. OFFICE PREMISES EXPENSES	1,089	293	23
A.7. CONSULTANCY SERVICES	121	91	—
A.8. EXTERNAL LEGAL SERVICES	487	—	—
A.9. VALUE FOR MONEY AND POLICY REVIEWS	66	5	—
OTHER SERVICES			
B. FEES TO COUNSEL	15,888	17,786	632
C. GENERAL LAW EXPENSES	4,500	4,972	89
Gross Total	41,783	41,352	802
Deduct:			
D. APPROPRIATIONS-IN-AID	500	708	5,350
Net Total	41,283	40,644	(4,548)

Surplus to be surrendered

€638,694

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

NOTES**1 OPERATING COST STATEMENT FOR 2008**

	€000	€000	€000
Net Outturn			40,644
Changes in Capital Assets			
Purchases Cash	(416)		
Disposal Cash	1		
Depreciation	626		
Loss on Disposal	1	212	
Changes in Net Current Assets			
Decrease in Closing Accruals	(796)		
Decrease in Stock	2	(794)	(582)
Direct Expenditure			40,062
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		1,619	
Notional Rents		1,590	3,209
Operating Cost			43,271

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			1,340
Current Assets			
Stocks (Note 12)		46	
Prepayments		125	
Accrued Income		5,350	
Other Debit Balances:			
Miscellaneous		97	
Shared Accommodation Costs		43	
PMG Balance and Cash	1,791		
Orders Outstanding	(869)	922	
Total Current Assets		6,583	
Less Current Liabilities			
Accrued Expenses		927	
Other Credit Balances:			
Due to the State (Note 13)	745		
Payroll Deductions	69		
Miscellaneous	42	856	
Net Liability to the Exchequer (Note 4)		206	
Total Current Liabilities		1,989	
Net Current Assets			4,594
Net Assets			5,934

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	3,665	1,427	5,092
Additions	391	55	446
Disposals	(400)	—	(400)
Gross Assets at 31 December 2008	3,656	1,482	5,138
Accumulated Depreciation:			
Opening Balance at 1 January 2008	2,501	1,069	3,570
Depreciation for the year	565	61	626
Depreciation on Disposals	(398)	—	(398)
Cumulative Depreciation at 31 December 2008	2,668	1,130	3,798
Net Assets at 31 December 2008	988	352	1,340

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be Surrendered		639
Exchequer Grant Undrawn		(433)
Net Liability to the Exchequer		206
Represented by:		
Debtors		
Net PMG Position and Cash	922	
Debit Balances: Suspense	140	1,062
Creditors		
Due to the State	(745)	
Credit Balances: Suspense	(111)	(856)
		206

5 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A total of €1,208,785 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.	681	The underspend on this subhead was due to staff vacancies not being filled, staff on Career breaks and staff on secondment during 2008.
A.2.	136	The amount of travel undertaken by officials of the CSSO was less than anticipated in 2008.
A.3.	123	A case taken against the Office was settled for less than anticipated.
A.4.	152	The savings arose because expenditure on Postal and Telecommunications services was less than anticipated.
A.5.	335	A saving of €115,000 was made as a balance of €200,000 on an IT contract was settled for €85,000 after negotiation.
A.6.	796	The anticipated refurbishment of Osmond House did not take place during 2008.
A.8.	487	Anticipated new arrangement for handling of Civil cases outside of Dublin was not in place at the end of 2008.
B.	(1,898)	Expenditure on this subhead depends on the level of activity in the Courts and is therefore difficult to forecast.
C.	(472)	The overspend was due to an increase in costs relating to the Attorney General scheme which covers the costs of legal representation in certain circumstances that are not covered under the Free Legal Aid scheme. The Department of Justice, Equality and Law Reform pays the costs initially and these are then reimbursed. It is difficult to forecast this expenditure accurately.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Costs and fees received by the Chief State Solicitor	500,000	707,799

Explanation of Variation

It is not possible to forecast accurately what amounts will be recovered in any year. The recovery of costs was greater than anticipated during 2008.

8 COMMITMENTS

Commitments likely to materialise in future years amount to €905,500 at 31 December 2008. This is comprised of €425,000 in respect of office security, €124,000 for cleaning services, €120,000 for the Case and Records Management System, €84,000 for telephony services, €80,000 for IT hardware support, €37,500 for taxis and couriers and €35,000 in respect of the Office's Financial Management System.

9 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2008 amounted to €34,134.

10 DETAILS OF EXTRA REMUNERATION

	Amount paid	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	222,079	66	7	22,371
Overtime and extra attendance	69,339	31	1	11,679
Miscellaneous	15,776	3	—	—
Total extra remuneration	<u>307,194</u>			

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

11 MISCELLANEOUS ITEMS

Ex-gratia payments totalling €15,776 were made to 3 members of staff. Two payments were made in respect of attendance at the Morris Tribunal and one in respect of work done on the Office's Financial Management System.

12 STOCKS

Stocks at 31 December 2008 comprised:	€000
Stationery	<u>46</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Withholding Tax	337
Income Tax	218
Pension contributions	70
VAT (4th Schedule)	5
Pay Related Social Insurance	115
	<u>745</u>

14 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Control in the standard format for the year ended 31 December 2008, 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

As the Management Information Framework (MIF) and the Case and Records Management System (ACME) are embedded, training is being provided to relevant staff. Staff in the Finance Section and other relevant Sections 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 Attorney General, which reports to the joint Office MAC and the Audit Committee for both Offices. A risk management policy 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. The implementation of the plan will be reviewed to monitor its implementation.

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 is putting in place arrangements for a review of all financial procedures to be undertaken shortly.

DAVID J. O'HAGAN

Accounting Officer
OFFICE OF THE CHIEF STATE SOLICITOR
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of for the Vote for the Office of the Chief State Solicitor for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
3 September 2009

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Account of the sum expended, in the year ended 31 December 2008, 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	14,406	13,165	—
A.2. TRAVEL AND SUBSISTENCE	172	148	26
A.3. INCIDENTAL EXPENSES	1,547	1,506	77
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	273	304	48
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,507	1,927	18
A.6. OFFICE PREMISES EXPENSES	763	1,117	47
A.7. VALUE FOR MONEY AND POLICY REVIEWS	32	—	—
A.8. LOCAL STATE SOLICITOR SERVICE	6,513	6,541	—
OTHER SERVICES			
B. FEES TO COUNSEL	13,824	13,746	2,978
C. GENERAL LAW EXPENSES	5,500	5,908	3,634
Gross Total	44,537	44,362	6,828
Deduct:			
D. APPROPRIATIONS-IN-AID	15	117	—
Net Total	44,522	44,245	6,828

Surplus to be surrendered

€276,211

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

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			44,245
Changes in Capital Assets			
Purchases Cash	(1,790)		
Loss on Disposal of Fixed Assets	25		
Depreciation	679	(1,086)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,055		
Increase in Stock	(9)	1,046	(40)
Direct Expenditure			44,205
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	2,266		
Notional Rents	462		2,728
Operating Cost			<u>46,933</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			2,273
Current Assets			
Stocks (Note 12)		67	
Prepayments		97	
Other Debit Balances:			
Suspense	1		
Recoverable Balances	35	36	
Cash		64	
Total Current Assets		264	
Less Current Liabilities			
PMG Balance	179		
Orders Outstanding	276	455	
Accrued Expenses		6,925	
Other Credit Balances:			
Payroll Deductions	33		
Due to the State (Note 13)	174		
Miscellaneous	54	261	
Net Liability to the Exchequer (Note 4)		(616)	
Total Current Liabilities		7,025	
Net Current Liabilities			(6,761)
Net Liabilities			<u>(4,488)</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	2,516	1,027	3,543
Additions	1,215	538	1,753
Disposals	(215)	(3)	(218)
Gross Assets at 31 December 2008	3,516	1,562	5,078
Accumulated Depreciation:			
Opening Balance at 1 January 2008	1,748	571	2,319
Depreciation for the year	533	146	679
Depreciation on Disposals	(192)	(1)	(193)
Cumulative Depreciation at 31 December 2008	2,089	716	2,805
Net Assets at 31 December 2008	1,427	846	2,273

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus for the year		
Surplus to be surrendered		276
Exchequer Grant Undrawn		(892)
Net Liability to the Exchequer		(616)
Represented by:		
Debtors		
Cash	64	
Debit Balances: Suspense	36	100
Creditors		
Net PMG position	(455)	
Due to the State (Note 13)	(174)	
Credit Balances: Suspense	(87)	(716)
		(616)

5 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A total of €447,744 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	Explanation
	€000	
A.5.	(420)	The excess on this subhead arises mainly because expenditure on a major IT project which had been expected to fall in 2007 was instead incurred in 2008. The Office also incurred costs in relation to the fit out of new premises.
A.6.	(354)	The excess arises from the cost of fitting out new accommodation.
A.7.	32	Savings arose as no value for money and policy reviews were undertaken during the year.
C.	(408)	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	116,813

Explanation of Variations

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

8 COMMITMENTS

The global figure for commitments likely to materialise in subsequent years is €7,049,912. 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 2008 was €12,274.

10 DETAILS OF EXTRA REMUNERATION

	Amount paid €	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more €
Higher, special or additional duties	185,626	57	5	26,369
Overtime and extra attendance	37,582	40	—	—
Total extra remuneration	<u>223,208</u>			

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

11 MISCELLANEOUS ITEMS

Under the delegated administrative budget scheme, no carryover is included in the Estimate for 2009.

12 STOCKS

Stocks at 31 December 2008 comprised:	€000
Stationery	49
IT Consumables	18
	<u>67</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Income Tax	—
Withholding Tax	174
Pay Related Social Insurance	—
	<u>174</u>

BARRY DONOGHUE

Accounting Officer
 OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
 31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of for the Vote for the Office of the Director of Public Prosecutions for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009

VALUATION OFFICE

Account of the sum expended, in the year ended 31 December 2008, 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	10,071	9,178	—
A.2. TRAVEL AND SUBSISTENCE	889	414	4
A.3. INCIDENTAL EXPENSES	572	390	8
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	207	163	—
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,085	1,072	23
A.6. OFFICE PREMISES EXPENSES	304	208	9
A.7. CONSULTANCY SERVICES	100	43	—
A.8. VALUE FOR MONEY AND POLICY REVIEWS	200	30	—
OTHER SERVICES			
B. VALUATION TRIBUNAL	233	332	38
C. FEES TO COUNSEL AND OTHER LEGAL EXPENSES	73	140	610
Gross Total	13,734	11,970	692
Deduct:			
D. APPROPRIATIONS-IN-AID	1,638	2,572	354
Net Total	12,096	9,398	338

Surplus to be surrendered

€2,697,762

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

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			9,398
Changes in Capital Assets			
Purchases Cash	(266)		
Depreciation	245	(21)	
Assets under Development			
Cash Payments (Note 4)		(158)	
Changes in Net Current Assets			
Increase in Closing Accruals	858		
Increase in Stock	(1)	857	678
Direct Expenditure			10,076
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			5,835
Operating Cost			15,911

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			410
Assets under Development (Note 4)			789
			1,199
Current Assets			
Stocks (Note 11)		23	
Prepayments		81	
Accrued Income		428	
Debit Suspense Balances		66	
PMG Balance and Cash	1,386		
Orders Outstanding	(34)	1,352	
Total Current Assets		1,950	
Less Current Liabilities			
Accrued Expenses		773	
Deferred Income		74	
Other Credit Balances:			
Payroll Deductions	45		
Credit Balances Suspense	7		
Due to State (Note 12)	222	274	
Net Liability to the Exchequer (Note 5)		1,144	
Total Current Liabilities		2,265	
Net Current Liabilities			(315)
Net Assets			884

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	2,840	1,457	4,297
Prior Year Adjustments ¹	4	—	4
Additions	265	1	266
Gross Assets at 31 December 2008	3,109	1,458	4,567
Accumulated Depreciation:			
Opening Balance at 1 January 2008	2,676	1,222	3,898
Prior Year Adjustments ¹	10	4	14
Depreciation for the year	219	26	245
Cumulative Depreciation at 31 December 2008	2,905	1,252	4,157
Net Assets at 31 December 2008	204	206	410

¹Prior year adjustments arose from the correction of errors in the historical Fixed Asset Register of the Valuation Tribunal.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	Computer Applications €000
Amounts brought forward at 1 January 2008	631
Cash Payments for the Year	158
Transferred to Asset Register	—
Amounts carried forward at 31 December 2008	789

5 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be surrendered		2,698
Exchequer Grant Undrawn		(1,554)
Net Liability to the Exchequer		1,144
Represented by:		
Debtors		
Net PMG position and cash	1,352	
Debit Balances: Suspense	66	1,418
Creditors		
Due to State (Note 12)	(222)	
Credit Balances: Suspense	(52)	(274)
		1,144

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

Sub-head	Less/(More) than provided €000	Explanation
A.1.	893	Recruitment was lower than expected.
A.2.	475	Expenditure was less than anticipated due to continued concentration on work areas close to headquarters.
A.3.	182	There were savings on IT related training and on refunds of educational fees.
A.4.	44	Continued savings from reduced demand for postal services in relation to revaluation work.
A.5.	13	Reduced spending on office equipment.
A.6.	96	Deferment of expenditure on certain infrastructure projects.
A.7.	57	Reduction in costs for IT consultancy.
A.8.	170	Anticipated projects deferred.
B.	(99)	Increase of number of cases resulting from revaluation appeals.
C.	(67)	Settlement of legal issue reached earlier than anticipated.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Valuation Tribunal appeal fees	40,000	84,352
2. Valuation certificates	150,000	186,353
3. Valuation revision fees	1,233,000	2,007,996
4. Fees from appeals to the Commissioner	120,000	93,440
5. Miscellaneous receipts	95,000	200,048
Total	1,638,000	2,572,189

Explanations of Variations

1. Greater than expected rate of appeals following revaluation.
2. Continuing demand for certifications from current and historical databases.
3. Improvements in credit control resulting in increase in revenue.
4. Lower than anticipated appeal rate following revision issues.
5. Greater than anticipated return on miscellaneous Appropriations-in-Aid.

8 COMMITMENTS

At 31 December 2008 commitments totalled €197,729.

9 DETAILS OF EXTRA REMUNERATION

	Amount paid	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	279,355	48	10	14,852
Overtime and extra attendance	39,907	16	—	—
Total extra remuneration	<u>319,262</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 2009.

During the year, vouchers to the value of €2,000 were purchased and awarded to 8 staff members in respect of merit awards.

11 STOCKS

Stocks at 31 December 2008 comprised:

	€000
Valuation Office consumable stocks	16
Valuation Tribunal consumable stocks	7
	<u>23</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:

	€000
Income Tax	118
Pay Related Social Insurance	55
Superannuation	12
Withholding Tax	37
	<u>222</u>

13 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls for the year ended 31 December 2008 has been submitted with this account to the Comptroller and Auditor General. This conforms to the standard format except that the Internal Audit function and the Audit Committee did not operate in 2008. I intend to recommence the operation of these controls as soon as practicable.

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.

AIDAN MURRAY
Accounting Officer
VALUATION OFFICE
31 March 2009

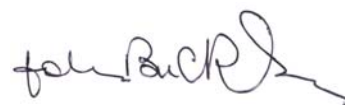
Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of for the Vote for the Valuation Office for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the 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 2008.

Chapter 14 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009

PUBLIC APPOINTMENTS SERVICE

Account of the sum expended, in the year ended 31 December 2008, 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	Outturn	Closing Accruals
	€000	€000	€000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	7,336	6,958	—
A.2. TRAVEL AND SUBSISTENCE	482	524	37
A.3. INCIDENTAL EXPENSES	482	584	38
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	276	219	6
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,560	2,101	49
A.6. OFFICE PREMISES EXPENSES	345	307	33
A.7. CONSULTANCY SERVICES	2,075	1,974	24
A.8. ACCOMMODATION, ADVERTISING AND PURCHASING AND PRINTING OF TEST PAPERS	2,756	1,520	51
	<hr/>	<hr/>	<hr/>
Gross Total	15,312	14,187	238
Deduct:			
A.9. APPROPRIATIONS-IN-AID	150	241	155
	<hr/>	<hr/>	<hr/>
Net Total	15,162	13,946	83
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Surplus to be surrendered

€1,216,400

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

NOTES**1 OPERATING COST STATEMENT FOR 2008**

	€000	€000	€000
Net Outturn			13,946
Changes in Capital Assets			
Purchases Cash	(209)		
Depreciation	<u>787</u>	578	
Assets under Development			
Cash payments		(742)	
Changes in Net Current Assets			
Decrease in Closing Accruals		(330)	
Increase in Stock		<u>(314)</u>	(808)
Direct Expenditure			<u>13,138</u>
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>3,210</u>
Operating Cost			<u><u>16,348</u></u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			1,759
Capital Assets Under Development (Note 4)			<u>2,612</u>
			4,371
Current Assets			
Stocks (Note 12)		813	
Prepayments		97	
Accrued Income		155	
Other Debit Balances: Suspense		40	
PMG Balance and Cash	435		
Orders Outstanding	<u>(154)</u>	281	
Net Liability from the Exchequer (Note 5)		<u>36</u>	
Total Current Assets		<u>1,422</u>	
Current Liabilities			
Accrued Expenses		335	
Due to State (Note 13)		315	
Other Credit Balances: Suspense		<u>42</u>	
Total Current Liabilities		<u>692</u>	
Net Current Assets			<u>730</u>
Net Assets			<u><u>5,101</u></u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Building Improvements €000	Totals €000
Cost or Valuation at 1 January 2008	5,385	568	692	6,645
Additions	189	20	—	209
Gross Assets at 31 December 2008	5,574	588	692	6,854
Accumulated Depreciation:				
Opening Balance at 1 January 2008	3,584	310	414	4,308
Depreciation for the year	659	59	69	787
Cumulative Depreciation at 31 December 2008	4,243	369	483	5,095
Net Assets at 31 December 2008	1,331	219	209	1,759

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

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	In-House Computer Applications €000
Amounts brought forward at 1 January 2008	1,870
Cash payments for the year	742
Transferred to Asset Register	—
Amounts carried forward at 31 December 2008	2,612

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of surplus to be surrendered at year end to debtor and creditor balances held at 31 December 2008

	€000	€000
Surplus to be Surrendered		1,216
Exchequer Grant Undrawn		(1,252)
Net Liability from the Exchequer		(36)
Represented by:		
Debtors		
Net PMG position and cash	281	
Debit Balances: Suspense	40	321
Creditors		
Due to State	(315)	
Credit Balances: Suspense	(42)	(357)
		(36)

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

Sub- Less/(More)
head than provided

Explanation

€000

A.5.	(541)	Overspend relates to necessary upgrade and changes to the Office's e-Government infrastructure.
A.8.	1,236	Underspend arose from reduced activity levels & increased efficiencies in the later part of the year.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Miscellaneous	150,000	241,630

Explanation of Variation

Certain advertising charges relating to 2007 were recovered in 2008 and additional projects were taken on on behalf of clients.

8 COMMITMENTS

Global Commitments

€000

Contracted commitments at 31 December 2008

545,339

9 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2008 was €46,456.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more €
Higher, special or additional duties	51,775	31	—	—
Overtime and extra attendance	256,263	116	—	—
Total extra remuneration	<u>308,038</u>			

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

11 MISCELLANEOUS ITEMS

A total of €19,366 was paid out under the exceptional performance award scheme.

An amount of €16,000 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 €16,000 is included in the Estimate for 2009.

12 STOCKS

Stocks at 31 December 2008 comprised:	€000
Registry Supplies	789
IT Consumables/Stationery	24
	<u>813</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Income Tax	109
Pay Related Social Insurance	55
Withholding Tax	96
Value Added Tax	42
Pension Contributions	13
	<u>315</u>

14 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2008 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 2008 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.

During the year the Public Appointments Service initiated a major project to update its financial systems and to install a new purchase order processing system. These initiatives, which will be completed in early 2009, will give managers at all levels access to superior financial information and will significantly improve the Office's capacity to track expenditure.

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

In 2008 the Audit Committee, with the assistance of the external auditor and the internal audit unit, completed 6 audits of various aspects of PAS business. The Committee also commenced planning for the next strategic audit plan 2010-2012.

Throughout the year relevant staff and managers received presentations and training on various issues relating to financial management, procurement and other related issues.

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 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Public Appointments Service for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
21 July 2009

OFFICE OF THE COMMISSION FOR PUBLIC SERVICE APPOINTMENTS

Account of the sum expended in the year ended 31 December 2008, 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	757	591	—
A.2. TRAVEL AND SUBSISTENCE	15	8	—
A.3. INCIDENTAL EXPENSES	140	108	(32)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	30	28	(2)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	140	121	(7)
A.6. OFFICE PREMISES EXPENSES	40	54	—
A.7. CONSULTANCY SERVICES	315	245	—
Total	1,437	1,155	(41)

Surplus to be surrendered

€281,739

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

NOTES**1 OPERATING COST STATEMENT FOR 2008**

	€000	€000	€000
Net Outturn			1,155
Changes in Capital Assets			
Purchases Cash	(56)		
Depreciation	29	(27)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(48)		
Decrease in Stock	82	34	7
Direct Expenditure			1,162
Expenditure Borne Elsewhere			—
Operating Cost			1,162

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			73
Current Assets			
Stocks (Note 8)		48	
Prepayments		44	
Other Debit Balances		3	
PMG Balance and Cash		23	
Orders Outstanding		(10)	
Total Current Assets		108	
Current Liabilities			
Accrued Expenses		3	
Due to State (Note 9)		14	
Other Credit Balances		2	
Net Liability to the Exchequer (Note 4)		—	
Total Current Liabilities		19	
Net Current Assets			89
Net Assets			162

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	91	29	120
Additions	35	21	56
Disposals	(3)	—	(3)
Gross Assets at 31 December 2008	123	50	173
Accumulated Depreciation:			
Opening Balance at 1 January 2008	62	12	74
Depreciation for the year	24	5	29
Depreciation on Disposals	(3)	—	(3)
Cumulative Depreciation at 31 December 2008	83	17	100
Net Assets at 31 December 2008	40	33	73

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be surrendered		282
Exchequer Grant Undrawn		(282)
Net Liability to the Exchequer		—
Represented by:		
Debtors		
Net PMG position and cash	13	
Debit Balances: Suspense	3	16
Creditors		
Due to State	(14)	
Credit Balances: Suspense	(2)	(16)

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

Sub-head	Less/(More) than provided €000	Explanation
A.1.	166	Expenditure was less than anticipated due to staff vacancies during the course of the year.

6 DETAILS OF EXTRA REMUNERATION

	Amount paid	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	1,337	2	—	—
Overtime and extra attendance	2,882	4	—	—
Total extra remuneration	<u>4,219</u>			

7 MISCELLANEOUS ITEMS

Awards totalling €1,399 were paid to staff under the scheme for recognition of exceptional performance.

8 STOCKS

Stocks at 31 December 2008 comprise:	€000
Printing and Stationery	42
IT Consumables	6
	<u>48</u>

9 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Income Tax	—
Pay Related Social Insurance	—
Withholding Tax	14
Value Added Tax	—
Pension Contributions	—
	<u>14</u>

10 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2008 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 2008. 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.

ANDREW PATTERSON

Accounting Officer

OFFICE OF THE COMMISSION FOR PUBLIC SERVICE APPOINTMENTS

31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Commission for Public Service Appointments for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
21 July 2009

OFFICE OF THE OMBUDSMAN

Account of the sum expended, in the year ended 31 December 2008, 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	Outturn	Closing Accruals
	€000	€000	€000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	4,491	3,882	—
A.2. TRAVEL AND SUBSISTENCE	51	38	—
A.3. INCIDENTAL EXPENSES	256	306	(17)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	74	43	2
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	305	160	(35)
A.6. OFFICE PREMISES EXPENSES	262	245	2
A.7. CONSULTANCY AND LEGAL FEES	73	48	—
STANDARDS IN PUBLIC OFFICE COMMISSION			
B.1. SALARIES, WAGES AND ALLOWANCES	796	691	—
B.2. TRAVEL AND SUBSISTENCE	17	5	—
B.3. INCIDENTAL EXPENSES	225	132	(7)
B.4. POSTAL AND TELECOMMUNICATIONS SERVICES	24	21	1
B.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	84	86	(18)
B.6. OFFICE PREMISES EXPENSES	37	61	1
B.7. CONSULTANCY AND LEGAL FEES	50	37	—
OFFICE OF THE INFORMATION COMMISSIONER/ OFFICE OF THE COMMISSIONER FOR ENVIRONMENTAL INFORMATION			
C.1. SALARIES, WAGES AND ALLOWANCES	1,474	1,194	—
C.2. TRAVEL AND SUBSISTENCE	20	6	—
C.3. INCIDENTAL EXPENSES	133	134	(7)
C.4. POSTAL AND TELECOMMUNICATIONS SERVICES	32	26	—
C.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	112	100	(23)
C.6. OFFICE PREMISES EXPENSES	36	62	1
C.7. CONSULTANCY AND LEGAL FEES	226	539	13
Gross Total	8,778	7,816	(87)
Deduct:			
D. APPROPRIATIONS-IN-AID	5	7	—
Net Total	8,773	7,809	(87)

Surplus to be surrendered

€63,806

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

NOTES**1 OPERATING COST STATEMENT FOR 2008**

	€000	€000	€000
Net Outturn			7,809
Changes in Capital Assets			
Purchases Cash	(262)		
Depreciation	109		
Loss on Disposals	1	(152)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(23)		
Decrease in Stock	5	(18)	(170)
Direct Expenditure			7,639
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			1,429
Operating Cost			9,068

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			339
Current Assets			
Stocks (Note 9)		28	
Prepayments		117	
Debit Suspense Balances		13	
PMG Balance and Cash	283		
Other Cash Balances	18	301	
Total Current Assets		459	
Less Current Liabilities			
Accrued Expenses		30	
Other Credit Balances:			
Payroll Deductions	47		
Due to the State (Note 10)	179		
Other Suspense Accounts	53	279	
Net Liability to the Exchequer (Note 4)		35	
Total Current Liabilities		344	
Net Current Assets			115
Net Assets			454

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	1,097	411	1,508
Additions	174	88	262
Disposals	(149)	(20)	(169)
Gross Assets at 31 December 2008	1,122	479	1,601
Accumulated Depreciation:			
Opening Balance at 1 January 2008	985	336	1,321
Depreciation for the year	86	23	109
Depreciation on Disposals	(149)	(19)	(168)
Cumulative Depreciation at 31 December 2008	922	340	1,262
Net Assets at 31 December 2008	200	139	339

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be surrendered		964
Exchequer Grant Undrawn		(929)
Net Liability to the Exchequer		35
Represented by:		
Debtors		
Net PMG position and cash	301	
Debit Balances: Suspense	13	314
Creditors		
Due to the State (Note 10)	(179)	
Credit Balances: Suspense	(100)	(279)
		35

5 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
1. Legal costs recovered	96,437
2. Refund of deposit on rental of temporary accommodation	20,500
3. Miscellaneous	5,401
	122,338

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

Sub-head	Less/(More) than provided	Explanation
€000		
A.5.	145	The saving arose because expenditure on IT hardware and office machinery was lower than anticipated. The subhead contained a provision of €31,000 for the purchase of IT hardware and office machinery to cater for the needs of 27 additional staff assigned to the Office of the Ombudsman which was not subsequently required. The subhead also contained a provision of €32,000 for an IT Project (REACH) which did not proceed during 2008.
C.7.	(313)	Provision is made under this subhead on a best estimate basis for the expenses incurred by the Office of the Information Commissioner for professional legal advice and representation. However, expenditure varies from year to year as all decisions of the Commissioner are potentially open to review by the High Court. The number of such appeals vary from year to year and, as such, it is not possible to anticipate precisely how many cases might be appealed in any given year nor the level of expenditure which might be incurred in any such case. In 2008, 11 decisions of the Commissioner were before the High Court for review.

7 DETAILS OF EXTRA REMUNERATION

	Amount paid	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	50,461	13	1	17,800
Overtime and extra attendance	29,023	27	—	—
Total extra remuneration	<u>79,484</u>			

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

8 MISCELLANEOUS ITEMS

A sum of €13,375 was spent on merit awards (including 16 individual awards ranging from €375 to €1,250).

9 STOCKS

Stocks at 31 December 2008 comprised:	€000
Stationery	8
IT Consumables	20
	<u>28</u>

10 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Income Tax	91
Pay Related Social Insurance	31
Pension contributions	12
Withholding Tax	45
	<u>179</u>

11 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2008 has been submitted with this account to the Comptroller and Auditor General. The actions that have been taken, or that are planned, to enhance the Office's system of internal financial controls include the following:

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.

Risk management is increasingly integral to the Office's strategic and business processes. This is brought about through Risk Registers, strategic and business plans and individual PMDS targets.

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 Committee, in developing its audit plans, also has regard to any comments the Comptroller and Auditor General may make arising from an audit of the Appropriation Accounts.

PAT WHELAN

Accounting Officer

OFFICE OF THE OMBUDSMAN

31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Office of the Ombudsman for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
14 August 2009

OFFICE OF THE MINISTER FOR JUSTICE, EQUALITY AND LAW REFORM

Account of the sum expended, in the year ended 31 December 2008, 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	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES		23,479	23,897	
A.2. TRAVEL AND SUBSISTENCE		1,114	603	51
A.3. INCIDENTAL EXPENSES				
<i>Original</i>	2,174			
<i>Supplementary</i>	5,400	7,574	7,961	112
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		1,150	2,334	45
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES				
<i>Original</i>	6,915			
<i>Supplementary</i>	4,000	10,915	12,336	(699)
A.6. OFFICE PREMISES EXPENSES		986	2,076	209
A.7. CONSULTANCY SERVICES		409	222	—
A.8. RESEARCH		783	551	—
A.9. FINANCIAL SHARED SERVICES		11,678	11,800	(820)
A.10. VALUE FOR MONEY AND POLICY REVIEWS		67	78	—
COMMISSIONS				
B.1. COMMISSIONS AND SPECIAL INQUIRIES		17,985	17,110	437
B.2. HUMAN RIGHTS COMMISSION (GRANT-IN-AID)				
<i>Original</i>	2,092			
<i>Supplementary</i>	250	2,342	2,342	—
B.3. COMMISSION FOR THE VICTIMS OF THE NORTHERN IRELAND CONFLICT				
<i>Original</i>	1,760			
<i>Supplementary</i>	(1,000)	760	607	3
B.4. INDEPENDENT INTERNATIONAL COMMISSION (GRANT-IN-AID)		1,346	470	—
B.5. INDEPENDENT MONITORING COMMISSION (GRANT-IN-AID)		1,318	483	—
LEGAL AID				
C.1. LEGAL AID - CRIMINAL (No. 12 OF 1962)				
<i>Original</i>	45,600			
<i>Supplementary</i>	9,000	54,600	55,276	4,312
C.2. LEGAL AID BOARD (GRANT-IN-AID)		26,988	26,988	—
C.3. FREE LEGAL ADVICE CENTRES		103	103	—

Office of the Minister for Justice, Equality and Law Reform – Vote 19

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
IMMIGRATION AND ASYLUM				
D.1. IRISH NATURALISATION & IMMIGRATION SERVICE (INIS)				
<i>Original</i>	51,413			
<i>Supplementary</i>	10,087	61,500	65,912	1,950
D.2. ASYLUM SEEKERS TASK FORCE - LEGAL AID		9,897	8,897	—
D.3. EUROPEAN REFUGEES FUND				
<i>Original</i>	2,461			
<i>Supplementary</i>	(1,000)	1,461	849	—
D.4. ASYLUM SEEKERS ACCOMMODATION				
<i>Original</i>	74,310			
<i>Supplementary</i>	15,500	89,810	91,472	2,933
EQUALITY				
E.1. EQUALITY AUTHORITY (GRANT-IN-AID)		5,897	5,455	—
E.2. EQUALITY TRIBUNAL		2,213	2,949	7
E.3. GRANTS TO NATIONAL WOMEN'S ORGANISATIONS		585	585	—
E.4. EQUALITY PROOFING		1,010	281	—
E.5. Cosc - DOMESTIC, SEXUAL AND GENDER-BASED VIOLENCE		3,450	3,162	(175)
E.6. EQUALITY MONITORING/CONSULTATIVE COMMITTEES		1,710	1,310	39
E.7. GENDER MAINSTREAMING AND POSITIVE ACTION FOR WOMEN				
<i>Original</i>	10,035			
<i>Supplementary</i>	(7,500)	2,535	1,319	1
E.8. OFFICE OF THE MINISTER FOR INTEGRATION				
<i>Original</i>	9,293			
<i>Supplementary</i>	(3,000)	6,293	6,546	99
DISABILITY				
F.1. STATUS OF PEOPLE WITH DISABILITIES		3,580	2,523	—
F.2. NATIONAL DISABILITY AUTHORITY		6,479	4,791	61
F.3. DISABILITY PROJECTS		3,510	2,662	—
OTHER SERVICES				
G.1. GARDA COMPLAINTS BOARD		1,728	1,115	—
G.2. OFFICE OF THE DATA PROTECTION COMMISSIONER		1,414	1,968	(1)
G.3. CRIMINAL ASSETS BUREAU		7,262	7,508	(31)
G.4. PRISONS INSPECTORATE		387	387	3
G.5. CORONERS SERVICE		163	122	4
G.6. PAROLE BOARD		292	382	4
G.7. FORENSIC SCIENCE LABORATORY		7,013	7,598	64
G.8. STATE PATHOLOGY				
<i>Original</i>	9,071			
<i>Supplementary</i>	(6,000)	3,071	2,607	43
G.9. COMPENSATION FOR PERSONAL INJURIES CRIMINALLY INFLICTED		4,604	4,596	266
G.10. FUNDING FOR SERVICES TO VICTIMS OF CRIME		1,133	1,135	—
G.11. CRIME PREVENTION MEASURES		1,488	701	1
G.12. CENTRAL AUTHORITIES (CHILD ABDUCTION, CHILD PROTECTION AND MAINTENANCE DEBTORS)		17	209	7

Office of the Minister for Justice, Equality and Law Reform – Vote 19

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
G.13. GARDA OMBUDSMAN COMMISSION			
<i>Original</i>	11,645		
<i>Supplementary</i>	<u>(1,800)</u>	9,845	9,949
G.14. PRIVATE SECURITY AUTHORITY		2,364	2,344
G.15. OFFICE OF THE GARDA INSPECTORATE		2,087	1,577
G.16. IRISH FILM CENSOR'S OFFICE		1,322	1,404
G.17. NATIONAL PROPERTY SERVICES REGULATORY AUTHORITY		1,004	600
G.18. GRAFFITI REMOVAL OPERATION (GRO)		2,750	1,129
G.19. SOCIAL DISADVANTAGE MEASURES (DORMANT ACCOUNTS FUNDED)		500	130
G.20. MENTAL HEALTH (CRIMINAL LAW) REVIEW BOARD		404	701
PROBATION SERVICE			
H.1. PROBATION SERVICE - SALARIES, WAGES AND ALLOWANCES		25,635	24,877
H.2. PROBATION SERVICE - OPERATING EXPENSES		6,566	7,869
H.3. PROBATION SERVICE - SERVICES TO OFFENDERS			
<i>Original</i>	19,393		
<i>Supplementary</i>	<u>(2,200)</u>	17,193	16,650
H.4. COMMUNITY SERVICE ORDER SCHEME		2,425	2,587
IRISH YOUTH JUSTICE SERVICE			
I. IRISH YOUTH JUSTICE SERVICE			
<i>Original</i>	59,869		
<i>Supplementary</i>	<u>(15,736)</u>	44,133	43,798
Gross Total			
<i>Original</i>	502,326		
<i>Supplementary</i>	<u>6,001</u>	508,327	505,893
Deduct:			
J. APPROPRIATIONS-IN-AID			
<i>Original</i>	21,917		
<i>Supplementary</i>	<u>6,000</u>	27,917	29,174
Net Total			
<i>Original</i>	480,409		
<i>Supplementary</i>	<u>1</u>	480,410	476,719
		<u>476,719</u>	<u>6,792</u>

Surplus to be surrendered

€3,691,188

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 2008

	€000	€000	€000
Net Outturn			476,719
Changes in Capital Assets			
Purchases Cash	(5,858)		
Depreciation	11,239		
Loss on Disposals	<u>7</u>	5,388	
Assets under Development			
Cash Payments		(8,415)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(5,158)		
Increase in Stock	<u>(126)</u>	<u>(5,284)</u>	(8,311)
Direct Expenditure			<u>468,408</u>
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	30,643		
Notional Rents	<u>5,873</u>		36,516
Operating Cost			<u><u>504,924</u></u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 4)			38,068
Assets under Development (Note 5)			5,079
			<u>43,147</u>
Current Assets			
Stocks (Note 16)		649	
Prepayments		2,399	
Accrued Income		3,367	
Other Debit Balances:			
Suspense	3,689		
Advances to OPW	684		
Imprests	210	4,583	
	<u>12,364</u>		
PMG Balance and Cash			
Orders Outstanding	(10,769)	1,595	
		<u>12,593</u>	
Total Current Assets			12,593
Less Current Liabilities			
Accrued Expenses		12,362	
Deferred Income		196	
Other Credit Balances:			
Due to the State (Note 17)	4,977		
Payroll Deductions	759		
Suspense	349	6,085	
		<u>93</u>	
Net Liability to the Exchequer (Note 6)			93
Total Current Liabilities			<u>18,736</u>
Net Current Liabilities			(6,143)
Net Assets			<u><u>37,004</u></u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Land and Buildings	Vehicles and Equipment	Office Equipment	Furniture and Fittings	Totals
	€000	€000	€000	€000	€000
Cost or Valuation at 1 January 2008	5,536	1,083	66,637	5,631	78,887
Additions	1,450	141	14,023	467	16,081
Disposals	—	—	(201)	—	(201)
Gross Assets at 31 December 2008	<u>6,986</u>	<u>1,224</u>	<u>80,459</u>	<u>6,098</u>	<u>94,767</u>
Accumulated Depreciation:					
Opening Balance at 1 January 2008	60	387	41,548	3,659	45,654
Depreciation for the year	142	208	10,513	376	11,239
Depreciation on Disposals	—	—	(194)	—	(194)
Cumulative Depreciation at 31 December 2008	<u>202</u>	<u>595</u>	<u>51,867</u>	<u>4,035</u>	<u>56,699</u>
Net Assets at 31 December 2008	<u><u>6,784</u></u>	<u><u>629</u></u>	<u><u>28,592</u></u>	<u><u>2,063</u></u>	<u><u>38,068</u></u>

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	In-House Computer Applications €000	Buildings €000	Totals €000
Amounts brought forward at 1 January 2008	6,887	—	6,887
Cash Payments for the Year	5,566	2,849	8,415
Transferred to Asset Register	(10,223)	—	(10,223)
Amounts carried forward at 31 December 2008	<u>2,230</u>	<u>2,849</u>	<u>5,079</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 2008

	€000	€000
Surplus for the year		
Surplus to be Surrendered		3,691
Exchequer Grant Undrawn		<u>(3,598)</u>
Net Liability to the Exchequer		<u>93</u>
Represented by:		
Debtors		
Net PMG Position and Cash	1,595	
Debit Balances: Suspense	<u>4,583</u>	6,178
Creditors		
Due to the State (Note 17)	(4,977)	
Credit Balances: Suspense	<u>(1,108)</u>	(6,085)
		<u>93</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Fees (Cash) for Nationality and Citizenship Certificates (No. 26 of 1956)	<u>—</u>	1,974
Total	<u>—</u>	<u>1,974</u>

With effect from January 2008 these receipts form part of Appropriations-in-Aid

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

Sub-head	Less/(More) than provided €000	Explanation
A.2	511	The saving arose due to the requirement for official travel during 2008 being less than anticipated.
A.4	(1,184)	The excess arose as a result of greater than anticipated expenditure on telecommunications services, reflecting underlying operational demands and Departmental activity including the setting up of new offices.
A.6	(1,090)	The excess arose due to greater than anticipated costs incurred in providing and maintaining office accommodation for the Department's Head Office including a number of associated bodies and executive agencies.
A.7	187	The saving arose due to lower than expected take up of consultancies in 2008.
A.8	232	The saving arose due to a number of research projects scheduled for 2008 being deferred to 2009.
B.3	153	Expenditure on this subhead is dependant on the number of applications received. It is not possible to assess the level of applications in advance. The Commission ceased operation in October 2008.
B.4	876	Savings arose as expenditure on this subhead is difficult to estimate accurately. The nature of the work of the Independent International Commission, which is independent of the Department, limits the degree to which expenditure can be predicted.
B.5	835	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.
D.1	(4,412)	The excess arose due to increased expenditure associated with court/legal costs and once-off costs related to the decentralisation of the Citizenship division to Tipperary Town.
D.2	1,000	The saving arose due to a reduction in the grant available to the Refugee Legal Service following a realignment of budgets due to the current difficult economic circumstances.
D.3	612	The saving arose as a sufficient number of projects did not meet the criteria required for funding under the European Refugee and European Integration Funds.
E.1	442	The saving arose from a reduction in the allocation available, due to budgetary adjustments in 2008 as a result of the difficult economic climate. The saving relates to non-pay expenditure after meeting additional pay costs due to a temporary increase in numbers from overlapping staff in place due to the decentralisation.
E.2	(736)	The excess arose due to the assignment of additional staff to the Equality Tribunal to address the backlog in its caseload and to provide for training of specialised staff under the Tribunal's decentralisation action plan.
E.4	729	The saving arose due to lower than anticipated expenditure on the Equality Mainstreaming Unit and delays in staff recruitment.
E.5	288	The saving arose due to a reduction in the funding available following a realignment of budgets in line with Government budgetary decisions during the 2008 financial year.
E.6	400	The saving arose due to lower than anticipated expenditure under the Traveller Interagency Fund and awareness training initiatives under the National Women's Strategy.
E.7	1,216	The saving arose from the deferral of funding to projects under the new Equality for Women Measures 2007 – 2013 due to the current economic situation.
F.1	1,057	The saving arose mainly due to the delay in commencement of an Accessible Transport Project Funding (ATPF) programme.
F.2	1,688	The saving arose due to the non-filling of vacancies, the lower than anticipated cost of an IT project and reduction in consultancy/professional fees.

Office of the Minister for Justice, Equality and Law Reform – Vote 19

Sub-head	Less/(More) than provided €000	Explanation
F.3	848	The saving arose due to delays in the implementation of the final rounds of the Enhancing Disability Services Programme and non-commencement of collaborative projects under the National Development Programme in the current economic climate.
G.1	613	The saving arose due to a reduction in staff numbers in line with the Board's closure plan.
G.2	(554)	The excess arose due to larger than expected legal costs relating to an increased number of prosecutions, as well as pay costs being greater than provided for.
G.7	(585)	The excess arose due to the costs associated with the increased workload in the Forensic Science
G.8	464	The saving arose due to less costs than anticipated arising on a capital building project in 2008 which relates to the development of a new joint Dublin City morgue/State Pathologist's office
G.11	787	The saving arose as the National Crime Council, which is funded from this subhead, ceased to exist during 2008 and expenditure in respect of certain projects provided for under this subhead was less than anticipated.
G.12	(192)	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.15	510	The saving arose due to tight fiscal management and the deferment of expenditure in some areas to realise savings required due to a realignment of budgets arising from the difficult economic circumstances which emerged during 2008.
G.17	404	The saving arose because certain statutory functions to be carried out by the NPRA have not yet been provided for in legislation.
G.18	1,621	The saving arose due to the curtailment of the second phase of the Graffiti Removal Programme which is now under review in the light of current financial difficulties.
G.19	370	The saving arose due to less funding than anticipated being required for the Vulnerable Immigrants Fund and delay in approval for expenditure in relation to Traveller Initiatives.
G.20	(297)	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 2008.
H.2	(1,303)	The excess arose as a result of higher than anticipated refurbishment costs of Probation Service offices nationally and once-off costs involved in the move of the Probation Service Regional Head Office to new premises.
H.4	(162)	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		2,703,000	3,150,103
2. Recoupment of Salaries		75,000	—
3. Data Protection Fees		450,000	673,711
4. EU Receipts			
<i>Original</i>	1,000,000		
<i>Supplementary</i>	1,000,000	2,000,000	1,859,049
5. Miscellaneous Receipts			
<i>Original</i>	582,000		
<i>Supplementary</i>	1,000,000	1,582,000	1,352,625
6. Immigration Registration Fees			
<i>Original</i>	7,708,000		
<i>Supplementary</i>	4,000,000	11,708,000	12,300,000
7. Visa Fees		4,800,000	5,391,148
8. Dormant Accounts Receipts		500,000	129,960
9. Private Security Authority Fees		2,364,000	2,386,100
10. Contributions to Pension Scheme for Non-Teaching Staff of Centres for Young Offenders		585,000	651,552
11. Nationality and Citizenship Certificate Fees		1,150,000	1,280,369
Total			
<i>Original</i>	21,917,000		
<i>Supplementary</i>	6,000,000		
		27,917,000	29,174,617

Explanation of Variations

1. The surplus was due to an increase in the number of video/DVD items certified by the Film Censor's Office.
2. Receipts under this heading fluctuate and are difficult to estimate accurately.
3. The surplus arose due to introduction of new Registration Regulations and increased rates of fees.
4. The timing of receipts under this heading fluctuate and are difficult to estimate accurately.
5. Receipts under this heading fluctuate and are difficult to estimate accurately.
6. The surplus arose due to greater than anticipated numbers of persons seeking registration.
7. The surplus arose as the demand for re-entry visas to the State was greater than anticipated.
8. The shortfall in receipts reflects the lower than anticipated expenditure on initiatives funded under this scheme
9. The surplus in fees is due to the number of new contractors who applied for licences during the year being greater than anticipated.
10. The surplus arose due to increment increases and the application of T2016 agreement in the children detention schools.
11. The surplus arose as a result of an increase in citizenship fees which came into effect from 1st August 2008.

10 COMMITMENTS**(A) Global Commitments**

Contracted Commitments at 31 December 2008 amount to €1,816,941.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1 January 2008 €000	Expenditure in 2008 €000	Subsequent Years €000
Case Management System in Garda Ombudsman Commission	387	803	—
AISIP - Asylum/Immigration Strategic Integration Programme ¹	2,769	760	5,456
AFIS - Automated Fingerprint Identification System ²	4,861	4,000	1,620
Demolition/rebuild of Probation Service Tivoli Training Centre	169	531	2,433
Sanitation project in Trinity House School for Young Offenders	—	1,000	2,000
Primary Data Centre	—	1,298	1,515

¹The recorded expenditure for this project to 1 January 2008 has been revised upwards by €15,627 from the corresponding note in the 2007 accounts. This reflects a payment to a contractor for software development, which is an intrinsic part of the overall system cost: and therefore should be correctly classified as part of the multi-annual capital commitment

²The 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 50% of the total cost and the balance is funded from the Garda Vote. The total projected cost of the project is €20.9m.

11 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €25,696.

12 DETAILS OF EXTRA REMUNERATION

	Amount paid €	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more €
Higher, special or additional duties	692,589	257	10	17,214
Overtime and extra attendance	2,761,966	602	51	34,871
Shift and roster allowances	7,360	1	—	—
Miscellaneous	3,924,416	538	53	24,243
Total extra remuneration	<u>7,386,331</u>			

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

13 MISCELLANEOUS ITEMS

A total of €873,417 was paid to 28 retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2008.

Ex-gratia payments amounting to €283,226 were made in respect of the non-statutory Legal Aid Scheme for CAB-type actions.

Ex-gratia payments amounting to €707,967 were made in respect of the non-statutory Garda Station Legal Aid Advice Scheme.

An amount of €189,419 was received from the Drugs Initiative Fund and is accounted for through a suspense account.

Penalty interest payments amounting to €41,572 were made from the Justice Vote in 2008 under the Prompt Payment of Accounts Act, 1997, in respect of late payments.

14 EU FUNDING

The outturn shown in Subheads E.1, E.7, E.8, D.3 and I. includes expenditure in respect of activities co-funded by the European Union. In addition funding for an EU funded programme "Safety Internet Plus Programme" is administered through a suspense account by Office for Internet Safety.

15 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2008 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of appointment	Expenditure in 2008	Cumulative expenditure to 31 December 2008
		€	€
Morris Tribunal	2002	9,646,633	49,290,348
Barr Tribunal	2002	713,267	20,542,893
Criminal Injuries Compensation Tribunal	1974	177,679	1,177,013
Smithwick Tribunal	2005	1,520,416	4,937,074
Rossiter Inquiry	2005	1,313,713	2,051,847
Lyons Inquiry	2006	2,232	1,000,916
Dublin Archdiocese Commission	2006	1,516,295	3,526,007
Casino Commission	2006	196,402	475,813
Location of Victims Remains Commission	2006	555,006	803,071
Restorative Justice Commission	2007	393,354	464,820
Gary Douch Commission of Investigation	2007	249,678	536,379
Independent Examination of the Stardust Victims Committee's case for a reopened Inquiry	2007	825,550	1,342,153

16 STOCKS

Stocks at 31 December 2008 comprised:

	€000
Stationery	273
Forensic Consumables	159
Office Consumables	2
IT Consumables	160
Publications	—
Miscellaneous	39
Equipment/Clothing	16
	<u>649</u>

17 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:

€000

Income Tax	1,652
Value Added Tax	195
Civil Service Pension Scheme	8
Retention Tax	2,202
Pay Related Social Insurance	874
Firearm Certificates	46
	<u>4,977</u>

S. AYLWARD

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31 March 2009

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 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009

GARDA SÍOCHÁNA

Account of the sum expended, in the year ended 31 December 2008, 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>	1,100,934			
<i>Supplementary</i>	(9,491)	1,091,443	1,078,566	—
A.2. TRAVEL AND SUBSISTENCE				
<i>Original</i>	27,830			
<i>Supplementary</i>	14,000	41,830	38,964	2,688
A.3. INCIDENTAL EXPENSES				
<i>Original</i>	10,945			
<i>Supplementary</i>	13,762	24,707	25,173	1,661
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES				
<i>Original</i>	18,347			
<i>Supplementary</i>	(5,693)	12,654	14,088	(752)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES		45,494	46,128	(1,126)
A.6. MAINTENANCE OF GARDA PREMISES				
<i>Original</i>	9,521			
<i>Supplementary</i>	11,000	20,521	25,176	142
A.7. CONSULTANCY SERVICES				
<i>Original</i>	835			
<i>Supplementary</i>	(335)	500	614	—
A.8. STATION SERVICES				
<i>Original</i>	16,496			
<i>Supplementary</i>	10,274	26,770	24,775	1,638
A.9. IMPLEMENTATION OF GARDA SMI				
<i>Original</i>	343			
<i>Supplementary</i>	(208)	135	232	1
A.10. GARDA RESERVE				
<i>Original</i>	1,280			
<i>Supplementary</i>	(980)	300	343	6
A.11. VALUE FOR MONEY AND POLICY REVIEWS				
<i>Original</i>	300			
<i>Supplementary</i>	(300)	—	—	—
OTHER SERVICES				
B. CLOTHING AND ACCESSORIES				
<i>Original</i>	4,264			
<i>Supplementary</i>	1,762	6,026	7,563	110
C. ST. PAUL'S GARDA MEDICAL AID SOCIETY (GRANT-IN-AID)		131	131	—
D. TRANSPORT				
<i>Original</i>	20,538			
<i>Supplementary</i>	8,739	29,277	27,554	1,433
E. COMMUNICATIONS AND OTHER EQUIPMENT				
<i>Original</i>	56,725			
<i>Supplementary</i>	(14,761)	41,964	45,883	400

Service		Estimate Provision	Outturn	Closing Accruals
OTHER SERVICES (Cont'd)		€000	€000	€000
F.	AIRCRAFT			
	Original	1,550		
	Supplementary	315	1,865	224
G.	SUPERANNUATION, ETC.			
	Original	280,853		
	Supplementary	(28,000)	249,081	399
H.	WITNESSES' EXPENSES			
	Original	1,805		
	Supplementary	500	2,314	126
I.	COMPENSATION			
	Original	16,622		
	Supplementary	14,780	29,443	146
J.	WITNESS SECURITY PROGRAMME			
	Original	1,198		
	Supplementary	(298)	1,160	—
	Gross Total			
	Original	1,616,011		
	Supplementary	15,066	1,631,077	7,096
	Deduct :			
K.	APPROPRIATIONS-IN-AID			
	Original	38,474		
	Supplementary	15,065	53,539	1,364
	Net Total			
	Original	1,577,537		
	Supplementary	1	1,577,538	5,732
			1,565,277	

Surplus to be surrendered**€12,261,466**

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 2008

	€000	€000	€000
Net Outturn			1,565,277
Changes in Capital Assets			
Purchases Cash	(28,169)		
Depreciation	26,526		
Disposals Cash	988		
Loss on Disposals	<u>2,082</u>	1,427	
Assets under Development			
Cash Payments		(3,583)	
Changes in Net Current Assets			
Decrease in Closing Accruals		(4,397)	
Increase in Stock		<u>(10,334)</u>	<u>(16,887)</u>
Direct Expenditure			1,548,390
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>10,677</u>
Operating Cost			<u><u>1,559,067</u></u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 4)			90,974
Assets under Development (Note 5)			<u>1,870</u>
			92,844
Current Assets			
Stocks (Note 17)		14,965	
Prepayments		2,823	
Accrued Income		1,364	
Other Debit Balances:			
Suspense	11,604		
Advances to OPW	1,143		
Imprests	<u>6,736</u>	19,483	
PMG Balance and Cash	35,463		
Orders Outstanding	<u>(13,177)</u>	22,286	
Total Current Assets		<u>60,921</u>	
Less Current Liabilities			
Accrued Expenses		9,919	
Other Credit Balances:			
Due to the State (Note 18)	34,398		
Garda Reward Fund	248		
Payroll Deductions	5,884		
Suspense	<u>1,178</u>	41,708	
Net Liability to the Exchequer (Note 6)			<u>61</u>
Total Current Liabilities		<u>51,688</u>	
Net Current Assets			<u>9,233</u>
Net Assets			<u><u>102,077</u></u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Aircraft €000	Motor Boat €000	Vehicles and Equipment €000	Office and IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	19,693	994	71,262	126,866	2,934	221,749
Additions	508	—	8,371	27,806	923	37,608
Disposals	—	(31)	(11,717)	(24,907)	(184)	(36,839)
Gross Assets at 31 December 2008	<u>20,201</u>	<u>963</u>	<u>67,916</u>	<u>129,765</u>	<u>3,673</u>	<u>222,518</u>
Accumulated Depreciation:						
Opening Balance at 1 January 2008	6,909	392	32,526	97,771	1,189	138,787
Depreciation for the year	966	94	11,830	13,327	309	26,526
Depreciation on Disposals	—	(29)	(9,234)	(24,329)	(177)	(33,769)
Cumulative Depreciation at 31 December 2008	<u>7,875</u>	<u>457</u>	<u>35,122</u>	<u>86,769</u>	<u>1,321</u>	<u>131,544</u>
Net Assets at 31 December 2008	<u><u>12,326</u></u>	<u><u>506</u></u>	<u><u>32,794</u></u>	<u><u>42,996</u></u>	<u><u>2,352</u></u>	<u><u>90,974</u></u>

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	Schengen Project €000	AFIS Fingerprint €000	Totals €000
Amounts brought forward at 1 January 2008	1,227	4,159	5,386
Adjustments for previous years	—	2,340	2,340
Cash Payments for the Year	643	2,940	3,583
Transferred to Asset Register	—	(9,439)	(9,439)
Amounts carried forward at 31 December 2008	1,870	—	1,870

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008

	€000	€000
Surplus to be Surrendered		12,261
Exchequer Grant Undrawn		(12,200)
Net Liability to the Exchequer		61
Represented by:		
Debtors		
Net PMG Position and Cash	22,286	
Debit Balances: Suspense	19,483	41,769
Creditors		
Due to the State (Note 18)	(34,398)	
Credit Balances: Suspense	(7,310)	(41,708)
		61

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Road Traffic Act Penalties	23,250,000	22,245,764

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	2,866	New management reports issued in 2008 enabled districts to monitor expenditure which led to savings in this subhead.
A.4.	(1,434)	The excess was due to an improvement in payment procedures which resulted in a reduction of outstanding invoices.
A.6.	(4,655)	The excess arose due to essential maintenance programmes to improve members' working environment.
A.7.	(114)	The excess arose due to work carried out on the development of a performance management system.
A.8.	1,955	The savings arose due to delays by utility suppliers in submitting their invoices.

Sub-head	Less/(More) Than Provided €000	Explanation
B.	(1,537)	The excess arose due to the requirement to purchase additional clothing items.
D.	1,723	The savings arose due to delays by fuel suppliers in submitting their invoices.
E.	(3,919)	The excess arose due to the requirement to purchase equipment earlier than planned for the National Digital Radio System.
I.	1,959	The saving arose as a number of compensation cases were not concluded in 2008 as expected.
J.	(260)	Expenditure under this subhead is incurred only as the need arises, which makes it difficult to predict in advance.

9 APPROPRIATIONS-IN-AID

	€	Estimated €	Realised €
1. Contributions to the Garda Síochána Spouses' and Children's Pension Schemes			
<i>Original</i>	13,510,000		
<i>Supplementary</i>	(160,000)	13,350,000	13,776,376
2. Contributions to the Garda Síochána Pension Schemes			
<i>Original</i>	16,256,000		
<i>Supplementary</i>	4,283,000	20,539,000	21,087,529
3. Miscellaneous Receipts (breakdown given)			
<i>Original</i>	4,708,000		
<i>Supplementary</i>	10,142,000	14,850,000	13,980,967
4. Receipts from Banks in respect of Cash Escort Services			
<i>Original</i>	4,000,000		
<i>Supplementary</i>	800,000	4,800,000	4,881,265
Total			
<i>Original</i>	38,474,000		
<i>Supplementary</i>	15,065,000	53,539,000	53,726,137

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. Miscellaneous receipts, which comprise the following are difficult to estimate accurately.

	€
Repayment of advances under Subhead A.2.	354
Payment for non-public duty services rendered by Gardai	6,734,725
Recovery in respect of damage to official vehicles and other Garda property	145,559
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	1,943,241
Fees for accident and malicious damage reports	523,978
Contribution for living quarters	89,917
Recoupment of witnesses' expenses	4,206
Recoupment of salaries	15,136
Percentage charge to insurance companies for collection of insurance premiums	144,749
Taxi licence fees	164,774
Road Traffic Act - Section 41	2,029,372
Fingerprints - for employment and visa purposes	22,715
Garda masts	524,033
Carrier liability	258,000
Unclassified items	1,380,208
	<u>13,980,967</u>

10 COMMITMENTS

(A) Global Commitments

Contracted commitments at 31 December 2008 amount to €26,512,578.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 31 Dec 2007 €	Expenditure in 2008 €	Subsequent Years €
Schengen Information System	1,226,364	643,720	22,000,000
AFIS Fingerprint (see note)	6,499,339	2,939,760	1,000,000

The AFIS project is jointly funded from the Garda and Justice Votes as both Garda operational needs and Immigration and Asylum requirements are being met in a single project. The level of funding provided by the Garda Vote is equal to 50% 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 €20.9 million.

Note: An adjustment was made to AFIS for expenditure of €2,340,037 relating to prior years.

11 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €11,181.

12 STATEMENT OF LOSSES (GARDA VEHICLES, etc.)

In one hundred and eighty five accidents involving Garda Síochána vehicles, damage and other costs amounting to €209,939 were attributable to Garda personnel.

In one hundred and eighty two accidents involving Garda Síochána vehicles, damage and other costs amounting to €186,670 were not attributable to Garda personnel. Compensation totalling €151,478 was recovered.

In seventy six accidents involving Garda Síochána vehicles, damage and other costs amounting to €75,976 were partly attributable to Garda personnel.

In forty two accidents involving Garda Síochána vehicles, damage and other costs amounting to €48,877 were charged where responsibility has yet to be assigned.

In one case involving damage amounting to €974 to a Garda Síochána vehicle, the Garda authorities had determined that the damage was maliciously caused.

13 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €10,000 or more	Max. Individual Payment of €10,000 or €
Higher, special or additional duties	449,876	246	3	11,236
Overtime and extra attendance	115,281,101	14,590	4,197	80,990
Shift and roster allowances	125,183,542	14,372	6,051	24,052
Miscellaneous	92,392,155	15,907	1,130	46,501
Total extra remuneration	<u>333,306,674</u>	17,042	13,293	101,040

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

14 MISCELLANEOUS ITEMS

Sums of €30,199, €31,484 and €16,903 were charged in respect of postal and telecommunications services availed of by the Association of Garda Sergeants and Inspectors, Garda Representative Association and the Garda Medical Aid Society, respectively.

Sums of €46,460 and €94,689 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 €2,427,467 and ranging from €30 to €312,348 were paid in two hundred and seventy cases in respect of claims for personal injuries and material damage resulting from accidents involving Garda vehicles.

Compensation and legal costs totalling €18,505,997 and ranging from €556 to €1,202,234 were paid in three hundred and sixteen cases in respect of claims made by members of An Garda Síochána under the Garda Síochána Compensation Acts.

At 31 December 2008 an estimate of the number of compensation cases outstanding against the Garda Authorities was 2,851 made up as follows:

Road Traffic Accidents	260
Garda Compensation Acts	1,841
Miscellaneous	750

Payments totalling €219,050 and ranging from €2 to €6,072 were made under the Occupational Injuries Scheme.

Payments totalling €619,656 and ranging from €34 to €78,754 were made in respect of claims arising out of injuries received by forty one Gardaí while on duty.

Payments totalling €127,493 and ranging from €212 to €83,570 were made to five civilians in respect of injuries received as a result of accidents on Garda premises.

Payments totalling €44,851 and ranging from €1,439 to €21,780 were made in three instances following legal action taken by Gardaí.

Payments totalling €7,222,669 and ranging from €30 to €2,370,404 were made in one hundred and seventy eight instances, where civil actions were taken against the State arising from actions taken by Gardaí in the performance of their duties.

Ex-gratia payments totalling €26,546 in respect of legal expenses were made in two instances (€605 and €25,941) 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 Prison Service personnel to convey prisoners to court, etc. without charge.

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

Garda personnel availed of Air Corps aircraft during 2008 without payment. Air Corps support was also provided without charge as follows:

- (a) full operating costs of the Garda fixed-wing aircraft.
- (b) pilot costs only in respect of two Garda helicopters.

A total of €57,466 was paid to retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2008.

A sum of €124,593 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 €109,711 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 €57,940 was charged to Subhead A.1. in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Medical Aid Society.

A sum of €57,940 was charged to Subhead A.1. in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Benevolent Fund.

Penalty interest payments amounting to €37,147 were made by An Garda Síochána in 2008 under the Prompt Payments of Accounts Act, 1997, in respect of late payments.

Sanction was obtained from the Department of Finance to write-off a total of €275,146 in unpaid Non-Public Duty debts in relation to the period 2000 - 2006.

15 EU FUNDING

A total of €169,982 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 2008, the amount of payments in that period and the balance of the Fund at 31 December 2008:

	€
Balance brought forward on 1 January 2008	255,391
Receipts for the year ended 31 December 2008 ¹	68,705
	<u>324,096</u>
Payments for the year ended 31 December 2008	<u>(27,250)</u>
Balance on 31 December 2008	<u>296,846</u>

Note:

1. The receipts into the Fund were receipts from disciplinary measures.

17 STOCKS

Stocks at 31 December 2008 comprised:	€000
Stationery	638
Telecommunications Stock	10,622
Clothing	1,235
Technical Bureau	338
United Nations Stock	58
Armoury	1,673
Miscellaneous	401
	<u>14,965</u>

18 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Income Tax	16,980
Value Added Tax	1,263
Professional Services Withholding Tax	1,314
Pay Related Social Insurance	8,223
Firearms Certs	1,998
Road Traffic Act Penalties	4,608
Civil Service Pension Scheme	—
Tax on Pension Contributions refunds	12
	<u>34,398</u>

19 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2008 has been submitted with this account to the Comptroller and Auditor General.

The Audit Committee, a statutory body which was established in 2006 in accordance with Section 44 of the Garda Síochána Act 2005, met five times during 2008 and received presentations from internal and external sources. The functions of the Audit Committee are set out in Section 45 of the Garda Síochána Act 2005 and it operates in accordance with a written charter. The Audit Committee approved the Internal Audit Plan for 2008 and considered all of the significant control matters brought to its attention. At the end of 2008, the Garda Internal Audit Section which is headed by a Professional Accountant had a total staff complement of five civilian and four sworn members. As part of its annual work programme, the Garda Internal Audit Section worked with the Garda Professional Standards Unit, the Garda Inspectorate and the Office of the Comptroller and Auditor General on a number of overarching issues of mutual interest.

In order to further enhance the capability and skills of Garda management and staff, the Finance Directorate continued to deliver a customised training programme in 2008 which covered the areas of financial management of devolved budgets, public procurement and remote processing of payroll and other claims. The framework of administrative procedures was further strengthened in 2008 and the delegated structure of authorisation of expenditure and accountability was reviewed.

An Garda Síochána continues to have a very strong commitment and investment programme in the security of its information and communication technology systems. The recruitment of an Executive Director, ICT, in 2008 further strengthens the commitment in ensuring that An Garda Síochána has appropriate secure technological systems to meet its operational and administrative requirements. Following a review of the Financial Shared Services Centre in Killarney, very substantial progress has been made on the recommended IT security arrangements.

M. F. MURPHY

Accounting Officer
AN GARDA SÍOCHÁNA
31 March 2009

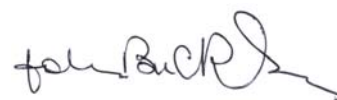
Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Garda Síochána for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. 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 2008.

Chapter 15 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.



JOHN BUCKLEY

Comptroller and Auditor General
4 September 2009

PRISONS

Account of the sum expended, in the year ended 31 December 2008, 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	Outturn	Closing Accruals
		€000	€000	€000
ADMINISTRATION				
A.1.	SALARIES, WAGES AND ALLOWANCES			
	Original	286,702		
	Supplementary	(14,735)	271,967	271,932
A.2.	TRAVEL AND SUBSISTENCE			
	Original	3,381		
	Supplementary	(20)	3,361	3,471
A.3.	INCIDENTAL EXPENSES			299
	Original	9,792		
	Supplementary	7,575	17,367	17,045
A.4.	POSTAL AND TELECOMMUNICATIONS SERVICES			504
	Original	3,400		
	Supplementary	536	3,936	3,775
A.5.	OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES			139
	Original	4,444		
	Supplementary	(3,413)	1,031	997
A.6.	CONSULTANCY SERVICES			110
	Original	459		
	Supplementary	(244)	215	215
A.7.	VALUE FOR MONEY AND POLICY REVIEWS			47
	Original	50		
	Supplementary	(50)	—	—
OTHER SERVICES				
B.	BUILDINGS AND EQUIPMENT			
	Original	52,716		
	Supplementary	16,814	69,530	69,644
C.	PRISON SERVICES, ETC.			6,993
	Original	25,864		
	Supplementary	7,372	33,236	32,557
D.	MANUFACTURING DEPARTMENT AND FARM			2,072
	Original	1,129		
	Supplementary	(558)	571	529
E.	PROBATION SERVICE - SERVICES TO OFFENDERS			33
	Original	53		
	Supplementary	(23)	30	30
F.	EDUCATIONAL SERVICES			4
	Original	1,665		
	Supplementary	(61)	1,604	1,694
G.	PRISON OFFICERS MEDICAL AID SOCIETY (GRANT-IN-AID)			48
	Original	968		
	Supplementary	(968)	—	—
H.	COMPENSATION		2,973	2,213
				174

Prisons – Vote 21

Service		Estimate Provision	Outturn	Closing Accruals
		€000	€000	€000
I.	SOCIAL DISADVANTAGE MEASURES (DORMANT ACCOUNTS FUNDED)			
	<i>Original</i>	750		
	<i>Supplementary</i>	(225)	525	273
				—
	Gross Total			
	<i>Original</i>	394,346		
	<i>Supplementary</i>	12,000	406,346	404,375
				10,423
	Deduct :			
J.	APPROPRIATIONS-IN-AID		2,179	2,057
				189
	Net Total			
	<i>Original</i>	392,167		
	<i>Supplementary</i>	12,000	404,167	402,318
				10,234
	Surplus to be surrendered			€1,848,963

The Statement of Accounting Policies and Principles and Notes 1 to 15 form part of this Account.

NOTES

1 EXCEPTIONS TO ACCOUNTING POLICIES

Land and Buildings:

The Minister for Justice, Equality and Law Reform owns 14 prisons and places of detention, as well as property at Beladd Park, Thornton Hall and the former prison site at Fort Mitchell (Spike Island). In the past, most of this property was not included in the Statement of Capital Assets. The Statement of Capital Assets (Note 4) in this Account shows an adjustment to the value of land and buildings at 31 December 2008 to reflect the value of prison land and buildings not previously included.

Land is generally valued on an alternative use basis (agricultural use or development land). Land at Thornton Hall has been valued at purchase price.

Prison buildings are valued on the basis of an average replacement cost per cell.

Because of recent volatility in property prices, the Irish Prison Service has asked the OPW Valuation Section to review the basis for valuation of land and buildings. The Service expects the review to be completed before the end of 2009.

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 2008

	€000	€000	€000
Net Outturn			402,318
Changes in Capital Assets			
Purchases Cash	(3,955)		
Depreciation	5,223		
Disposals Cash	18		
Gain on Disposals	(18)	1,268	
Assets under Development			
Cash Payments		(48,826)	
Changes in Net Current Assets			
Decrease in Closing Accruals		(1,224)	
Decrease in Stock		989	(47,793)
Direct Expenditure			354,525
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			31,554
Operating Cost			386,079

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 4)			745,529
Assets under Development (Note 5)			121,388
			<u>866,917</u>
Current Assets			
Stocks (Note 13)		3,391	
Prepayments		120	
Accrued Income		189	
Other Debit Balances:			
Suspense	514		
Imprests	<u>896</u>	1,410	
Net Liability from the Exchequer (Note 6)		151	
PMG Balance and Cash	11,025		
Orders Outstanding	<u>(1,382)</u>	9,643	
Total Current Assets		<u>14,904</u>	
Less Current Liabilities			
Accrued Expenses		10,543	
Other Credit Balances:			
Due to the State (Note 14)	8,798		
Payroll Deductions	1,290		
Suspense	<u>1,116</u>	11,204	
Total Current Liabilities		<u>21,747</u>	
Net Current Liabilities			<u>(6,843)</u>
Net Assets			<u><u>860,074</u></u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Land and Buildings €000	Office Equipment €000	Furniture and Fittings €000	Motor Vehicles €000	Totals €000
Cost or Valuation at 1 January 2008	29,900	62,947	10,622	7,504	110,973
Adjustment *	703,488				703,488
Additions	-	2,108	278	1,433	3,819
Disposals	-	(1,921)	(331)	(121)	(2,373)
Gross Assets at 31 December 2008	<u>733,388</u>	<u>63,134</u>	<u>10,569</u>	<u>8,816</u>	<u>815,907</u>
Accumulated Depreciation:					
Opening Balance at 1 January 2008	-	55,046	7,393	5,002	67,441
Depreciation for the year	-	3,446	724	1,053	5,223
Depreciation on Disposals	-	(1,884)	(281)	(121)	(2,286)
Cumulative Depreciation at 31 Dec 2008	<u>-</u>	<u>56,608</u>	<u>7,836</u>	<u>5,934</u>	<u>70,378</u>
Net Assets at 31 December 2008	<u><u>733,388</u></u>	<u><u>6,526</u></u>	<u><u>2,733</u></u>	<u><u>2,882</u></u>	<u><u>745,529</u></u>

Note:

*Adjustment to reflect the value of prison land and buildings not previously included. See Note 1.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER

	Construction Contracts €000
Amounts brought forward at 1 January 2008	94,949
Cash Payments for the Year	48,826
Projects completed in the Year*	(22,387)
Amounts carried forward at 31 December 2008	<u>121,388</u>

Note:

*Transferred to Statement of Capital Assets, and included in adjustment figure in Note 4.

6 NET LIABILITY FROM THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008

	€000	€000
Surplus for the year		
Surplus to be Surrendered		1,849
Exchequer Grant Undrawn		<u>(2,000)</u>
Net Liability from the Exchequer		<u>(151)</u>
Represented by:		
Debtors		
Net PMG Position and Cash	9,643	
Debit Balances: Suspense	<u>1,410</u>	11,053
Creditors		
Due to the State (Note 14)	(8,798)	
Credit Balances: Suspense	<u>(2,406)</u>	(11,204)
		<u>(151)</u>

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

Sub-head	Less/(More) than provided	Explanation
	€000	
H.	760	The level and timing of expenditure under 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.	252	The timing of expenditure on social disadvantaged measures is difficult to anticipate as it is dependent on the rate of progress in funded projects.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts from manufacturing department and farm (including produce used in prisons)	905,000	981,091
2. European Social Fund	5,000	—
3. Proceeds from the sale of Prison property	—	—
4. Miscellaneous	519,000	802,927
5. Dormant Accounts Receipts	750,000	272,660
Total	2,179,000	2,056,678

Explanation of Variations

1. Receipts from manufacturing activity are difficult to estimate in advance.
4. Miscellaneous receipts come from a variety of sources and are difficult to predict.
5. Receipts from the Dormant Accounts Fund are linked to expenditure under Subhead I and are consequently difficult to predict.

9 COMMITMENTS**(A) Global Commitments**

Contracted commitments at 31 December 2008 amounted to €3,162,312

(B) Multi-Annual Capital Commitments

	Expenditure to 31 December 2007	Expenditure in 2008	Subsequent Years
	€000	€000	€000
Building/Refurbishment Projects	74,613	46,775	22,722

10 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €5,735

11 DETAILS OF EXTRA REMUNERATION

	Amount paid	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	666,951	223	9	14,660
Overtime and extra attendance	35,744,196	3,472	2,075	28,640
Shift and roster allowances	22,497,072	3,068	666	17,835
Miscellaneous	40,922,399	3,676	2,789	22,716
Total extra remuneration	99,830,618			

Note:

Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

Compensation and legal costs totalling €795,332 and ranging from €30 to €201,000 were made in respect of claims arising out of injuries received by 46 Prison Staff while on duty.

Compensation and legal costs totalling €273,467 and ranging from €15 to €55,000 were made in respect of claims arising out of injuries received by 77 prisoners.

Compensation and legal costs totalling €38,120 and ranging from €30 to €15,000 were made in respect of claims arising out of injuries received by 15 civilians while visiting prisons.

Ex gratia payments totalling €22,817 were made towards the funeral expenses of 7 offenders who died while in prison.

A total of €190,000 was paid as fees/expenses to 9 members of the Prisons Interim Board in 2008.

A total of €73,859 was paid to 23 retired Civil Servants in receipt of Civil Service pensions, ranging from €422 to €19,566, who were re-employed on various duties during 2008.

Penalty interest payments amounting to €19,607 were made under the Prompt Payment of Accounts Act, 1997, in respect of late payments.

13 STOCKS

The value of stock on hand at 31 December 2008 for the 11 Prisons which operate the inventory module of the computerised Financial Management System is €3.391 million. Roll-out of the system to the 3 other Prisons will continue.

The stock is categorised as follows:

	€000
Uniforms & Clothing	2,360
Furniture & Maintenance Material	173
Food	27
Miscellaneous	831
Total	<u>3,391</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:

	€000
Income Tax	5,098
Value Added Tax	898
Pension Contributions	283
Pay Related Social Insurance	2,294
Retention Tax	225
	<u>8,798</u>

15 PRISON POPULATION

The estimated daily average number of prisoners in 2008 was 3,544 (3,310 in 2007).

S. AYLWARD

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31 March 2009

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31 DECEMBER 2008

	Agriculture	Other Industries	Total
	€	€	€
Stock on hand at 1 January 2008	3,450	435,997	439,447
Purchases	58,762	488,003	546,765
Profit/(Loss)	(30,474)	397,680	367,206
	<u>31,738</u>	<u>1,321,680</u>	<u>1,353,418</u>

	Agriculture	Other Industries	Total
	€	€	€
Sales	27,778	953,304	981,082
Stock on hand at 31 December 2008 ¹	3,960	368,376	372,336
	<u>31,738</u>	<u>1,321,680</u>	<u>1,353,418</u>

Note

¹Materials and Manufactured Goods €182,142 Tools etc., €190,194

Reconciliation with Appropriation Account	€
Amount due in respect of purchases as at 1 January 2008	12,751
Purchases during year ended 31 December 2008	<u>546,765</u>
	559,516
Amount due in respect of purchases as at 31 December 2008 ²	<u>(30,543)</u>
Expenditure from Subhead D. as per Appropriation Account	<u>528,973</u>
	€
Amount due in respect of sales as at 1 January 2008	32,932
Sales during year ended 31 December 2008	<u>981,082</u>
	1,014,014
Amount due in respect of sales as at 31 December 2008 ³	<u>(32,923)</u>
Receipts under Subhead J.1. as per Appropriation Account	<u>981,091</u>

Note

²Viz. Public Departments, €43; Other Persons, €30,500.

³Viz. Public Departments, €5,079; Other Persons, €27,844.

S. AYLWARD

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31 March 2009

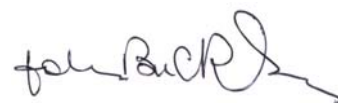
Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Prisons for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2008.

Chapter 16 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

JOHN BUCKLEY

Comptroller and Auditor General
4 September 2009

THE COURTS SERVICE

Account of the sum expended, in the year ended 31 December 2008, 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 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	Outturn	Closing Accruals
	€000	€000	€000	€000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES		58,677	58,343	—
A.2. TRAVEL AND SUBSISTENCE				
<i>Original</i>	4,526			
<i>Supplementary</i>	400	4,926	4,673	511
A.3. INCIDENTAL EXPENSES				
<i>Original</i>	8,822			
<i>Supplementary</i>	4,300	13,122	12,240	648
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES				
<i>Original</i>	2,514			
<i>Supplementary</i>	701	3,215	3,357	311
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES				
<i>Original</i>	10,805			
<i>Supplementary</i>	1,700	12,505	11,434	(1,080)
A.6. COURTHOUSE AND OFFICE PREMISES EXPENSES				
<i>Original</i>	20,754			
<i>Supplementary</i>	2,600	23,354	21,983	981
A.7. CONSULTANCY SERVICES				
<i>Original</i>	305			
<i>Supplementary</i>	300	605	595	5
A.8. PAYMENTS TO THE INCORPORATED COUNCIL OF LAW REPORTING FOR IRELAND		60	41	—
A.9. VALUE FOR MONEY AND POLICY REVIEWS		100	82	—
OTHER SERVICES				
B. COURTHOUSES (CAPITAL WORKS)		29,632	25,290	823
Gross Total				
<i>Original</i>	136,195			
<i>Supplementary</i>	10,001	146,196	138,038	2,199
Deduct:				
C. APPROPRIATIONS-IN-AID				
<i>Original</i>	28,935			
<i>Supplementary</i>	10,000	38,935	39,018	5,849
Net Total				
<i>Original</i>	107,260			
<i>Supplementary</i>	1	107,261	99,020	(3,650)
SURPLUS TO BE SURRENDERED			€8,241,434	

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 2008

	€000	€000	€000
Net Outturn			99,020
Changes in Capital Assets			
Purchases Cash	(9,136)		
Depreciation	8,578		
Loss on Disposals	7	(551)	
Assets under Development			
Cash Payments		(650)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(4,035)		
Increase in Stock	(37)	(4,072)	(5,273)
Direct Expenditure			93,747
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		42,015	
Notional Rents		6,420	48,435
Operating Cost			142,182

Note: The decrease in accruals of €4.035m has been arrived at by restating both accrued income for 2007 and 2008 to reflect accrued court fee income, which had not been recognised heretofore. This adjustment was necessary given the significant amounts involved; for 2007 and 2008 this amounted to €2.650m and €5.259m respectively.

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 4)			172,829
Assets under Development (Note 5)			<u>3,585</u>
			176,414
Current Assets			
Stocks (Note 14)		267	
Prepayments		1,701	
Accrued Income		5,849	
Other Debit Balances:			
Advances to OPW	9,935		
Suspense	1,364		
Imprest	<u>28</u>	11,327	
PMG Balance and Cash	2,016		
Orders Outstanding	<u>(2,295)</u>	(279)	
Total Current Assets		<u>18,865</u>	
Less Current Liabilities			
Accrued Expenses		3,900	
Other Credit Balances:			
Due to the State (Note 15)	8,168		
Payroll Deductions	438		
Suspense	<u>701</u>	9,307	
Net Liability to the Exchequer (Note 6)		<u>1,741</u>	
Total Current Liabilities		<u>14,948</u>	
Net Current Assets			<u>3,917</u>
Net Assets			<u><u>180,331</u></u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Land and Buildings €000	IT and Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	153,646	28,583	29,746	211,975
Additions	6,360	3,703	962	11,025
Disposals	—	(642)	—	(642)
Gross Assets at 31 December 2008	<u>160,006</u>	<u>31,644</u>	<u>30,708</u>	<u>222,358</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2008	7,593	19,934	14,059	41,586
Depreciation for the year	3,007	2,720	2,851	8,578
Depreciation on Disposals	—	(635)	—	(635)
Cumulative Depreciation at 31 December 2008	<u>10,600</u>	<u>22,019</u>	<u>16,910</u>	<u>49,529</u>
Net Assets at 31 December 2008	<u>149,406</u>	<u>9,625</u>	<u>13,798</u>	<u>172,829</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). There were three buildings vested in 2008. For two such buildings, valuations were outstanding at year end and therefore not included in the above figures.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	In-House Computer Applications €000
Amounts brought forward at 1 January 2008	4,655
Cash Payments for the Year	650
Transferred to Asset Register	(1,720)
Amounts carried forward at 31 December 2008	<u>3,585</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 2008

	€000	€000
Surplus for the Year		8,241
Surplus to be Surrendered		(6,500)
Exchequer Grant Undrawn		<u>1,741</u>
Net Liability to the Exchequer		<u>1,741</u>
Represented by:		
Debtors		
Net PMG Position and Cash	(279)	
Debit Balances: Suspense	<u>11,327</u>	11,048
Creditors		
Due to the State (Note 15)	(8,168)	
Credit Balances: Suspense	<u>(1,139)</u>	(9,307)
		<u>1,741</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Court Fines	4,900,000	7,065,592
Road Traffic Act Fines	<u>10,000,000</u>	<u>14,733,220</u>
	<u>14,900,000</u>	<u>21,798,812</u>

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

Sub-head	Less/(More) than provided €000	Explanation
B.	4,342	The underspend on this subhead, Courthouses (Capital Works), is due to timing issues in relation to the commencement and progress of a small number of Capital Building projects.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Fees	38,493,000	38,105,152
2. Miscellaneous	442,000	913,017
TOTAL	38,935,000	39,018,169

Explanation of Variations

2. **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.

10 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 2008 amounted to €19,491,436.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1 Jan 2008 €000	Expenditure in 2008 €000	Subsequent Years €000
Refurbishment of Courthouses	44,567	16,196	68,838
Information Technology Projects	1,634	2,147	4,165

11 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €33,901.

12 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €10,000 or more	Max. Individual Payment of €10,000 or more €
Higher, special or additional duties	233,435	90	6	23,639
Overtime and extra attendance	990,984	351	25	25,089
Miscellaneous	930,976	288	19	22,014
Total extra remuneration	<u>2,155,395</u>			

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

13 MISCELLANEOUS ITEMS

Salary costs of €1,472,214 were recouped from Tribunals and Government Departments in respect of staff on secondment.

A total of €119,812 was paid in respect of exceptional performance merit awards in accordance with the provisions of the Administrative Budget Agreement.

Consultancy expenditure not charged to the Consultancy Services subhead for 2008 amounted to €375,209. This primarily related to ICT consultancy services and is included under subhead A.5.

A total of €147,727 was paid to 5 retired civil servants who were engaged on various duties during 2008.

This account includes penalty interest payments amounting to €31,624 under the Prompt Payments of Accounts Act 1997 and as amended by the EU (Late Payments in Commercial Transactions) Regulations 2002.

Payments totalling €54,224 were paid during 2008. These comprised State Claims Agency settlement payments of €18,250, related Council/Solicitor costs of €29,294, PIAB payments of €1,680 and payment of €5,000 relating to two cases of wrongful detention.

The Net Allied Expenditure of €42,015,000 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	4,828
10	Office of Public Works	3,144
20	Garda Siochana	240
	Financial Shared Services Centre Cost	890
	Central Fund - Judicial salaries and pensions	32,913
		<u>42,015</u>

14 STOCKS

Stocks at 31 December 2008 comprise:

Stationery	<u>267</u>
------------	------------

15 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:

	€000
Income Tax	810
Professional Services Withholding Tax	124
Value Added Tax	24
Pay Related Social Insurance	366
Fines	6,611
Excise Duty	233
	<u>8,168</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 2008, and a Statement of Internal Financial Control in the standard format has been submitted to the Comptroller and Auditor General.

Risk Management - A Risk Management process has been in place for a number of years with work ongoing in enhancing risk awareness and understanding. The Risk Management process is overseen by the Senior Management Team through the use of a Corporate Risk Register with appropriate reporting procedures in place. Managers are responsible for ongoing risk assessments and recommending enhancements to controls for their area of responsibility. Clear roles and responsibilities have been outlined for all stakeholders involved in Risk Management. Risk Management is a continuous agenda item for the Senior Management Team, Regional and Office Managers with risks being regularly reviewed and updated.

Audit Committee - The Service has an Audit Committee comprising of five members. The Audit Committee operates under a written charter. It issues an annual report on its work. The Head of Internal Audit reports to the Audit Committee on a quarterly basis.

ICT - The Service has a strong commitment to the security of its Information Communication Technology through the implementation of the recommendations made by the independent review of Information Communication Technology security. This implementation is continuing and a number of measures were taken in 2008 to improve information and ICT security. A value for money review of the ICT programme carried out in 2008 made a number of recommendations which are designed to further strengthen governance structures and procedures. The ICT governing committee continues to meet on a quarterly basis and monitors progress of the overall ICT programme.

BRENDAN RYAN
Accounting Officer
THE COURTS SERVICE
21 May 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Courts Service for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the 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 2008.

Chapter 17 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009

PROPERTY REGISTRATION AUTHORITY

Account of the sum expended, in the year ended 31 December 2008, 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		Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES		32,622	32,883	
A.2. TRAVEL AND SUBSISTENCE		177	201	8
A.3. INCIDENTAL EXPENSES		4,968	4,198	(45)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		1,565	1,375	12
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES				
<i>Current Year Provision</i>	6,520			
<i>Deferred Surrender</i>	<u>500</u>	7,020	6,200	(125)
A.6. OFFICE PREMISES EXPENSES		844	1,253	18
A.7. CONSULTANCY SERVICES		<u>124</u>	<u>106</u>	
Total				
<i>Current Year Provision</i>	46,820			
<i>Deferred Surrender</i>	<u>500</u>			
		<u>47,320</u>	<u>46,216</u>	<u>(132)</u>
Surplus for the year			€1,103,921	
Deferred surrender under Section 91 of the Finance Act 2004			€350,000	
Surplus to be surrendered			<u>€753,921</u>	

The Statement of Accounting Policies and Principles and Notes 1 to 15 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 2008

	€000	€000	€000
Net Outturn			46,216
Changes in Capital Assets			
Purchases Cash	(5,580)		
Depreciation	<u>3,202</u>	(2,378)	
Changes in Net Current Assets			
Increase in Closing Accruals		93	
Increase in Stock		<u>(117)</u>	(2,402)
Direct Expenditure			<u>43,814</u>
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			5,327
Notional Rents			<u>4,457</u>
Operating Cost			<u><u>53,598</u></u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 4)			11,349
Current Assets			
Stocks (Note 13)		383	
Prepayments		399	
Accrued Income		44	
Other Debit Balances:			
Suspense	162		
Advances to OPW	4		
Imprests	3	169	
	<u>1,134</u>		
PMG Balance and Cash			
Orders Outstanding	<u>(279)</u>	855	
		<u>1,850</u>	
Total Current Assets			
Less Current Liabilities			
Accrued Expenses		311	
Other Credit Balances:			
Suspense (Note 12)	19		
Due to the State (Note 14)	683		
Payroll Deductions	<u>267</u>	969	
		<u>55</u>	
Net Liability to the Exchequer (Note 5)			
Total Current Liabilities		<u>1,335</u>	
Net Current Assets			<u>515</u>
Net Assets			<u>11,864</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	28,484	4,238	32,722
Additions	5,322	377	5,699
Disposals	(147)	(4)	(151)
Gross Assets at 31 December 2008	<u>33,659</u>	<u>4,611</u>	<u>38,270</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2008	20,390	3,472	23,862
Depreciation for the year	3,000	202	3,202
Depreciation on Disposals	(140)	(3)	(143)
Cumulative Depreciation at 31 December 2008	<u>23,250</u>	<u>3,671</u>	<u>26,921</u>
Net Assets at 31 December 2008	<u>10,409</u>	<u>940</u>	<u>11,349</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 2008

	€000	€000
Surplus for the Year		
Surplus to be Surrendered	754	
Deferred Surrender	350	1,104
Exchequer Grant Undrawn		(1,049)
Net Liability to the Exchequer		55
Represented by:		
Debtors		
Net PMG Position and Cash	858	
Debit Balances: Suspense	166	1,024
Creditors		
Due to the State (Note 14)	(683)	
Credit Balances: Suspense	(286)	(969)
		55

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €000	Realised €000
Land Registry fees	70,000	61,317
Registry of Deeds fees	4,000	4,162
Ground rent fees	140	117
	74,140	65,596

Note: Land Registry fee income declined in 2008 as a result of a lower level of activity in the property market.

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.	770	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.	190	Savings have been achieved as a result of introducing new postal and telecom arrangements.
A.5.	820	Savings have arisen as a result of the renegotiation of certain IT contracts.
A.6.	(409)	Office maintenance expenditure was incurred in the rationalisation of the Dublin public offices. This resulted in the vacating by the PRA of the office space it occupied at the Irish Life complex. In addition necessary expenditure was incurred in repairing flood damage and in essential rewiring.

8 COMMITMENTS**Global Commitments**

Contracted Commitments at 31 December 2008 amount to €576,438.

9 MULTI-ANNUAL CAPITAL PROJECTS

Project	Expenditure to 1 Jan 2008 €000	Expenditure in 2008 €000	Subsequent Years €000	Total €000
Digital Mapping and related projects	13,347	5,622	8,705	27,674

10 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €220.

11 DETAILS OF EXTRA REMUNERATION

	Amount paid €	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more €
Higher, special or additional duties	19,023	37	—	—
Overtime and extra attendance	1,856,059	397	43	19,513
Shift and roster allowances	26,288	6	—	—
Miscellaneous	64,059	46	—	—
Total extra remuneration	<u>1,965,429</u>			

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

12 MISCELLANEOUS ITEMS

Sums amounting to €32,517 were paid to 2 retired Civil Servants in receipt of a Civil Service pension, who were re-employed during 2008.

A sum of €19,359 received in respect of Land Registry Fees was incorrectly lodged to a Suspense Account in December 2008. This amount was returned as an Exchequer Extra Receipt in 2009.

13 STOCKS

Stocks at 31 December 2008 comprised:	€000
Stationery	145
Miscellaneous Supplies	16
IT Consumables	222
	<u>383</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:

	€000
Income Tax	377
Retention Tax	3
Pay Related Social Insurance	224
Valued Added Tax	79
	<u>683</u>

15 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2008 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

A Risk Management programme is in place within the Property Registration Authority 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 prevention, access control 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
27 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Property Registration Authority for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the 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 2008.

Chapter 18 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

JOHN BUCKLEY
Comptroller and Auditor General
14 August 2009

CHARITABLE DONATIONS AND BEQUESTS

Account of the sum expended, in the year ended 31 December 2008, 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	405	326	—
A.2. TRAVEL AND SUBSISTENCE	2	1	—
A.3. INCIDENTAL EXPENSES	33	21	2
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	12	9	—
A.5. OFFICE PREMISES EXPENSES	30	18	2
	<hr/>	<hr/>	<hr/>
Gross Total	482	375	4
Deduct :			
A.6. APPROPRIATIONS-IN-AID	1	—	—
	<hr/>	<hr/>	<hr/>
Net Total	481	375	4
	<hr/>	<hr/>	<hr/>

Surplus to be surrendered

€106,171

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

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			375
Changes in Capital Assets			
Purchases Cash	(7)		
Depreciation	4	(3)	
Changes in Net Current Assets			
Increase in Closing Accruals		2	(1)
Direct Expenditure			374
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			113
Operating Cost			487

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			8
Current Assets			
Prepayments		—	
Other Debit Balances:			
Suspense		10	
PMG Balance and Cash	3		
Orders Outstanding	(2)	1	
Total Current Assets		11	
Current Liabilities			
Accrued Expenses	4		
Net Liability to the Exchequer (Note 4)	11		
Total Current Liabilities		15	
Net Current Liabilities			(4)
Net Assets			4

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	81	26	107
Additions	7	—	7
Disposals	(11)	—	(11)
Gross Assets at 31 December 2008	77	26	103
Accumulated Depreciation:			
Opening Balance at 1 January 2008	76	26	102
Depreciation for the year	4	—	4
Depreciation on Disposals	(11)	—	(11)
Cumulative Depreciation at 31 December 2008	69	26	95
Net Assets at 31 December 2008	8	—	8

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus for the Year		
Surplus to be surrendered		106
Exchequer Grant Undrawn		(95)
Net Liability to the Exchequer		11
Represented by:		
Debtors		
Debit Balances: Suspense	10	
Net PMG position and cash	1	11

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

Sub-head	Less/(More) than provided	Explanation
	€000	
A.1.	79	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 MISCELLANEOUS

The Charities Act 2009 provides for the establishment of an tÚdarás Rialála Carthanas (the Charities Regulatory Authority). An tÚdarás will have all functions vested in the Commissioners of Charitable Donations and Bequests, which will be dissolved on establishment of an tÚdarás. An establishment day has not yet been determined for an tÚdarás.

7 DUE TO THE STATE

The amount due to the State at 31 December 2008 was nil.

ORLA BARRY MURPHY

Accounting Officer

CHARITABLE DONATIONS AND BEQUESTS

31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Charitable Donations and Bequests for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
22 July 2009

ENVIRONMENT, HERITAGE AND LOCAL GOVERNMENT

Account of the sum expended, in the year ended 31 December 2008, 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.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	76,049	75,335	—
A.2. TRAVEL AND SUBSISTENCE	4,147	3,435	86
A.3. INCIDENTAL EXPENSES	3,275	2,294	(32)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,956	1,791	(51)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	10,369	12,021	(1,265)
A.6. OFFICE PREMISES EXPENSES	2,015	1,511	49
A.7. CONSULTANCY SERVICES	500	259	—
A.8. VALUE FOR MONEY AND POLICY REVIEWS	600	355	—
HOUSING			
B.1. SOCIAL HOUSING PROVISION AND RENEWAL	1,571,995	1,575,576	(548)
B.2. AFFORDABLE HOUSING AND OTHER PRIVATE HOUSING SECTOR SUPPORTS	159,015	134,432	—
WATER SERVICES			
C.1. WATER SERVICES INVESTMENT PROGRAMME	471,374	496,374	2,365
ENVIRONMENT			
D.1. ENVIRONMENTAL PROTECTION AGENCY	39,257	35,443	—
D.2. ENVIRONMENTAL RADIATION POLICY	5,941	5,206	16
D.3. SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS	4,572	4,671	(488)
D.4. KYOTO CREDITS	10,050	3,723	—
D.5. CLIMATE CHANGE FUNDING	2,867	2,368	(171)
WASTE MANAGEMENT			
E.1. RECYCLING SERVICES	10,000	9,996	—
E.2. LANDFILL REMEDIATION	13,489	46,286	513
LOCAL GOVERNMENT			
F.1. LOCAL GOVERNMENT FUND	545,203	548,703	—
F.2. FIRE AND EMERGENCY SERVICES	25,640	25,526	(20)
F.3. LOCAL AUTHORITY LIBRARY AND ARCHIVE SERVICE	18,982	16,962	—
F.4. COMMUNITY AND SOCIAL INCLUSION	7,600	10,172	—
F.5. DISABILITY SERVICES	15,000	15,152	—
F.6. ECONOMIC AND SOCIAL DISADVANTAGE (DORMANT ACCOUNTS FUND)	1,000	—	—

Environment, Heritage and Local Government – Vote 25

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
HERITAGE			
G.1. GRANT FOR AN CHOMHAIRLE OIDHREACHTA (HERITAGE COUNCIL) (PART FUNDED BY NATIONAL LOTTERY)	13,403	13,403	—
G.2. BUILT HERITAGE	31,652	32,232	92
G.3. NATURAL HERITAGE (NATIONAL PARKS AND WILDLIFE SERVICE)	46,665	45,425	(203)
G.4. IRISH HERITAGE TRUST	5,520	520	—
PLANNING			
H.1. AN BORD PLEANÁLA	15,248	15,098	—
H.2. PLANNING TRIBUNAL	12,573	11,239	696
H.3. URBAN REGENERATION	20,153	11,703	—
H.4. TIDY TOWNS COMPETITION	311	586	58
H.5. PLANNING AND DEVELOPMENT, ETC.	341	264	(21)
H.6. GATEWAYS INNOVATION FUND	40,000	—	—
OTHER SERVICES			
I.1. IRISH WATER SAFETY ASSOCIATION	652	652	—
I.2. MISCELLANEOUS SERVICES	10,853	9,817	24
Gross Total	3,198,267	3,168,530	1,100
Deduct:			
J. APPROPRIATIONS-IN-AID	14,517	14,217	288
Net Total	3,183,750	3,154,313	812
Surplus for the year		€29,436,939	
Deferred surrender under Section 91 of the Finance Act 2004		€6,277,000	
Surplus to be surrendered		€23,159,939	

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 others as well as land are not depreciated. The value of the latter will be reviewed every 5 years following consultation with the Office of Public Works and revalued where considered necessary. Motor vehicles are depreciated at 20% per year over 5 years, plant and machinery is depreciated over 10 years at 10% per year and radar equipment depreciation is over 15 years. Electronic voting equipment is depreciated over 20 years. ICT equipment is depreciated over 5 years at 20% per year. Furniture, Fittings and Fixtures are depreciated at 10% per year over 10 years.

2 TRANSFER OF FUNCTIONS

This account has been prepared in accordance with the 2008 Further Revised Estimate for the Department of the Environment, Heritage and Local Government which took account of:

- (i) the transfer of Non-National Roads and the National Vehicle Driver File functions from the Department of the Environment, Heritage and Local Government to the Department of Transport with effect from 1 January 2008 (S.I. No. 815 of 2007), and
- (ii) the transfer of the Quality of Shellfish Waters function from the Department of Agriculture, Fisheries and Food to the Department of the Environment, Heritage and Local Government with effect from 5 November 2008 (S.I. No. 516 of 2008).

3 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			3,154,313
Changes in Capital Assets			
Purchases Cash	(15,094)		
Depreciation	6,775		
Loss on Disposal	761	(7,558)	
Assets under Development			
Cash Payments		(550)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(56,034)		
Decrease in Stock	158	(55,876)	(63,984)
Direct Expenditure			3,090,329
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		19,043	
Notional Rents		3,506	22,549
Operating Cost			<u>3,112,878</u>

4 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 5)			67,623
Assets under Development (Note 6)			572
			<u>68,195</u>
Current Assets			
Stocks (Note 18)		553	
Prepayments		4,466	
Accrued Income		288	
Other Debit Balances:			
Imprests	10		
Other Suspense Items	<u>2,621</u>	2,631	
PMG Balance and Cash	25,062		
Orders Outstanding	<u>(16,952)</u>	8,110	
			<u>16,048</u>
Total Current Assets			16,048
Current Liabilities			
Accrued Expenses		5,567	
Other Credit Balances:			
Due to State (Note 19)	3,170		
Other Suspense Items	<u>1,229</u>	4,399	
Net Liability to the Exchequer (Note 7)			<u>6,342</u>
			<u>16,308</u>
Total Current Liabilities			16,308
Net Current Liabilities			<u>(260)</u>
Net Assets			<u><u>67,935</u></u>

5 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Land and Buildings	Plant, Machinery and Motor Vehicles	Office and IT Equipment	Furniture and Fittings	Totals
	€000	€000	€000	€000	€000
Cost or Valuation at 1 January 2008	20,501	7,570	86,112	5,589	119,772
Transfers to the Department of Transport	—	—	(10,746)	(91)	(10,837)
Additions	9,667	644	495	697	11,503
Disposals	(258)	—	(1,279)	(6)	(1,543)
Gross Assets at 31 December 2008	<u>29,910</u>	<u>8,214</u>	<u>74,582</u>	<u>6,189</u>	<u>118,895</u>
Accumulated Depreciation:					
Opening Balance at 1 January 2008	22	4,715	45,099	2,598	52,434
Depreciation on transfers to the Department of Transport	—	—	(7,092)	(63)	(7,155)
Depreciation for the year	5	712	5,699	359	6,775
Depreciation on Disposals	—	—	(777)	(5)	(782)
Cumulative Depreciation at 31 December 2008	<u>27</u>	<u>5,427</u>	<u>42,929</u>	<u>2,889</u>	<u>51,272</u>
Net Assets at 31 December 2008	<u><u>29,883</u></u>	<u><u>2,787</u></u>	<u><u>31,653</u></u>	<u><u>3,300</u></u>	<u><u>67,623</u></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.

6 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	€000
Amounts brought forward at 1 January 2008	1,676
Transfers to the Department of Transport	(1,654)
Cash Payments for the Year	550
Transferred to Asset Register	—
Amounts carried forward at 31 December 2008	<u>572</u>

7 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008

	€000	€000
Surplus for the Year		
Surplus to be surrendered	23,160	
Deferred Surrender	<u>6,277</u>	29,437
Exchequer Grant Undrawn		<u>(23,095)</u>
Net Liability to the Exchequer		<u>6,342</u>
Represented by:		
Debtors		
Net PMG position and cash	8,110	
Debit Balances: Suspense	<u>2,631</u>	10,741
Creditors		
Due to State	(3,170)	
Credit Balances: Suspense	<u>(1,229)</u>	(4,399)
		<u>6,342</u>

8 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Miscellaneous receipts, payable directly to the Exchequer amounted to €556,437. These were mainly in respect of interest from the bank account used for electronic payments, redemption of projects funded under the Voluntary and Cooperative Housing Capital Assistance Scheme, costs awarded to the Planning Tribunal, Voluntary Surrender of Pay and interest due on monies held by the Chief State Solicitor in relation to the acquisition of property.

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

Subhead variations - Virement

In the latter part of 2008, based on an analysis of expenditure trends, a full review of 2008 requirements and following consultation with the Department of Finance, the Department through the established process of virement transferred savings that arose on various subheads to augment other subhead provisions in order to accommodate identified additional requirements in 2008.

Sub-head	Less/(More) than provided €000	Explanation
A.3.	981	Expenditure was less than expected due mainly to reduced spending on staff training and development.
A.6.	504	Due to delays in the completion of new accommodation, a number of anticipated fit-out costs were not incurred in 2008.
A.7.	241	Expenditure on consultancy requirements was reduced during 2008.

Environment, Heritage and Local Government – Vote 25

Sub-head	Less/(More) than provided €000	Explanation
A.8.	245	An independent spot check review of capital projects commenced at a later date than was originally anticipated and a final payment will not mature until 2009.
B.2.	24,583	Expenditure was less than expected as a result of a reduction in the anticipated requirements by local authorities for subsidies for the provision of affordable units under the Affordable Homes Partnership direct purchase scheme.
C.1.	(25,000)	Payments in respect of some arbitration costs and settlement payments on some Water Services Investment Programme schemes and also increased construction activity resulted in extra expenditure being incurred.
D.1.	3,814	The allocation under the climate change research programme 2007-2008 was not drawn down in full by the end of 2008 due to the multi-annual nature of the programme.
D.2.	735	Expenditure on legal costs was less than anticipated following the withdrawal of legal action against the UK in regard to the Sellafield MOX Plant arising from EU court decision.
D.4.	6,327	The purpose of this subhead is to provide for the recoupment to the Central Fund of costs incurred in 2007 by the National Treasury Management Agency (NTMA) in purchasing carbon allowances / credits on behalf of the Government under the Carbon Fund Act 2007. The fragmented nature of the carbon market in the latter half of 2007 did not provide sufficient opportunities for the NTMA to purchase credits, and expenditure was lower than anticipated.
D.5.	499	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.
E.2.	(32,797)	The increased expenditure arose from costs incurred during 2008 in the removal of hazardous waste from the former Irish ISPAT site, Haulbowline, Cork.
F.1.	(3,500)	Sanctioned virement provided additional funding to the Local Government Fund.
F.3.	2,020	A number of on-line library initiatives did not commence, as expected, in 2008.
F.4.	(2,572)	This subhead provides local authority capital recoupment for social and community facilities. Additional expenditure arose due to higher than anticipated level of project completions by local authorities in 2008.
F.6.	1,000	This subhead relates to funds allocated by the Department of Community, Rural and Gaeltacht Affairs from the Dormant Accounts Fund to support proposals which come within the remit of this Department. No expenditure was incurred as the call for proposals was not made until late in the year. The allocation is available for 2009.
G.4.	5,000	No expenditure was incurred by the Irish Heritage Trust for the acquisition of a heritage property.
H.2.	1,334	Expected payments in respect of a number of third party Tribunal costs did not materialise within the year.
H.3.	8,450	The underspend arose as a result of the Urban Regeneration 2007-2013 Programme being suspended.
H.4.	(275)	Additional costs on a once off basis were associated with the 50th anniversary commemoration of the Tidy Towns Competition. There was also increased costs associated with a record number of entrants to the competition.
H.5.	77	Planned expenditure was less than anticipated as some costs in relation to consultancy did not materialise.
H.6.	40,000	Implementation of the proposed Gateway Innovation Fund was deferred until at least 2010.
I.2.	1,036	Minor miscellaneous expenditures under this subhead were less than anticipated.

10 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Fees payable by Local Authorities, etc., for audit of their accounts	2,007,000	2,542,647
2. Receipt from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 1993)	650,000	713,000
3. Receipt from EU for FEOGA element of the Programme for Peace and Reconciliation	—	—
4. MET Éireann Receipts	9,439,000	9,937,618
5. Rents (including receipts from lettings of fishing rights, etc.)	225,000	130,360
6. Services at Visitor Centres	115,000	19,045
7. Sales of Property	23,000	58,975
8. Charges at National Parks and Wildlife Sites	761,000	652,337
9. Miscellaneous Receipts	297,000	163,421
10. Dormant Accounts Receipts	1,000,000	—
Total	14,517,000	14,217,403

Explanation of Variations

- Demands for audit fees are issued on an ongoing basis as audits are completed. Receipts were higher than expected due to the receipt of outstanding fees.
- The outturn reflects the provision made in the Social Insurance Fund in Vote 38 - Social and Family Affairs.
- Income from commercial fees charged by Met Éireann was higher than estimated.
- Income was less than estimated. 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.
- Expected receipt levels were overestimated for 2008 following from the franchising out of tearoom concessions in national parks as well as some reduction in visitor numbers.
- The higher income was due to the sale of cattle from National Parks.
- Expected receipt levels were overestimated. Admittance fees to some facilities were discontinued.
- Miscellaneous appropriations-in-aid in respect of cancelled and out of date payable orders and other miscellaneous receipts, which are difficult to estimate, were less than expected.
- Because there was no expenditure incurred on Subhead F.6. there was no appropriation-in-aid from the Dormant Account Fund.

11 COMMITMENTS

(a) Global Commitments

Global figure for commitments likely to materialise in subsequent year(s) under procurement and grant subheads are €326,206 and €2,888,771,464 respectively.

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

1 Water/Sewerage Projects

Project	Cumulative Expenditure to 31 December 2007 €000	Expenditure in 2008 €000	Subsequent Years €000
Arklow Sewerage Scheme (Advance Works) ²	323	—	17,576
Ashbourne/Ratoath/Kilbride Sewerage Scheme ²	2,542	3,998	10,111
Balbriggan-Skerries Sewerage ¹	18,819	64	3,504
Ballina Sewerage Scheme	16,102	—	240
Ballycoolen Water Supply Scheme (Storage Reservoirs) ¹	56,371	2,687	—
Ballymore Eustace Water Treatment Plant Stage 3 ¹	7,768	24,698	19,142
Ballyshannon Water Supply Scheme ²	1,048	277	11,740
Boherboy Water Supply Scheme ²	4,472	8,461	8,046
Bray Shanaganagh Sewerage Scheme ²	924	—	54,054
Castlebar Environs Sewerage (excl Advance & Outfall) ¹	33,302	1,921	6,040
Clareville Water Treatment Plant	11,974	14,604	5,023
Cork Main Drainage (Treatment Works) ¹	121,562	1,158	—
Courtown Riverchapel Sewerage ¹	18,869	—	442
Donegal Bay Wastewater Treatment Plant - Group A (DBO Contract - incorporating part of Donegal, Ballyshannon & Rossnowlagh) ¹	25,791	173	939
Dublin Bay Sewerage ¹	320,483	33,920	14,536

1 Water/Sewerage Projects

	Cumulative Expenditure to 31 December 2007	Expenditure in 2008	Subsequent Years
Project	€000	€000	€000
Dublin North Fringe Water Supply- Sillogue Storage	26,050	—	396
Dublin Water Conservation (DRWRP) ¹	4,078	8,943	18,445
Dundalk Main Drainage ¹	72,758	—	500
Dungarvan Sewerage ¹	30,447	370	615
East Waterford Water Supply Scheme Stage 2, Phase 2 ²	11,850	324	5,177
Four Roscommon RWSS ²	—	5,692	61,307
Galway Main Drainage Treatment Works	64,790	—	961
Kildare Sludge Treatment Centre	16,080	—	1,004
Kildare Water Supply Scheme Phase 1 (River Barrow Abstraction Scheme CT Electrical Building) ²	3,543	913	41,502
Kildare WS Strategy, Phase 1 - Wellfield Contract ¹	14,227	—	54
Knock Sewerage Stage 1	15,604	—	294
Leitrim Towns & Villages Sewerage Scheme (Dromahair, Kinlough, Kiltyclogher, Tullaghan, Drumkeeran, Rooskey, Jamestown, Cloone, Drumcong, Killargue & Ballinaglera) ²	6,318	637	10,390
Limerick Main Drainage (Phase 1, 2 & 3) Collection & Treatment (incl ct 4.3) ¹	305,638	6,048	2,084
Longford Central Regional Water Supply Scheme ²	243	—	12,691
Lough Mask Regional Water Supply (Knock- Ballyhaunis)	30,425	—	646
Lower Liffey Valley Sewerage Scheme (Treatment Plant & Collection Kilcock, Straffan, Celbridge, Maynooth & Leixlip) ²	1,175	—	15,530
Meath Grouped Towns & Villages Sewerage Scheme (Donore, Duleek, Athboy, Kilmainhamwood, Summerhill, Moynalty, Rathcairn & Rathmolyon) ¹	5,403	17,599	10,237
Midleton Sewerage ¹	23,619	1,843	668
Navan Mid Meath Water Supply ²	2,190	9,808	43,327
Navan Sewerage ^{1,3}	32,733	—	33
New Ross Sewerage Scheme ³	2,507	9,409	1,574
Portlaoise Sewerage Scheme (incorporating Laois Sludge Management) ¹	28,465	8,983	189
Sandyford High Level Water Supply Scheme ²	2,440	—	10,830
Skibbereen Sewerage Scheme ²	891	11,776	1,127
Sligo Lough Gill RWS	35,730	—	109
Sligo Wastewater Treatment Plant (DBO Contract)(G) ¹	15,497	2,463	—
Swords Sewerage ¹	29,824	—	212
Tipperary Grouped DBO and Wastewater Treatment Plants ^{1,3}	15,244	230	—
Towns & Villages SS (17 Villages) (Creagh, Cootehall, Tulsk & Lisacul started) ¹	4,405	3,101	18,407
Tuam Regional Water Supply (Stage 3)	16,815	—	520
Tuam Regional Water Supply Scheme Ext to Headford ¹	15,212	—	5
Waterford Sewerage Scheme Stage 2 ¹	34,520	4,673	700
Westport Sewerage (Excl. Advance Section)	49,925	—	662
Wicklow Sewerage Scheme (Wentworth Place Culvert)	4,179	9,764	3,713
Total	1,563,175	194,537	415,302

2 Housing Projects

	Cumulative Expenditure to 31 December 2007	Expenditure in 2008	Subsequent Years
	€000	€000	€000
Construction Projects			
Balgaddy, Phase C, Lucan, Co. Dublin	20,211	—	5,260
Balgaddy, Phase E, Lucan, Co. Dublin	15,073	400	3,401
Carrickphierish Upper, Waterford City	2,750	10,947	4,996
Collaghknock Glebe, Co. Kildare	7,170	8,158	3,414
Cushlawn, Tallaght, Dublin 24	11,650	—	3,093
Deerpark, Kiltipper, Dublin 24	24,169	—	4,541
Farrankelly, Delgany, Co. Wicklow	5,292	6,235	3,308
Fortunestown, Phase B1, Tallaght, Dublin 24	12,661	762	3,261
Fortunestown, Phase B2, Tallaght, Dublin 24	16,918	—	5,931
Furry Hill, Sandyford, Co. Dublin	14,678	394	3,454
Gooldshill, Mallow, Co. Cork	—	7,434	25,293
Kilcarraig, Phase 3, Tallaght, Dublin 24	1,000	—	17,849
Mount St Joseph's, Blarney Road, Cork	10,214	—	4,499
Mountwood, Dun Laoghaire, Co. Dublin	16,847	—	5,482
Parlickstown, Mulhuddart, Dublin 15	13,057	—	2,910
Pearse Street, Sallynoggin, Co. Dublin	5,922	2,377	6,556
Rickardstown, Newbridge, Co. Kildare	24,849	—	6,175
Shankill, Phase 2, Co. Dublin	10,394	10,656	5,017
Stag Park, Mitchelstown, Cork	12,716	—	3,968
Susie's Field, Cork City	8,155	15,051	7,547
Total	233,726	62,414	125,955

Turnkey Projects

Church Road, Tullamore, Co. Offaly	1,900	5,860	6,895
The Meadows, Knockacullen, Hollyhill, Cork City	—	16,000	3,002
Tory Top Road, Cork City	—	—	16,668
Total	1,900	21,860	26,565

Regeneration Projects

Inner City Dublin Flat Complexes ¹	83,500	5,749	23,000
Knocknaheeny, Cork City ¹	16,416	9,476	4,488
Laurel Ave., Dun Laoghaire ¹	10,797	2,500	500
Regeneration of Ballymun Flats ¹	507,382	75,000	45,000
The Glen Phase 1 (Cork) ¹	416	4,292	22,008
Total	618,511	97,017	94,996

3 Kyoto Credits

	Cumulative Expenditure to 31 December 2007	Expenditure in 2008	Subsequent Years
Project	€000	€000	€000
Purchase of Kyoto Carbon Credits ¹	20,000	3,723	266,277

Notes:

¹Cost of project updated since 2007.

² Excluded from 2007 account as the then estimated cost of the scheme was under €12.7m

³Cumulative expenditure to 31 December 2007 updated

12 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €14,616.

13 DETAILS OF EXTRA REMUNERATION

	Amount paid	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	450,006	159	12	21,248
Overtime and extra attendance	1,563,971	360	45	44,365
Shift and roster allowances	2,827,774	415	120	22,494
Miscellaneous	190,787	82	7	18,000
Total extra remuneration	<u>5,032,538</u>			

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

14 MISCELLANEOUS ITEMS

Under the provisions of Section 91 of the Finance Act 2004, €6,277,000 of unspent allocation in respect of the capital element of Subhead D.4. was carried forward to 2009.

A total of €304,098 was charged to Subhead A.1. in respect of staff assigned to the Fire Services Council (€245,588) and the Rent Tribunal (€58,510).

11 retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €149,262.

In addition to voted moneys, sponsorship totalling €732,750 was also expended on the Tidy Towns Competition.

A total of €116,333 was spent on awards under the REPS (Recognition of Exceptional Performance by Staff) Scheme.

A total of €29,997 was written off in respect of EU travel refunds no longer recoverable (Department of Finance sanction E171/13/08 of 22 December 2008).

A payment of €343,940 was made in respect of legal costs arising from judicial review proceedings taken against the State in relation to a decision on a licence application under the National Monuments Act (Department of Finance sanction S74/45/00 of 18 December 2008).

A payment of €255,183 was made in respect of legal costs incurred in a High Court action taken against the Minister in connection with bringing Dail constituencies into line with census population figures (Department of Finance sanction F.502/10 of 19 May 2008).

A payment of €93,380 was made in settlement of a legal action taken against the Minister in relation to conditions imposed under the issue of a hunting licence (Department of Finance sanction S74/45/00 of 20 October 2008).

A payment of €423,006 was made in respect of legal costs arising from a challenge to the Electoral (Amendment) Act 2002 (Department of Finance sanction S74/45/00 of 21 October 2008).

A total of €63,941 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).

Amounts totalling €17,653 were paid in respect of claims for personal injuries as a result of an accident claim at a polling station (Department of Finance sanction S74/45/00 of 20 October 2008).

Amounts totalling €27,858 were paid in respect of accidents involving State and other vehicles (Department of Finance delegated sanction of August 1991).

15 EU FUNDING

The outturn shown in Subheads C.1., G.3., H.3. and I.2.14. 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 G.3. includes payments in respect of activities co-financed under EU LIFE Nature contracts.

16 COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of commissions etc. to 31 December 2008 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2008 €	Cumulative Expenditure to 2008 €
Tribunal of Inquiry into certain Planning Matters (The Mahon Tribunal (formerly The Flood Tribunal))	1997	11,239,364	84,024,332

17 NATIONAL LOTTERY FUNDING

(a) Task Force on Special Housing Aid for the Elderly

Account of Receipts and Payments in the year ended 31 December 2008 €

Balance at 1 January 2008	—
B.2. Task Force on Special Housing Aid for the Elderly	14,700,000
Expenditure	<u>14,700,000</u>
Balance at 31 December 2008	<u>—</u>

Schedule - Task Force on Special Housing Aid for the Elderly - Payments in the year ended 31 December 2008

Payee	€
Health Service Executive Region	
Dublin Mid Leinster	2,400,000
Dublin North East	3,400,000
Southern	3,400,000
Western	5,500,000
Total	<u>14,700,000</u>

(b) Grant for the Heritage Council

Account of Receipts and Payments in the year ended 31 December 2008 €

Balance at 1 January 2008	—
G.1. Heritage Council	9,529,000
Expenditure	<u>9,529,000</u>
Balance at 31 December 2008	<u>—</u>

(c) Communal Facilities in Voluntary Housing Schemes
Account of Receipts and Payments in the year ended 31 December 2008

	€
Balance at 1 January 2008	—
B.1. Communal Facilities in Voluntary Housing Schemes	2,998,391
Expenditure	<u>2,998,391</u>
Balance at 31 December 2008	<u>—</u>

Schedule - Communal Facilities in Voluntary Housing Schemes - Payments in the year ended 31 December 2008

Local Authority	Project	Amount
County Councils		€
Carlow	Carlow VHA Limited, (Tintean), Tintean Coille, Palatine Road Respond Voluntary Housing Agency, Royal Oak Road, Muinebheag	46,400 232,000
Cork	Respond Voluntary Housing Agency, Castleredmond, Midleton Society of Saint Vincent De Paul, Ozanam Centre, New Road, Mallow	313,500 1,740
Donegal	County Donegal Housing Association for the Mentally Handicapped, Lifford Road, Mullindrait, Stranorlar Habinteg Housing Association (Ireland) Ltd., Lifford North and West Housing (Ireland) Ltd., Kerrykeel North West Housing Association Ltd., Convent Land, Derry Road, Carndonagh North West Housing Association Ltd., Fortwell, Letterkenny Respond Voluntary Housing Agency, Meenmore, Dungloe	10,738 178,470 35,000 200,000 8,179 26,198
Fingal	Society of Saint Vincent De Paul, Estuary Road, Malahide	100,000
Kerry	Respond Voluntary Housing Agency, O'Dowds Road, Listowel	197,200
Kildare	Respond Voluntary Housing Agency, Ardrew, Athy Respond Voluntary Housing Agency, Ballymakealy, Celbridge	112,700 3,350
Laois	Respond Voluntary Housing Agency, Green Mill Lane, Portlaoise Respond Voluntary Housing Agency, Kiln Lane, Mountrath	146,800 61,819
Limerick	Bawnmore Housing Association Ltd., Doon	75,400
Longford	County Longford Association for Mentally Handicapped, Battery Road	60,000
Mayo	Ballycastle and District Social Housing Association, Main Street, Ballycastle Ballyhaunis Social Housing Ltd., Clare Close, Clare Road, Ballyhaunis Mulranny Day Care Centre Housing Ltd., Phase 2, Mulranny Society of Saint Vincent De Paul, Abbey Street, Ballinrobe St. Dominick's Housing Association Ltd., Barrack Hill, Newport	15,750 40,354 2,636 30,000 71,630
Monaghan	Cuan Mhuire Teo, Corfad, Monaghan Road, Ballybay Oaklee Housing Trust Ltd., McCaldin's Bakery Site, Mullaghmonaghan	67,500 180,000
Offaly	Oaklee Housing Trust Ltd., Daingean Road, Tullamore	61,718
Roscommon	Croghan Enterprise Co. Ltd., Carrowmore Townland, Croghan	75,000
Tipperary North	Respond Voluntary Housing Agency, Whitepark, Roscrea Thurles Lions Trust Housing Association Ltd., Smith O'Brien Street, Gortataggort, Brittas Road, Thurles	165,413 23,772
Waterford	Focus Housing Association Ltd., Former Presentation Convent, Mitchel Street, Dungarvan	157,500

		Amount €
City Councils		
Dublin	St. Michael's House, 29 St. Brigid's Road, Artane	2,030
Waterford	Focus Housing Association Ltd., Powersfield, Hennessy's Road	120,000
Borough Councils		
Drogheda	Drogheda Womens and Childrens Refuge Centre Ltd., 'St. Anthony's' Priest Lane	90,000
	Respond Voluntary Housing Agency, CF Phase 2, Marleys Lane	85,594
	Total	2,998,391

18 STOCKS

Stocks at 31 December 2008 comprised:	€000
Other (includes consumables in local depots)	352
Stationery	63
IT consumables	85
Meteorological consumables	43
Cleaning materials	10
	553

19 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Income Tax	1,119
Pay Related Social Insurance	542
Withholding Tax	671
Value Added Tax	457
Pension Contributions	381
	3,170

GERALDINE TALLON

Accounting Officer

DEPARTMENT OF THE ENVIRONMENT, HERITAGE AND LOCAL GOVERNMENT

31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Environment, Heritage and Local Government for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2008.

Chapters 19 and 20 of my annual report refer to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009

OFFICE OF THE MINISTER FOR EDUCATION AND SCIENCE

Account of the sum expended, in the year ended 31 December 2008, 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	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES	67,400	65,206	—
A.2. TRAVEL AND SUBSISTENCE	3,222	2,677	96
A.3. INCIDENTAL EXPENSES	2,340	2,055	20
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	3,600	3,293	44
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	10,136	7,923	(739)
A.6. OFFICE PREMISES EXPENSES	3,075	3,129	66
A.7. CONSULTANCY SERVICES	900	785	—
A.8. REGIONAL OFFICE SERVICE	470	395	4
A.9. VALUE FOR MONEY AND POLICY REVIEWS	1,400	813	—
OTHER SERVICES			
B.1. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ADULT EDUCATION ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)	959	956	—
B.2. TRANSPORT SERVICES			
<i>Original</i>	175,206		
<i>Supplementary</i>	10,500	185,706	185,725
B.3. INTERNATIONAL ACTIVITIES	1,306	1,215	12
B.4. UNESCO CONTRIBUTION AND INTERNATIONAL EDUCATION EXCHANGES	2,412	2,173	—
B.5. RESEARCH AND DEVELOPMENT ACTIVITIES	8,861	6,119	—
B.6. IN CAREER DEVELOPMENT			
<i>Original</i>	33,790		
<i>Supplementary</i>	(6,220)	27,570	26,359
B.7. EXPENSES OF NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT	4,722	4,749	—
B.8. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES	12,591	12,527	—
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)	43,733	43,567	—
B.10. GRANTS TO COLLEGES PROVIDING COURSES IN IRISH (PART FUNDED BY NATIONAL LOTTERY)	1,256	1,432	—
B.11. OCCUPATIONAL HEALTH STRATEGY FOR FIRST AND SECOND LEVEL TEACHERS	2,000	1,538	—
B.12. PAYMENTS IN RELATION TO THE WINDING UP OF INSTITIÚID TEANGEOLAÍOCHTA ÉIREANN	51	10	—
B.13. ROYAL IRISH ACADEMY OF MUSIC GENERAL EXPENSES (GRANT-IN-AID)	4,090	4,083	—
B.14. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF CULTURAL, SCIENTIFIC AND EDUCATIONAL ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)	235	230	—

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
OTHER SERVICES (Cont'd)				
B.15. NORTH/SOUTH CO-OPERATION FUNDING				
<i>Original</i>	5,880			
<i>Supplementary</i>	<u>(4,000)</u>	1,880	1,691	—
B.16. FUND FOR GENERAL EXPENSES OF ORGANISATIONS INVOLVED IN THE PROMOTION OF IRELAND AS AN INTERNATIONAL EDUCATION CENTRE		1,000	845	—
B.17. MISCELLANEOUS		17,536	13,364	7
B.18. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES ACTIVITIES				
<i>Original</i>	37,239			
<i>Supplementary</i>	<u>(24,000)</u>	13,239	12,032	(239)
B.19. COMMISSION ON CHILD ABUSE		18,132	15,696	(100)
B.20. SCHOOL COMPLETION PROGRAMME		31,160	28,932	(280)
B.21. NATIONAL EDUCATIONAL PSYCHOLOGICAL SERVICE		17,900	17,137	136
B.22. NATIONAL QUALIFICATIONS FRAMEWORK		15,135	14,435	—
B.23. NATIONAL EDUCATION WELFARE BOARD		10,119	10,085	—
B.24. RESIDENTIAL INSTITUTIONS REDRESS				
<i>Original</i>	185,000			
<i>Supplementary</i>	<u>(25,000)</u>	160,000	158,161	127
B.25. NATIONAL COUNCIL FOR SPECIAL EDUCATION		10,832	8,351	—
B.26. EDUCATIONAL DISADVANTAGE (DORMANT ACCOUNTS FUNDING)		25,000	18,771	—
FIRST-LEVEL EDUCATION GRANTS & SERVICES				
C.1. SALARIES, ETC., OF TEACHERS				
<i>Original</i>	1,973,785			
<i>Supplementary</i>	<u>40,000</u>	2,013,785	2,009,661	—
C.2. MODEL SCHOOLS - MISCELLANEOUS EXPENSES		421	421	24
C.3. CAPITATION GRANTS TOWARDS OPERATING COSTS OF NATIONAL SCHOOLS		167,400	165,634	—
C.4. SALARIES ETC. OF NON-TEACHING STAFF IN NATIONAL SCHOOLS INCLUDING SPECIAL NEEDS ASSISTANTS, CARETAKERS AND CLERICAL OFFICERS				
<i>Original</i>	276,430			
<i>Supplementary</i>	<u>10,000</u>	286,430	287,098	—
C.5. OTHER GRANTS AND SERVICES				
<i>Original</i>	123,762			
<i>Supplementary</i>	<u>(13,000)</u>	110,762	97,846	(4,119)
C.6. LIBRARY GRANTS		2,129	2,199	—
C.7. SPECIAL EDUCATION INITIATIVES				
<i>Original</i>	14,800			
<i>Supplementary</i>	<u>(2,700)</u>	12,100	11,546	—
C.8. SUPERANNUATION, ETC., OF TEACHERS		381,000	385,149	—
SECOND LEVEL & FURTHER EDUCATION GRANTS & SERVICES				
D.1. SALARIES, ETC., OF TEACHERS IN SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOLS		1,290,342	1,292,787	—

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
SECOND LEVEL & FURTHER EDUCATION GRANTS & SERVICES (Cont'd)				
D.2. GRANTS TO SECONDARY SCHOOL AUTHORITIES AND OTHER GRANTS AND SERVICES IN RESPECT OF SECONDARY SCHOOLS				
<i>Original</i>	114,020			
<i>Supplementary</i>	(11,800)	102,220	102,345	—
D.3. SALARIES, ETC., OF NON-TEACHING STAFF IN SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOLS INCLUDING SPECIAL NEEDS ASSISTANTS AND CLERICAL OFFICERS		44,501	43,182	—
D.4. SUPERANNUATION OF SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOL TEACHERS		262,000	268,965	—
D.5. COMPREHENSIVE AND COMMUNITY SCHOOLS - RUNNING COSTS		47,591	47,411	—
D.6. ANNUAL GRANTS TO VOCATIONAL EDUCATION COMMITTEES (EXCLUDING CERTAIN GRANTS IN RESPECT OF SPECIALIST COLLEGES AND STUDENT SUPPORT)				
<i>Original</i>	887,516			
<i>Supplementary</i>	48,000	935,516	933,296	—
D.7. PAYMENTS TO LOCAL AUTHORITIES IN RESPECT OF SUPERANNUATION CHARGES				
<i>Original</i>	150,000			
<i>Supplementary</i>	15,000	165,000	163,764	—
D.8. MISCELLANEOUS				
<i>Original</i>	38,740			
<i>Supplementary</i>	(4,350)	34,390	32,203	114
D.9. SPECIAL INITIATIVES ADULT EDUCATION		44,832	44,590	
D.10. STATE EXAMINATIONS COMMISSION		57,166	62,054	257
THIRD LEVEL & FURTHER EDUCATION GRANTS & SERVICES				
E.1. STUDENT SUPPORT		263,245	263,606	—
E.2. UNIVERSITY SCHOLARSHIPS		1,250	1,250	—
E.3. AN tÚDARÁS UM ARD-OIDEACHAS - GRANT-IN-AID FOR GENERAL EXPENSES		6,124	6,101	—
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)				
<i>Original</i>	1,386,668			
<i>Supplementary</i>	8,800	1,395,468	1,393,168	—
E.5. TRAINING COLLEGES FOR PRIMARY TEACHERS EXCLUDING THOSE FUNDED THROUGH THE HIGHER EDUCATION AUTHORITY		13,109	13,032	—
E.6. PAYMENTS IN RELATION TO THE WINDING UP OF ST. CATHERINE'S COLLEGE OF EDUCATION		1,455	864	—
E.7. DUBLIN DENTAL HOSPITAL - DENTAL EDUCATION GRANT (GRANT-IN-AID)				
<i>Original</i>	12,474			
<i>Supplementary</i>	700	13,174	12,446	—
E.8. DUBLIN INSTITUTE FOR ADVANCED STUDIES (GRANT-IN-AID)				
<i>Original</i>	7,998			
<i>Supplementary</i>	70	8,068	8,044	—

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
THIRD LEVEL & FURTHER EDUCATION GRANTS & SERVICES (Cont'd)				
E.9. GRANT IN RESPECT OF TUITION FEES TO DESIGNATED NON-HIGHER EDUCATION AUTHORITY THIRD-LEVEL INSTITUTIONS		3,763	4,056	—
E.10. MISCELLANEOUS		565	234	—
E.11. GRANTS TO CERTAIN THIRD LEVEL INSTITUTIONS		19,967	19,688	—
E.12. ALLEVIATION OF DISADVANTAGE		17,984	17,984	—
E.13. RESEARCH AND DEVELOPMENT ACTIVITIES				
<i>Original</i>	106,014			
<i>Supplementary</i>	(27,000)	79,014	76,293	—
E.14. GRANGEGORMAN DEVELOPMENT AGENCY		7,056	6,684	—
E.15. STRATEGIC INNOVATION FUND				
<i>Original</i>	40,000			
<i>Supplementary</i>	(23,000)	17,000	16,000	—
CAPITAL SERVICES				
F.1. BUILDING, EQUIPMENT AND FURNISHING OF NATIONAL SCHOOLS				
<i>Original</i>	390,200			
<i>Supplementary</i>	75,000	465,200	488,754	3,173
F.2. SECOND-LEVEL SCHOOLS - BUILDING GRANTS AND CAPITAL COSTS				
<i>Original</i>	196,000			
<i>Supplementary</i>	(45,000)	151,000	155,278	839
F.3. AN tÚDARÁS UM ARD-OIDEACHAS - BUILDING GRANTS AND CAPITAL COSTS FOR UNIVERSITIES AND COLLEGES, INSTITUTES OF TECHNOLOGY, DESIGNATED INSTITUTIONS OF HIGHER EDUCATION, AND RESEARCH AND DEVELOPMENT (GRANT-IN-AID)				
<i>Original</i>	184,150			
<i>Supplementary</i>	(29,000)	155,150	155,220	—
F.4. BUILDING GRANTS AND CAPITAL COSTS OF OTHER THIRD LEVEL INSTITUTIONS		250	158	—
F.5. PUBLIC PRIVATE PARTNERSHIP COSTS		32,400	29,570	—
Gross Total				
<i>Original</i>	9,325,795			
<i>Supplementary</i>	(7,000)	9,318,795	9,295,040	9,727
Deduct:				
G. APPROPRIATIONS-IN-AID				
<i>Original</i>	272,343			
<i>Supplementary</i>	(22,500)	249,843	265,364	20,032
Net Total				
<i>Original</i>	9,053,452			
<i>Supplementary</i>	15,500	9,068,952	9,029,676	(10,305)
Surplus to be surrendered			€39,275,978	

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 2008

	€000	€000	€000
Net Outturn			9,029,676
Changes in Capital Assets			
Purchases Cash	(61,322)		
Depreciation (Note 4)	2,310		
Loss on Disposals	<u>88,302</u>	29,290	
Assets Under Development			
Cash Payments (Note 5)		(62,013)	
Changes in Net Current Assets			
Increase in Closing Accruals		18,338	
Increase in Stock		<u>(7)</u>	(14,392)
Direct Expenditure			<u>9,015,284</u>
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			21,673
Notional Rents			<u>4,646</u>
Operating Cost			<u><u>9,041,603</u></u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 4)			103,202
Assets Under Development (Note 5)			29,905
			<u>133,107</u>
Current Assets			
Stocks (Note 19)		172	
Prepayments		7,325	
Recoupment of Overpayments ¹		1,399	
Recoupment of Secondment Costs		1,381	
Accrued Income		20,032	
Net Liability from the Exchequer (Note 6)		56	
Other Debit Balances:			
Agency Payments to OPW	1,481		
Sub-Accountants	163		
Marriage, Retirement and Death Gratuities	389		
Salaries Recoupable	158		
Schools Broadband Programme	6,970		
Travel Passes	96		
Due from State - Suspense (Note 20)	70		
Miscellaneous	33	9,360	
			<u>39,725</u>
Total Current Assets			
		39,725	
Less Current Liabilities			
Due to the State - Other Balances (Note 20)		839	
Accrued Expenses		17,052	
Deferred Income		23	
Pension recoupment to Local Authorities		9,034	
Salary recoupment to other Departments and Agencies		151	
PMG Balance and Cash	(14,586)		
Orders Outstanding	22,336	7,750	
Other Credit Balances:			
Due to State - Suspense (Note 20)	53		
Redress Board	662		
Pension Refund	132		
Exchequer Extra Receipts	36		
Thedens Bequest	68		
Erasmus Smith Endowment	60		
Energy Building Programme	545		
Miscellaneous	110	1,666	
			<u>36,515</u>
Total Current Liabilities			
		36,515	
Net Current Assets			<u>3,210</u>
Net Assets			<u>136,317</u>

Note

¹The figure is an estimated figure based on a manual review of the relevant payrolls. Due to a systems error, the figures provided in respect of the Recoupment of Overpayment balances have been overstated for a number of years. The appropriate action is being taken to ensure that the correct balance will be reported for 2009.

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Land and Buildings €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	87,238	17,800	7,428	112,466
Adjustment to 2007 Closing Figures ¹	(2,709)	—	—	(2,709)
	84,529	17,800	7,428	109,757
Additions	101,488	1,812	114	103,414
Disposals	(88,286)	(468)	—	(88,754)
Gross Assets at 31 December 2008	97,731	19,144	7,542	124,417
Accumulated Depreciation:				
Opening Balance at 1 January 2008	—	13,919	5,438	19,357
Depreciation for the Year	—	1,792	518	2,310
Depreciation on Disposals	—	(452)	—	(452)
Cumulative Depreciation at 31 December 2008	—	15,259	5,956	21,215
Net Assets at 31 December 2008	97,731	3,885	1,586	103,202

1. The adjustment to the opening balances for Land and Buildings arises following a review of the Department's asset register. The adjustment principally arises from an overstatement of the cost of certain assets in the years 2004 to 2007.

GENERAL INFORMATION NOTE**1. FIRST-LEVEL**

- 1.1. Thirty three (33) first-level sites are owned and controlled/managed by the Minister for Education and Science.
- 1.2(i) Forty eight (48) Gaelscoileanna and thirteen (13) Multi-Denominational schools are operating on sites owned by the Minister for Education and Science in either permanent or temporary accommodation and are controlled/managed by Boards of Management.
- 1.2(ii) Two (2) Multi-Denominational, and one (1) Catholic School sites and buildings are held by the Minister for Education and Science under long term lease agreements but are controlled/managed by Boards of Management.
- 1.2(iii) Nine (9) Model schools, owned/leased by the State, are controlled/managed by Boards of Management.
- 1.3. The total number of National Schools in operation on 31 December 2008 was three thousand, three hundred and eight (3,308). 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. Three other Children's Detention Schools transferred to the Department of Justice, Equality and Law Reform during 2008. One Children's Detention School is vested with the Office of Public Works. The schools are managed by Boards of Management.

2. SECOND-LEVEL

- 2.1. Sixteen (16) 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-three (253) Vocational schools are vested in Vocational Education Committees under the Vocational Education Act, 1930.
- 2.2(iii) Three hundred and eighty-six (386) 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 and controlled/managed by the Board of Directors.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	Construction Contracts €000	In-House Computer Applications €000	Totals €000
Amounts brought forward at 1 January 2008	19,415	1,771	21,186
Adjustment to 2007 Closing Figures ¹	343	—	343
	19,758	1,771	21,529
Cash Payments for the Year	60,045	1,968	62,013
Transferred to Asset Register	(50,995)	(2,642)	(53,637)
Amounts carried forward at 31 December 2008	28,808	1,097	29,905

1. The adjustment to the opening balances for Construction Contracts arises following a review of the accounts in regard to assets under development. The correction arises from an understatement of the sums reported for first level school projects in the 2007 accounts.

6 NET LIABILITY FROM THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be Surrendered		39,276
Exchequer Grant Undrawn		(39,332)
Net Liability from the Exchequer		(56)
Represented by:		
Debtors		
Net PMG position and cash	(7,750)	
Debit Balances: Suspense	9,290	
Due from the State - Suspense	70	1,610
Creditors		
Due to the State - Suspense	(53)	
Credit Balances: Suspense	(1,613)	(1,666)
		(56)

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
National Education Welfare Board arrears of superannuation contributions ¹	525,126
Conscience Money	4,500
Witness Expenses	180
	529,806

¹The Department received this amount in 2008 from the Board in respect of accumulated superannuation contributions up to 31 December 2007. The Department of Finance directed that the sum be paid over as exchequer extra receipts. From 2008, these receipts are brought to account in subhead G.1.7.

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 used a financial process known as virement in 2008, 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.1.1.11 and C 2.(6-13). As a result of ongoing monitoring of expenditure trends within the Department, virement was used 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 2008.

In mid 2008, the Government took decisions to effect administrative efficiency savings across this Department as well as in other Departments. The Department's Vote allocation as published in the Revised Estimates Volume was reduced by €6.6m. The savings required affected the following subheads A.1., B.1., B.2., B.6., B.7., B.9., B.13., B.16., B.21., B.23., B.24., B.25., D.6., D.9., E.3., E.4., E.5., E.7., E.8., E.11., and E.14.

Sub-head	Less/(More) than provided €000	Explanation
A.9.	587	The saving arises due to overestimation of the 2008 funding requirement for value for money reviews.
B.4.	239	The saving arose principally due to a lower than anticipated level of take up of scholarships in 2008 and additional savings resulted from a more favourable US Dollar - Euro exchange rate on the contribution paid to UNESCO.
B.5.	2,742	The saving is largely due to funding requirements across a range of programmes in 2008 being lower than estimated.
B.10.	(176)	Following the completion of compliance checks, an excess arose due to payment of sums withheld from previous years.
B.11.	462	The saving arose principally due to delays in implementing the second and final phase of the occupational health strategy.
B.15.	189	A saving arose due to certain projects not progressing as quickly as had been anticipated during 2008.
B.16.	155	Because of the 2008 Government policy to rationalise State Agencies, the establishment of Education Ireland was not progressed during 2008.
B.17.	4,172	The savings on this subhead are net savings as this is a miscellaneous subhead, with 13 sub-divisions. The savings arose from the cancellation/ postponement of initiatives due to a Government decision to effect administrative savings. A saving of €2million arose as a consequence of the Teaching Council moving to a self financing position during 2008.
B.18.	1,207	The savings principally arise due to lower than expected expenditure on the ICT programme arising from a slower commencement of the national seminars for ICT co-ordinating teachers and principals and lower than expected expenditure by the NCTE.
B.19.	2,436	The savings arose mainly due to delays in processing third party legal bills during 2008.
B.20.	2,228	In 2007 this subhead incurred an excess of €2.2m due to difficulties in forecasting when the second phase of the School Completion Programme payments would be made. The payments were made in December 2007 which resulted in an excess on this subhead in 2007 and a consequential underspend of €2.2m in 2008.
B.25.	2,481	The savings arose due to a number of vacancies remaining unfilled during 2008 and additionally a reduction in grant payments from the Department to take account of an operating surplus reported by the NCSE in its 2007 accounts.
B.26.	6,229	The savings principally arose due to delays in getting projects approved and consequent drawdown of grant-in-aid being slower than anticipated.

Sub-head	Less/(More) than provided	Explanation
	€000	
C.5.	12,916	The savings on this subhead are net savings due to the subhead having 17 subdivisions and being miscellaneous in nature. €9.3m of the saving relates to savings accruing from lower than anticipated costs of rental of temporary school accommodation. The reduction in current costs has been offset by an increase in purchase of such accommodation. The remainder of the savings arises principally due to initiatives not progressing as anticipated when the 2008 Estimates were prepared.
D.8.	2,187	The saving on this subhead is a net savings as this is a miscellaneous subhead, with 14 subdivisions. The 2008 saving principally arises from progress being slower than anticipated in regard to the operation of the National Behaviour Support Service.
D.10.	(4,888)	The excess arose principally due to costs associated with an increased number of special examination centres to cater for students requiring reasonable accommodation, additional candidates particularly at leaving certificate, increased costs associated with the revised timetable arrangements and higher than anticipated overheads and running costs for the examination service.
E.6.	591	The saving arose due to costs associated with the closure of the college being lower than anticipated in 2008.
E.7.	728	The saving principally arose as new contracts for academic medical consultants were not agreed prior to year end.
E.9.	(293)	An excess arose as the number of students eligible for fee waivers was greater than anticipated.
E.10.	331	The saving arose mainly as the level of funding made available for an Appeals Board for student grants, was not drawn down as anticipated. Additionally, as the subhead is ad-hoc in nature it is difficult to predict the level of funding required.
E.14.	372	The saving is principally due to lower than estimated drawdown of grants in 2008.
E.15.	1,000	The saving arose as spending on the first cycle of the Strategic Innovation Fund was slower than profiled, due to the projects requiring a longer lead in time to become established.
F.1.	(23,554)	Additional funding was made available by way of virement in order to prioritise major capital projects in primary schools in response to demographic trends and to maintain the impetus of the Department's ongoing programme of modernisation of existing primary school accommodation.
F.4.	92	Spending on this subhead was curtailed to assist with management of the overall capital envelope.
F.5.	2,830	The savings arose principally due to projects not progressing as quickly as anticipated, delays being experienced in obtaining planning permission for new projects as well as difficulties in finalising the contract for Schools Bundle 1.

9 APPROPRIATIONS-IN-AID

		Estimated €	Realised €
G.1. Administration and Other Services Receipts			
1. EU Travel Receipts		1,000	8
2. Contributions from the EU for educational activities		25,000	73,914
3. Receipts from the European Social Fund	<i>Original</i> 30,031,000		
	<i>Supplementary</i> (22,500,000)	7,531,000	29,293,918
4. Receipts in respect of Peace Programme		100,000	1,200
5. Miscellaneous		100,000	1,419,546
6. Dormant Accounts Funding		25,000,000	18,771,252
7. Superannuation Scheme National Education Welfare Board		322,000	369,524
G.2. First Level Receipts			
1. Superannuation, etc., of National Teachers:			
(i) Refunds of gratuities under Superannuation Schemes, 1934 to 1958, etc.		500,000	496,767
(ii) Contributions to the Superannuation Schemes		84,000,000	82,297,126
(iii) Contributions to Teachers' Spouses and Children's Pensions Scheme		26,750,000	26,908,156
2. Contributions to Pension Scheme for non teaching staff of centres for young offenders ¹		—	—
3. Contributions to Superannuation Scheme for Special Needs Assistants, Caretakers and Clerical Staff in National Schools (Subhead C.4.)		6,600,000	6,449,134
4. Recoupment of salaries, etc., of teachers on secondment and recovery of overpayments of salary		7,000,000	5,188,028
5. Handling charge involved in making certain deductions from teachers' salaries		292,000	307,603
6. Miscellaneous		300,000	2,642,364
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		63,521,000	62,059,525
(ii) Contributions to Secondary Teachers' Spouses and Children's Pension Scheme		18,390,000	18,117,838
(iii) Refund of Gratuities under Secondary Teachers' Superannuation Scheme		89,000	119,428
2. Repeat Leaving Certificate course fees		120,000	68,953
3. Miscellaneous		202,000	2,150,355
4. Contributions to Superannuation Scheme for Special Needs Assistants and Clerical Assistants in Secondary Schools (Subhead D.3.)		1,000,000	1,047,907
5. Recoupment of salaries, etc., of teachers on secondment and recovery of overpayments of salary		7,800,000	7,379,038
6. Handling charge involved in making certain deductions from teachers' salaries		200,000	202,665
Total		249,843,000	265,364,249

1. The centres for youth offenders were transferred to the Department of Justice, Equality and Law Reform in 2007. This heading will be dropped in the 2009 account.

Explanation of Variations**G.1.**

3. The surplus ESF receipts arose as the EU paid over a tranche of funding in late December 2008 which had not been forecast to be received until quarter one of 2009.
5. The surplus is largely due to the recoupment of overpayments, cancellations and credits for out-of-date uncashed payable orders which are difficult to forecast.
6. This appropriations-in-aid subhead relates to recoupment from the Dormant Accounts Fund linked to the expenditure on Subhead B.26.. Reduced funding was required due to delays in getting projects approved and consequent drawdown of grant-in-aid being slower than anticipated.

G.2.

4. Receipts did not reach the level originally anticipated.

G.3.

3. The surplus is largely due to the recoupment of overpayments, cancellations and credits for out-of-date uncashed payable orders which are difficult to forecast.
5. Receipts did not reach the level originally anticipated.

10 COMMITMENTS

A. Global Commitments	€000
Commitments likely to materialise in subsequent years for:-	
Procurement subheads	1,541
Grant subheads	7,046

B. Multi-Annual Capital Commitments	Totals
	€000

1. Legally Enforceable Capital Commitments

Expenditure in 2008	834,414
Commitments to be met in subsequent years	972,954

2. Legally Enforceable Capital Commitments**Capital projects involving total expenditure of €12,697,380 or more**

	Expenditure to 31 December 2007	Expenditure in 2008	Legally enforceable commitments to be met in subsequent years	Totals
	€	€	€	€
Subhead F.2.				
1. Malahide C.S. ¹	13,102,081	556,783	208,085	13,866,949
2. Rathoath V.S.	12,758,934	62,344	132,794	12,954,072
3. Youghal C.S. ¹	13,676,632	872,364	45,400	14,594,396
Subhead F.3.				
4. Cork - IT Tourism Building	17,899,229	—	400,771	18,300,000
5. National University of Ireland, Cork - IT Building	10,000,000	18,220,605	7,279,395	35,500,000
6. Galway/Mayo Library	28,549,305	8,000	241,590	28,798,895
7. Waterford - IT Tourism and Leisure Building ²	17,395,635	5,909,806	815,559	24,121,000
8. National University of Ireland, Dublin Centre for Synthesis & Chemical Biology	12,065,284	905,587	738,151	13,709,022
9. National University of Ireland, Cork - Postgraduate Research Library	13,654,978	38,492	27,506	13,720,976
10. National University of Ireland, Dublin Science Centre	—	1,343,140	16,203,910	17,547,050
11. Mary Immaculate College Campus Development				
Phase 1a/infrastructure	14,422,738	523,037	924,225	15,870,000
Phase 1b/c infrastructure	1,476,000	3,515,630	18,523,370	23,515,000
12. Dundalk - Refurb of Carrolls Facility	1,973,617	1,642,468	16,377,915	19,994,000
13. Athlone - Engineering Informatics Building	3,090,000	16,458,783	16,451,217	36,000,000
14. University of Limerick - Infrastructure Works	8,434,256	4,132,744	2,133,000	14,700,000

C. Capital Costs of Public Private Partnership Projects	Expenditure to 31 December 2007	Expenditure in 2008	Balance still outstanding on capital cost of project at delivery	Totals
	€	€	€	€
1. National Maritime College of Ireland PPP ³	11,792,701	1,386,506	52,544,400	65,723,607
2. Five Schools Bundle PPP ³	13,959,427	1,307,959	78,344,147	93,611,533
3. Cork School of Music ³	8,703,236	1,124,067	68,912,715	78,740,018

Notes

1. The cumulative commitments figures for the Malahide and Youghal projects has changed from that reported in the 2007 Accounts, due to the final account details having superseded the original commitment figure.
2. The Waterford Tourism and Leisure building project was misnamed in both the 2006 and 2007 Appropriation Accounts as the Waterford Cert. Building.
3. Expenditure on the project is being met from Subhead F.5

Note on PPPs

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.

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. NMC was the first third level PPP to be completed and operating in Ireland. The 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 MATURED LIABILITIES

Due to internal payment processing deadlines to enable the Department meet commercial bank deadlines for electronic funds transfers, it was not possible to finalise processing of certain bills on hands at year end. Arising from these processing limitations, the Department of Education and Science had matured liabilities totalling €9,318,109 at 31 December 2008.

12 DETAILS OF EXTRA REMUNERATION

	Amount paid	Total number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	510,388	275	11	20,187
Overtime and extra attendance	1,204,720	394	24	36,750
Miscellaneous	369,969	134	9	19,000
Total extra remuneration	<u>2,085,077</u>			

Note:

Certain individuals received payments in more than one category.

13 MISCELLANEOUS ITEMS

There is a carryover of €3.7m from 2008 to 2009 under the terms of the Administrative Budget Agreement.

Expenditure under Subhead B.24. includes awards of €217,000 in respect of four redress cases. Legal costs totalling €381,653 were paid in respect of two of these award cases and twenty six other cases. Medical and other fees totalling €6,634 were paid in seven of the legal cost cases and in one other case. (S18/10/04)

Expenditure under Subhead B.17. included legal costs of €80,067 relating to a recruitment process undertaken by the Teaching Council. (S 18/13/91 Part 6).

Expenditure under Subhead D.8 included an amount of €32,120 in legal costs relating to a pension scale placement issue. (S8/9/92 Pt 10)

Expenditure under Subhead E.1. includes an ex-gratia payment of €7,605 and legal costs totalling €70,000 relating to a maintenance grant issue. (Sanction number 1386)

Expenditure under Subhead E.6. included settlements totalling €60,000 in respect of Labour Court awards arising from the retirement of four staff. (S18/21/03)

Expenditure under Subhead F.2. included the write off as irrecoverable, of the sum of €64,710, which arose from the theft in transit of a payable order. (S/18/1/08)

Expenditure under Subheads C.5. and D.8. included amounts totalling €53,025,311 in respect of temporary school premises.

In line with the terms of the Administrative Budget Agreement, €141,532 was spent in 2008 on awards under the 2007 merit scheme for exceptional performance. Forty eight individuals were awarded a sum of €1,000 each and a further one hundred and fifty four individuals received net payments of €250 as part of group awards.

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". In addition to moneys provided by the Oireachtas, 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 the Agreement contains a list of the contributing congregations. Moneys from the Special Account are used to pay awards made by the Residential Institutions Redress Board and the costs of the Board in administering the Act. The accounts are subject to audit by the Comptroller and Auditor General.

14 EU FUNDING

The amount of €29,293,918 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.22., D.1., D.6., D.8., D.9., E.6., E.7., and E.15.

15 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions, etc., to 31 December 2008 on account of which payments were made in the year was as follows:

	Year of appointment	Expenditure in 2008	Cumulative expenditure to 31 Dec 2008
Commission, Committee or Special Inquiry		€	€
Commission to Inquire into Child Abuse	1999	15,695,596	59,363,107
Residential Institutions Review Committee	2003	1,176,633	4,178,547
New Schools Advisory Committee	2002	13,200	176,286
Commission on School Accommodation	1996	316,169	3,480,391
Inquiry into Kilkenny City Vocational School ¹	2006	85,333	157,145

1. Due to an oversight the expenditure on the Kilkenny Inquiry was not reported in this table for both the 2006 and the 2007 Appropriation Accounts. The sums relating to the Inquiry were brought to account in Subheads D.11 to end 2007 and Subhead D.8 with effect from 2008.

16 CONTINGENT LIABILITY

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 2008, was €59,363,107. At this point, it is estimated that a provision in the region of €30- €40 million may be required to meet remaining costs of the Commission. This is a tentative provision, given that the Commission has yet to negotiate on a large volume of third party legal representation costs.

Expenditure associated with the Redress Board to the end of 2008 was €904,733,077 at which time some 12,500 applications had been processed out of a total of approximately 14,594 received by the Board. At this point it is estimated that additional costs of up to some €200 million may arise. This estimate is tentative given that the Board had just over 2,000 applications to process at the end of 2008 and that the level of award in these remaining cases may vary substantially.

17 MISCELLANEOUS ACCOUNTS

NON-VOTED ACCOUNTS	Securities €	Cash €	Total €
Cash for Investment Balance on 1 January 2008	—	—	—
Securities Balance on 1 January 2008	1,045,749	—	1,045,749
Securities Redeemed	(24,202)	(24,202)	(48,404)
Transferred from Income Account	—	50,659	50,659
Securities Purchased	72,130	(74,866)	(2,736)
Balances on 31 December 2008	1,093,677	(48,409)	1,045,268

Receipts and Payments Account for the year ended 31 December 2008	€
Balances on 1 January 2008	88,914
Receipts	67,155
Transfer to Income Account	(50,659)
Payments	(26,105)
Balances on 31 December 2008	79,305

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 2008, in respect of Capital and Income**

	Securities €	Cash €	Total €
Cash for Investment Balance on 1 January 2008	—	—	—
Securities Balance on 1 January 2008	539,431	—	539,431
Transfer from Income Account	—	55,000	55,000
Securities Purchased	51,425	(55,000)	(3,575)
Balances on 31 December 2008	590,856	—	590,856

Receipts and Payments Account for the year ended 31 December 2008

	€
Balances on 1 January 2008	52,032
Receipts	133,886
Transfer to Capital Account	(55,000)
Payments	(123,379)
Balances on 31 December 2008	7,539

ACCOUNT OF ST. CATHERINE'S COLLEGE OF EDUCATION FOR HOME ECONOMICS**Income and Expenditure Account for the period 1 January 2008 to 12 March 2008**

	€	€
Balance on 1 January 2008		271,112
Adjustment to 2007 Closing Figures ¹		210
		271,322
Income		
Grants	—	
Other	757	757
Expenditure		
Pay and Pensions	(189,921)	
Non-Pay Expenditure	(26,209)	(216,130)
Balance on 12 March 2008 ²		55,949

¹The carry forward was understated by €210 due to an overestimation of the PAYE and PRSI liabilities in the 2007 accounts.

² St. Catherine's College ceased operating on 31 August 2007. From September 2007 to March 2008 administrative arrangements were put in place to deal with matters relating to the winding-up of the College. From 13 March 2008 all remaining financial functions have been the responsibility of the Department of Education and Science and are accounted for in the Subhead E.6. of the Department's Vote. The residual bank balance of €55,949 as reflected in St. Catherine's College bank account on 12 March, 2008 was refunded to the Department of Education and Science's Vote in April 2008.

GRANT-IN-AID FUNDS 2008

	€
Subhead B.1. - Fund for General Expenses of Adult Education Organisations (National Lottery Funded)¹	956,000
Subheads B.8. and B.9. - Fund for General Expenses of Youth Organisations and Other Expenditure in relation to Youth Activities	
National Lottery ¹	43,567,137
Exchequer ²	12,527,262
Subhead B.14. - Fund for General Expenses of Cultural, Scientific and Educational Organisations (National Lottery Funded)¹	
	229,700
	57,280,099

¹ Analysis of payments funded by the National Lottery is included in Note 18.

² A sum of €12,527,262 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	40,163
Presbyterian Youth	63,116
DYCW	37,721
City of Dublin VEC	7,362,900
County Dublin VEC	2,360,632
Dun Laoghaire VEC	609,516
City of Cork VEC	855,864
Fountain Resource Group	20,000
Familiscope (Ballyfermot) Ltd.	100,000
Moatview Fairfield RASP	206,000
City of Limerick VEC	250,152
City of Galway VEC	237,581
County Carlow VEC	107,394
County Wicklow VEC	207,141
Dun Laoghaire/Rathdown	69,082
Total	12,527,262

18 NATIONAL LOTTERY FUNDING**National Lottery Voted Funds****Payments in the year ended 31 December 2008**

€

General Expenses of Youth Organisations and Other Expenditure in Relation to Youth Activities (Subhead B.9.)	43,567,137
Cultural Activities (Subhead B.14.)	229,700
Irish Language (Subhead B.10.)	1,431,705
Expenses of Adult Education Organisations (Subhead B.1.)	956,000
Total	46,184,542

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.)

€

Causeway, Exchange Programme	72,298
Child Protection Unit	125,380
City of Cork VEC	36,035
Co-operation Ireland Exchange Programme	49,270
Development of Quality Standards Framework	30,613
Development Fund for Youth Work Organisations	300,000
Gaisce - President's Award Scheme	956,000
Grants to Youth Organisations (Schedule A)	13,465,132
Intercultural Strategy	39,731
Leargas	638,552
Local Voluntary Youth Councils	58,500
Local Youth Club Grants Scheme	1,800,000
Maynooth Diploma Course	115,000
Maynooth Research	50,000
Milford Community Youth Project, Co. Donegal	15,000
Millstreet Youth Project/Club	30,000
Miscellaneous Expenses	4,498
Miscellaneous - Youth Information	8,735
National Association of Youth Drama	25,000
National Youth Arts Programme	154,278
National Youth Health Programme	142,000
National Youth Work Advisory Committee	6,092
North/South Youth Work	4,915
Other Projects including Disadvantaged Youth (Schedule B)	21,381,006
Quality Standards Framework - Salary and related expenses	89,771
Scouting Ireland	8,900
The Fuse Youth Café, Co. Cork	30,000
The Hive, Wexford	25,000
VECs - Capacity Development - Youth Officers	1,561,900
VECs - QSF Fund	144,000
Youth Card/USIT	4,164
Youth in Action Programme - Annual Declaration of Assurance - Leargas	4,437
Youth Officers - ICTU	9,000
Youth Information Centres	2,166,930
Youth Information - Support Partnership	15,000
Total	43,567,137

Cultural Activities (Subhead B.14.)

€

Cultural Organisations (Schedule C)	229,700
-------------------------------------	---------

Irish Language (Subhead B.10.)

€

Courses in Irish	1,431,705
------------------	-----------

Expenses of Adult Education Organisations (Subhead B.1.)

€

Aontas	487,000
Irish Countrywomen's Association	23,000
National Adult Literacy Agency	336,000
People's College	110,000
Total	956,000

Schedule A**Grants to Youth Organisations (Subhead B.9.)**

€

An Óige	246,993
Athlone Community Services	50,390
Boys Brigade	78,631
Catholic Guides of Ireland	354,381
Catholic Youth Care	1,295,147
Church of Ireland Youth Department	246,133
Comhthraenáil na nOgeagrais Gaeilge	21,901
Confederation of Peace Corps	176,255
ECO - UNESCO Club	167,486
Experiment in International Living	39,445
Feachtas	121,991
Foróige	2,590,249
Girls Brigade	62,250
Irish Girl Guides	596,575
Junior Chamber Ireland	23,184
Macra na Feirme	611,311
National Association for Youth Drama	139,367
National Federation of Archery Clubs	74,622
National Youth Council of Ireland	807,227
No Name Club	267,051
Ogra, Chorcaí	749,023
Ogras	255,005
Order of Malta	66,252
Scouting Ireland	1,202,720
Voluntary Services International	111,905
Young Christian Workers	130,669
YMCA	210,570
Young Irish Film Makers	47,000
Youth Work Ireland	2,721,399
Total	13,465,132

Schedule B**Special Projects for Youth (Subhead B.9.)**

€

Dun Laoghaire VEC	501,901
City of Dublin VEC	4,782,197
City of Cork VEC	1,367,153
County Cork VEC	476,672
City of Galway VEC	1,128,766
Co. Galway VEC	38,823
Co. Leitrim VEC	39,109
City of Limerick VEC	482,143
Co. Limerick VEC	405,728
City of Waterford VEC	1,202,187
County Dublin VEC	2,745,071
Co. Wicklow VEC	300,815
Co. Kerry VEC	247,235
Co. Tipperary VEC	230,000
Catholic Youth Care	37,991
National Association of Travellers Centres	871,393
Youth Work Ireland	5,605,293
Offaly County Council	60,240
Tionscadal Oibre don Ogra	76,364
Health Service Executive	61,500
Co. Donegal VEC	106,441
Co. Wexford VEC	115,000
Co. Longford VEC	106,441
City of Dublin Youth Service Board - Annual Grant	133,128
Foróige Development Officer, North Co. Dublin	115,000
Foróige Development Officer, Co. Donegal VEC	115,000
Ronanstown Pilot Project	15,793
Sheelin Project, Co. Cavan VEC	13,622
Total	21,381,006

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	127,000
Total	229,700

19 STOCKS

Stocks at 31 December 2008 comprised:

€000

Stationery, manuals, etc.	76
IT consumables, etc.	96
	172

20 DUE TO STATE

The amount due to the State at 31 December 2008 consisted of:

€000

PAYE & PRSI	813
Withholding Tax	(47)
VAT	56
	822

21 ENHANCING INTERNAL CONTROLS

As Accounting Officer I have signed the Statement of Internal Financial Control (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.

As has been the practice in recent years, 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 who feel they require training in any specific area are encouraged to contact the Training Unit to avail of its services.

During 2008 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 management/governance. Additionally training was provided for staff in regard to VAT and PSWT. With the assistance of Training Unit, staff from Finance Unit also prepared and developed in-house training courses in the operation of the Department's financial management system (FMS), so as to assist in developing staff's skills and to enhance their knowledge and understanding of the capability of the Department's FMS system. Additionally during 2008, to supplement the FMS training, a number of comprehensive financial guidance notes issued internally on the 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 2008 the Internal Audit Unit completed a comprehensive programme of audits. A total of eight audits were presented to the Audit Committee for consideration in addition to reviewing the adequacy of the follow up action from previous audit reports. The Department also introduced a formal fraud policy statement, which provides guidance for all staff in relation to preventing, detecting, reporting and dealing fairly with any general irregularities which may arise and, in particular, to any incidences of fraud.

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

27 March 2009

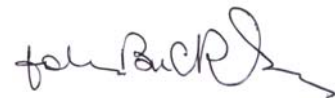
Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Education and Science for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2008.

Chapter 21 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009

DEPARTMENT OF COMMUNITY, RURAL AND GAELTACHT AFFAIRS

Account of the sum expended, in the year ended 31 December 2008, 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 Community, Rural and Gaeltacht Affairs, for certain services administered by that Office, and for the payment of certain grants.

Service	Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES	14,884	14,840	—
A.2. TRAVEL AND SUBSISTENCE	1,151	873	10
A.3. INCIDENTAL EXPENSES	1,565	1,174	30
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	451	487	11
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,648	1,794	(300)
A.6. OFFICE PREMISES EXPENSES	424	595	12
A.7. CONSULTANCY SERVICES	405	273	—
A.8. VALUE FOR MONEY AND POLICY REVIEWS	245	198	—
DEVELOPING COMMUNITIES			
B.1. SUPPORTS FOR COMMUNITY AND VOLUNTARY SECTOR (PART FUNDED BY NATIONAL LOTTERY)	26,047	18,875	—
B.2. COMMUNITY SERVICES PROGRAMME			
<i>Original</i>	55,074		
<i>Supplementary</i>	(1,499)		
B.3. LOCAL AND COMMUNITY DEVELOPMENT PROGRAMMES (PART FUNDED BY NATIONAL LOTTERY)	83,450	83,139	—
B.4. IMPROVED CO-ORDINATION OF LOCAL AND COMMUNITY DEVELOPMENT SCHEMES	1,984	1,720	—
B.5. RAPID	9,288	9,578	—
B.6. DORMANT ACCOUNTS - ADMINISTRATION	2,000	2,000	—
B.7. INITIATIVES TACKLING ECONOMIC AND SOCIAL DISADVANTAGE (DORMANT ACCOUNTS FUNDED)			
<i>Original</i>	5,000		
<i>Supplementary</i>	5,000		
B.8. CHARITIES REGULATION	240	76	—
TACKLING DRUGS MISUSE			
C. DRUGS INITIATIVE/YOUNG PEOPLES FACILITIES AND SERVICES FUND	64,332	65,207	40
RURAL DEVELOPMENT			
D.1. WESTERN DEVELOPMENT COMMISSION	2,520	2,516	—
D.2. WESTERN INVESTMENT FUND	4,000	3,995	—
D.3. RURAL RECREATION AND RURAL DEVELOPMENT SCHEMES	8,608	5,241	(13)
D.4. RURAL SOCIAL SCHEME	34,323	33,311	—
D.5. RURAL SOCIAL SCHEME (DORMANT ACCOUNTS FUNDED)	16,000	16,000	(43)
D.6. CEANTAIR LAGA ÁRD-RIACHTANAIS (CLÁR)	21,183	24,179	4

Department of Community, Rural and Gaelteacht Affairs – Vote 27

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
RURAL DEVELOPMENT (Cont'd)				
D.7. LEADER - RURAL ECONOMY SUB-PROGRAMME 2007 - 2013				
<i>Original</i>	16,000			
<i>Supplementary</i>	<u>(3,500)</u>	12,500	1,351	—
D.8. LEADER/NATIONAL RURAL DEVELOPMENT PROGRAMME 2000 - 2006		7,000	10,518	(408)
GAELTACHT AND ISLANDS DEVELOPMENT				
E.1. GAELTACHT HOUSING - GRANTS UNDER THE HOUSING (GAELTACHT) ACTS 1929 TO 2001		4,000	5,000	—
E.2. GAELTACHT CULTURAL AND SOCIAL SCHEMES		10,767	12,664	2
E.3. GAELTACHT COMMUNITY AND RECREATIONAL FACILITIES		6,367	4,867	—
E.4. GAELTACHT IMPROVEMENT SCHEMES		6,133	6,633	—
E.5. ISLANDS - TRANSPORT AND OTHER SERVICES		5,060	5,100	—
E.6. ISLANDS - INFRASTRUCTURE		33,000	32,978	—
E.7. ÚDARÁS NA GAELTACHTA - ADMINISTRATION		12,970	13,881	—
E.8. ÚDARÁS NA GAELTACHTA - CURRENT PROGRAMME EXPENDITURE		4,685	4,673	—
E.9. ÚDARÁS NA GAELTACHTA - GRANTS FOR PROJECTS AND CAPITAL EXPENDITURE ON PREMISES		22,500	25,500	—
E.10. ÚDARÁS NA GAELTACHTA - ELECTION		1	—	—
PROMOTION AND MAINTENANCE OF THE IRISH LANGUAGE				
F.1. PAYMENTS TO CISTE NA GAEILGE (PART FUNDED BY NATIONAL LOTTERY)		5,365	5,216	—
F.2. AN COIMISINÉIR TEANGA		1,040	831	—
F.3. ADVANCED IRISH LANGUAGE SKILLS INITIATIVE		992	1,373	—
NORTH - SOUTH CO-OPERATION				
G.1. AN FORAS TEANGA		18,228	18,670	—
G.2. WATERWAYS IRELAND		37,717	38,140	—
G.3. PROGRAMME FOR PEACE AND RECONCILIATION/ INTERREG		<u>10,427</u>	<u>11,201</u>	<u>—</u>
Gross Total				
<i>Original</i>	557,074			
<i>Supplementary</i>	<u>1</u>	557,075	540,421	(655)
Deduct:				
H. APPROPRIATIONS-IN-AID		<u>48,480</u>	<u>49,941</u>	<u>7,934</u>
Net Total				
<i>Original</i>	508,594			
<i>Supplementary</i>	<u>1</u>	508,595	490,480	(8,589)
Surplus for the year			<u><u>€18,114,898</u></u>	

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

NOTES**1 OPERATING COST STATEMENT FOR 2008**

	€000	€000	€000
Net Outturn			490,480
Changes in Capital Assets			
Purchases Cash	(1,099)		
Disposals Cash	—		
Depreciation	969		
Loss on Disposals	10	(120)	
Assets under Development			
Cash Payments		(5,076)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(3,884)		
Increase in Stock	(17)	(3,901)	(9,097)
Direct Expenditure			481,383
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	8,398		
Notional Rents	649		9,047
Operating Cost			490,430

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			2,067
Assets under Development (Note 4)			6,962
			9,029
Current Assets			
Stocks (Note 15)		49	
Prepayments		384	
Loans Outstanding (Note 13)		233	
Accrued Income		8,342	
Other Debit Balances:			
Suspense		5,790	
PMG Balance and Cash	(5,348)		
Orders Outstanding	(260)	(5,608)	
Total Current Assets		9,190	
Current Liabilities			
Accrued Expenses		137	
Due to State (Note 16)		11	
Net Liability to the Exchequer (Note 5)		171	
Total Current Liabilities		319	
Net Current Assets			8,871
Net Assets			17,900

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Plant and Machinery €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	58	5,457	745	6,260
Additions	41	1,036	22	1,099
Disposals	—	(27)	(19)	(46)
Gross Assets at 31 December 2008	99	6,466	748	7,313
Accumulated Depreciation:				
Opening Balance at 1 January 2008	58	3,925	330	4,313
Depreciation for the year	4	892	73	969
Depreciation on Disposals	—	(27)	(9)	(36)
Cumulative Depreciation at 31 December 2008	62	4,790	394	5,246
Net Assets at 31 December 2008	37	1,676	354	2,067

4**STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008**

	Development of Projects €000
Amounts brought forward at 1 January 2008	1,886
Cash Payments for the Year	5,076
Transferred to Assets Register	—
Amounts carried forward at 31 December 2008	6,962

5 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus for the Year		
Surplus to be surrendered		18,115
Exchequer Grant Undrawn		(17,944)
Net Liability To the Exchequer		171
Represented by:		
Debtors		
Debit Balances: Suspense	5,790	
Net PMG position and cash	(5,608)	182
Creditors		
Due to State (Note 16)	(11)	
Credit Balances: Suspense	—	(11)
		171

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

€000

Prior Year Refunded Grants
Miscellaneous

654

10

664

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

Sub-head	Less/(More) than provided	Explanation
	€000	
A.3.	391	The savings arose mainly from measures adopted on foot of the Government decision in July 2008 to achieve Departmental administration savings.
A.6.	(171)	The excess arose due to greater than anticipated expenditure, principally in relation to Departmental office accommodation in Tubbercurry and Na Forbacha.
A.7.	132	The savings arose mainly from measures adopted on foot of the Government decision in July 2008 to achieve Departmental administration savings.
B.1.	7,172	Slower than anticipated demand and the late relaunch of the Locally-Based Community Grants Scheme gave rise to savings. The slower than expected development of volunteer centres, of which there were 20 in place at end-2008, also gave rise to savings.
B.2.	6,342	The pace of new projects under the Community Services Programme was not as great as envisaged, resulting in draw downs being less than estimated.
B.4.	264	There was a slower than anticipated drawdown of cohesion funding due to some delays in the completion of the process at local level.
B.7.	1,479	Due, in the main, to delays in the launch of the 2008 Round of the RAPID Additionality Measure, expenditure on smaller short-term projects funded under that measure was lower than anticipated.
B.8.	164	The primary focus during 2008 on progressing the passage of the Charities Bill through the Oireachtas resulted in some delay with associated projects.
D.3.	3,367	Savings arose during the year as some Rural Recreation projects were either delayed or did not happen as planned.
D.6.	(2,996)	Additional funding was allocated to a programme to repair Class II and III roads projects in CLÁR areas.
D.7.	11,149	Savings arose owing to the delay in the start of the EU Rural Development Programme 2007-13, arising, in particular, from a complaint lodged with the European Commission regarding the proposed process for selection of Local Action Groups to deliver the Programme.
D.8.	(3,518)	Due to the late commencement of the Rural Development Programme 2007-13, the amount of interim administration funding payable during the interregnum period was greater than had been anticipated. The increased level of administration funding under this Subhead was more than offset by a saving under Subhead D.7.
E.1.	(1,000)	The increase was due to new improvement grants introduced in 2007 (to enhance fire safety in households keeping students attending Irish summer colleges) coming to maturity.
E.2.	(1,897)	These schemes are demand-led and it is not possible to estimate draw downs accurately in advance.
E.3.	1,500	Demand for funding under these programmes was lower than anticipated.

Department of Community, Rural and Gaelteacht Affairs – Vote 27

E.4.	(500)	Additional funding was allocated to meet capital liabilities associated with the Gaeltacht strategic roads programme.
E.7.	(911)	Additional funding was allocated to meet superannuation and other current costs arising.
E.9.	(3,000)	Extra funding was allocated to meet capital liabilities, primarily on foot of an unanticipated shortfall in projected income to Údarás nd Gaeltachta from sale of assets.
F.2.	209	Delays in filling extra posts led to a saving on administration costs.
F.3.	(381)	A number of new 3rd level courses advanced more quickly than had been expected.
G.3.	(774)	More projects were completed within the year than originally anticipated.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Miscellaneous Receipts Pay	310,000	691,856
2. Miscellaneous Receipts Non-Pay	170,000	41,670
3. Programme for Peace and Reconciliation	5,000,000	5,330,949
4. Rural Development Schemes	3,500,000	—
5. LEADER, INTERREG and Peace Programme	6,500,000	7,989,658
6. Dormant Accounts - Administration	2,000,000	1,999,908
7. Dormant Accounts - Programme Expenditure	5,000,000	9,697,694
8. Transfer from Dormant Accounts Fund for Rural Social Scheme	16,000,000	16,000,000
9. LEADER Rural Economy Sub-Programme 2007 - 2013	10,000,000	8,189,701
Total	48,480,000	49,941,436

Explanation of Variations

- The variation is due to higher than anticipated receipts of pension contributions from various bodies within the ambit of the Department.
- It is difficult to accurately predict miscellaneous income, such as receipts in respect of refunds, reimbursements and FOI requests.
- The timing of receipts of EU funds under the Programme for Peace and Reconciliation is difficult to predict precisely given the variables involved, including the timing of submission of claims by the Managing Authority.
- A reimbursement claim was submitted to the European Commission, payment of which was expected before end-2008. However, reimbursement was not received as expected and may not now be received until closure of the overall EU Operational Programme (of which the National Area-Based Rural Development Programme was part) is finalised by the Commission.
- Due to the nature of the LEADER programme (i.e. the bottom-up approach), it is difficult to determine precisely how much will actually be expended by the Local Action Groups on project activity on an annual basis.
- The extra receipts from the Dormant Accounts Fund arose because of additional expenditure (provided for by way of a Supplementary Estimate) in Subhead B.7, which reflects Dormant Accounts expenditure.
- Due to the delay in the roll out of the Rural Development Programme 2007-13, the projected programme expenditure and estimated refunds for 2008 were not realised. The amount realised was an advance payment from the EU under the Programme.

9 COMMITMENTS

(A) Global Commitments

The figure for non-capital commitments likely to arise in 2009 and subsequent years is estimated to be €209,123,026.

(B) Multi-annual Capital Commitments

The following table details expenditure in 2008 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2008:

	€
Expenditure in 2008	115,335,736
Commitments to be met in subsequent years	174,825,463

(C) Major Capital Projects

Expenditure was incurred on three projects during 2008 where the total estimated cost of each project will exceed €6.5 million. Particulars of the projects are:

Project	Cumulative expenditure to 31 December 2007 €	Expenditure in 2008 €	Subsequent years €	Total €
Cill Ronáin Pier	63,487	17,386,290	23,434,881	40,884,658
Caladh Mór Pier	7,726,920	5,683,653	356,282	13,766,855
Inishboffin Coastal Protection	5,735,385	922,170	486,143	7,143,698

10 DETAILS OF EXTRA REMUNERATION

	Amount paid €	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more €
Higher, special or additional duties	307,187	84	8	25,142
Overtime and extra attendance	138,896	69	2	13,631
Miscellaneous	97,953	33	4	15,160
Total extra remuneration	<u>544,036</u>			

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

11 MISCELLANEOUS ITEMS

A Parliamentary Office Holder's Allowance is payable to Ministers and Ministers of State. Payments in 2008 comprised €25,306 in annual payments.

An amount of €36,913 was written-off as ineligible project expenditure under Peace II. A payment of €40,050 was made in settlement of legal costs in a court action taken against a Community Development Project. Appropriate sanction was received from the Department of Finance in both cases.

The information provided in Note 10 includes payments amounting to €41,160, which were made to holders of Assistant Secretary posts under the Scheme for Performance Related Awards in respect of 2007. No such awards or payments have been made in respect of 2008.

12 EU FUNDING

The outturns for Subheads D.7., D.8., E.7., E.9. and G.3. include expenditure in respect of activities co-financed from EU funds.

13 STATEMENT OF LOANS

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

€

Opening Balance at 1 January 2008	251,642
Prior Year Adjustments ¹	7,918
Repayments Principal	(16,155)
Repayments Interest	(8,955)
Write-off of Loans ²	(1,105)
Closing Balance at 31 December 2008	<u>233,345</u>

¹Prior Year adjustments arising from a review of Gaeltacht housing Loans.

²This relates to loans written-off in 2007 with Department of Finance sanction.

14 NATIONAL LOTTERY FUNDING**Subheads Part Funded by the National Lottery - Payments in the year ended 31 December 2008**

Subhead	€000
F.1. Payments to Ciste na Gaeilge	5,184
B.1. Grants for Community and Voluntary Services	12,229
B.3. Local and Community Development Programmes	25,863
	<u>43,276</u>

Subhead F.1. - List of Payees (Ciste na Gaeilge) which received amounts of €6,350 or more

Organisation	Location	Amount €
Ciste na Gaeilge		
Acadamh Ríoga na hÉireann - Dictionary Project	Dublin	155,386
An Cumann Scoilríomáíochta	Dublin	55,000
Cairde an Naomh Crónán Teo	Dublin	25,000
Comhaltas Ceoltóirí Éireann - Core Funding	Dublin	630,000
Fiontar DCU - EU Terminology	Dublin	387,046
Comhaltas Ceoltóirí Éireann - Regional Development Programme	Dublin and Regions	1,249,928
An Taibhdhearc	Galway	463,343
Cumann na Sagart	Galway	13,728
Spleodar	Galway	50,000
NUI Maynooth - European Certificate in Irish	Kildare	94,954
NUI Maynooth - Language Attitudes Research	Kildare	96,000
Glór na nGael Teo	Meath	51,500
Comhaltas Ceoltóirí Éireann - Colman Heritage Centre	Sligo	30,000
Welsh Language Board	Wales	30,000
3rd Level Fund		
University of Vienna	Austria	16,000
Concordia University, Montreal	Canada	11,000
St Francis Xavier University, Nova Scotia	Canada	21,000
Charles University (Karlova), Prague	Czech Republic	10,985
Fulbright Commission	Dublin	196,435
University of Cambridge	England	30,000
University of Liverpool	England	15,000
Marburg University	Germany	9,850
Ruhr-Universität, Bochum	Germany	15,472
Universität Bonn	Germany	48,100
Universität Freiburg	Germany	11,098
Universität Mannheim	Germany	61,000
Adam Mickiewicz University, Poznan	Poland	17,000
The University of Edinburgh	Scotland	17,740
University of Utrecht	The Netherlands	30,000
Daltaí na Gaeilge, New Jersey	USA	19,000
Glucksman Ireland House, New York	USA	17,000
Ireland Institute of Pittsburgh	USA	25,000
Lehman College Cuny, New York	USA	10,000
University of Notre Dame, Indiana	USA	22,000
University of St Thomas, Texas	USA	50,564
UWM Foundation, University of Wisconsin, Milwaukee	USA	25,000
Cardiff University	Wales	22,000
University of Wales	Wales	30,000

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Placenames Fund

Coiste Logainmneacha Chorcaí	Cork	55,395
Emma Mac Carthy (Bursary)	Cork	21,728
Isobel Ní Riain (Bursary)	Cork	7,500
Pádraig Ó Ceilleachair (Bursary)	Cork	17,855
Fiontar DCU - Placenames Project	Dublin	240,593
Úna Lawlor (Bursary)	Dublin	17,398
Liam Ó hAislbéil (Bursary)	Galway	23,315
Áitainmneacha Chiarraí	Kerry	25,395
Logainmneacha Mhaigh Eo	Mayo	34,539
Aengus Finnegan (Bursary)	Westmeath	18,355

Business Fund

Gael-Taca	Cork	90,870
Gaillimh le Gaeilge	Galway	178,726
Gnó Mhaigh Eo	Mayo	165,000
Barr Caoga	Northern Ireland	10,000

DVD Fund

Comhlúadar	Dublin	47,250
Telegael Teo	Galway	62,834

Capital Grant

Conradh na Gaeilge	Limerick	103,774
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Subhead B.1. - List of Payees (Community and Voluntary Service Organisations) which received amounts of €6,350 or more

1. Locally-based Community Grants

Organisation	Location	Amount €
Brakey Orange Hall	Cavan	14,760
Cross Community Hall	Cavan	49,000
Kilmore Select Vestry	Cavan	19,044
Kilnaleck & District Community Co-Op	Cavan	9,300
Kilnaleck Community Hall	Cavan	20,000
Lavey Community Group	Cavan	40,000
Mullaghboy Orange Hall	Cavan	16,411
South West Cavan Befriending Group	Cavan	9,920
Carrigaholt Community Hall / Parish Centre	Clare	40,000
Congress Information & Opportunity Centre	Clare	49,633
East Clare Community Co-Op	Clare	20,141
Iniscealtra Community Development	Clare	26,587
Quin Community Centre	Clare	40,000
Sixmilebridge & District Community Complex	Clare	28,273
St. Kieran's Community Centre Committee	Clare	7,574
West Clare Early Years	Clare	26,889
Aubane Social Club	Cork	28,040
Ballinascarthy Community Council	Cork	16,750
Ballinspittle Community Centre	Cork	16,501

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		€
Cloyne Diocesan Youth Service Ltd	Cork	11,591
Freemount Community Development	Cork	19,235
Grenagh Community & Sports Complex Association	Cork	32,578
Liscarroll Community Centre	Cork	36,000
Mourneabbey Community Council	Cork	20,135
Nano Nagle Centre, Ballygriffin	Cork	25,425
Newbury House Family Centre	Cork	8,985
SMA Parish Hall Community Centre	Cork	28,806
Tracton Community Council (Knocknamagh Ltd)	Cork	20,000
Whitechurch and Waterloo Community Association	Cork	6,390
Awake Tourism - Ardara Parish Council	Donegal	20,000
Burt Parish Community Group	Donegal	20,000
Cairde Social Action Exchange	Donegal	19,663
Clonmany Youth & Community Resource Centre	Donegal	21,000
Crossroads Presbyterian Hall	Donegal	6,350
Donegal Teen Parents Support Programme	Donegal	7,646
Holy Trinity Dunfanaghy Parish Hall Committee	Donegal	9,000
Inver Community Development Co-Op	Donegal	20,396
Moville Community Complex Development Co. Ltd.	Donegal	40,000
Thiepval Memorial Orange Hall, Convoy	Donegal	23,932
115th Ballinteer Scout Group	Dublin	20,000
140th Beaumont Scout Group	Dublin	19,258
18th Dublin Santry Scout Group	Dublin	7,415
Aughrim Street Scout Group	Dublin	33,855
Baptec Ltd, Coolmine	Dublin	18,827
Care Alliance Ireland	Dublin	8,010
Carmelite Community Centre, Whitefriar Street	Dublin	9,646
Castleknock Community Centre Association	Dublin	13,990
Energy Action Limited	Dublin	40,000
Foróige - Blanchardstown Early School Leavers Programme	Dublin	7,255
Liffey Sound FM	Dublin	9,910
Outhouse, Coolmine	Dublin	30,000
St. John of God Menni Services	Dublin	10,152
SWAN Family Support Project	Dublin	18,113
Ballymacward Hall Development	Galway	14,400
Domestic Violence Response Ltd	Galway	12,924
Roundstone Community Development Council	Galway	14,511
St. Mary's Parish Centre Committee	Galway	9,000
Ballyduff Community Centre Committee	Kerry	40,000
Beaufort Community Council Ltd.	Kerry	6,647
Irish Wheelchair Association - Tralee	Kerry	13,086
Iveragh Park Residents & Community RC	Kerry	18,981
Kerry Diocesan Youth Service	Kerry	38,979
Lixnaw Community Centre Committee	Kerry	20,000
Portmagee Community Centre	Kerry	36,000
St. Vincent de Paul Castleisland	Kerry	8,106
5th Kildare Athy Scout Den	Kildare	18,800
Churchtown Community Development Association	Kildare	6,636
Co. Kildare Centre for the Unemployed	Kildare	15,559
Prosperous Community Youth Initiative	Kildare	19,450
Kilkenny Rape Crisis Centre	Kilkenny	20,000
L'Arche Kilkenny Community	Kilkenny	40,000
Laois Support Service Against Domestic Abuse	Laois	8,181
Mountmellick Development Association Ltd	Laois	40,000
Ballinaglera Development Co Ltd.	Leitrim	37,139
Bee Park Resource Centre	Leitrim	40,000
Brosna Hall Committee	Leitrim	10,183
Caring and Sharing Association, Respite Care	Leitrim	17,894
Sean Scoil Ltd	Leitrim	30,606
Accord	Limerick	47,416
Dromcollogher Community Hall	Limerick	39,166
Galbally Community Council Ltd	Limerick	15,809
Kilmeedy Community Development Group Ltd	Limerick	39,262
Knocknaderry Cloucagh Community Centre	Limerick	20,000

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		€
Loughill/ Ballyhahill Parish Hall	Limerick	20,000
Colmcille Community Centre Ltd	Longford	16,274
Collon Community Centre	Louth	15,313
Holy Family Community Centre	Louth	20,000
Irish Wheelchair Association Day Resource Centre	Louth	6,840
Rape Crisis & Sexual Abuse Centre - North East	Louth	15,817
Ravensdale Community Centre	Louth	28,401
Scouting Ireland - St. Oliver's, Drogheda	Louth	13,675
Ballycastle Community Hall Co Ltd	Mayo	20,000
Bohola Pottery and Arts Centre Ltd.	Mayo	21,000
Carrowmore-Lacken Development Association	Mayo	13,000
Killawalla Community Council Ltd.	Mayo	35,600
Knockmore Rathduff Economic & Social Development	Mayo	39,000
Kilskyre Community Centre	Meath	20,135
Kilskyre St Vincent de Paul	Meath	20,000
The Aisling Group	Meath	16,388
Ballybay Development Association	Monaghan	58,301
Drumate Development Association	Monaghan	12,870
Drumhowan Community Group	Monaghan	20,000
Druminan Orange Hall	Monaghan	37,897
Newcastle Civic & Social Amenity Centre	Monaghan	19,947
Tullycorbett Community Development	Monaghan	70,000
Methodist Church, Cloughjordan	Offaly	10,821
Offaly West Enterprise Society	Offaly	22,470
Clonown Community Centre Committee	Roscommon	20,000
Elphin Social Centre	Roscommon	20,000
Lisacul Community Development Co Ltd	Roscommon	40,000
St. Vincent de Paul	Roscommon	40,000
Taughmacconnell Community Hall	Roscommon	36,000
Tumna Shannon Development Company	Roscommon	8,190
3rd Sligo Rosses Point Sea Scouts	Sligo	32,818
Abbeyquarter Community Centre Ltd	Sligo	12,769
Blue Raincoat Theatre Company	Sligo	20,000
Castleconnor Community Radio	Sligo	17,300
MCR Community Development Committee	Sligo	26,343
Merville Youth & Community Centre	Sligo	16,000
St Joseph's Hall Committee	Sligo	40,000
Borrisokane Church of Ireland	Tipperary	36,838
Borrisokane Players	Tipperary	13,280
Loughmore Parish Centre	Tipperary	20,295
Muintir na Tíre Newcastle Community Council	Tipperary	34,686
18th & 26th Waterford Scout Group	Waterford	14,086
Ballyduff Community Council (BCC)	Waterford	14,250
Cappoquin Community Development	Waterford	41,306
The Nagle Centre	Waterford	8,550
ATK Community Centre Ltd	Westmeath	11,583
Bunbrosna BAC and Community Centre	Westmeath	20,000
Congress Information & Development Centre	Westmeath	19,243
Dr. Steven's Resource Centre	Westmeath	18,000
Passionfruit Theatre Company	Westmeath	20,000
Women's Community Projects (Mullingar) Association	Westmeath	20,000
Castlebridge Hall Committee	Wexford	19,749
Riverchapel Community Centre	Wexford	18,000
St Mary's Community Hall	Wexford	7,550
St. Michael's Theatre	Wexford	11,310
Taghmon Action Group	Wexford	8,991
Tramore Development Trust Ltd	Wexford	19,759
Youth Clubs Advisory	Wexford	9,000
Dublin Wicklow Mountain Rescue Team	Wicklow	8,550

2. Scheme of Community Support for Older People

Organisation	Location	Amount €
St Catherine's Community Services Centre	Carlow	22,200
Killeshandra Community Council Ltd	Cavan	6,380
SVDP (Bailieborough)	Cavan	7,797
Virginia Community Alert	Cavan	10,678
Caring For Carers	Clare	30,600
Caring for Carers West Clare Group	Clare	30,350
Kilmihil Community Development	Clare	7,835
Kilrush Family Resource Centre Ltd	Clare	22,169
Shannonside Carers Group	Clare	9,902
Anglesea Street Neighbourhood Watch	Cork	30,343
Ballyhea Community Alert	Cork	13,050
Ballyhooley Community Council	Cork	17,800
Ballymacoda & Ladybridge Community Council	Cork	10,180
Barrack Street Neighbourhood Watch	Cork	30,600
Bishopstown Community Association Social Alarms	Cork	14,950
Blackrock Neighbourhood Watch Association	Cork	8,813
Blackwater Resource Development - CSOP	Cork	15,335
Carers Association Cork	Cork	30,080
Cloughduv Crookstown Community Alert	Cork	9,171
Cobh Community Care	Cork	29,093
Crosshaven Community Alert	Cork	8,500
Cumann na nDaoine CDP - CSOP	Cork	9,710
Doneraile Community Alert	Cork	14,339
Dunmanway North Community Alert	Cork	14,692
Dunmanway Town Community Alert	Cork	12,899
Fermoy Lions Club	Cork	9,188
IRD Duhallow	Cork	27,746
Kildorrery Community Development Association	Cork	7,556
Killeagh Inch Community Council	Cork	9,134
Kilshannig Community Alert	Cork	10,772
Mayfield Community Development Project Ltd	Cork	12,700
Rahan Community Alert	Cork	6,596
Schull & District Community Alert	Cork	6,739
St Mary's Senior Citizens Ltd	Cork	10,424
SVDP Mitchelstown	Cork	13,224
Westgate Foundation	Cork	6,464
Burtonport Kincasslagh Community Alert	Donegal	7,873
Forbairt na Rosann Care of the Aged	Donegal	10,596
Glenties Community Alert	Donegal	6,948
Inver Community Alert	Donegal	12,668
Pobail Ar Aire Gort a Choirce	Donegal	7,238
Raphoe Friday Club	Donegal	12,086
Age Action Ireland Ltd	Dublin	60,955
An Síol	Dublin	23,355
Baldoyle Family Resource	Dublin	29,818
Ballyfermot Home Help Ltd	Dublin	39,380
BCA Senior Citizens / Helping Hands	Dublin	29,390
Beaumont Residents Association	Dublin	21,451
Blanchardstown Carers Resource Centre	Dublin	30,375
Blanchardstown Innercity Home Care Association	Dublin	10,880
Cabra Community Development Project	Dublin	19,790

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		€
Carers Association Clondalkin	Dublin	8,246
Carers Association Rathgar	Dublin	23,800
Charles Shields' Charity	Dublin	6,964
Clondalkin Senior Citizens Social Club	Dublin	30,180
Clonliffe & Croke Park Community Hall	Dublin	12,600
Corbawn Area Neighbourhood Watch	Dublin	30,600
Dún Laoghaire Neighbourhood Watch	Dublin	30,183
Fingal Home Care Ltd	Dublin	21,416
Finglas Cabra Council for Older People	Dublin	30,600
Fold Housing Association Ireland Ltd	Dublin	12,408
Friendly Call Service	Dublin	29,100
Inchicore CDP	Dublin	9,800
Inchicore Home Help Service Ltd	Dublin	30,600
Killiney Lions Club	Dublin	23,865
Kilnamanagh Day Activity Centre	Dublin	10,270
Malahide Active Retirement Association	Dublin	9,275
Mother McAuley Centre	Dublin	30,505
Naul Senior Citizens	Dublin	28,900
Northside Homecare Services	Dublin	27,150
Rush Senior Citizens	Dublin	29,200
Shankill Active Retirement	Dublin	30,100
Slievemore Road Neighbourhood Watch	Dublin	28,750
South Inner City Community Development Association	Dublin	30,560
South Shankill Neighbourhood Watch	Dublin	30,600
St Andrew's Centre	Dublin	20,565
SVDP - St Francis' Conference	Dublin	29,600
SVDP - St Martin's Conference	Dublin	8,631
SVDP Head Office	Dublin	30,600
SVDP St Gabriel's	Dublin	20,110
SVDP St Ronan's Conference	Dublin	28,900
Tallaght Home Help Service	Dublin	29,710
Tallaght Welfare Society	Dublin	29,375
TARGET, Donaghmede	Dublin	30,600
The Web Project, Ballyboden	Dublin	30,600
Walkinstown Greenhills Network	Dublin	30,480
Walkinstown Social Services Centre	Dublin	19,600
Coiste Forbartha na bhForbacha	Galway	24,070
Coiste Pobal ar Aire	Galway	8,929
Creagh Neighbourhood Watch	Galway	8,210
Cregmore Community Alert	Galway	8,652
Galway Contact	Galway	30,600
Maree Community Alert	Galway	15,379
Menlough Community Alert	Galway	16,422
Monivea Community Alert Group	Galway	11,510
Na Calaí CDP / Portumna Health Forum	Galway	18,633
Newcastle Community Alert	Galway	14,883
Solas Family Resource Centre	Galway	30,100
SVDP St Michael's Conference Ballinasloe	Galway	28,561
SVDP Tuam	Galway	30,530
Ballylongford Community Alert	Kerry	7,240
Ballymacelligott Community Alert	Kerry	9,714
Brosna Community Alert	Kerry	12,419
Caherdaniel Community Alert	Kerry	8,109
Causeway Social Care Group	Kerry	7,749
Cromane Community Council	Kerry	8,395
Cúnamh Energy Action Ltd	Kerry	24,987
Kenmare Community Alert	Kerry	7,685
Killarney TASC Alarms	Kerry	7,932
Listowel Community Alert	Kerry	8,646
Milltown Listry Community Alert	Kerry	10,101
Carers Association Naas	Kildare	8,660

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		€
Celbridge Community Alert	Kildare	7,275
Naas & District Community Alert	Kildare	39,395
Rathangan Core Group	Kildare	16,645
Carers Association Kilkenny	Kilkenny	31,554
Ballinakill Community Alert	Laois	11,547
Carers Association Portlaoise	Laois	13,917
Durrow Cullohill Community Alert	Laois	6,463
O'Moore Place Community Group	Laois	6,404
Portlaoise Employment Group Ltd	Laois	30,600
Rathdowney Erree Community Alert	Laois	16,864
Stradbally Concern Group	Laois	7,333
Dromahair/Killargue Community Alert	Leitrim	19,715
Abbeyfeale Community Alert	Limerick	6,497
Bruree Rockhill Community Alert	Limerick	11,350
Irish Red Cross Adare Branch	Limerick	6,400
Kilmallock Community Alert	Limerick	9,830
Limerick Senior Citizens Club	Limerick	30,600
Oola Community Alert	Limerick	9,307
St Munchin's Family Resource Centre	Limerick	26,487
SVDP Limerick	Limerick	15,487
SVDP St John Baptist Conference	Limerick	7,893
Tournafulla Community Alert	Limerick	6,690
Newtowncashel Community Alert	Longford	22,157
Cooley Community Alert	Louth	10,430
Drogheda Community Services	Louth	13,743
Drogheda Senior Citizen Interest Group	Louth	30,230
Kilsaran Castlebellingham Community Alert	Louth	16,688
SVDP Dundalk - Jocelyn Street	Louth	29,339
Women's Lifestyle Development Group Ltd	Louth	18,890
Ballinrobe Active Retirement	Mayo	16,678
Ballyhaunis Neighbourhood Watch	Mayo	9,514
Castlebar Social Services Ltd	Mayo	26,275
Kildownet Development Committee	Mayo	11,050
Knock West Community Alert	Mayo	10,004
Knockmore Rathduff ESD Co Ltd	Mayo	18,148
Rathkip Shanaghy Resident Association	Mayo	8,227
St Vincent de Paul Society Westport	Mayo	15,996
SVDP St Colman's Conference	Mayo	10,602
BREDA Ltd, Enfield	Meath	28,283
Killyon Community Development Association	Meath	11,927
Summerhill Active Retirement Group	Meath	22,462
SVDP Navan	Meath	9,097
SVDP St Oliver's Conference	Meath	10,804
Truagh Development Association Ltd	Monaghan	22,470
Ballinabackey Castlejordan Community Alert	Offaly	10,791
Banagher Community Alert	Offaly	10,811
Island Rahan Development Association	Offaly	20,806
Tullamore Social Services Ltd	Offaly	30,453
Oran Community Alert	Roscommon	12,030
SVDP - St Coman's Conference	Roscommon	9,540
Aclare Community Alert	Sligo	7,050
Carers Association Sligo	Sligo	12,900
Carers Association Clonmel	Tipperary	22,371
Cloughjordan Community Alert	Tipperary	7,179
Community Alert ,Canon Hayes House	Tipperary	10,316
Portroe Community Alert	Tipperary	16,654
Thurles Community Social Services	Tipperary	21,680
Tipperary Community Council	Tipperary	26,651
Carers Association Waterford	Waterford	17,733
Caring for Carers - West Waterford	Waterford	11,800
Old Parish Community Alert	Waterford	8,120
SVDP St Luke's Conference	Waterford	6,944
Waterford Care for the Aged Society	Waterford	12,332
Athlone Community Services Council Ltd	Westmeath	30,600

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		€
Ballynacargy & District Social Services	Westmeath	8,200
Congress Information & Development Centre	Westmeath	8,373
Delvin Friendship Club	Westmeath	12,370
St Dominic Community Council	Westmeath	8,575
St Vincent De Paul Athlone	Westmeath	30,600
SWEETS Ltd., Kilbeggan	Westmeath	33,580
Adamstown Community Alert	Wexford	12,530
Askamore Community Alert	Wexford	10,266
Carers Association Wexford	Wexford	15,491
Ferns Development Association	Wexford	12,080
Gorey Community Social Services Centre	Wexford	12,300
Senior Citizens Concern Limited	Wexford	9,700
St John's Community Council Enniscorthy	Wexford	11,669
SVDP	Wexford	16,280
SVDP St Joseph's Conference Gorey	Wexford	7,899
Arklow Active Retirement Association	Wicklow	6,933
Bray Cancer Support	Wicklow	9,389
Glendalough & District Community Alert	Wicklow	17,788
Greystones & District Active Retirement	Wicklow	9,631
Neighbourhood Watch Greystones	Wicklow	30,288
Tinahely ICA	Wicklow	11,142
Wicklow Active Retirement Association	Wicklow	30,600

3. Supports for the Community and Voluntary Sector

Organisation	Location	Amount €
Camphill Communities of Ireland	Clare	53,000
Caring for Carers	Clare	93,000
MOVE (Men Overcoming Violence) Ireland	Clare	53,000
Active Retirement Ireland	Dublin	93,000
Age Action Ireland Ltd - National Organisation	Dublin	53,000
AKIDWA	Dublin	53,000
Alzheimer Society of Ireland	Dublin	95,475
Arthritis Ireland	Dublin	93,000
Barnardo's Republic of Ireland Ltd	Dublin	60,000
Bri -The ABI Advocacy Association	Dublin	93,000
Business In The Community Ireland	Dublin	79,500
Care Alliance Ireland	Dublin	93,000
Carmichael Centre	Dublin	70,000
Cherish Ltd - T/A One Family	Dublin	112,000
Cheshire Ireland	Dublin	93,000
Children in Hospital Ireland	Dublin	133,000
Children's Rights Alliance	Dublin	186,000
Disability Federation of Ireland	Dublin	26,500
Dyslexia Association of Ireland	Dublin	93,000
European Anti-Poverty Network	Dublin	133,000
Free Legal Advice Centres	Dublin	159,000
Huntington's Disease Association of Ireland	Dublin	25,000
Inclusion Ireland	Dublin	53,000
Irish National Organisation for the Unemployed (INOUE)	Dublin	199,000
Irish Chronic Pain Association	Dublin	40,000
Irish Council for Social Housing	Dublin	53,000
Irish Countrywomen's Association	Dublin	106,000
Irish Deaf Society	Dublin	106,000
Irish Mountain Rescue Association (IMRA)	Dublin	75,000
Irish Senior Citizens Parliament - National Organisation	Dublin	100,000
Irish Stammering Association	Dublin	52,864
Irish Traveller Movement	Dublin	153,000
Medical Research Charities Group	Dublin	53,000
Migraine Association of Ireland	Dublin	53,000
Migrant Rights Centre Ireland	Dublin	73,000
Multiple Sclerosis Society of Ireland	Dublin	60,000

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		€
NABCo Society Ltd., Baggot Street	Dublin	53,000
National Women's Council of Ireland	Dublin	70,000
National Collective of Community Based Women's Networks	Dublin	53,000
Neurological Alliance of Ireland	Dublin	73,000
New Communities Partnership	Dublin	113,000
One Parent Exchange Network	Dublin	186,000
Older Womens Network (OWN) Ireland	Dublin	150,000
Post Polio Support Group	Dublin	53,000
Simon Communities of Ireland	Dublin	199,000
Special Olympics Ireland	Dublin	106,000
SUAS Educational Development	Dublin	53,000
The Wheel	Dublin	140,000
United Separated Fathers of Ireland (USFI)Ltd	Dublin	53,000
Voluntary Drug Treatment Network	Dublin	65,000
Community Workers Co-operative	Galway	60,000
INC of AD/HD Support Groups (INCADDS)	Galway	53,000
National Federation of Voluntary Bodies Providing Services to People with Intellectual Disability	Galway	53,000
National Traveller Women's Forum	Galway	53,000
Rape Crisis Network Ireland	Galway	106,000
Accord	Kildare	47,000
Breaking Through	Kildare	73,000
Irish Association Supported Employment	Mayo	146,000
National Voluntary Drug Steering Group	Meath	40,000
Muintir na Tíre	Tipperary	58,233
Irish Autism Action	Westmeath	133,000
Irish Rural Link	Westmeath	205,000
National Association of Traveller Centres	Westmeath	53,000
National Network of Womens Refuges and Support Services (NNWRSS)	Westmeath	106,000

Subhead B.3. - List of Payees (Local and Community Development Organisations) which received amounts of €6,350 or more

2. Community Development Programme

Organisation	Location	Amount €
Open Door CDP	Carlow	119,794
Community Connections	Cavan	127,000
South West Cavan CDP	Cavan	132,000
Clare Women's Network	Clare	127,480
East Clare Community Project Ltd	Clare	153,800
Ennis CDP	Clare	151,500
Ballyphehane/Togher CDP	Cork	147,000
Bantry & District Resource Group	Cork	152,000
Bere Island, Community Centre	Cork	188,174
Cork City Partnership Ltd - CDP	Cork	67,500
Cork Travellers Visibility Group	Cork	126,868
Cumann na nDaoine	Cork	124,000
Farranree CDP	Cork	140,000
Fermoy CDP	Cork	97,793
Glen CDP	Cork	126,500
Mahon CDP	Cork	151,000
Mayfield CDP	Cork	131,500
We The People	Cork	136,000
West Cork Traveller Centre Association	Cork	79,268
Action Inishowen	Donegal	102,532
Atlantic View CDP	Donegal	102,000
Donegal Travellers Project	Donegal	130,000
Donegal Women's Network	Donegal	126,402
Letterkenny CDP	Donegal	177,050
Lifford / Clonleigh Resource Centre	Donegal	128,000

Department of Community, Rural and Gaelteacht Affairs – Vote 27

		€
Pobail Le Chéile CDP	Donegal	122,000
South West Donegal CDP	Donegal	118,801
The Rosses CDP	Donegal	122,200
An Cosán, The Shanty Education Project Ltd.	Dublin	123,500
An Siol	Dublin	146,000
Ballybrack CDP	Dublin	71,000
Ballyfermot Travellers	Dublin	131,857
Ballymun Men's Centre Ltd	Dublin	111,823
Bawnogue Women's Development Co Ltd	Dublin	82,300
Blakestown CDP	Dublin	154,000
Blanchardstown Traveller Support Group	Dublin	139,066
Bluebell CDP	Dublin	103,000
Cabra CDP	Dublin	70,051
CAP Ballymun Ltd	Dublin	139,751
Cherry Orchard Equine Centre	Dublin	126,000
Clondakin Women's Network Ltd.	Dublin	121,000
Clondalkin Travellers Development Group	Dublin	121,300
Combat Poverty Agency	Dublin	8,498
Corduff CDP	Dublin	129,000
Crumlin CDP	Dublin	113,364
Darndale - Belcamp Resource Centre	Dublin	98,706
Dolcain Project (SW Clondalkin)	Dublin	125,400
Dolphin House CDP	Dublin	29,744
Doras Buí	Dublin	115,961
Drimnagh CDP	Dublin	71,000
Edenmore Raheny CDP	Dublin	79,494
Finglas South CDP	Dublin	132,316
Greater Blanchardstown Development Project	Dublin	119,201
Inchicore CDP	Dublin	118,674
Jobstown CDP	Dublin	99,654
Kilbarrack CDP	Dublin	119,026
Kilmore West CDP	Dublin	120,483
Link Project	Dublin	126,000
Lourdes Youth & Community Services	Dublin	140,000
MACRO (Markets Area Community Resource Centre)	Dublin	136,386
Markiewicz Community Centre	Dublin	105,000
Matt Talbot Community Trust	Dublin	107,201
Mountwood Fitzgerald Community Development Ltd.	Dublin	141,000
Nascadh CDP	Dublin	97,595
North Clondalkin Community Development Ltd	Dublin	117,800
North Wall Women's Centre	Dublin	89,625
Northside Travellers Support Group	Dublin	47,780
NW Inner City Women's Network	Dublin	98,852
Parents Alone Support Services Ltd	Dublin	132,829
Priorswood CDP	Dublin	110,621
Project West, Finglas	Dublin	131,372
Quarryvale Community House Project Ltd	Dublin	121,400
Rialto Community Network Ltd	Dublin	132,000
Ringsend CDP	Dublin	124,365
Robert Emmet CDP	Dublin	128,000
Ronanstown Women's CDP	Dublin	114,899
Rowlagh Women's Group Ltd	Dublin	129,510
S.P.L.T.U. Ltd.	Dublin	107,000
Shanganagh CDP	Dublin	83,515
South Inner City Development Association (SICCDA)	Dublin	140,000
Southside Partnership Ltd - Holly House	Dublin	86,053
Southside Travellers Action Group Ltd	Dublin	132,000
Southside Women's Action Network Ltd.	Dublin	127,000
St Margaret's Traveller Group	Dublin	99,347
St Michael's Family Resource Centre	Dublin	138,000
Tallaght Travellers CDP	Dublin	125,000
Vista CDP	Dublin	117,000
West Tallaght Resource Centre Ltd.	Dublin	190,000
Women Together Tallaght Network Ltd.	Dublin	106,000

Department of Community, Rural and Gaelteacht Affairs – Vote 27

		€
Ballybane Mervue CDP	Galway	134,770
Comharchumann Inis Toirc Co-op Society	Galway	113,611
Forum Connemara Rural Project	Galway	209,824
Galway Traveller Movement Ltd	Galway	146,265
Inishbofin Development Company Ltd	Galway	136,299
Na Calaí - South East Galway	Galway	158,180
Tuam Community Development Resource Centre	Galway	144,715
Westside Community Development Resource Centre	Galway	119,818
Kerry Travellers Development Project	Kerry	138,000
SW Kerry Women's Association	Kerry	118,000
Tralee CDP	Kerry	139,665
Tralee Women's Resource Centre	Kerry	109,164
Athy CDP	Kildare	109,541
NW Kildare Community Development Co	Kildare	112,300
The Bridge CDP	Kildare	133,000
Loughboy Area Resource Centre	Kilkenny	155,000
Cúl Le Chéile Portarlinton CDP	Laois	117,155
Lough Allen CDP	Leitrim	106,000
North Leitrim Women's Resource Group	Leitrim	117,000
CDP Newsletter	Limerick	138,374
Community Development Network Moyross	Limerick	136,000
Limerick Travellers Development Group	Limerick	23,500
Limerick Women's Network	Limerick	100,761
Our Lady of Lourdes CDP	Limerick	138,500
Southill CDP	Limerick	131,625
St Mary's CDP	Limerick	135,000
St Munchin's CDP	Limerick	141,000
West Limerick CDP	Limerick	139,000
Acorn CDP Longford	Longford	137,788
Áit na nDaoine CDP	Louth	149,000
Le Chéile Community Development Ltd	Louth	71,000
Southside Community Development Association Ltd	Louth	115,252
Clare Island Community Co-op Ltd	Mayo	126,163
Claremorris Women's Group	Mayo	28,310
Corracla Teo Achill	Mayo	89,454
Cosgallen CDP	Mayo	123,700
Iorras Le Chéile North Mayo	Mayo	144,386
Kiltimagh CDP	Mayo	132,629
Louisburgh CDP	Mayo	145,733
Parkside CDP	Mayo	202,448
Women of the North West	Mayo	129,995
Community Development Project Navan Ltd.	Meath	106,893
Navan Travellers Workshop Ltd	Meath	211,782
Blayney Blades Ltd	Monaghan	130,710
Dóchas for Women Ltd	Monaghan	114,000
Drumlin CDP	Monaghan	104,089
Edenderry CDP	Offaly	82,322
Tullamore Travellers Movement	Offaly	122,678
North West Roscommon CDP	Roscommon	125,782
Roscommon Women Network	Roscommon	94,994
Community of Lough Arrow Social Project (CLASP)	Sligo	135,000
Sligo Northside Community Partnership Ltd	Sligo	121,000
Clonmel Traveller Development Project	Tipperary	54,446
Knockanrawley Resource Centre Ltd.	Tipperary	212,200
The Suir Community Development Project Ltd.	Tipperary	130,517
Thurles Action for CDP Ltd	Tipperary	134,209
Tipperary Rural Travellers Project Ltd.	Tipperary	125,966
Access 2000 - Waterford Women's Centre	Waterford	140,700
Ballybeg CDP	Waterford	153,200
Dungarvan CDP	Waterford	162,900
Independent Mothers' Project [IMP] Ltd	Waterford	82,630
Larchville & Lisduggan CDP	Waterford	131,134
Waterford Traveller CDP	Waterford	130,046
Harmony CDP	Westmeath	124,841

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		€
Women's Community Project Mullingar	Westmeath	119,832
Access 2000 (Wexford) Ltd.	Wexford	136,400
FAB CDP	Wexford	136,614
New Ross CDP	Wexford	137,200
SW Wexford Community Development Group	Wexford	182,400
Templeshannon CDP	Wexford	131,800
Wolfe Tone Women's Group Ltd.	Wexford	105,000
Arklow Community Enterprise Ltd.	Wicklow	99,137
Bray Travellers Development Network	Wicklow	128,900
Croí Rath Naoi	Wicklow	96,258
Little Bray Family Resource Centre	Wicklow	142,100
St Fergal's Resource Centre	Wicklow	121,800
Wicklow Travellers Group	Wicklow	118,727

Regional Support Agencies

		€
Draíocht Community Development Organisation Ltd	Dublin	169,862
Tosach, Gardiner Street	Dublin	158,430
West Training & Development Ltd	Galway	187,500
South & Mid West Community Development Support Agency	Limerick	233,493
Triskele RSA	Monaghan	121,810
Framework, Waterford City	Waterford	184,682

3. Grants to the Society of St Vincent de Paul and Protestant Aid Organisation

Organisation	Location	Amount
		€
Protestant Aid	Dublin	175,000
SVDP	Dublin	1,850,000

4. Support for Certain Community Based Projects Organisation

Organisation	Location	Amount
		€
Cork Social & Health Education Project	Cork	117,000
Sherkin Island Development Society Ltd	Cork	38,125
Cadolemo Ltd	Donegal	30,000
Bosnian CDP	Dublin	112,124
Community and Family Training Agency (CAFTA)	Dublin	143,088
Community After Schools Project	Dublin	135,000
Community Technical Aid	Dublin	145,000
Dublin Institute of Technology	Dublin	250,000
Inner City Renewal Group	Dublin	127,625
Partners in Mission	Dublin	150,900
PIECE Project	Dublin	45,000
Connemara Community Radio Ltd	Galway	134,365
National Traveller Women's Forum	Galway	110,135
Pléaráca Teo	Galway	127,148
Kerry Network of People With Disabilities	Kerry	58,000
Limerick Adult Basic Education	Limerick	64,000
Men's Development Project	Waterford	141,100

Specialist Support Agencies

		€
DESSA, Fumbally Lane	Dublin	170,000
Pavee Point	Dublin	180,000
Women's Aid	Dublin	204,894

15 STOCKS

Stocks at 31 December 2008 comprised:

	€000
Stationery and Miscellaneous Items	26
IT Consumables	23
	49

16 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:

€000

Exchequer Extra Receipts

11

17 ENHANCING INTERNAL CONTROL

A statement on internal financial controls in the standard format for the year ended 31 December 2008 has accompanied the submission of this account to the Comptroller and Auditor General. The steps that have been taken, or are planned, to enhance the Department's system of internal financial controls include the following:

Financial Skills and Capability of Staff

In order to further enhance the capability of staff in financial management methods, a customised programme of training to staff continued in 2008, which covered the areas of financial management, corporate governance, procurement and the principles and practices of Government Accounting. In addition, the Department, through the implementation of the Performance Management Development System (PMDS), provides access to, and encourages staff to avail of training in a wide range of programmes, financial and otherwise. In 2008, against the background of staff movements arising from the Decentralisation Programme, training in the Department's Financial Management System was made available to staff on an individual and group basis, as appropriate. Additionally, to supplement training, extensive guidance notes are available internally on the Department's intranet site.

Information and Communication Technology (ICT) Systems

Through the IT Steering Committee, chaired at Assistant Secretary level, the Department reviews and oversees the enhancement of its ICT infrastructure and systems. Significant steps taken in 2008 included the commencement of a replacement programme of servers and PCs, initiation of a tender process for new IT network links between the Department's main offices and the roll-out of an enhanced IT security programme.

Risk Assessment

A Risk Management Programme has been rolled out across the Department. Progress in this regard is monitored by the Department's Risk Steering Committee, chaired at Assistant Secretary level. During 2008, work continued in enhancing risk awareness and risk management across the Department. The Department continued to formalise and embed risk reporting arrangements so that the high-level risks facing the Department, and related mitigation strategies and associated measures, are advised to MAC, as appropriate. During the year, the Department updated its Risk Policy document. In addition, through the Business Planning process line managers are required to link risk management to the achievement of objectives.

Financial Control

A number of mechanisms are in place to review and evaluate the Department's financial management and control systems on an ongoing basis. These include a Senior Financial Management Group, the Expenditure Committee, Inspection Services, Gaeltacht Inspectorate and the Internal Audit Unit. In addition, the Department's Independent Audit Committee (which has three external members, including the Chairperson) reviews the work of the Internal Audit Unit, with particular reference to the over-arching focus on controls. The Department's Accreditation Review Group (ARG) also supports EU accreditation and control requirements arising in respect of the EU co-funded rural development programme.

Drawing on the capability of the Department's financial management system, work was initiated during 2008 on the production of more extensive reports (via the General Ledger Enquiry Tool) so as to enhance financial monitoring and control: it is envisaged that such reporting capability and practice will be extended across all senior managers during 2009. The year also saw the continued implementation of the VFM/Expenditure Review Programme. In addition, financial control and governance advice continued to be provided throughout the year to staff by Finance Unit, Corporate Governance Division and Internal Audit Unit.

GERRY KEARNEY

Accounting Officer

DEPARTMENT OF COMMUNITY, RURAL AND GAELTACHT AFFAIRS

31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for An Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by An Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta. 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 period ended 31 December 2008.

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

JOHN BUCKLEY

Comptroller and Auditor General
4 September 2009

FOREIGN AFFAIRS

Account of the sum expended, in the year ended 31 December 2008, 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 Foreign Affairs, and for certain services administered by that Office, including grants-in-aid and contributions to International Organisations.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	104,237	98,599	(80)
A.2. TRAVEL AND SUBSISTENCE	8,517	7,324	82
A.3. INCIDENTAL EXPENSES	5,943	6,507	(353)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	8,432	10,238	(915)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	29,573	25,739	(441)
A.6. OFFICE PREMISES EXPENSES	35,863	34,555	(2,961)
A.7. CONSULTANCY SERVICES	470	244	—
A.8. VALUE FOR MONEY AND POLICY REVIEWS	100	36	—
OTHER SERVICES			
B. REPATRIATION AND MAINTENANCE OF DISTRESSED IRISH PERSONS ABROAD	79	36	—
C. SUPPORT FOR IRISH EMIGRANT SERVICES	15,183	15,183	—
D. INFORMATION SERVICES	578	648	6
E. CONTRIBUTIONS TO BODIES IN IRELAND FOR THE FURTHERANCE OF INTERNATIONAL RELATIONS (GRANTS-IN-AID)	320	320	—
F.1. NORTH-SOUTH AND ANGLO-IRISH CO-OPERATION	7,000	9,084	(75)
F.2. INTERNATIONAL FUND FOR IRELAND	195	195	—
G. CULTURAL RELATIONS WITH OTHER COUNTRIES (GRANT-IN-AID)	891	891	2
H. IRISH-AMERICAN ECONOMIC ADVISORY BOARD	28	13	—
I. CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	44,480	38,103	(6,341)
J. ACTIONS CONSEQUENT ON TITLE V OF THE TREATY ON EUROPEAN UNION	582	582	(283)
K. ASSISTANCE TO EU AND OTHER EASTERN EUROPEAN STATES	1,715	1,193	(188)
L. ATLANTIC CORRIDOR PROJECT	250	250	—
M. ASIA STRATEGY	200	182	—
N. SUPPORT FOR IRELAND FUNDS	2,000	—	—
O. REFERENDUM ON EU REFORM TREATY			
<i>Original</i>	5,800		
<i>Supplementary</i>	1	5,801	5,738

Foreign Affairs – Vote 28

Service		Estimate Provision	Outturn	Closing Accruals
		€000	€000	€000
Gross Total				
	<i>Original</i>	272,436		
	<i>Supplementary</i>	<u>1</u>	255,660	(11,547)
Deduct:				
P. APPROPRIATIONS-IN-AID		<u>39,000</u>	<u>38,165</u>	<u>—</u>
Net Total				
	<i>Original</i>	233,436		
	<i>Supplementary</i>	<u>1</u>	217,495	(11,547)
		<u>233,437</u>	<u>217,495</u>	<u>(11,547)</u>
Surplus to be surrendered			<u>€15,942,701</u>	

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

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000
Net Outturn		217,495
Changes in Capital Assets		
Purchases Cash	(14,702)	
Disposals Cash	55	
Depreciation	14,884	
Profit on Disposals	(24)	213
Changes in Net Current Assets		
Increase in Closing Prepayments	(4,650)	
Decrease in Stock	2,400	(2,250)
Direct Expenditure		215,458
Expenditure Borne Elsewhere		
Net Allied Services Expenditure	16,983	
Notional Rents	1,463	18,446
Operating Cost		<u>233,904</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			164,971
Current Assets			
Stocks (Note 11)		2,754	
Prepayments		12,761	
Other Debit Balances:			
Mission and Headquarter Accounts	5,438		
Inter Government Department Accounts	2,336		
Imprest and Personal Suspense Accounts	939		
Foreign Salary Advance Accounts	236		
Miscellaneous	1,673	10,622	
PMG Balance and Cash	49		
Orders Outstanding	(18)	31	
Total Current Assets		<u>26,168</u>	
Less Current Liabilities			
Due to State (Note 12)		2,475	
Net Liability to the Exchequer (Note 4)		4,304	
Accrued Expenses		1,214	
Contributions to Bodies in Ireland (Grant-in-Aid) (Note 10)		48	
Cultural Relations with Other Countries Fund (Grant-in-Aid) (Note 10)		42	
Miscellaneous		3,784	
Total Current Liabilities		<u>11,867</u>	
Net Current Assets			<u>14,301</u>
Net Assets			<u>179,272</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Land and Buildings €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	138,538	71,845	42,987	253,370
Additions	7,299	4,791	1,598	13,688
Disposals	—	(406)	—	(406)
Gross Assets at 31 December 2008	145,837	76,230	44,585	266,652
Accumulated Depreciation:				
Opening Balance at 1 January 2008	—	59,648	27,524	87,172
Depreciation for the year	—	11,778	3,106	14,884
Depreciation on Disposals	—	(375)	—	(375)
Cumulative Depreciation at 31 December 2008	—	71,051	30,630	101,681
Net Assets at 31 December 2008	145,837	5,179	13,955	164,971

Note: Fixed Assets included under Land and Buildings represent properties owned outside the State. In addition, the Department occupies twelve buildings within the State, of which one is State-owned and eleven are leased.

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be surrendered		15,943
Exchequer Grant Undrawn		(11,639)
Net Liability to the Exchequer		4,304
Represented by:		
Debtors		
Net PMG position and cash	31	
Debit Balances: Suspense	10,622	10,653
Creditors		
Due to State	(2,475)	
Credit Balances: Suspense	(3,784)	
Credit Balances: Other	(90)	(6,349)
		4,304

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

Sub-head	Less/(More) than provided €000	Explanation
A.1.	5,638	Savings in overtime, allowances to officers working at Missions abroad and reduced payroll costs of local staff at Missions abroad, savings in allowances including officers' rent overseas due to the strength of the euro.
A.2.	1,193	Savings on air fares and general travel costs.

Sub-head	Less/(More) than provided €000	Explanation
A.3.	(564)	Overspend due to currency exchange adjustments, offset by savings on State/official entertainment.
A.4.	(1,806)	Overspend due to additional costs of communication equipment linking Missions abroad to Headquarters in Dublin.
A.5.	3,834	Savings on capital purchases, consumables, equipment maintenance, printing and stationery.
A.6.	1,308	Savings on capital purchases, partly offset by higher spending on maintenance costs.
A.7.	226	The level of engagement with external consultants was lower than initially expected.
F.1.	(2,084)	It was decided to meet in full the Government's commitment to the Blair Chair; the additional €4m disbursed was offset by savings elsewhere, including the decision to defer progress on the North/South peace monument.
I.	6,377	Savings arose due to lower than expected demand for contributions to the United Nations peacekeeping budget.
K.	522	Lower level of grants to training institutes relating to new EU member states.
N.	2,000	Issues regarding the nature of possible legislation required were still under consideration and, accordingly, the allocated funds were not spent.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Passport, Visa and other Consular Services	37,170,000	35,885,863
2. Repayment of Repatriation and Maintenance Advances	30,000	7,255
3. VAT refunds to Diplomatic Missions	1,200,000	1,658,261
4. Miscellaneous	600,000	613,859
	<u>39,000,000</u>	<u>38,165,238</u>

Explanation of Variations

1. Receipts are dependent on the level of demand for passports and visas.
3. It is difficult to predict the level of refunds.

7 COMMITMENTS

The estimated total figure for commitments at 31 December 2008 and likely to materialise in the following year is €20.1m relating to property rental payments abroad and a contract for the printing of passport booklets.

8 DETAILS OF EXTRA REMUNERATION

	Amount paid	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	398,563	89	11	24,313
Overtime and extra attendance	1,367,191	465	24	35,104
Miscellaneous	484,368	208	6	12,000
Total extra remuneration	<u>2,250,122</u>			

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

9 MISCELLANEOUS ITEMS

Payments totalling €19,226 were paid to four retired civil servants in receipt of civil service pensions whose services were employed on specialised tasks.

The Administrative Budget Agreement provides for the recognition of exceptional performance by staff. A total of €764,625 was paid in performance related and merit pay awards in 2008 consisting of 217 individual awards and 25 group awards.

Merit awards amounting to €2,500 were also paid to 13 staff for attendance on bank holidays to issue urgent passports.

A total of €57,954 was paid in ex-gratia payments to 9 staff.

A payment of €5,592 was made in settlement of a claim for wages arrears by a civilian driver formerly employed by the Department.

Payments totalling €19,047 were made to the State Claims Agency in relation to four claims arising from accidents.

10 MISCELLANEOUS ACCOUNTS

1. Repatriation Advances

Account of receipts and payments during year ended 31 December 2008

		€	€
	Balance Outstanding at 1 January 2008		158,690
Add	Advances/expenditure 2008 (Subhead B)		35,790
			<u>194,480</u>
Less	Amounts written off	(169,136)	
	Amounts Recovered (Subhead P)	<u>(7,255)</u>	<u>(176,391)</u>
	Balance Outstanding 31 December 2008		<u><u>18,089</u></u>

2. Contributions to Bodies in Ireland for the furtherance of International Relations (Grant-in-Aid)

Account of receipts and payments during year ended 31 December 2008

		€
	Balance at 1 January 2008	35,000
	Grant-in-Aid 2008 (Subhead E)	320,000
		<u>355,000</u>
	Expenditure 2008	307,205
		<u>47,795</u>
	Balance at 31 December 2008	<u><u>47,795</u></u>

3. Cultural Relations with Other Countries (Grant-in-Aid)

Account of receipts and payments during year ended 31 December 2008

		€
	Balance at 1 January 2008	4,416
	Grant-in-Aid 2008 (Subhead G)	891,000
		<u>895,416</u>
	Expenditure 2008	853,721
		<u>41,695</u>
	Balance at 31 December 2008	<u><u>41,695</u></u>

11 STOCKS

Stocks at 31 December 2008 comprised:

	€000
Passport booklets	2,499
Protocol stocks	150
Stationery	45
Prepaid postage	13
IT consumables	47
	<u>2,754</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:

	€000
Income Tax	1,146
Pay Related Social Insurance	502
Pension contributions	174
Voluntary Surrender of Pay	12
VAT	529
Withholding Tax	112
	<u>2,475</u>

DAVID COONEY

Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Foreign Affairs for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009

INTERNATIONAL CO-OPERATION

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for certain Official Development Assistance, including certain grants-in-aid, and for contributions to certain International Organisations involved in Development Assistance and for salaries and expenses in connection therewith.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	18,890	18,838	(208)
A.2. TRAVEL AND SUBSISTENCE	3,050	2,966	80
A.3. INCIDENTAL EXPENSES	2,292	2,347	2
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	3,205	2,129	8
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,363	1,418	(8)
A.6. OFFICE PREMISES EXPENSES	3,580	3,356	(385)
A.7. CONSULTANCY SERVICES	3,120	3,839	75
A.8. VALUE FOR MONEY AND POLICY REVIEWS	200	190	—
OTHER SERVICES			
B. PAYMENT TO GRANT-IN-AID FUND FOR BILATERAL AID AND OTHER CO-OPERATION (GRANT-IN-AID)	559,100	529,150	(1,406)
C. EMERGENCY HUMANITARIAN ASSISTANCE	90,000	87,000	—
D. PAYMENTS TO INTERNATIONAL FUNDS FOR THE BENEFIT OF DEVELOPING COUNTRIES	36,000	30,993	(2,740)
E. CONTRIBUTIONS TO UNITED NATIONS AND OTHER DEVELOPMENT AGENCIES	93,400	86,349	—
Gross Total	814,200	768,575	(4,582)
Deduct:			
F. APPROPRIATIONS-IN-AID	150	997	—
Net Total	814,050	767,578	(4,582)
Surplus to be surrendered		<u>€46,472,178</u>	

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

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000
Net Outturn		767,578
Changes in Capital Assets		
Purchases Cash	(1,284)	
Disposals Cash	13	
Profit on Disposals	(6)	
Depreciation	904	(373)
Changes in Net Current Assets		
Decrease in Stock	4	
Decrease in Closing Prepayments	3,087	3,091
Operating Cost		<u>770,296</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			8,447
Current Assets			
Stocks (Note 10)		13	
Prepayments		5,022	
Other Debit Balances		41	
PMG Balance and Cash	3,415		
Orders Outstanding	—	3,415	
Total Current Assets		<u>8,491</u>	
Less Current Liabilities			
Net Liability to the Exchequer (Note 4)		1,022	
Accrued Expenses		440	
Due to State (Note 9 and 11)		234	
Bilateral and Other Aid Fund (Grant-in-Aid) (Note 9)		2,121	
Other Credit Balances		79	
Total Current Liabilities		<u>3,896</u>	
Net Current Assets			<u>4,595</u>
Net Assets			<u>13,042</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Land and Buildings	Equipment	Office Equipment	Furniture and Fittings	Vehicles	Totals
	€000	€000	€000	€000	€000	€000
Cost or Valuation at 1 January 2008	6,291	474	531	1,313	1,963	10,572
Additions	222	452	116	198	296	1,284
Disposals	—	—	(2)	—	(63)	(65)
Gross Assets at 31 December 2008	6,513	926	645	1,511	2,196	11,791
Accumulated Depreciation:						
Opening Balance at 1 January 2008	—	326	423	530	1,219	2,498
Depreciation for the year	—	185	129	151	439	904
Depreciation on Disposals	—	—	(1)	—	(57)	(58)
Cumulative Depreciation at 31 December 2008	—	511	551	681	1,601	3,344
Net Assets at 31 December 2008	6,513	415	94	830	595	8,447

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be surrendered		46,472
Exchequer Grant Undrawn		(45,450)
Net Liability to the Exchequer		1,022
Represented by:		
Debtors		
Net PMG position and cash ¹	3,415	
Debit Balances: Suspense	41	3,456
Creditors		
Due to State	(234)	
Credit Balances: Suspense	(2,200)	(2,434)
		1,022

¹Includes bank account balance of €9,804 as at 31 December 2008.

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

Sub-head	Less/ (More) than provided	Explanation
	€000	
A.4.	1,076	The upgrade in communication links with programme countries resulted in higher than anticipated savings in communication costs.
A.6.	224	Savings were achieved on rental costs associated with chanceries and official residences.
A.7.	(719)	Higher than anticipated level of consultancy costs associated with the audit evaluation and monitoring of the Irish Aid Programme.
B.	29,950	Savings arose on this subhead as a result of the Government Decision of the 8th July 2008 to reduce the expenditure allocations to Vote 29 by €45 million.
C.	3,000	Same explanation as Subhead B.
D.	5,007	Same explanation as Subhead B.
E.	7,051	Same explanation as Subhead B.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Appropriations-in-Aid	150,000	996,653

Explanation of Variation

The surplus arose from higher than expected bank interest received, grant refunds under the Bilateral Aid programme, VAT refunds originating in programme countries and proceeds from the sale of motor vehicles.

Receipts under this subhead fluctuate from year to year and are difficult to estimate accurately.

7 DETAILS OF EXTRA REMUNERATION

	Total amount paid €	Number of recipients	Recipients of of €10,000 or more	Max. individual payment of €10,000 or more €
Higher, special or additional duties	47,595	7	2	20,186
Overtime and extra attendance	30,538	21	—	—
Miscellaneous	76,098	47	1	12,000
Total extra remuneration	154,231			

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

8 MISCELLANEOUS ITEMS

The Administrative Budget provides for the recognition of exceptional performance by staff. A total of €57,010 was paid in bonuses and merit pay awards in 2008, consisting of 15 individual awards.

Expenditure - Subhead E. (Voluntary Contributions to UN Development Agencies)

	€000
United Nations Development Programme (UNDP)	24,472
United Nations Children's Fund (UNICEF)	17,100
United Nations High Commissioner for Refugees (UNHCR)	14,360
World Health Organisation (WHO) Programmes	3,900
United Nations Population Fund	5,500
Office of the United Nations High Commissioner for Human Rights	4,000
UNAIDS	6,000
United Nations Volunteers	650
United Nations Development Fund for Women (UNIFEM)	600
UN International Drugs Control Programme	1,000
UN Industrial Development Organisation	487
UN Office for the Coordination of Humanitarian Affairs (UNOCHA)	1,500
UN Relief and Works Agency for Palestine Refugees in the Near East (UNWRA)	3,800
UNEP Trust Fund	1,210
Others - various	1,770
	<u>86,349</u>

9 MISCELLANEOUS ACCOUNTS

Bilateral and Other Aid Fund (Grant-in-Aid) Account

Account of Receipts and Payments during year ended 31 December 2008

	€
Balance on 1 January 2008	2,218,493
Grant-in-Aid 2008	<u>529,150,000</u>
	531,368,493
Expenditure 2008	<u>529,013,549</u>
Balance on 31 December 2008	<u>2,354,944</u>
Represented by:	
Amounts due to State	233,476
Other Closing Balances	<u>2,121,468</u>
	<u>2,354,944</u>

10 STOCKS

Stocks at 31 December 2008 comprised:

	€000
Stationery	<u>13</u>

11 DUE TO THE STATE

The amounts due to the State at 31 December 2008 consisted of:

Professional Services Withholding Tax
Value Added Tax

€000

63

171

234

DAVID COONEY

Accounting Officer

DEPARTMENT OF FOREIGN AFFAIRS

31 March 2009

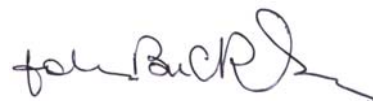
Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for International Co-operation for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Foreign Affairs in respect of the Vote for International Co-operation. 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 2008.

Chapter 22 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

JOHN BUCKLEY

Comptroller and Auditor General
27 August 2009

COMMUNICATIONS, ENERGY AND NATURAL RESOURCES

Account of the sum expended, in the year ending 31 December 2008, 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 Communications, Energy and Natural Resources, including certain services administered by that Office, and for payment of certain grants and sundry grants-in-aid.

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

Service	Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES	17,621	18,335	—
A.2. TRAVEL AND SUBSISTENCE	1,238	892	2
A.3. INCIDENTAL EXPENSES	1,767	1,546	(1)
A.4. POSTAL AND TELECOM SERVICES	1,017	518	9
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	7,717	5,834	(412)
A.6. OFFICE PREMISES EXPENSES	1,637	1,925	(333)
A.7. CONSULTANCY SERVICES	2,606	2,249	11
A.8. EQUIPMENT, STORES AND MAINTENANCE	227	316	2
A.9. VALUE FOR MONEY AND POLICY REVIEWS	204	3	—
COMMUNICATIONS			
B.1. INFORMATION AND COMMUNICATIONS TECHNOLOGY PROGRAMME	53,634	49,031	16
B.2. MULTIMEDIA DEVELOPMENTS	7,223	4,572	—
B.3. RAPID PROGRAMME (DORMANT ACCOUNTS ALLOCATION)	1,147	517	—
B.4. INFORMATION SOCIETY AND eINCLUSION(b)	2,934	1,767	19
BROADCASTING			
C.1. GRANT TO RADIO TELEFÍS ÉIREANN FOR BROADCASTING LICENCE FEES (GRANT-IN-AID)	208,940	201,067	—
C.2. PAYMENT TO AN POST FOR COLLECTION OF BROADCASTING LICENCE FEES	12,718	12,630	—
C.3. BROADCASTING COMMISSION OF IRELAND (GRANT-IN-AID)	6,442	5,000	—
C.4. DEONTAS I LEITH THEILIFÍS NA GAEILGE (DEONTAS-I-gCABHAIR)	36,580	36,390	—
C.5. BROADCASTING FUND	10,997	10,478	—
C.6. GRANTS FOR DIGITAL TERRESTRIAL TELEVISION	2,000	1,514	—
ENERGY			
D.1. ENERGY CONSERVATION (GRANT-IN-AID)	70,570	62,430	—
D.2. GAS SERVICES	36	36	—
D.3. ENERGY RESEARCH, TECHNOLOGY, DEVELOPMENT, DEMONSTRATION AND INNOVATION PROGRAMME	13,159	2,642	—
D.4. ENERGY EFFICIENCY INITIATIVES	2,500	2,500	—
D.5. STRATEGIC ENERGY INFRASTRUCTURE	1	—	—

Communications, Energy and Natural Resources – Vote 30

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
NATURAL RESOURCES				
E.1. PETROLEUM SERVICES		532	631	1
E.2. MINING SERVICES				
	<i>Current Year Provision</i>	5,731		
	<i>Deferred Surrender</i>	<u>1,447</u>	4,737	1
E.3. GSI SERVICES		754	383	—
E.4. GEOSCIENCE INITIATIVES				
	<i>Current Year Provision</i>	2,700		
	<i>Deferred Surrender</i>	<u>200</u>	2,883	—
E.5. NATIONAL SEABED SURVEY		4,000	3,937	14
E.6. ORDNANCE SURVEY IRELAND (GRANT-IN-AID)		6,000	5,970	—
FISHERIES				
F.1. INLAND FISHERIES				
	<i>Current Year Provision</i>	35,737		
	<i>Deferred Surrender</i>	<u>400</u>	34,110	1
F.2. SALMON CONSERVATION		16,000	12,710	—
MISCELLANEOUS				
G.1. SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS		986	300	—
G.2. CHANGE MANAGEMENT FUND FOR NON-COMMERCIAL BODIES FUNDED BY THE DEPARTMENT		250	—	—
G.3. OTHER SERVICES		<u>456</u>	—	—
	Gross Total			
	<i>Current Year Provision</i>	536,061		
	<i>Deferred Surrender</i>	<u>2,047</u>	538,108	487,853
H. Deduct APPROPRIATIONS-IN-AID		<u>247,024</u>	237,245	(670)
	Net Total			
	<i>Current Year Provision</i>	289,037		
	<i>Deferred Surrender</i>	<u>2,047</u>	291,084	250,608
			<u>250,608</u>	(1,031)
Surplus for the year			<u>€40,476,130</u>	
Deferred surrender under Section 91 of the Finance Act 2004			€15,500,000	
Surplus to be surrendered			<u>€24,976,130</u>	

The Statement of Accounting Policies and Principles and Notes 1 to 18 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			250,608
Changes in Capital Assets			
Purchases Cash	(1,152)		
Proceeds of Disposals	8		
Depreciation	2,912		
Loss on Disposals	184	1,952	
Assets under Development			
Cash Payments		(65)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(1,403)		
Increase in Stock	(94)	(1,497)	390
Direct Expenditure			250,998
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	24,003		
Notional Rents	3,621		27,624
Operating Cost			278,622

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			9,677
Assets under Development (Note 4)			1,026
			10,703
Current Assets			
Stocks (Note 15)		871	
Prepayments		830	
Accrued Income		361	
Other Debit Balances:			
PMG Balance and Cash	19,041		
Orders Outstanding	(754)	18,287	
Suspense		798	
Total Current Assets		21,147	
Less Current Liabilities			
Accrued Expenses		160	
Other Credit Balances:			
Suspense	949		
Due to the State (Note 16)	769	1,718	
Net Liability to the Exchequer (Note 5)		17,367	
Total Current Liabilities		19,245	
Net Current Assets			1,902
Net Assets			12,605

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Land and Buildings €000	Office Furniture €000	Office/IT Equipment €000	Specialist Equipment €000	Totals €000
Cost or Valuation at 1 January 2008	859	1,722	20,110	2,088	24,779
Additions	—	27	1,276	208	1,511
Disposals	—	(75)	(763)	(94)	(932)
Gross Assets at 31 December 2008	859	1,674	20,623	2,202	25,358
Accumulated Depreciation:					
Opening Balance at 1 January 2008	—	1,270	11,211	1,028	13,509
Depreciation for the year	—	105	2,373	434	2,912
Depreciation on Disposals	—	(47)	(599)	(94)	(740)
Cumulative Depreciation at 31 December	—	1,328	12,985	1,368	15,681
Net Assets at 31 December 2008	859	346	7,638	834	9,677

Notes:

(a) The following fisheries are owned by the Minister but are managed by the Central Fisheries Board or a Regional Fisheries Board:

- (i) Galway
- (ii) Owenea/Owentocker

(b) Land and Buildings relates to the GPO Henry Street Arcade

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	Computer Applications and Research €000
Amounts brought forward at 1 January 2008	1,320
Cash Payments for the Year	65
Transferred to Asset Register	(359)
Amounts carried forward at 31 December 2008	1,026

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008

	€000	€000
Surplus for the year		
Surplus to be surrendered	24,976	
Deferred Surrender	15,500	40,476
Exchequer Grant Undrawn		(23,109)
Net Liability to the Exchequer		17,367
Represented by:		
Debtors		
Net PMG position and cash	18,287	
Debit Balances: Suspense	798	19,085
Creditors		
Due to State	(769)	
Credit Balances: Suspense	(949)	(1,718)
		17,367

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€000
1. Sale of Digital Terrestrial Television test equipment	1,004
2. Voluntary surrender of pay	11
	<u>1,015</u>

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

Sub-head	Less/(More) than provided €000	Explanation
A.2.	346	Savings arose due to lower than anticipated levels of official travel in 2008.
A.4.	499	Savings achieved due to the introduction of cost saving measures.
A.8.	(89)	The overspend arose due to the necessity to purchase a specialised truck for the GSI.
A.9.	201	The savings arose due to the completion of value for money and policy reviews ahead of schedule.
B.1.	4,603	Savings arose due to delays in the submission of MANS 2 claims by Local Authorities.
B.2.	2,651	Savings arose due to the delay in the commencement of some projects.
B.3.	630	Savings due to the delay in the commencement of a number of projects.
B.4.	1,167	Savings arose due to the delay in the launch of the eInclusion grant scheme.
C.3.	1,442	Savings arose due to the deferral of certain projects due to the transfer of staff to Digital Terrestrial Television (DTT) work and lower than anticipated legal fees.
C.6.	486	Savings arose due to lower than anticipated costs for DTT trial work.
D.1.	8,140	Savings due to lower demand than anticipated.
D.3.	10,517	Savings due to various SEI applied research programmes being at a relatively early stage of development and the later than anticipated consultation process on the IERC's Energy Research Strategy.
E.1.	(99)	Excess as costs relating to the 2007 Irish Offshore Strategic Environmental Assessment fell due for payment in 2008.
E.2.	2,441	Savings arose due to some projects contingent on other activities not proceeding and provision being made for mining compensation cases not heard in 2008.
E.3.	371	Savings arose due to delays in both the development of and payment for projects.
F.1.	2,027	Savings arose due to less capital expenditure than anticipated by the Loughs Agency and the favourable euro /sterling exchange rate.
F.2.	3,290	Savings arose due to the timing of grant claims.
G.1.	686	Savings arose due to (1) a change in the method of funding of some bodies and (2) a reduction in the number of bodies funded by the Department.
G.2.	250	No applications for funding were processed in 2008.
G.3.	456	Savings arose because the capital contingency funds were not required during 2008.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Proceeds of fines and forfeitures in respect of fishery offences	50,000	24,589
2 Receipts under the Minerals Development Act, 1940 and the Petroleum and other Minerals Act, 1960	9,759,000	10,147,610
3 Petroleum Infrastructure Support Group	216,000	233,408
4 Broadcasting licence fees	232,655,000	224,174,314
5 Geological Survey receipts	96,000	49,930
6 Rent on properties in GPO	228,000	224,519
7 Geological Survey Contract Income	754,000	510,462
8 Rapid Programme (Dormant Accounts Allocation)	1,147,000	517,259
9 NORA Pensions	119,000	—
10 Miscellaneous	2,000,000	1,362,609
Total	247,024,000	237,244,700

Explanation of Variation

1	Fines imposed were less than had been estimated.	
2	Surplus due to higher than anticipated sales of data relating to petroleum exploration plus extra application and rental fees from new licences.	
3	Surplus due to an increase in the number of exploration companies in the Irish offshore.	
5	Shortfall due to a policy change regarding distribution of GSI data.	
7	Shortfall due to slower than anticipated progress on some projects during the year.	
8	Shortfall due to delays in the commencement of some of the projects funded under the scheme.	
9	Shortfall due to delays in the commencement of revised pension payment procedures.	
10	The receipts comprise:	€
	Pension contribution from Sustainable Energy Ireland	248,369
	Pension contribution from Broadcasting Commission of Ireland	413,848
	Pension contribution from Digital Hub Development Agency	347,522
	Costs recovered from other bodies	157,912
	Corrib Verification Process	120,956
	Royalties in respect of Metropolitan Area Networks	48,789
	Other	25,213
		1,362,609

9 COMMITMENTS

(A) Global Commitments

The figure for commitments likely to materialise in subsequent years is €82,651,000.

10 DETAILS OF EXTRA REMUNERATION

	Amount paid €	Number of recipients	Recipients of €10,00 or more	Max. individual payment of €10,000 or more €
Higher, Special or Additional Duties	147,115	85	3	21,247
Overtime and Extra Attendance	113,075	87	1	32,352
Miscellaneous	61,916	5	4	14,500
Total extra remuneration	322,106			

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

11 MISCELLANEOUS ITEMS

The Net Allied Services Expenditure figure of €24,003,000 referred to in Note 1 is comprised of the following:
Superannuation and Retired Allowance €20,032,000, Office of the Public Works €3,352,000, Garda Síochána €267,000;
Central Fund - Ministerial Pensions etc €352,000.

Under the provisions of Section 91 of the Finance Act, 2004, €15,500,000 in respect of the capital elements of Subheads B.1., B.2., D.2. and D.3. was carried over to 2009.

€275,982 was paid in respect of various expenses arising out of the Department's involvement in the Moriarty Tribunal.

€74,318 was written off in respect of a company that went into liquidation.

€29,562 was paid to a retired civil servant in receipt of a civil service pension who was re-engaged on a fee basis.

€3,910 was issued in respect of merit awards in 2008 comprising 43 gift vouchers ranging in value from €65 to €250 and 1 donation of €20 to charity.

12 EU FUNDING

The outturn shown for Subhead B.1. for 2008 includes expenditure which was co-financed from the European Regional Development Fund.

The Northern Regional Fisheries Board received €191,000 from the EU in 2008 in respect of INTERREG IIIA.

13 COMMISSIONS AND INQUIRIES, ETC.

The National Salmon Commission was established in 2000. Expenditure on the Commission's activities in 2008 was €16,291, bringing the total expenditure to 31 December 2008 to €427,019.

14 PETROLEUM INFRASTRUCTURE PROGRAMME FUND

Statement of Receipts and Payments by the Department of Communications, Energy and Natural Resources on the Petroleum Infrastructure Programme Fund in the year ended 31 December 2008

	€
Balance at 1 January 2008	1,142,790
Payments 2008	(5,770)
Balance at 31 December 2008	<u>1,137,020</u>

15 STOCKS

	€000
Stocks at 31 December 2008 comprised:	
IT equipment	25
Geological Survey of Ireland	826
Stationery	20
	<u>871</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:

	€000
Withholding Tax	635
Value Added Tax	123
Voluntary Surrender of Pay	11
	<u>769</u>

17 CONTINGENT LIABILITY

There is potential for financial liabilities to arise in 2009 and forward years depending on the outcomes of current, pending and possible future EU and other legal actions. The amounts involved cannot be determined at this point.

18 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2008 has accompanied the submission of this account to the Comptroller and Auditor General. The steps that have been taken, or are planned, to enhance the Department's system of internal financial controls include the following:

Financial Skills Training

In 2008, the Department continued to focus on building financial management and reporting competence. This more focused approach has contributed to further strengthening of the business planning and financial reporting processes. It has also served to embed the Public Financial Procedures as well as furthering organisational effectiveness and evidence based policy making decisions. Enhanced monthly reports to the Management Committee, combining key financial and non-financial performance information, has been put in place. This enables increased performance analysis capability to measure outputs, efficiency and value for money, through proper development of the Department's resources. The Department has an established Senior Financial Management and Control Group, whose ambit is to promote and review the continued implementation of the recommendations of the Mullarkey Report within the Department and across the agencies within its remit.

Risk Management

The Department operates a Risk Management System which is part of the business planning process for all Divisions. The purpose of the programme is to identify and assess risks and to outline measures to control and manage the risks to which the Department may be exposed. The Risk Management Committee monitors the operation of the Department's Risk Management Programme. The Programme is reviewed on an ongoing basis.

AIDAN DUNNING

Accounting Officer

Department of Communications, Energy and Natural Resources

31 March 2009

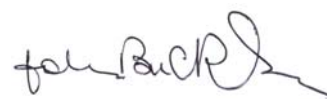
Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Communications, Energy and Natural Resources for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Communications, Energy and Natural Resources. 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 2008.

Chapter 23 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009

AGRICULTURE, FISHERIES AND FOOD

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto:

-for the salaries and the expenses of the Office of the Minister for Agriculture, Fisheries and Food, including certain services administered by that Office, and of the Irish Land Commission and for payment of certain grants, subsidies and sundry grants-in-aid and for the payment of certain Grants under cash-limited schemes

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

Service	Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES	240,497	233,532	—
A.2. TRAVEL AND SUBSISTENCE	14,783	15,231	82
A.3. INCIDENTAL EXPENSES	9,924	8,510	418
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	7,349	6,761	(166)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	22,417	23,687	(1,638)
A.6. OFFICE PREMISES EXPENSES	6,920	7,876	3
A.7. CONSULTANCY SERVICES	100	225	(1)
A.8. SUPPLEMENTARY MEASURES TO PROTECT THE FINANCIAL INTERESTS OF THE EU	700	690	(14)
A.9. LABORATORY EQUIPMENT	8,600	7,171	(33)
A.10. VALUE FOR MONEY AND POLICY REVIEWS	349	181	—
PROGRAMME EXPENDITURE			
B. RESEARCH AND TRAINING	42,539	36,820	455
C. FOOD SAFETY (AND PUBLIC HEALTH), ANIMAL HEALTH AND WELFARE AND PLANT HEALTH			
Original	185,570		
Supplementary	50,000		
	235,570	219,081	5,465
D. INCOME AND MARKET SUPPORTS	19,415	13,885	216
E. INCOME SUPPORT IN DISADVANTAGED AREAS	257,000	255,823	302
F. RURAL ENVIRONMENT	331,838	312,450	(3,836)
G. LAND MOBILITY (EARLY RETIREMENT/ INSTALLATION AID SCHEMES)	66,000	55,053	12,444
H. DEVELOPMENT OF AGRICULTURE AND FOOD			
Original	216,202		
Supplementary	195,000		
Deferred Surrender	21,413		
	432,615	475,080	636,135
I. FORESTRY AND BIOENERGY			
Current Year Provision	121,000		
Deferred Surrender	10,000		
	131,000	125,508	12,811
J. FISHERIES	32,003	28,329	490
K. TEAGASC - GRANT-IN-AID FOR GENERAL EXPENSES	132,514	127,364	—
L. AN BORD BIA - GRANT-IN-AID FOR GENERAL EXPENSES	27,505	26,851	—
M. MARINE INSTITUTE - GRANT-IN-AID	32,339	31,069	—
N. BORD IASCAIGH MHARA - GRANT-IN-AID	49,045	48,378	—
O. SEA FISHERIES PROTECTION AUTHORITY	14,410	13,296	—
P. AQUACULTURE LICENCE APPEALS BOARD	475	410	—

Agriculture, Fisheries and Food – Vote 31

Service		Estimate	Outturn	Closing
		Provision		Accruals
PROGRAMME EXPENDITURE (cont)		€000	€000	€000
Q.	FOOD AID DONATIONS - WORLD FOOD PROGRAMME	9,960	11,960	—
R.	OTHER SERVICES	18,834	19,353	75
	Gross Total			
	<i>Original</i>	1,868,288		
	<i>Supplementary</i>	245,000		
	<i>Deferred Surrender</i>	31,413	2,144,701	2,104,574
				663,208
S.	Deduct : APPROPRIATIONS-IN-AID	413,367	404,650	188,482
	Net Total			
	<i>Original</i>	1,454,921		
	<i>Supplementary</i>	245,000		
	<i>Deferred Surrender</i>	31,413	1,731,334	1,699,924
				474,726
	Surplus to be surrendered		€31,410,353	

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

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			1,699,924
Changes in Capital Assets			
Purchases Cash	(9,801)		
Proceeds of Disposals	54		
Depreciation	16,974	7,227	
Assets under Development			
Cash Payments		(1,053)	
Changes in Net Current Assets			
Increase in Closing Accruals	484,524		
Increase in Stock	(1,653)	482,871	489,045
Direct Expenditure			2,188,969
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			67,503
Notional Rents			15,281
Operating Cost			<u>2,271,753</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			34,575
Assets under Development (Note 4)			4,188
Current Assets			
Stocks (Note 14)		3,051	
Prepayments		2,751	
Accrued Income		188,483	
Other Debit Balances:			
Travel		426	
Department of Finance		2,235	
OPW		1,536	
Harbour Development		2,639	
Other		13	
PMG Balance and Cash	93,759		
Outstanding Orders	(84,505)	9,254	
Total Current Assets		<u>210,388</u>	
Less Current Liabilities			
Accrued Expenses		665,959	
Deferred Income		1	
Other Credit Balances:			
Due to State (Note 15)	7,333		
Securities	2,294		
Milk Quota sales/levies	445		
Cork & Dublin District Milk Board Funds	642		
Pesticides Fee for Reg/Pesticides Pay	1,682		
Extra Exchequer Receipts	302		
AIBP Settlement	1,472		
Miscellaneous	5,059	19,229	
Net Liability to the Exchequer (Note 5)		<u>(3,126)</u>	
Total Current Liabilities		<u>682,063</u>	
Net Current Liabilities			<u>(471,675)</u>
Net Liabilities			<u>(432,912)</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment/ Other Machinery €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	193,145	12,373	205,518
Additions	8,802	999	9,801
Disposals	(1,058)	—	(1,058)
Gross Assets at 31 December 2008	200,889	13,372	214,261
Accumulated Depreciation:			
Opening Balance at 1 January 2008	153,279	10,437	163,716
Depreciation for the year	16,497	477	16,974
Depreciation on Disposals	(1,004)	—	(1,004)
Cumulative Depreciation at 31 December 2008	168,772	10,914	179,686
Net Assets at 31 December 2008	32,117	2,458	34,575

Notes

1. Valuations of land and buildings held by the Department are not available. A schedule of land and buildings is maintained.

2. The Minister, as successor to the Irish Land Commission, had the following lands on hand at 31 December 2008:

Agricultural	20 hectares
Non-Agricultural	343 hectares

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	Computer Applications €000
Amounts brought forward at 1 January 2008	3,135
Cash Payments for the Year	1,053
Transferred to Asset Register	—
Amounts carried forward at 31 December 2008	4,188

5 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus for the Year		
Surplus to be surrendered	31,410	
Deferred Surrender	—	31,410
Exchequer Grant Undrawn		(34,536)
Net Liability to the Exchequer		(3,126)
Represented by:		
Debtors		
Net PMG position and cash	9,254	
Debit Balances: Suspense	6,849	16,103
Creditors		
Due to State	(7,333)	
Credit Balances: Suspense	(11,896)	(19,229)
		(3,126)

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€000
Dublin District Milk Board Pension Fund	8
Surrender of Suspense Account balances	826
Legal Expenses	3
Sale of land to Galway County Council	2,211
Sale of Land to Mount Mercy College, Cork	17
Voluntary Surrender of Pay	13
Sea Fisheries Protection Agency grant	282
Refund by Teagasc	5
Total	3,365

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

Sub-head	Less/(More) than provided	Explanation
	€000	
A.7.	(125)	Additional services were needed during the year to adapt and develop IT systems for the integration of Fisheries related functions into the Department.
A.10.	168	Some of the pay costs associated with the Value For Money Reviews were not charged to this subhead, resulting in a saving.
B.	5,719	There was insufficient progress made on projects under the Research Stimulus Fund 2007 to draw down funding by year end.
C.	16,489	Savings arose as a result of payments under the Pork Recall Compensation Scheme not being cleared by year end and less expenditure on Scrapie & BSE than was originally estimated. These savings were partly offset by increased compensation paid under the Bovine TB Eradication Scheme due to an increase in the number and value of TB reactors in 2008.
D.	5,530	Disallowances as a result of clearance of accounts by the EU were lower than estimated and savings also arose due to the lower level of intervention purchases and associated costs than originally anticipated.
F.	19,388	There was a lower level of applications made under the REPS 4 Scheme than had been anticipated.
G.	10,947	There was a significantly lower take-up of the 2007-2013 Early Retirement Scheme than provided for in the estimates.
H.	(42,465)	The excess resulted from the high level of payments falling due under the Farm Waste Management Scheme towards year end.
J.	3,674	The savings mainly arose due to the late approval of the National Operational Programme for fish processing and aquaculture capital projects.
O.	1,114	There were lower pay and overtime costs than provided for in the original estimate due to less staff employed and less overtime worked in some ports.
P.	65	Pay costs were less than estimated due to a reduction in staff and a delay in filling a vacancy during the year.
Q.	(2,000)	An additional €2m was provided to the World Food Programme for food aid to Ethiopia.

8 APPROPRIATIONS-IN-AID

	Debit Subhead	Estimated €	Realised €	Liabilities/ Accrued Income €
1. Recoupment of salaries, etc. of officers on loan to outside bodies	A.1.	1,000	—	—
2. Forfeited deposits and securities under EU intervention, export refund, etc. arrangements		1,000	610,526	111,912
3. Refunds from fees for veterinary inspection services at poultry plants and meat inspection fees		17,236,000	14,770,422	3,580,289
4. Receipts from veterinary inspection fees for live exports		1,182,000	1,456,839	—
5. Receipts from fees for dairy premises inspection services		5,000,000	4,866,900	3,719
6. Receipts from the sale of vaccines, livestock, farm produce, etc. at Veterinary Research Laboratory and farm at Abbotstown; recoupment of quarantine expenses at Spike Island		744,000	846,629	272,537
7. Receipts from seed testing fees, certification fees, licensing fees, pesticides, registration fees, etc. and from Backweston Farm	B.	1,897,000	2,261,446	314,986
8. Receipts from licences and from sale and leasing of livestock etc.	B.	36,000	29,623	1,659
9. Receipts from farmer contributions towards the cost of eradicating Bovine Disease	C.	5,005,000	5,272,263	22,034
10. Land Commission receipts		544,000	659,571	—
11. Other Receipts		120,000	913,997	17,193
12. Market intervention expenses and financing costs for other FEOGA (Guarantee) section measures	D.	1,877,000	474,862	7,374
13. Intervention Stock losses, etc.	D.	1,000	—	7,357
14. NDP - Guarantee Receipts	E., F., G. & I.	355,014,000	346,824,519	174,898,345
15. BSE Receipts	C.	6,855,000	6,469,202	6,277,912
16. Veterinary Fund	C.	1,950,000	1,637,420	1,550,000
17. Other Guarantee Receipts from EU	D. & J.	1,405,000	2,060,725	—

Agriculture, Fisheries and Food – Vote 31

	Debit Subhead	Estimated €	Realised €	Liabilities/ Accrued Income €
18. National Development Plan - Structural Receipts	H. & I.	1,000	1,054,928	—
19. Proceeds from fines and forfeitures in respect of fishery offences		245,000	470,755	—
20. Receipts under the 1922 Foreshore Act and the 1954 State Property Act		1,191,000	1,616,879	250,963
21. EU Recoupment in respect of expenditure on the conservation and management of fisheries		50,000	521,696	—
22. Aquaculture Licence Fees		412,000	321,189	1,165,520
23. EU FIFG Receipt - Aquaculture Development	J.	7,500,000	3,870,948	—
24. EU FIFG Receipt - Fisheries Development	J.	5,100,000	7,639,098	—
Total		413,367,000	404,650,437	188,481,800

Explanation of Variations

2. Only a nominal amount was provided for, as receipts under this heading are extremely difficult to estimate because actual forfeitures are determined by events which are unknown at the time the estimate is formulated.
3. There was a reduction in the number of animals slaughtered in 2008 compared to 2007, resulting in the amount of fees charged being less than estimated.
4. The higher level of fees received reflected the higher volume of inspections than anticipated at the time the estimate was formulated.
6. More fees were collected than estimated due to increased business at the Central Veterinary Research Laboratory and more samples were tested in the regional laboratories for certain viral diseases.
7. Receipts from seed certification fees were higher than anticipated at the time the estimate was formulated.
8. There was a decrease in the number of participants in the Sheep Recording Programme, resulting in less fees being collected than were estimated.
9. Receipts were higher than estimated as some fees collected in 2008 were in respect of 2007 activity.
10. Residual annuities held in a separate account in the Central Bank and transferred to the Vote during the year accounted for the higher level of receipts than estimated.
11. Receipts under this subhead are, by their nature, very difficult to anticipate.
12. The receipts reflect a low level of produce put into intervention and sales of existing stocks, resulting in reduced recoupment of intervention costs.
15. The lower than estimated level of receipts reflected the reduced incidence of BSE.
16. The total cost of the Bovine Brucellosis Eradication Scheme in 2007, eligible for reimbursement from the EU in 2008, was less than originally estimated.
17. The additional receipts under this heading are mainly comprised of a refund of intervention payments made on fish.
18. Under the financial arrangements for closure of Structural Fund Programmes, part of the EU's contribution is retained by the EU until the operational programme is satisfactorily finalised. Part of this final contribution due was received earlier than originally anticipated. Also, residual structural funds held in the Food Programme Account were received under this heading.
19. Fines by their nature are variable and can go up or down depending on the detection rate, etc.
20. The higher level of receipts was due to a number of large once-off payments on new leases/licences, and also to some back money received in respect of earlier leases.
21. Reimbursement received from the EU in respect of expenditure incurred in 2005 had not been provided for in the original estimate due to uncertainty about its likely date of receipt.
22. The variation from estimate was due to less renewal applications being processed for billing.
23. There was an underspend in aquaculture development projects resulting in less EU receipts than estimated.
24. Claims to the EU for reimbursement in 2007 were delayed due to the transfer of functions to this Department in October 2007, resulting in a higher level of receipts in 2008 than forecast.

9 COMMITMENTS

As at 31 December 2008, commitments likely to arise in 2009 and subsequent years are as follows

	2009	Subsequent Years	Total
	€000	€000	€000
(a) Procurement	41	—	41
(b) Grants			
Capital Investment Grants	34,240	143,896	178,136
Food Research	12,500	39,291	51,791
Carcass Disposal	114	—	114
Afforestation	107,633	776,040	883,673
Bioenergy	209	—	209
Grants to the Organic Sector	1,852	—	1,852
Early Retirement Scheme	27,516	147,114	174,630
Rural Environment Protection Scheme	226,614	192,271	418,885
Pigmeat Recall Scheme	164,963	—	164,963
Total	575,641	1,298,612	1,874,253

10 DETAILS OF EXTRA REMUNERATION

	Amount paid	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	2,134,868	779	15	18,030
Overtime and extra attendance	10,035,843	1,689	335	53,055
Shift and roster allowances	311,458	51	5	11,079
Miscellaneous	1,704,828	2,327	24	44,750
Total extra remuneration	<u>14,186,997</u>			

Note:

Certain individuals received extra remuneration in more than one category.

11 MISCELLANEOUS ITEMS

A final payment of €86,796 was made in respect of legal fees and costs relating to the recoupment of a grant from a company that had gone into liquidation. [Subhead R. (D/Finance reference 26/2008 of 8 May 2008)].

Interest accrued on refundable deposits for foreshore licenses (offshore energy projects) amounted to €158,306 at 31 December 2008. The total contingent liability is €658,306.

A sum of €190,455 was paid to a staff member in settlement of a complaint taken to the Rights Commissioner in respect of loss of earnings and general damages. [Subhead A. (D/Finance reference E171/07/07 of 11 November 2008)].

A payment of €174,624 was paid to a harbour pilot in settlement of a High Court case taken for loss of earnings and expenses. [Subhead A. (D/Finance reference 66/2008 of November 2008)].

A payment of €59,500 was made to a staff member in an out-of-court settlement of a personal injury claim for damages. [Subhead A. D/Finance delegated sanction S90/1/00(C1/D1) refers].

Compensation and associated legal and miscellaneous costs totalling €576,387 were paid in settlement of 13 legal claims made by non-employees. [(Subhead A.)].

Legal costs of €1,367,028 was made to a company awarded by the High Court. [Subhead R. (D/Finance reference 52/2008 of 1 September 2008)].

Legal costs amounting to €260,356 were paid in final settlement of a case challenging fishing legislation. [Subhead R. (D/Finance reference 54/2008 of 9 September 2008)].

Legal costs amounting to €64,835 were paid in final settlement of a case taken in relation to Fisheries. [Subhead R. (D/Finance reference 60/2008 of October 2008)].

Ex-gratia payments totalling €1,250,000 were made to 110 animal welfare organisations. [Subhead C. (S90/2004)].

A total of €689,907 was paid in 2008 in respect of merit awards for 2006 and 2007 under the Administrative Budget Agreement. A total of 586 individuals and 269 groups benefited.

Legal costs of €152,779 were paid in respect of a herd owner's settlement of a claim under the Disease Eradication Regulations. [Subhead R. (D/Finance reference 106/2006 of December 2006)].

A payment of €200,000 was made in settlement of a legal claim by staff of the former Dublin and Cork District Milk Boards [Subhead R. (D/Finance reference 37/2008 of 29 July 2008)].

A payment of €350,000 was made in an out-of-court settlement of a legal claim by a meat company. [Subhead R. (D/Finance reference 14/2008 of 29 February 2008)].

An ex-gratia payment of €200,000 was paid to a farmer under the disease eradication schemes. [Subhead C. (D/Finance reference 53/2008 of 2 September 2008)].

Payments totalling €159,629 were made in respect of one out of court settlement and legal costs arising from two other claims under the disease eradication regulations. [Subhead C. (D/Finance references 05/2008, 08/2008 and 71/2008)].

A payment of €329,171 was made in respect of Beef Expo Ireland 2008. [Subhead R. (D/Finance reference 06/2008 of 22 January 2008)].

Funding totalling €93,299 was provided to the Irish Seed Savers Association for the conservation, promotion and utilisation of plant genetic resources. [Subhead C. (D/Finance reference 22/2008 of 3 April 2008)].

Payments totalling €1,088,854 were made to assist potato growers directly affected by an outbreak of Brown Rot disease. [Subhead C. (D/Finance reference 29/2008 of 29 April 2008)].

A payment of €100,000 was made towards the cost of hosting the 2008 World Holstein-Friesian Federation Conference. [Subhead R. (D/Finance reference 13/2008 of 21 February 2008)].

A payment of €18,264 was made in support of the Nuffield International Conference. [Subhead R. (D/Finance reference 34/2008 of 19 May 2008)].

Financial aid of €75,000 was paid to the Irish Shows Association Ltd. to support agriculture related shows. [Subhead R. (D/Finance reference 47/2008 of 13 August 2008)].

The bulk of the accrual under subhead H. relates to outstanding liabilities for grants approved under the Farm Waste Management Scheme. Deferral of payment liabilities due under the scheme is provided for under Section 12 of the Financial Emergency Measures in the Public Interest Act, 2009.

The following sums were written off:

	Sanction Reference	Amount
		€
Laboratory fees and interest on veterinary inspection fees	D/Finance delegated sanction reference 14/2007	12,599
Scheme of Early Retirement from Farming	D/Finance delegated sanction reference 14/2007	58,230
Rural Environment Protection Scheme	D/Finance delegated sanction reference 14/2007	29,847

12 EU FUNDING

Council Regulation (EC) No. 1290/2005 introduced the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD) with effect from the 2007 EU budget year (16 October 2006 - 15 October 2007). The EAGF finances direct payments and market supports while the EAFRD co-finances rural development measures under approved rural development programmes. The EAGF and the EAFRD replace the EAGGF Guarantee and Guidance Funds respectively.

The Department's activities include measures fully funded by the EAGF and activities co-financed by the EAFRD and from the Vote.

Subheads C., D., E., F., G., H. and J. include expenditure in respect of activities co-financed by the EU through the EAGGF Guidance Fund and the new EAFRD. Subhead C. also includes expenditure in respect of activities that are co-financed from the EU Veterinary Fund. Subhead J. includes expenditure in respect of activities co-financed by the EU through the Financial Instrument for Fisheries Guidance, 2000-2006 (FIG) and the European Fisheries Fund, 2007-2013 (EFF).

In any year there is a contingent liability arising from EU Commission clearance of accounts decisions which may seek to recover EU funding. A contingency provision is made in subhead D. of the Vote for this purpose.

The Account includes interest of €4.320m paid on short-term borrowings of €740m borrowed in 2007 to fund EAGF Guarantee expenditure pending recoupment from the EU. The borrowings were repaid in 2008 along with interest.

A total of €741m in short term funds were borrowed in 2008 to fund EAGF Guarantee expenditure pending EU recoupment in 2009.

EU-funded expenditure managed by the Department of Agriculture, Fisheries and Food

EAGF Guarantee (measures fully funded by the EU)		Total €m
	€m	
Single Payment Scheme	1,298	
Premia / Arable Aid	—	
Export Refunds	14	
Sugar Restructuring Aid	149	
Special Dairy Measures	(6)	
Intervention	—	
Sundry Other Measures	1	
		1,456
Co-funded Receipts (measures co-funded by EU) ¹		
Agriculture		
EAFRD Rural Development Programme 2007-2013 ²	346	
EAGGF Guidance (2000-2006 Programme period)	1	
Veterinary Fund	8	
Market intervention	—	
Other Co-financing Guarantee Receipts	14	
		369
		1,825

¹ Only the EU Co-funding on these programmes is shown on this table.

² Under Council Regulation (EC) No. 1290/2005, rural development measures are co-financed by the EU under the Rural Development Programme, 2007-2013, a multi-annual programme approved by the Commission. The measures include the Young Farmers Installation Scheme, the Early Retirement Scheme, schemes for On-Farm Investment, the Less Favoured Areas Compensatory Allowances Scheme and the Rural Environment Protection Scheme.

13 FOOD AID DONATIONS (SUBHEAD Q)

The World Food Programme is the food aid organisation of the UN and operates on the basis of voluntary contributions pledged at irregular intervals. The programme provides food aid to needy countries, assists in implementing economic and social development projects and provides relief to the victims of natural and other disasters. The programme operates in approximately 80 countries. Ireland's contribution to the World Food Programme in 2008 was €10.44m.

The Food Aid Convention is the main international agreement on food aid provision and serves as both a best practice code of conduct and an annual food aid commitment. Aid donated under the Convention is held by the World Food Programme and used to provide aid in emergency situations. Ireland's contribution to the Food Aid Convention in 2008 was €1.52m.

14 STOCKS

Stocks at 31 December 2008 comprised:	€000
Laboratory supplies, chemicals	289
Stationery supplies	68
Computer supplies	145
Veterinary supplies	1,990
Livestock	367
Agricultural stock	121
Safety items & first aid supplies	63
Cleaning supplies	8
	<hr/> 3,051 <hr/>

15 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Withholding Tax	1,082
Value Added Tax	513
Relevant Contracts Tax	21
Superannuation	36
Intervention VAT	(35)
Department of Finance/Revenue Commissioners	5,716
	<hr/> 7,333 <hr/>

16 ENHANCING INTERNAL CONTROL

A statement of internal financial controls in the standard format for the year ended 31 December 2008 has been submitted with this account to the Comptroller and Auditor General. The Department has a number of mechanisms to review and evaluate its financial management and control systems on an ongoing basis. These include its Accreditation Review Group, its Audit Committee, its Risk Management Committee and its MIF Management Group.

The Accreditation Review Group, which is chaired by the Secretary General, reviews EU audit findings, and monitors progress in addressing identified control issues and in meeting the accreditation requirements laid down by regulation for EU paying agencies. The Department's Audit Committee, which includes five external members, reviews and monitors the work plan of the Internal Audit Unit and reports annually to the Minister and the Secretary General on its implementation. The Department is subject to a range of audits by the Comptroller and Auditor General, the Internal Audit Unit, the EU Court of Auditors, the EU Commission and by an independent certifying body - a professional accountancy firm - which certifies the annual EAGF and EAFRD Accounts. The Secretary General provided a Statement of Assurance to the certifying body for the EU annual Accounts as required by Council Regulation 1290/2005. In 2008, the Department was subject to over 3,000 audit days by these bodies.

The Risk Management Committee, also chaired by the Secretary General, monitors the operation of the Department's Risk Management Programme. The overall objective of the programme is to identify and assess the key risks (strategic, operational, financial and reputational) facing the Department in achieving its objectives and to outline measures for addressing those risks. It is reviewed on an ongoing basis. The programme continued to function satisfactorily in 2008 with Risk Management Committee meetings being held in March, July, September and November.

The MIF Management Group directs and monitors the delivery of the Department's Management Information Framework. It is chaired at Assistant Secretary level. Management reports comprising financial and non-financial performance indicator information, which were established under its supervision, continue to be provided.

The Department has a strong commitment to the security of its information and communication technology systems, which is also independently reviewed. Documented backup/recovery procedures are in place for all critical data, including the use of secure offsite storage services and disaster recovery facilities. The Department has a dedicated IT Security Unit and is proactive in the development and promotion of IT security policies. ICT security arrangements are subject to review by the IT audit section of the Internal Audit Unit. In addition, the Department, in its role as a Paying Agency on behalf of the European Union, is subject to an annual Accreditation audit, which includes a computer risk management review. As part of the Accreditation process, the Department has chosen to adopt the international standard ISO 27001: Code of Practice for Information Security Management, as the basis for its IT security.

There is ongoing identification of training needs, including those relating to financial management. Heads of Division training includes a module on financial management. In addition, in-house training material is available for delivery on performance management and indicators, budgeting, planning and management reporting. The financial procedures manual is subject to ongoing review and revision to take account of any new developments. Copies of the financial procedures are available on line to all Department staff as well as being made available for use in training courses. A revised financial accreditation manual was finalised and distributed to staff in 2008.

T. MORAN
Accounting Officer
DEPARTMENT OF AGRICULTURE, FISHERIES AND FOOD
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Agriculture, Fisheries and Food for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Agriculture, Fisheries and Food. 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 2008.

Chapters 24 to 26 of my annual report refer to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

JOHN BUCKLEY

Comptroller and Auditor General
4 September 2009

TRANSPORT

Account of the sum expended, in the year ended 31 December 2008, 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 Transport, including certain services administered by that Office, for payment of certain grants and certain other services.

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES		34,171	33,916	
A.2. TRAVEL AND SUBSISTENCE		1,938	1,323	4
A.3. INCIDENTAL EXPENSES				
	<i>Original</i>	2,421		
	<i>Supplementary</i>	800		
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		3,221	3,255	622
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES		795	807	14
A.6. OFFICE PREMISES EXPENSES		1,688	2,297	27
A.7. CONSULTANCY SERVICES		925	1,274	16
A.8. VALUE FOR MONEY AND POLICY REVIEWS		1,608	1,008	49
		125	165	
ROADS				
B.1. ROAD IMPROVEMENT/MAINTENANCE				
	<i>Original</i>	2,298,175		
	<i>Supplementary</i>	(922)		
B.2. ROAD HAULAGE DEVELOPMENT PROGRAMME		2,297,253	2,286,205	
B.3. ROAD SAFETY AGENCIES AND EXPENSES		100	76	
	<i>Original</i>	44,152		
	<i>Supplementary</i>	923		
B.4. VEHICLE AND DRIVER LICENCING EXPENSES		45,075	44,222	1,412
	<i>Original</i>	14,034		
	<i>Supplementary</i>	6,200		
		20,234	20,199	
PUBLIC TRANSPORT				
C.1. PUBLIC SERVICE PROVISION PAYMENTS				
	<i>Original</i>	332,730		
	<i>Supplementary</i>	(655)		
C.2. PUBLIC TRANSPORT INVESTMENT PROGRAMME		332,075	331,384	
	<i>Original</i>	986,000		
	<i>Supplementary</i>	(7,669)		
C.3. PUBLIC TRANSPORT AGENCIES AND EXPENSES		978,331	890,284	41
	<i>Original</i>	14,140		
	<i>Supplementary</i>	(2,500)		
		11,640	11,453	
CIVIL AVIATION				
D.1. AIRCRAFT ACCIDENT INVESTIGATION INSURANCE		595	552	(5)
D.2. REGIONAL AIRPORTS				
	<i>Original</i>	41,360		
	<i>Supplementary</i>	700		
D.3. PAYMENTS TO THE IRISH AVIATION AUTHORITY IN RESPECT OF EXEMPT SERVICES		42,060	27,064	1,242
D.4. MISCELLANEOUS AVIATION SERVICES		2,558	3,003	
D.5. NORTH SOUTH CO-OPERATION		245	385	
		6,000	5,060	

Department of Transport – Vote 32

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
MARITIME TRANSPORT AND SAFETY				
E.1. MARITIME SAFETY AND IRISH COAST GUARD		43,738	43,170	824
E.2. SEAPORTS AND SHIPPING		3,861	3,475	
E.3. CROSS BORDER INITIATIVES		150	48	
MISCELLANEOUS				
F.1. SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS				
<i>Original</i>	5,737			
<i>Supplementary</i>	<u>1,600</u>	7,337	7,080	
F.2. MISCELLANEOUS SERVICES				
<i>Original</i>	136			
<i>Supplementary</i>	<u>1,524</u>	1,660	1,633	13
Gross Total				
<i>Original</i>	3,837,382			
<i>Supplementary</i>	<u>1</u>	3,837,383	3,719,338	4,259
Deduct :				
G. APPROPRIATIONS-IN-AID		<u>610,889</u>	<u>609,587</u>	<u>121</u>
Net Total				
<i>Original</i>	3,226,493			
<i>Supplementary</i>	<u>1</u>	3,226,494	3,109,751	4,138
Surplus to be surrendered		<u><u>€116,743,251</u></u>		

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

NOTES**1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES**

The Department's policy is to depreciate assets from the date of purchase. Similarly assets are depreciated only up to the date of disposal and not as stated in Paragraph 9 in the Statement of Accounting Policies and Principles in the preface to the Accounts.

2 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			3,109,751
Changes in Capital Assets			
Purchases Cash	(4,246)		
Disposals Cash	—		
Depreciation	2,439		
Loss on Disposals	<u>1</u>	(1,806)	
Assets Under Development			
Cash Payments		(183)	
Changes in Net Current Assets			
Increase in Closing Accruals	19,201		
Increase in Stock	<u>(206)</u>	18,995	17,006
Direct Expenditure			<u>3,126,757</u>
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	14,118		
Notional Rents	<u>1,250</u>		<u>15,368</u>
Operating Cost			<u><u>3,142,125</u></u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 4)			10,725
Assets Under Development (Note 5)			<u>1,654</u>
			12,379
Current Assets			
Stocks (Note 15)		841	
Prepayments		135	
Accrued Income		121	
Other Debit Balances:			
Retirement Lump Sum	596		
OPW	334		
Commission for Aviation Regulation	<u>118</u>	1,048	
PMG Balance and Cash	80,783		
Orders Outstanding	<u>(1,751)</u>	79,032	
Total Current Assets		<u>81,177</u>	
Less Current Liabilities			
Accrued Expenses		4,394	
Other Credit Balances:			
Department of Finance	64		
Due to State (Note 16)	226		
Pension Charges	225		
General	<u>344</u>	859	
Net Liability to the Exchequer (Note 6)		<u>79,221</u>	
Total Current Liabilities		<u>84,474</u>	
Net Current Assets			<u>(3,297)</u>
Net Assets			<u><u>9,082</u></u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Land and Buildings €000	Office Equipment €000	Furniture and Fittings €000	Motor Vehicles €000	Specialist Equipment €000	Totals €000
Cost or Valuation at 1 January 2008	464	4,466	390	4,538	11,159	21,017
Additions	1,545	581	10	813	1,297	4,246
Disposals*	—	(2,383)	—	—	(62)	(2,445)
Department of Environment transfer	—	10,746	91	—	—	10,837
Gross Assets at 31 December 2008	2,009	13,410	491	5,351	12,394	33,655
Opening Balance at 1 January 2008	—	3,257	262	3,922	8,338	15,779
Depreciation for the year	—	1,184	28	274	953	2,439
Depreciation on disposals	—	(2,381)	—	—	(62)	(2,443)
Depreciation on transfers from Department of Environment	—	7,092	63	—	—	7,155
Cumulative Depreciation at 31 December 2008	—	9,152	353	4,196	9,229	22,930
Net Assets at 31 December 2008	2,009	4,258	138	1,155	3,165	10,725

Note: *Includes Transfer Assets disposed by Department of Transport

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	Specialist Equipment €000	Information Systems €000	Total €000
Amounts brought forward at 1 January 2008	398	—	398
Cash Payments for year	—	183	183
Transferred to Asset Register	(398)	(183)	(581)
Transferred from the Department of Environment	—	1,654	1,654
Amounts carried forward at 31 December 2008	—	1,654	1,654

6 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be surrendered		116,743
Deferred Surrender		—
Exchequer Grant Undrawn		(37,522)
Net Liability to the Exchequer		79,221
Represented by:		
Debtors		
Debit Balances: Suspense	1,048	
Net PMG position and cash	79,032	80,080
Creditors		
Due to State (Note 16)	(226)	
Credit Balances: Suspense	(633)	(859)
		79,221

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

€

Pollution Recovery Costs	2,909
Pension charges in respect of seconded staff	201,549
	<u>204,458</u>

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

Sub head	Less/(More) than Provided €000	Explanation
A.2.	615	Savings arose due to lower than anticipated levels of official travel.
A.5.	(609)	Expenditure was greater than provided for due to transfer of the hosting and maintenance of the Safe Seas Ireland from the Department of Communications, Energy and Natural Resources and commencement of implementation of the new ICT strategy.
A.6.	(349)	Expenditure was greater than provided for due to essential refurbishment works in some of the Department's buildings and higher than anticipated energy costs.
A.7.	600	Significant efforts were made to reduce expenditure on Consultants during the year.
C.2.	88,047	A delay occurred in mobilisation by the main contractor on the Luas extension to Cherrywood and there were lower than anticipated claims by Iarnród Éireann in respect of its public transport safety and development programmes.
D.2.	14,996	Claims in respect of the capital programme of works at regional airports were less than anticipated. Allocations in respect of capital works at regional airports announced in February 2007 have not been paid out fully.
D.3.	(445)	The level of air traffic which gives rise to expenditure under this subhead is difficult to predict and was greater than expected.
D.4.	(140)	The consultancy costs related to the tender process for facility management at Dublin Airport were higher than expected during the year. This mainly related to future management options for Terminal 2 when completed.
D.5.	940	Claims in respect of the one approved capital project under this subhead were less than anticipated. The one approved project under this subhead is runway safety works at City of Derry Airport which is being co-funded with the UK Government.
E.3.	101	The approved capital projects under this subhead were largely completed prior to 2008 but claims in respect of final project payments were less than anticipated. Five projects were approved under the Interreg IIIA North South Programme which are now essentially completed.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Recoupment for Seconded Staff	450,000	652,408
2. Road Transport Licence Fees	1,150,000	772,898
3. Irish Aviation Authority Refund of Subscriptions to International Organisations	5,783,000	7,412,640
4. Irish Aviation Authority Recoupment of Rents, etc.	305,000	355,972
5. Irish Aviation Authority Associated Costs	2,200,000	2,796,813
6. Recoupment of Costs of IAA Safety Audit	1,000	—
7. Miscellaneous Receipts	300,000	233,892
8. Receipts from Local Government Fund	582,360,000	567,860,000
9. National Toll Roads	17,900,000	28,889,583
10. Receipts under the Merchant Shipping and Mercantile Marine Acts	440,000	612,675
Total	610,889,000	609,586,881

Explanation of Variations

- The number of staff on secondment was more than provided for in the estimate. It is difficult to estimate the number of staff which may be secondment throughout the course of the year.
- Applications for licences and renewals were less than anticipated.
- The Department's contributions to international aviation organisations are paid from subhead F.1 and recouped from the Irish Aviation Authority. The extra receipts match the additional expenditure from subhead F.1 in 2008.
- The rents recouped from the Irish Aviation Authority were more than anticipated. The increase was due to receipt of a payment which should have been received last year.
- The Department's administrative costs, such as salaries and overheads, in overseeing and monitoring the Irish Aviation Authority and for which the Department is reimbursed, were greater than estimated. The costs are calculated according to a Department of Finance formula for recovery of appropriate services by the Department.
- No audit costs arose in 2008 in respect of the Irish Aviation Authority.
- Miscellaneous receipts which by their nature are difficult to estimate were less than expected.
- Receipts from the Local Government Fund relate to expenditure in respect of vehicle and driver licensing expenses and to grants paid to local authorities in respect of regional and local roads. The amount received by the Department from the Fund was less than originally anticipated due to reduced motor tax receipts.
- The additional receipts are as a result of the buy-out of National Toll Roads' interest in the M50 toll bridge in 2008. Toll revenue received ordinarily related to the volume of traffic in the preceding year but, as part of the buy-out agreement, all toll revenue due to the State up to the buy-out date was paid by NTR.
- The increase in fees reflected an increased level of mercantile marine and marine survey activity during 2008.

10 COMMITMENTS**Global Commitments**

	€
(i) Procurement Subheads	87,321,293
(ii) Grant Subheads	81,763,669

11 MATURED LIABILITIES

The total of matured liabilities at 31 December 2008 was €1,048,124.

12 DETAILS OF EXTRA REMUNERATION

	Amount	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	925,532	268	81	51,974
Overtime and extra attendance	868,520	181	45	30,984
Shift and roster allowance	794,697	78	59	15,893
Total extra remuneration	2,588,749			

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

13 MISCELLANEOUS ITEMS

From January 2008, responsibility for State funding for (1) regional and local roads and (2) vehicle and driver licensing expenses was transferred to the Department from the Department of the Environment, Heritage and Local Government.

41 members of staff were in receipt of merit awards in 2008. In total, €21,000 was awarded comprising €1,000 for 13 individual awards and €7,000 comprising €250 per team member for 8 team awards.

This account includes penalty interest payments under the Prompt Payment of Accounts Act, 1997 amounting to €284.

14 EU FUNDING

EU funding received by bodies under the aegis of this Department was as follows:

Funding under the European Cohesion Fund	€000
Public Transport (Iarnród Éireann)	4,188

15 STOCKS

Stocks at 31 December 2008 comprised:	€000
Stationery and office supplies	29
IT Consumables, etc. (Provisional)	103
Specialised Consumables (Irish Coast Guard)	709
	<u>841</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Income Tax	(20)
Pay Related Social Insurance	16
Value Added Tax	75
Withholding Tax	155
	<u>226</u>

JULIE O'NEILL

Accounting Officer

DEPARTMENT OF TRANSPORT

31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Transport for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Transport. 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 2008.

Chapter 27 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009

NATIONAL GALLERY

Account of the sum expended, in the year ended 31 December 2008, 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 National Gallery, including grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	6,524	6,262	
A.2. TRAVEL AND SUBSISTENCE	60	50	
A.3. INCIDENTAL EXPENSES	1,233	1,585	45
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	150	156	(6)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	367	397	(30)
A.6. OFFICE PREMISES EXPENSES	1,009	1,014	71
A.7. CONSULTANCY SERVICES	225	301	4
OTHER SERVICES			
B. GRANT-IN-AID FUND FOR ACQUISITIONS AND CONSERVATION	3,000	2,659	
C. NATIONAL GALLERY JESUIT FELLOWSHIP (GRANT-IN-AID FUND)	43	43	—
Gross Total	12,611	12,467	84
Deduct :			
D. APPROPRIATIONS-IN-AID	1	12	—
Net Total	12,610	12,455	84
Surplus to be surrendered		<u>€155,391</u>	

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

NOTES**1 OPERATING COST STATEMENT FOR 2008**

	€000	€000	€000
Net Outturn			12,455
Changes in Capital Assets			
Purchases Cash	(120)		
Depreciation	227	107	
Changes in Net Current Assets			
Decrease in Closing Accruals	(195)		
Increase in Stock	(2)	(197)	(90)
Direct Expenditure			12,365
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			1,226
Operating Cost			13,591

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			672
Current Assets			
Stocks (Note 10)		8	
Prepayments		105	
Other Debit Balances:			
Miscellaneous		13	
PMG Balance and Cash	652		
Orders Outstanding	(334)	318	
Total Current Assets		444	
Current Liabilities			
Accrued Expenses		189	
Other Credit Balances:			
Grant-in-Aid Fund for Acquisitions and Conservation (Note 10)	67		
National Gallery Jesuit Fellowship Grant-in-Aid Fund (Note 10)	253	320	
Net Liability to the Exchequer (Note 4)		11	
Total Current Liabilities		520	
Net Current Liabilities			(76)
Net Assets			596

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	1,940	1,212	3,152
Additions	76	52	128
Disposals	—	—	—
Gross Assets at 31 December 2008	2,016	1,264	3,280
Accumulated Depreciation:			
Opening Balance at 1 January 2008	1,706	675	2,381
Depreciation for the year	122	105	227
Depreciation on Disposals	—	—	—
Cumulative Depreciation at 31 December 2008	1,828	780	2,608
Net Assets at 31 December 2008	188	484	672

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be surrendered		155
Exchequer Grant Undrawn		(144)
Net Liability to the Exchequer		11
Represented by:		
Debtors		
Net PMG position and cash		318
Debtors Balance Suspense		13
Creditors		
Grant-in-Aid Fund for Acquisitions and Conservation	(67)	
National Gallery Jesuit Fellowship Grant-in-Aid Fund	(253)	(320)
		11

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	262	This variance arose mainly from unfilled vacancies during periods of staff turnover.
A.2.	10	Expenditure on travel and subsistence was lower than anticipated.
A.3.	(352)	Additional exhibition costs in 2008 over and above those anticipated when estimate was agreed.
A.5.	(30)	This excess arose because of higher than expected expenditure on software maintenance and also due to timing differences relating to supplier invoicing for annual contracts.
A.7.	(76)	Legal costs for HR consultancy due to an Employment Appeals Tribunal case.
B	341	Amount transferred to Subhead A.3. to meet additional exhibition expenditure.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Miscellaneous Receipts	1,000	11,733

Explanation of Variation

The variation in receipts arose as a result of a refund of employers PRSI and the recoupment of utility charges in respect of the restaurant.

7 COMMITMENTS

Commitments likely to materialise in future years amount to Stg£375,000 per annum. This is in respect of an agreement in connection with the retention and acquisition of certain paintings previously on loan.

8 CONTINGENT LIABILITY

Legal actions instigated against the Gallery and not settled to date, which are not fully covered by the Gallery's insurance policies comprise a total of 9 claims with an estimated outstanding contingent liability of €361,000. Seven of these claims relate to alleged exposure to asbestos and date from the year 2000. Estimates have been provided by the State Claims agency which manages all such claims on behalf of the Gallery.

9 DETAILS OF EXTRA REMUNERATION

	Amount paid €	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more €
Higher, special or additional duties	52,290	7	1	30,523
Overtime and extra attendance	129,665	90	3	14,330
Shift and roster allowances	11,130	61		
Miscellaneous	5,159	10		
Total extra remuneration	198,244			

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

10 MISCELLANEOUS ACCOUNTS**Grant-in-Aid Fund for Acquisitions and Conservation**

	Purchase and Conservation of repair of pictures works of art €	Purchase of books and journals €	Totals €
Balance at 1 January 2008	79,589	36,333	175,160
Grant-in-Aid (Subhead B)	2,559,000	50,000	2,659,000
Expenditure	(2,637,968)	(76,341)	(2,767,206)
Balance at 31 December 2008	621	9,992	66,954

Grant-in-Aid Fund for The National Gallery Jesuit Fellowship

	€
Balance at 1 January 2008	263,407
Grant-in-Aid (Subhead C)	43,000
Expenditure	(53,323)
Balance at 31 December 2008	253,084

11 STOCKS

Stocks at 31 December 2008 comprised:

	€000
Stationery	6
Cleaning Materials	2
	<u>8</u>

12 ENHANCING INTERNAL CONTROL

A Statement of Internal Financial Controls in the standard format for the year ended 31 December 2008 has been submitted with this account to the Comptroller and Auditor General. The following actions continue to be taken to enhance the system of internal control.

As part of the Risk Management process, Gallery management has updated its Risk Register and is managing its risks through the establishment of a Risk Management Forum which monitors progress on identified risks.

The general effectiveness of the Gallery's administrative and financial controls and its compliance with Corporate Governance best practice are reviewed on an ongoing basis through the work of the Internal Audit function and the Audit and Risk Committee.

RAYMOND KEAVENEY
Accounting Officer
NATIONAL GALLERY
12 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the National Gallery for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the National Gallery. 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
31 July 2009

ENTERPRISE, TRADE AND EMPLOYMENT

Account of the sum expended, in the year ending 31 December 2008, 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 Enterprise, Trade and Employment, including certain services administered by that Office, for payment of certain subsidies, grants and grants-in-aid and for the payment of certain grants under cash-limited schemes of the Office of the Minister for Enterprise, Trade and Employment, including certain services administered by that Office, and for payment of certain subsidies and sundry grants-in-aid

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

Service	Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES	36,364	35,567	—
A.2. TRAVEL AND SUBSISTENCE	1,689	1,572	131
A.3. INCIDENTAL EXPENSES	1,581	1,575	17
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	927	1,244	43
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	5,267	5,253	2
A.6. OFFICE PREMISES EXPENSES	1,580	1,686	79
A.7. CONSULTANCY SERVICES	439	545	—
A.8. ADVERTISING AND PUBLICITY	515	249	3
A.9. OFFICE OF THE DIRECTOR OF CORPORATE ENFORCEMENT	4,957	4,343	33
A.10. LABOUR COURT	3,193	2,980	17
A.11. NATIONAL EMPLOYMENT RIGHTS AUTHORITY	10,817	9,595	67
A.12. VALUE FOR MONEY AND POLICY REVIEWS	224	169	—
ENTERPRISE AGENCIES, SCIENCE AND TECHNOLOGY			
B.1. FORFÁS - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	37,835	36,033	—
B.2. INTERTRADE IRELAND			
Current Year Provision	10,682		—
Deferred Surrender	1,200	11,882	7,735
C.1. IDA IRELAND - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	45,230	44,099	—
C.2. IDA IRELAND - GRANTS TO INDUSTRY	95,120	75,120	—
C.3. IDA IRELAND - GRANT FOR BUILDING OPERATIONS	3,400	3,400	—
D.1. ENTERPRISE IRELAND - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	101,661	100,218	—
D.2. ENTERPRISE IRELAND - GRANT TO INDUSTRY	56,770	56,370	—
D.3. ENTERPRISE IRELAND - GRANT FOR CAPITAL EXPENDITURE			
Current Year Provision	3,400		—
Deferred Surrender	2,000	5,400	5,400
E.1. SHANNON FREE AIRPORT DEVELOPMENT COMPANY LIMITED - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	102	—	—
E.2. SHANNON FREE AIRPORT DEVELOPMENT			

Enterprise, Trade and Employment – Vote 34

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
ENTERPRISE AGENCIES, SCIENCE AND TECHNOLOGY (cont'd)				
F. COMPANY LIMITED - GRANTS TO INDUSTRY SCIENCE TECHNOLOGY AND INNOVATION PROGRAMMES		3,000	1,289	—
	<i>Current Year Provision</i>	326,558		—
	<i>Deferred Surrender</i>	4,226	330,784	309,184
G. COUNTY ENTERPRISE DEVELOPMENT				
	<i>Current Year Provision</i>	31,985		—
	<i>Deferred Surrender</i>	3,000	34,985	34,179
H. MONITORING AND EVALUATION OF EU PROGRAMMES		130	23	—
I. NATIONAL STANDARDS AUTHORITY OF IRELAND - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES				
	<i>Current Year Provision</i>	8,787		—
	<i>Deferred Surrender</i>	450	9,237	9,237
LABOUR FORCE DEVELOPMENT				
K.1. FÁS ADMINISTRATION AND GENERAL EXPENSES		152,254	149,754	—
K.2. FÁS TRAINING AND INTEGRATION SUPPORTS		99,985	98,485	—
K.3. FÁS EMPLOYMENT PROGRAMMES		439,550	434,550	—
K.4. FÁS CAPITAL				
	<i>Current Year Provision</i>	16,000		—
	<i>Deferred Surrender</i>	12,552	28,552	28,552
L. GRANT TO IRISH NATIONAL ORGANISATION FOR THE UNEMPLOYED		52	52	—
M.1. TECHNICAL SUPPORT FOR COMMUNITY INITIATIVES		500	496	—
M.2. MATCHING FUNDING FOR COMMUNITY INITIATIVES		102	40	—
M.3. OPERATIONAL PROGRAMME FOR HUMAN RESOURCES DEVELOPMENT - TECHNICAL ASSISTANCE		846	503	3
M.4. LEONARDO PROGRAMME		140	140	—
M.5. EQUAL COMMUNITY INITIATIVE DEVELOPMENT PARTNERSHIPS		2,500	2,469	—
EMPLOYMENT RIGHTS AND INDUSTRIAL RELATIONS				
N. LABOUR RELATIONS COMMISSION - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES		6,600	5,921	—
O.1. GRANTS FOR TRADE UNION EDUCATION AND ADVISORY SERVICES		1,510	1,510	—
O.2. WORKPLACE INNOVATION FUND PROMOTION OF PARTNERSHIP		2,750	418	—
P. TRADE UNION AMALGAMATIONS		150	10	—
COMMERCE, CONSUMERS AND COMPETITION				
Q. GRANT TO THE COMPETITION AUTHORITY		6,776	5,957	—
R.1. NATIONAL CONSUMER AGENCY - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES		10,000	7,587	(54)
R.2. CONSUMER SUPPORT		68	68	—
S.1. COMPANIES REGISTRATION OFFICE AND REGISTRY OF FRIENDLY SOCIETIES - GRANT FOR				

Enterprise, Trade and Employment – Vote 34

Service		Estimate Provision	Outturn	Closing Accruals
COMMERCE, CONSUMERS AND COMPETITION (cont'd)		€000	€000	€000
S.2.	ADMINISTRATION AND GENERAL EXPENSES	10,091	9,801	154
	IRISH AUDITING AND ACCOUNTING			
	SUPERVISORY AUTHORITY (GRANT-IN-AID)	1,547	1,220	—
HEALTH AND SAFETY				
T.	HEALTH AND SAFETY AUTHORITY - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	24,440	23,940	—
OTHER SERVICES				
U.	RESEARCH INCLUDING MANPOWER SURVEYS	369	145	—
V.	NATIONAL FRAMEWORK COMMITTEE FOR WORK/LIFE BALANCE POLICIES	350	153	5
W.	SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS, ETC.	16,239	16,189	—
X.1.	COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES	904	523	119
X.2.	MISCELLANEOUS PAYMENTS	1,667	812	3
X.3.	SUPERANNUATION AND PENSIONS FOR MEMBERS OF THE LABOUR COURT, THE RESTRICTIVE PRACTICES COMMISSION AND THE COMPETITION AUTHORITY	693	527	—
X.4.	EXPORT CREDIT INSURANCE - REFUND TO THE EXCHEQUER	60	59	—
Gross Total				
	<i>Current Year Provision</i>	1,588,356		
	<i>Deferred Surrender</i>	23,428	1,611,784	1,536,946
				622
Deduct:				
Y.	Appropriations in Aid		95,439	79,638
				(3,940)
Net Total				
	<i>Current Year Provision</i>	1,492,917		
	<i>Deferred Surrender</i>	23,428	1,516,345	1,457,308
				4,562
Surplus for the year			€59,036,998	
Deferred surrender under Section 91 of the Finance Act 2004			€18,326,000	
Surplus to be surrendered			€40,710,998	

The Statement of Accounting Policies and Principles and Notes 1 to 18 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			1,457,308
Changes in Capital Assets			
Purchases Cash	(994)		
Depreciation	2,914		
Loss on Disposals	36	1,956	
Assets under Development			
Cash Payments		(1,054)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(3,262)		
Increase in Stock	(85)	(3,347)	(2,445)
Direct Expenditure			1,454,863
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	23,165		
Notional Rents	3,146		26,311
Operating Cost			<u>1,481,174</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			9,180
Assets under Development (Note 4)			<u>1,267</u>
			10,447
Current Assets			
Stocks (Note 16)		334	
Prepayments		175	
Accrued Income		943	
Other Debit Balances:			
Imprests Advanced	21		
Department of Justice, Equality and Law Reform	35		
Department of Arts, Sport and Tourism	7		
Miscellaneous Debit Balances	573		
Recoupable Expenditure	<u>1,358</u>	1,994	
PMG Balance and Cash	28,921		
Orders Outstanding	<u>(1,620)</u>	27,301	
Total Current Assets		<u>30,747</u>	
Less Current Liabilities			
Accrued Expenses		797	
Deferred Income		4,883	
Other Credit Balances:			
Due to State (Note 17)	905		
European Union Funds	7,408		
Miscellaneous Credit Balances	<u>2,415</u>	10,728	
Net Liability to the Exchequer (Note 5)		<u>18,567</u>	
Total Current Liabilities		<u>34,975</u>	
Net Current Liabilities			<u>(4,228)</u>
Net Assets			<u><u>6,219</u></u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Motor Vehicles €000	Office & IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	13	28,088	7,827	35,928
Additions	14	2,256	167	2,437
Disposals	(13)	(210)	(41)	(264)
Gross Assets at 31 December 2008	<u>14</u>	<u>30,134</u>	<u>7,953</u>	<u>38,101</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2008	8	20,005	6,222	26,235
Depreciation for the year	3	2,458	453	2,914
Depreciation on Disposals	(8)	(210)	(10)	(228)
Cumulative Depreciation at 31 December 2008	<u>3</u>	<u>22,253</u>	<u>6,665</u>	<u>28,921</u>
Net Assets at 31 December 2008	<u><u>11</u></u>	<u><u>7,881</u></u>	<u><u>1,288</u></u>	<u><u>9,180</u></u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	In House Computer Applications €000
Amounts brought forward at 1 January 2008	1,661
Adjustment - misclassification	(2)
Cash Payments for the Year	1,054
Amount written off during 2008	(3)
Transferred to Asset Register	(1,443)
Amounts carried forward at 31 December 2008	1,267

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008

	€000	€000
Surplus to be surrendered	40,711	
Deferred Surrender 2008	18,326	59,037
Exchequer Grant Undrawn		(40,470)
Net Liability to the Exchequer		18,567
Represented by:		
Debtors		
Net PMG position and cash	27,301	
Debit Balances: Suspense	1,994	29,295
Creditors		
Due to State	(905)	
Credit Balances: Suspense	(9,823)	(10,728)
		18,567

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Export Credit - Recoveries from Iraq	1,000,000	18,537
IDA Ireland Interconnectivity Project Receipts	—	179,955
IDA Ireland - Surplus Own Resource Income	363,000	363,000
IDA Unspent Balance of 2007 Oireachtas Grant Drawdown	4,975,000	4,975,000
IDA Ireland - Grant Refunds	14,572,000	3,048,000
Enterprise Ireland - Surplus Own Resource Income	—	176,619
Enterprise Ireland - Surplus Own Resource Income - Capital	967,000	699,777
Enterprise Ireland - Research Grant Refunds	538,000	6,649
Indigenous Industry - Capital	24,000	—
Forfas - Surplus Own Resource Income	—	149,143
Forfas - Grant Refund	—	133,217
Forfas - Shannon Development Pensions Refund	—	2,550,000
FÁS - Sale of Assets	22,000	22,245
Science Foundation Ireland - Subhead F	—	900,599
Bank Interest	—	409,000
Miscellaneous	—	20,844
Total	22,461,000	13,652,585

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

Sub-head	Less/(More) than provided	Explanation
	€000	
A.4.	(317)	The overspend on postal and telecommunications services is due to an increase in the volume of registered post and expenditure on land line and mobile phones. Also, a quarterly charge associated with high speed interlinks was not budgeted for when the estimate for the subhead was agreed.
A.7.	(106)	The variance is due to the requirement to carry out an important consultancy that was not foreseen when the estimate was agreed.
A.8.	266	The anticipated impact of the Official Languages Act, 2003 did not materialise. In addition, economies were achieved in relation to advertising expenditure.
B.2.	4,147	The saving in relation to the North/South Body, Intertrade Ireland, arose from operational factors and favourable movements in the Euro/Sterling exchange rate in 2008.
C.2.	20,000	It is difficult to predict exact expenditure under the subhead as expenditure is driven by demand/economic activity. The saving was due to a reduction in grant claims received in 2008 and to the fact that payment conditions had not been fully complied with in respect of some of the claims.
E.1.	102	An allocation of €102,000 was made available to Shannon Development in 2008. As in recent years the company did not draw down monies as all administration expenditure was funded from income generated by the company.
E.2.	1,711	The savings are due to claims not being received as expected or grant conditions not being met, together with a grant repayment during the year. These grants are expected to be claimed and paid in 2009.
F.	21,600	There was a significant saving in capital grants as demand was less than anticipated. There were also savings by Enterprise Ireland due to the lengthy procurement process associated with one particular scheme.
G.	806	The bulk of the saving (€500,000) was assigned for the National Entrepreneurship Week which did not proceed in 2008. The non take-up of some grants at individual project promoter level also contributed to the variance.
H.	107	Costs associated with the closure of the Productive Sector Operational Program 2000-2006 did not arise as expected in 2008.
M.3.	343	An ongoing vacancy existed in the ESF Financial Control Unit for the first half of 2008. A number of activities were also deferred until 2009.
N.	679	Savings arose due to the Government Expenditure cut of 2.5%, additional savings in Pay of €125,000 attributable to staff vacancies and further savings of €389,000 in Non-Pay principally due to delays in IT Projects and expenditure on T16 Assessors' reports being less than expected.
O.2.	2,332	The establishment of the Workplace Innovation Fund was agreed as part of the social partnership agreement Towards 2016. The nature of the projects covered by the Fund is such that they involve long development and lead-in times and many of the projects were only rolled out half-way through 2007.
P.	140	Expenditure under this subhead is difficult to predict in advance of applications being received and approved.
Q.	819	An amount of €625,000 was achieved in payroll savings due to staffing vacancies. A further €100,000 arose from non-pay efficiency savings for 2008.

Sub- Less/(More)
head than provided

Explanation

€000

R.1.	2,413	Savings relate to delays in the intended decentralisation of the National Consumer Agency to Cork; staff vacancies and savings on advertising campaigns.
S.2.	327	Savings are due to staffing vacancies in IAASA.
U.	224	Savings are attributable to a decision not to proceed with one project and efficiencies achieved on two other projects. A further project originally expected to conclude by end 2008 has continued in 2009.
V.	197	Savings were achieved in relation to media advertising of Work Life Balance Day.
X.1.	381	Savings relate to underspends on activities of various Committees, including Joint Labour Committees, consultancy and other costs for the Company Law Review Group, and the High Level Group on Business Regulation. Savings relate to travel costs, publications, meeting costs, etc.
X.2.	855	The underspend primarily relates to savings in legal costs which were provided for in the 2008 Estimate, and which subsequently did not arise. Some savings were also realised in relation to advertising costs on the National Minimum Wage, and on trade projects.
X.3.	166	This subhead includes a provision for payment of death gratuities and possible spouses and children's pension in the event of the death in service of a current member of the Labour Court. It also includes a provision for cases of unplanned retirement before maximum retirement age, e.g. retirement on grounds of ill health. As none of these circumstances arose in 2008, €166,419, was not required.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts from the Social Insurance Fund under Section 56 of the Redundancy Payments Act, 1967 (Employment Appeals Tribunal).	2,000,000	1,894,253
2. Employment Permit Fees	12,500,000	5,960,756
3. Employment Agency Licences	250,000	288,934
4. Companies Registration Office & Registry of Friendly Societies	20,511,000	29,097,400
5. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964	11,000,000	10,191,402
6. Occasional Trading Licences (Competition Authority)	10,000	8,602
7. NCA Consumer Credit	597,000	641,497
8. Merger Notifications	600,000	328,000
9. FÁS Pay	3,400,000	3,784,792
10. European Social Fund	43,496,000	24,331,367
11. ODCE Legal	50,000	138,961
12. County Enterprise Development	—	569,908
13. Enterprise Policy (InterTrade Ireland)	27,000	44,086
14. IAASA Pay Refund	398,000	235,753
15. PIAB Superannuation	500,000	924,517
16. Miscellaneous	100,000	1,197,272
Total	95,439,000	79,637,500

Explanation of Variations

- The impact of overtime and annual increments on the administrative costs of Redundancy, Insolvency and Finance Units was overestimated.
- The reasons for the reduction in fee receipts can be attributed to a drop in the number of new and renewal fee bearing permits issued, allied to an unanticipated increase in non-fee bearing permits in respect of spouses, unlimited permits and charities.
- A-in-A in the CRO continues to be dominated by late filing penalties, with €17.6m being received in 2008 in late filing penalties. The approach taken by the Department and the CRO in relation to receipts from late filing penalties has been to make a very conservative estimate on the basis that if all companies were to file on time, there would be very little or no late filing penalties received.
- The variation between the estimate and outturn is attributable to a reduction in patent renewal fee income. Fee income from Industrial Designs and International Trade Marks was also less than estimated. The drop in receipts occurred in the latter half of 2008 in tandem with the deepening global financial crisis and economic recession.

8. Merger income of €328,000 represents 41 merger notifications. The decrease in the level of notification can be largely attributed to the general downturn in economic activity and to the continuing effects of the revision of a number of terms in the Competition Act 2002, which saw certain types of mergers that heretofore were required to be notified no longer having to be notified.
9. This item relates to pay-as-you-go pension contributions in respect of staff in FÁS who are not part of a closed (i.e. former ANCO) pension scheme. The excess of actual over projected income was affected by the timing of individual retirements and staff changes in the organisation.
10. A European Commission decision was taken in 2008 to reduce the amount of ESF monies payable to Ireland, under the Employment Community Initiative for the 1994-1999 programming period. This resulted in €8.7 million being deducted from payments due to Ireland in 2008. In addition, the estimate included anticipated expenditure under 2007-2013 Human Capital Investment Operational Programme activities, which was not drawn down in 2008.
12. Receipts relate to the refund of unused monies in respect of programmes operated by the City and County Enterprise Boards. The refunds were not foreseen when the estimate was prepared.
14. In 2008, the Department of Enterprise, Trade and Employment operated payroll services for IAASA. The receipts are netted off payments made under Subhead S.2. to reconcile the net contribution payable by the Department to IAASA's administrative costs. IAASA did not have a full complement of staff in 2008, hence the amount received from IAASA to balance out the Department's contribution to the organisation's pay costs was less than forecast.
15. This item relates to the pension contributions for staff in the Personal Injuries Assessment Board (PIAB). The 2008 forecast of receipts was understated.
16. By its very nature, it is difficult to predict what level of funds will be received under this heading. Significant receipts in 2008 relate to pension contributions for staff of the Health & Safety Authority (€1,009,272) and the transfer of funds from inactive Suspense Accounts following a review by the Department.

9 COMMITMENTS

	€000
(A) Procurement	4,213
(B) Grants	€000
IDA Ireland	360,700
Enterprise Ireland	568,140
Science Foundation Ireland	455,987
Shannon Development	29,000
FAS	8,700
Other	579
	1,423,106

Note:

The above figures represent best estimates of the maximum amounts likely to become payable.

10 MATURED LIABILITIES

Estimated matured liabilities undischarged at the year-end were €510,159

11 DETAILS OF EXTRA REMUNERATION

	Amount paid	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	952,838	209	14	19,851
Overtime and delegates allowance	1,362,433	514	32	30,818
Miscellaneous	241,174	150	3	36,989
Total extra remuneration	2,556,445	873	49	

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

12 MISCELLANEOUS ITEMS

Under the provisions of section 91 of the Finance Act 2004, €18,326,000 of unspent allocations in respect of the capital element of the subheads D.2., F., G., I. and K.4. is carried forward to 2009 as a deferred surrender.

A total of €10,000 was spent on merit awards to 50 individual officers.

The 2007 Appropriation Account included a note on a contingent liability in respect of the Employment Community Initiative 1994-1999. In 2008, the European Commission reduced the amount of European Social Fund monies payable to Ireland in respect of this Initiative by €12,724,594. Of this sum, €8,705,468 was withheld from ESF payments due to Ireland in 2008. The balance will be absorbed in 2009.

13 EU FUNDING

The amount of €24,331,367 received from the European Social Fund and shown as appropriation-in-aid was included in the recorded expenditure from the following subheads of the Vote: - K.2. and M.3.

In addition to the grants from the Vote, the following bodies under the aegis of the Department received EU aid directly in 2008 as shown below:

	ERDF €	Other €	Total €
Health & Safety Authority	—	31,392	31,392
FAS	—	928,234	928,234
SFADCo	112,033	855,108	967,141
Total	112,033	1,814,734	1,926,767

14 COMMISSIONS AND INQUIRIES ETC.

The expenditure in respect of Commissions etc. to 31 December 2008 is as follows:

Commission, Committee or Special Inquiry	Year of appointment	Expenditure in 2008 €	Cumulative expenditure to 31 December 2008 €
National Framework Committee for Work/Life Balance Policies	2004	153,194	995,112
Joint Labour Committees ¹	1946	84,764	1,121,248
Company Law Inquiries	1994	49,881	2,016,762
Company Law Review Group	2000	52,535	732,410
Business Regulation Group	2006	36,292	101,920
EAT - Research Group	2007	—	8,056
Workplace Safety	2002	295,450	1,992,590
Departmental Audit Committee	2004	4,598	11,817
Total		676,714	6,979,915

Note:

¹ Base Year 1994 - Payments in respect of the period 1946-1993 were made from Subhead A.2. in the year in question.

15 MISCELLANEOUS PAYMENTS**Employment and Training Levy - Statement of Payments made in accordance with Section 25(1) of the Labour Services Act, 1987**

	Total for the year ended 31 December 2008 €	Cumulative to 31 December 2008 €
Received by Minister for Enterprise, Trade and Employment	997,269	2,888,513,709
Paid by Minister for Enterprise, Trade and Employment into the Exchequer ¹	1,031,984	2,888,548,455

¹ An amount of €34,715 relating to 2008 was paid to the Exchequer in December 2008 but was not received by this Department until January 2009.

16 STOCKS

Stocks at 31 December 2008 comprise:	€000
Stationery	276
IT Supplies	41
Materials	17
	<u>334</u>

17 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Income Tax	47
Superannuation	769
Pay Related Social Insurance	(76)
Withholding Tax	148
VAT on Intra EU Acquisitions	17
	<u>905</u>

18 ENHANCING INTERNAL CONTROL

A statement on internal financial controls in the standard format for the year ended 31 December 2008 has been submitted with this account to the Comptroller and Auditor General. The following further actions have been taken, or are planned, to enhance the system of internal control:

Monitoring of Expenditure

Expenditure from the Department's Vote is monitored on an on-going basis and monthly Expenditure Reports are presented to the Management Board for consideration. The Expenditure Reports outline progress being made against forecasts of expenditure provided at the beginning of the year. The reports highlight potential cost overruns and underspends, and serve as an early warning signal on areas that may require correction.

Financial Management System

An upgrade was carried out to the Department's financial management system in 2008. The upgrade has ensured that the system is more robust and has mitigated the risk of the system being ineligible for technical support. The upgrade also resulted in additional training on the system for staff in the Department's Finance Unit, IT Unit and Organisation Unit.

Risk Management

The Department has a Risk Management policy which involves Risk Registers being maintained and updated on an on-going basis at Divisional level. The Divisional Risk Registers feed into a Departmental-level Risk Register.

ICT

The role of Information Security Officer was established as a full time dedicated post in the ICT Unit in 2007. This post is supported with additional staffing. The Security and Business Process Section was established in order to lead a programme of work aimed at achieving best practice in Information Security in the Department. A number of staff awareness exercises have taken place including information workshops and information notices. These have been complemented by the introduction of additional security technologies, including internet usage management tools, laptop encryption as well as ongoing security enhancements to existing ICT systems.

The Department's ICT Strategy was finalised in February 2008. The Strategy includes a target of providing accredited Project Management training to all members of staff of the Department's ICT Unit, as well as making complementary training available to other Business Units involved in significant ICT projects. All members of staff in the ICT Unit have now undergone PRINCE2 training and received the relevant accreditation. Project Management is now being introduced as the management process for the ICT Business Plan in line with Department of Finance Circular 02/09.

SEÁN GORMAN

Accounting Officer

DEPARTMENT OF ENTERPRISE, TRADE AND EMPLOYMENT

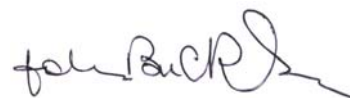
30 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Enterprise, Trade and Employment for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Enterprise, Trade and Employment. 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009

ARTS, SPORT AND TOURISM

Account of the sum expended, in the year ended 31 December 2008, 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 Arts, Sport and Tourism, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid

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

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES		9,761	10,662	—
A.2. TRAVEL AND SUBSISTENCE		361	340	16
A.3. INCIDENTAL EXPENSES		332	279	11
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		410	420	3
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES		889	443	9
A.6. OFFICE PREMISES EXPENSES		558	365	7
A.7. CONSULTANCY SERVICES		352	224	3
A.8. ADVERTISING AND PUBLICITY		161	64	(12)
A.9. VALUE FOR MONEY AND POLICY REVIEWS		100	22	—
TOURISM SERVICES				
B.1. FÁILTE IRELAND - (GRANT-IN-AID)		82,819	82,594	—
B.2. TOURISM IRELAND LIMITED - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES		20,010	19,954	—
B.3. SHANNON FREE AIRPORT DEVELOPMENT COMPANY LIMITED - ADMINISTRATION AND GENERAL EXPENSES (TOURISM DEVELOPMENT) (GRANT-IN-AID)		870	865	—
B.4. TOURISM MARKETING FUND (GRANT-IN-AID FUND)		50,000	50,000	—
B.5. TOURISM PRODUCT DEVELOPMENT (GRANT-IN-AID)		15,700	14,800	—
SPORTS AND RECREATION SERVICES				
C.1. GRANTS FOR SPORTING BODIES AND THE PROVISION OF SPORTS AND RECREATIONAL FACILITIES (PART FUNDED BY NATIONAL LOTTERY)				
<i>Current Year Provision</i>	56,000			
<i>Deferred Surrender</i>	2,000	58,000	60,137	—
C.2. GRANTS FOR PROVISION AND RENOVATION OF SWIMMING POOLS		20,000	20,448	—
C.3. IRISH SPORTS COUNCIL (GRANT-IN-AID) (PART FUNDED BY NATIONAL LOTTERY)		57,631	57,182	—
C.4. NATIONAL SPORTS CAMPUS		6,710	6,503	—
C.5. LANSDOWNE ROAD				
<i>Current Year Provision</i>	93,000			
<i>Deferred Surrender</i>	23,000	116,000	115,999	—
C.6. HORSE AND GREYHOUND RACING FUND		76,286	76,286	—
C.7. GRANT TO SUPPORT SPORT IN DISADVANTAGED AREAS (DORMANT ACCOUNTS FUNDING)		1,500	874	—

Arts, Sport and Tourism – Vote 35

Service		Estimate Provision	Outturn	Closing Accruals
ARTS AND CULTURE	€000	€000	€000	€000
D.1. PAYMENTS TO MATCH RESOURCES GENERATED BY THE NATIONAL ARCHIVES		60	41	4
D.2. GENERAL EXPENSES OF THE NATIONAL ARCHIVES AND NATIONAL ARCHIVES ADVISORY COUNCIL		2,154	2,153	33
D.3. GENERAL EXPENSES OF THE IRISH MUSEUM OF MODERN ART, CHESTER BEATTY LIBRARY, NATIONAL CONCERT HALL AND THE CRAWFORD GALLERY (GRANT-IN-AID)				
<i>Current Year Provision</i>	17,621			
<i>Deferred Surrender</i>	181	17,802	17,763	—
D.4. CULTURAL PROJECTS		6,878	6,974	3
D.5. CULTURAL INFRASTRUCTURE		40,655	32,921	29
D.6. CULTURE IRELAND		4,750	4,748	502
D.7. AN CHOMHAIRLE EALAÍON (PART FUNDED BY NATIONAL LOTTERY) (GRANT-IN-AID)		82,102	81,620	—
D.8. GENERAL EXPENSES OF THE NATIONAL MUSEUM OF IRELAND (GRANT-IN-AID)		19,058	19,017	—
D.9. GENERAL EXPENSES OF THE NATIONAL LIBRARY OF IRELAND (GRANT-IN-AID)		12,002	11,875	—
D.10. IRISH FILM BOARD (GRANT-IN-AID)		23,197	23,189	—
Gross Total				
<i>Current Year Provision</i>	701,927			
<i>Deferred Surrender</i>	25,181	727,108	718,762	608
Deduct :				
E. APPROPRIATIONS-IN-AID		1,765	1,522	52
Net Total				
<i>Original</i>	700,162			
<i>Deferred Surrender</i>	25,181	725,343	717,240	556
Surplus for surrender			€8,103,023	
Deferred surrender under Section 91 of the Finance Act 2004			€1,500,000	
Surplus to be surrendered			<u>€6,603,023</u>	

The Statement of Accounting Policies and Principles and Notes 1 to 15 form part of this Account.

NOTES**1 OPERATING COST STATEMENT FOR 2008**

	€000	€000	€000
Net Outturn			717,240
Changes in Capital Assets			
Purchases Cash	(512)		
Depreciation	605		
Loss on Disposals	1	94	
Assets Under Development			
Cash Payments		—	
Changes in Net Current Assets			
Decrease in Closing Accruals		(5,048)	
Decrease in Stocks		18	(4,936)
Direct Expenditure			712,304
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		13,702	
Notional Rents		6,526	20,228
Operating Cost			<u>732,532</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			2,733
Current Assets			
Stocks (Note 14)		48	
Prepayments		63	
Accrued Income		52	
Other Debit Balances:			
OPW	21		
Other Suspense Balances	49	70	
PMG Balance and Cash	3,068		
Less Orders Outstanding	(184)	2,884	
Total Current Assets		<u>3,117</u>	
Less Current Liabilities			
Accrued Expenses		671	
Other Credit Balances:			
General Suspense	205		
Crowley Bequest Fund	727		
Due to State (Note 15)	381	1,313	
Net Liability to the Exchequer (Note 4)		<u>1,641</u>	
Total Current Liabilities		<u>3,625</u>	
Net Current Liabilities			<u>(508)</u>
Net Assets			<u>2,225</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	3,126	4,329	7,455
Additions	408	253	661
Disposals	(55)	—	(55)
Gross Assets at 31 December 2008	3,479	4,582	8,061
Accumulated Depreciation:			
Opening Balance at 1 January 2008	2,134	2,643	4,777
Depreciation for the year	425	180	605
Depreciation on Disposals	(54)	—	(54)
Cumulative Depreciation at 31 December 2008	2,505	2,823	5,328
Net Capital Assets at 31 December 2008	974	1,759	2,733

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus for Year		
Surplus to be surrendered	6,603	
Deferred Surrender	1,500	8,103
Exchequer Grant Undrawn		(6,462)
Net Liability to the Exchequer		1,641
Represented by:		
Debtors		
Net PMG position and cash	2,884	
Debit Balances: Suspense	70	2,954
Creditors		
Due to State	(381)	
Credit Balances: Suspense	(932)	(1,313)
		1,641

5 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Exchequer Extra Receipts totalling €45,059 were received during the year.

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

Sub-head	Less/(More) than provided €000	Explanation
A.1.	(901)	The main contributing factors to the overspend were increased staffing costs incurred as a consequence of the transfer into the Department under the Government's decentralisation programme of officers from other Departments with higher remuneration than those being replaced and staff overlaps in critical areas resulting in a full complement of staff at all times.
A.5.	446	The underspend was due to a policy to keep such expenditure to a minimum awaiting completion of the Department's new premises in Killarney.
A.6.	193	The underspend was due to a policy to keep such expenditure to a minimum awaiting completion of the Department's new premises in Killarney.
A.7.	128	The underspend was due to a policy to keep such expenditure to a minimum in the light of budgetary pressures.
B.5.	900	The savings arose as a result of a downward budgetary adjustment following a July Government Decision (Ref S180/20/10/0964B).
C.1.	(2,137)	Expenditure on this subhead is demand led. The overspend was due to Sports Capital projects progressing more quickly than was originally anticipated. This overspend was met from savings elsewhere in the Vote.
C.2.	(448)	This subhead is demand led. The overspend was due to Swimming Pool Buildings progressing more quickly than was originally anticipated by Local Authorities. This overspend was met from savings elsewhere in the Vote.
C.3.	449	The savings arose as a result of a downward budgetary adjustment following a July Government Decision (Ref S180/20/10/0964B).
C.4.	207	The savings arose as a result of a downward budgetary adjustment following a July Government Decision (Ref S180/20/10/0964B).
C.7.	626	Savings arose as some grantees did not draw down full payment of agreed grants prior to the end of December 2008.
D.5.	7,734	Expenditure on this subhead is demand led. €3m of the savings arose as a result of a downward budgetary adjustment following a July Government Decision (Ref S180/20/10/0964B). The remainder of the savings were due to delays encountered in the submission by grantees of the necessary documentation required for grant payment.
D.7.	482	The savings arose as a result of a downward budgetary adjustment following a July Government Decision (Ref S180/20/10/0964B).

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Tourism Ireland Limited Pension Receipts	225,000	274,289
2. National Archives	40,000	40,900
3. Miscellaneous Receipts	—	276,124
4. Irish Sports Council Pension Receipts	—	56,435
5. Dormant Accounts	1,500,000	874,483
Total	1,765,000	1,522,231

Explanation of Variation

3. The main element of Miscellaneous Receipts relates to return of monies from Marsh's Library, An Bui Bolg and Leevale A.C.
5. The estimate provision was intended to offset payments made under the Department's Dormant Account Grant scheme (C.7.). The full estimate was not drawn down as some grantees did not draw down full payment of the approved grant prior to the end of December 2008 .

8 MATURED LIABILITIES

The total of matured liabilities at 31 December 2008 was €400,910.

9 COMMITMENTS

As at 31 December 2008, estimated commitments likely to materialise in future years were as follows:

A. Global Commitments	€
Commitments likely to materialise in subsequent years for:-	
Procurement subheads	—
Grants subheads	1,261,017
B. Multi-Annual Capital Commitments	
Commitments under capital grant schemes:	
Sports & Recreational Facilities Grants	175,035,065
Local Authority Swimming Pool Programme	15,902,857
ACCESS (cultural development grants)	39,382,423
Other arts capital projects	7,763,941
Lansdowne Road Redevelopment	6,001,000
Total	245,346,303

10 DETAILS OF EXTRA REMUNERATION

	Amount paid	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	114,399	48	2	11,249
Overtime and extra attendance	162,708	39	4	23,882
Total extra remuneration	<u>277,107</u>			

Note:

Certain individuals received extra remuneration in more than one category.

11 MISCELLANEOUS ITEMS

Under the provision of Section 91 of the Finance Act 2004, €1,500,000 of unspent 2008 appropriations to capital supply services was carried forward to Subhead D.10. for 2009.

Awards totalling €9,350 were made to staff under the scheme for recognition of exceptional performance.

12 MISCELLANEOUS ACCOUNTS**Payments towards general expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery**

	€	€
Payments		
Irish Museum of Modern Art	8,340,506	
National Concert Hall	3,917,617	
Chester Beatty Library	3,487,939	
Crawford Gallery, Cork	2,016,938	
		<u>17,763,000</u>

Horse and Greyhound Racing Fund**Account of Receipts and Payments for the year ended 31 December 2008**

Balance on 1 January 2008		—
Receipts (Subhead C.6.)		76,285,800
Expenditure:		
Horse Racing Ireland	61,028,800	
Bord na gCon	15,257,000	76,285,800
Balance at 31 December 2008		<u>—</u>

The Crowley Bequest Fund**Account of Receipts and Payments for the year ended 31 December 2008**

Balance on 1 January 2008	757,240
Expenditure	30,102
Balance at 31 December 2008	<u>727,138</u>

Note: The bequest was accepted by the State in 1997, to be used to undertake a project involving the listing, microfilming and publishing of the registered papers of the Chief Secretary's Office for the period 1815-1852. A Senior Archivist was appointed in 2002. Because of a delay in appointing further project staff, the Senior Archivist was assigned to other duties. Two archivists and a clerical officer were appointed to the project in late 2008. The charge on the fund represents their salary costs.

13 NATIONAL LOTTERY FUNDING**Subheads Part Funded by National Lottery - Payments in the year ended 31 December 2008**

	€000
Payments	
Grants for Sporting Bodies and the provision of Sports and Recreational Facilities (Subhead C.1.)	60,137,146
Irish Sports Council (Grant-in-Aid) (Subhead C.3.)	57,182,000
An Comhairle Ealaíon - The Arts Council (Grant-in-Aid) (Subhead D.7.)	81,620,000
Total	198,939,146

Grants for Sporting Bodies and the Provision of Sports and Recreational Facilities (Subhead C.1.)

Organisation	Area	Amount €
Bagenalstown Soccer/Tennis	Carlow	60,000
Ballinkillen Hurling Club	Carlow	70,286
Carlow UDC / Carlow Town Council	Carlow	25,000
Carlow UDC Askea Sports/St Laurence O Toole	Carlow	31,743
Clonmore GAA Club	Carlow	2,500
Eire Og CLG Carlow	Carlow	174,504
Fighting Cocks GFC	Carlow	20,000
New Oak Boys Football Club	Carlow	40,000
Old Leighlin GAA	Carlow	95,000
Tinryland GAA Club	Carlow	70,000
Tullow Rugby Football Club	Carlow	7,987
Tullow Tae Kwon Do Club	Carlow	1,500
Baileborough Shamrocks GFC	Cavan	95,000
Belturbet GAA	Cavan	40,000
Belturbet Row Boat Club	Cavan	8,000
Butlersbridge GAA	Cavan	49,392
Cootehill Celtics GAA	Cavan	85,500
Cootehill Harps AFC	Cavan	90,000
Corlough GFC	Cavan	33,250
Cornafean GFC	Cavan	141,000
Drumlane Community Partnership Ltd	Cavan	9,000
Drumlane GFC	Cavan	100,000
Drumlin Equestrian	Cavan	50,987
Gowna GFC	Cavan	100,000
Kill Comm Development Ltd	Cavan	3,950
Killeshandra GAA	Cavan	71,250
Kingscourt Community Centre	Cavan	5,810
Lacken GFC	Cavan	9,000
Laragh Area Dev Group	Cavan	3,224
Lavey GFC	Cavan	70,000
Maghera Mac Finns	Cavan	27,900
Mullagh Community Development	Cavan	86,715
Ramor United GFC & Ramor Community Sports Park	Cavan	122,200
Shannon Gaels GAA	Cavan	6,000
St Patricks Arva GFC	Cavan	2,500
Templeport St Aidans GAA	Cavan	50,000
Bodyke GAA Club	Clare	32,696
Clarecastle GAA Club	Clare	30,000
Clonlara GAA	Clare	43,798
Clooney / Quin GAA Club	Clare	75,000
Crusheen GAA	Clare	35,000
Ennis Rugby FC	Clare	60,000
Ennis Town Council Lees Rd	Clare	45,000
Killaloe/Ballina Tennis Club	Clare	13,845
Killanena GAA Club	Clare	32,795
Kilmurry, Brickane GAA	Clare	80,000
Kilrush RFC	Clare	15,382
Kilrush Shamrocks FC	Clare	65,000
Lifford Oldtown FC	Clare	36,724
Liscannor Community Sportsfield	Clare	4,800
Lisdoonvarna Failte Ltd	Clare	56,895

Arts, Sport and Tourism – Vote 35

Naomh Eoin GAA	Clare	28,500
O'Callaghan Mills GAA	Clare	33,250
Park Rangers AFC	Clare	36,243
Parteen St Nicholas GAA	Clare	30,000
Scariff GAA	Clare	114,250
Scariff RFC	Clare	66,500
Sixmilebridge GAA	Clare	12,500
St Josephs Doora Barefield GAA	Clare	153,750
St Pats AFC	Clare	15,600
Tulla Soccer Club	Clare	48,000
Wolfe Tones Camogie Club	Clare	3,750
Adrigole Family Resource Centre	Cork	100,000
Aghabullogue GAA Club	Cork	35,146
Aghada GAA Club	Cork	11,250
Ahakista Rowing Club	Cork	13,540
Ballinacarriga & Lisbeala Dev Co	Cork	180,800
Ballincollig GAA Club	Cork	200,000
Ballincollig RFC	Cork	12,500
Ballincollig Sports Alliance	Cork	123,402
Ballinure GAA Club	Cork	9,900
Ballydesmond GAA	Cork	16,800
Ballygiblin Hurling Club	Cork	20,000
Ballyhea GAA Club	Cork	50,000
Ballyhooly Community Sports	Cork	18,423
Ballymartle GAA Club	Cork	70,000
Ballymore Community Association Ltd	Cork	20,297
Ballyphehane Community Association Ltd	Cork	154,405
Banteer Community Centre	Cork	125,531
Banteer Community Sportsfield Ltd	Cork	24,738
Bishopstown Hurling & FC	Cork	68,247
Blackwater Sub Aqua	Cork	15,000
Blarney GAA Club	Cork	50,000
Carbery Rangers GAA Club	Cork	119,541
Carrigtwohill GAA Club	Cork	75,000
Castlebridge Celtic FC	Cork	100,000
Castletown Kinneigh Table Tennis Club	Cork	5,900
Castletownbere GAA Club	Cork	7,801
Castletownroche GAA Club	Cork	90,000
Clonakilty Community Sports Assoc. Ltd	Cork	69,319
Clonakilty GAA Club	Cork	161,500
Cobh Ramblers	Cork	56,250
Cope Foundation Ltd	Cork	701,250
Cork Boat Club	Cork	18,000
Cork City Council Churchfield Swimming Pool	Cork	20,000
Cork Institute of Technology	Cork	45,000
Cork Sub Aqua Club	Cork	22,000
Cork Zone Irish Bowls Assoc.	Cork	11,655
Crosshaven Rugby Club	Cork	58,203
Cumann Camogaiochta Iniscartha	Cork	17,000
Cumann Iomanaiochta Cloughdubh	Cork	10,000
Cumann Peile Mhichil Naofa	Cork	275,465
Delaneys Hurling & Football Club	Cork	14,145
Douglas Hall AFC	Cork	138,818
Douglas Lawn Tennis Club	Cork	120,000
Drimoleague Pitch & Putt	Cork	800
Dromina GAA Club	Cork	70,000
Eire Og GAA Club	Cork	128,405
Evergreen AFC/Deerpark CBS	Cork	21,996
Fermoy GAA Club	Cork	100,000
Fermoy RFC	Cork	6,515
Glen Amateur Boxing Club	Cork	18,467
Glen Rovers GAA	Cork	91,842
Goleen & District Comm Council	Cork	35,425
Highfield RFC	Cork	39,060
Irish Amateur Rowing Union	Cork	28,362
Kilbrin Community Council Kanturk	Cork	40,000
Kilbrittain Comm Centre	Cork	13,685
Killeagh GAA Club	Cork	139,184

Arts, Sport and Tourism – Vote 35

Kilmacbea GAA Club	Cork	48,124
Kilmeen & Kilbree GAA Club	Cork	89,803
Kilshannig GAA Club	Cork	134,215
Kinsale AFC	Cork	31,302
Kinsale Comm Tennis Club	Cork	37,011
Knockagree GAA Club	Cork	2,250
Lakewood Pitch & Putt Club	Cork	5,000
Lee Rowing Club	Cork	2,176
Lilmeen & Kilbree GAA Club	Cork	6,197
Liscarroll GAA Club	Cork	1,750
Lower Aghada Tennis & Sailing Club	Cork	60,000
Majestic Pitch & Putt	Cork	15,000
Mallow Sub-Aqua Search & Rescue	Cork	9,253
Mayfield United AFC	Cork	133,791
Midleton Football Club	Cork	8,175
Midleton RFC	Cork	142,500
Milford GAA Club	Cork	29,994
Mourne Abbey Comm Council	Cork	70,000
Munster Football Association	Cork	64,156
Newcestown Pitch & Putt Club	Cork	25,000
Newmarket GAA	Cork	80,000
Park United Soccer Club	Cork	41,965
Rushbrooke Rowing Club	Cork	7,883
Rylane Boxing Club	Cork	4,000
Shanballymore Tennis Club	Cork	11,835
Skibbereen Dynamos FC	Cork	80,000
Skibbereen RFC	Cork	200,000
St Anthony's Basketball Club	Cork	2,000
St James GAA Clonakilty	Cork	190,000
St Johns Athletic FC	Cork	27,183
St Mary's Associaton FC	Cork	19,946
Tadgh MacCarthaigh GAA	Cork	30,000
Whites Cross GAA	Cork	25,000
Youghal GAA Club	Cork	64,093
Youghal Lawn Tennis club	Cork	42,640
Youghal United AFC	Cork	2,250
Aileach Football Club	Donegal	57,333
Aodh Ruadh GAA Pk Dev Comm	Donegal	100,000
Bochan Youth Club	Donegal	2,000
Buncrana Youth/Comm Develop	Donegal	145,643
Burt Tennis Club	Donegal	1,000
Cappry Rovers FC	Donegal	31,500
CLG Na Cealla Beaga (Killybegs GAA)	Donegal	5,650
Convoy Arsenal FC	Donegal	33,598
Creeshlough & Dist Angling	Donegal	12,000
Culdaff Sports Committee	Donegal	61,750
Curragh Athletic FC	Donegal	38,000
Donegal Canoe Club	Donegal	675
Donegal Town Soccer Club	Donegal	76,000
Doneyloop Youth Club	Donegal	10,000
Finn Harps	Donegal	9,523
Finn Valley Athletics Club	Donegal	200,000
Frosses Community Development	Donegal	70,000
Gleneely Colts FC	Donegal	3,250
Glengad Community Association	Donegal	38,000
Glenswilly GAA Club FC	Donegal	4,000
Greencastle Sports/Leisure	Donegal	54,549
Inishowen Football League	Donegal	97,422
Kerrykeel Park Development	Donegal	19,600
Letterkenny Community Gymnastics Club	Donegal	6,000
Letterkenny Town Council	Donegal	25,000
Lifford Athletic Club	Donegal	168,000
Moville Celtic FC	Donegal	4,500
Narin Portnoo Ros Co-op	Donegal	98,380
Twin Towns Boxing Club	Donegal	1,000
Adventure Sports Project	Dublin	7,000
Athletic Union League	Dublin	66,500
Avoca Hockey Club	Dublin	12,500

Arts, Sport and Tourism – Vote 35

Balbriggan FC	Dublin	40,000
Balbriggan RFC	Dublin	5,500
Ballyboden St Enda's Sancta Maria	Dublin	188,249
Ballyfermot Sports Complex	Dublin	17,886
Ballymun Regeneration Ltd	Dublin	31,743
Beggsboro AFC	Dublin	95,938
Bond Project Coolmine	Dublin	1,960
BRL- Coultry Park	Dublin	7,600
Bros Pearse AC	Dublin	4,000
Civil Service GAA Club	Dublin	32,264
Raheny GAA	Dublin	82,993
Clontarf Cricket Club	Dublin	104,535
Commercial Rowing Club	Dublin	14,823
Coolmine RFC	Dublin	250,000
D P Gymnastics Club	Dublin	3,165
DCC - Donnycarney Comm & Youth Centre	Dublin	95,000
DCC-Sillogue Golf Course	Dublin	14,120
De La Salle Palmerston FC	Dublin	5,000
DLRCC - Loughlinstown	Dublin	94,714
Drimnagh Amateur Boxing & Physical Culture Club	Dublin	78,000
Dublin Community Games	Dublin	7,769
Dublin Postal Sports & Social Club	Dublin	200,000
Dundrum Athletic FC	Dublin	534
East Wall Wharf Utd FC	Dublin	124,000
Erins Isle GAA	Dublin	17,200
Esker Celtic FC	Dublin	14,750
Firhouse Carmel FC	Dublin	6,500
Football Association of Ireland	Dublin	200,000
Garda GAA/Westmanstown Gael	Dublin	113,639
Garristown GAA Club	Dublin	10,750
Grove Lawn Tennis Club	Dublin	20,000
Gurteen Youth Club	Dublin	28,557
Innisfail GAA Club	Dublin	218,500
Irish Amateur Boxing Association	Dublin	361,088
Irish Canoe Union	Dublin	99,750
Irish Divers	Dublin	30,200
Irish Judo Association	Dublin	68,984
Irish Sub Aqua Club Ltd	Dublin	37,165
Irish Table Tennis Association	Dublin	25,000
Irish Tae Kwon Mudo Academy	Dublin	10,000
Irish Taekwondo Union	Dublin	15,000
Irish Underwater Council	Dublin	53,250
Irish Wheelchair Association	Dublin	95,000
Irish Youth Sailing Club	Dublin	20,000
Kilbarrack Utd	Dublin	104,500
Kilmacud Crokes Ladies Football	Dublin	2,590
Kilnamanagh Family Rec Centre	Dublin	36,250
Larkin Sports & Leisure Complex	Dublin	418,000
Larkview FC	Dublin	26,500
Leinster Branch IRFU	Dublin	55,560
Loreto Hockey Club	Dublin	6,595
Morton Stadium Management Committee	Dublin	7,000
Motor Cycling Ireland	Dublin	26,508
Na Fianna	Dublin	5,000
Neptune Rowing Club	Dublin	585,542
Old Belvedere RFC	Dublin	8,006
Oscar Traynor Coaching and Devl	Dublin	200,000
Peamount United FC	Dublin	133,000
Portmarnock Sports & Leisure Club	Dublin	50,000
Raheny GAA	Dublin	17,007
Sacred Heart FC	Dublin	40,000
Sailing in Dublin	Dublin	15,000
SDCC - Kilnamanagh AFC	Dublin	62,720
SDCC - Knocklyon Utd	Dublin	156,750
SDCC - MAAN Group	Dublin	285,000
Sea Urchins	Dublin	10,000
Seapoint RFC	Dublin	5,085
Skerries Bowling Club	Dublin	70,000

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St Annes GAA Club	Dublin	45,000
St Brendan's Phoenix Hockey Club	Dublin	14,250
St Mary's Boys FC	Dublin	2,540
St Mary's College RFC	Dublin	95,000
St Mary's Rosslare GAA Club	Dublin	80,000
St Patricks Athletic	Dublin	113,178
St Paul's Artane FC	Dublin	113,370
Stars of Erin GAA	Dublin	500
Sutton Dinghy Club	Dublin	40,000
Swim Ireland	Dublin	85,510
Swords Sailing & Boating Club	Dublin	47,299
Tennis Ireland	Dublin	750,000
Tolka Rovers FC	Dublin	188,006
Trident Sub Aqua Club	Dublin	25,000
UCD - Belfield Bowl	Dublin	244,656
Valeview Shankill FC	Dublin	3,809
Viking Sub Aqua Club	Dublin	18,000
Volleyball Association of Ireland	Dublin	22,082
Weston Hockey Club	Dublin	389,500
Whitehall Rangers	Dublin	3,019
Abbeyknockmoy Hurling Club	Galway	85,000
Annaghdown GAA Club	Galway	71,250
Ardcoil Mhuire	Galway	11,045
Ballinasloe GAA Club	Galway	190,449
Ballinasloe Town AFC	Galway	10,400
Carnmore Hurling Club	Galway	76,078
Castlegar Judo Club	Galway	3,850
Clonfert Sportsfield Cmtee	Galway	90,000
Connacht Branch IRFU	Galway	180,521
Craughwell FC, AC & NS	Galway	5,000
Duggan Park Develop Comm	Galway	43,811
Dunmore MacHales GAA	Galway	114,000
Eyrecourt Sports & Social	Galway	38,288
Galway & District League (Terryland Park)	Galway	50,001
Galway Bay Sailing Club	Galway	38,930
Galway City CNC Westside	Galway	14,716
Galway Lawn Tennis Club	Galway	30,000
Galway Sub-Aqua Club	Galway	25,000
Glenamaddy GAA Club	Galway	38,598
Glinsk GAA Club	Galway	57,000
Gort GAA & Camogie Club	Galway	15,136
Headford GAA Club	Galway	60,000
Kilkerrin United FC	Galway	120
Killannin Community Centre	Galway	40,000
Killimordaly GAA Club	Galway	5,000
Killyan Development Association	Galway	7,594
Kilshanvey United F.C.	Galway	98,467
Kinvara GAA Club	Galway	12,200
Loughrea Boxing Club	Galway	2,036
Loughrea RFC	Galway	750
Mannions Athletic FC	Galway	1,000
Maree Basketball Club	Galway	10,471
Milltown GAA Club	Galway	130,000
Monivea Abbeyknock LGFC	Galway	673
Mountbellew Moylough GAA	Galway	60,000
Mountbellew Sport and Leisure Co Ltd	Galway	25,000
Moyne Villa FC	Galway	3,000
Mullagh GAA Club	Galway	3,500
Naomh Feichin GAA	Galway	14,828
Oughterard AFC	Galway	25,424
Oughterard Community Centre	Galway	5,000
Portumna GAA Club	Galway	50,205
Portumna Youth Devel	Galway	66,500
Renmore Gymnastics Club	Galway	9,584
Roundstone Development Comm Co	Galway	19,200
Sean McDermott GAA	Galway	60,000
Shiven Rovers FC	Galway	94,800
Southpaw Boxing Club	Galway	1,219

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St Brendans GAA Club	Galway	85,500
St Thomas GAA Club	Galway	30,000
Tommy Larkins GAA Club	Galway	90,250
Tuam Athletics Club	Galway	3,821
Tuam Stadium Develop Assoc	Galway	40,000
Tuam Stars GAA Club	Galway	20,500
Tynagh Comm Clubhse Asoc	Galway	110,000
Williamstown GAA Club	Galway	54,287
Abbeydorney GAA Club	Kerry	70,000
Aerials Gymnastics Club	Kerry	9,446
Annascaul Sports Centre	Kerry	237,500
Ardfert Community Council	Kerry	20,692
Atlantic Sailing Club	Kerry	8,000
Austin Stacks GAA Club	Kerry	62,740
Ballyduff GAA Club	Kerry	100,000
Ballyhar Dynamos AFC	Kerry	13,000
Ballylongford GAA Com Centre	Kerry	16,600
Beale GAA Club	Kerry	1,000
Beaufort GAA Club	Kerry	25,952
Brosna GAA Club	Kerry	30,000
Caherciveen Rowing Club	Kerry	9,761
Caherdaniel Rowing Club	Kerry	10,830
Castleisland Community Centre	Kerry	75,000
Castleisland Desmonds GAA	Kerry	30,000
Castleisland Rugby Club	Kerry	80,000
Castlemaine Comm Services	Kerry	14,327
Causeway GAA & Causeway Comp School	Kerry	58,400
Commercial Rowing Club	Kerry	20,000
Craobh Cumann Emmets	Kerry	98,652
Cromane GAA Club	Kerry	19,110
Cumann Iosaef Teo	Kerry	3,500
Derrynane GAA Club	Kerry	1,599
Dr Crokes GAA	Kerry	110,000
Duagh GAA Club	Kerry	55,750
Farranfore-Maine Valley AC	Kerry	762
Firies Ballyhar GAA Club	Kerry	25,000
Foilmore GAA Club	Kerry	1,059
Fossa Community Centre	Kerry	5,403
Fossa GAA Club	Kerry	19,000
Fossa Rowing Club	Kerry	7,496
Glenbeigh Sports Hall Comm	Kerry	63,012
Gneeveguilla GAA Club	Kerry	61,945
Keel GAA Club	Kerry	150,400
Kenmare Rowing Boating Club	Kerry	13,059
Kerry Area Basketball Club	Kerry	2,500
Kerry District League	Kerry	90,000
Killarney Celtic FC	Kerry	3,000
Killarney Table Tennis Club	Kerry	5,000
Killarney Town Council	Kerry	1,425,000
Kilmoyley Hurling Club	Kerry	12,500
Kingdom Branch Irish Pony Club	Kerry	5,092
Knocknagoshel Boxing Club	Kerry	1,688
Lenamore Rovers FC	Kerry	14,250
Lixnaw Community Centre	Kerry	10,400
Lixnaw Hurling Club	Kerry	17,305
Milltown Castlemaine GAA	Kerry	20,206
Moyvane GAA Club	Kerry	47,500
Muckross Rowing Club	Kerry	30,000
Na Gaeil CLG	Kerry	9,877
Over the Water Rowing Club	Kerry	5,643
Portmagee Comm Centre	Kerry	9,600
Reenard GAA Club	Kerry	56,750
Scartaglen GAA Club	Kerry	2,955
Sive Rowing Club	Kerry	4,100
South Kerry Sports Centre	Kerry	36,901
Spa GAA Club	Kerry	100,000
St Brendans Park FC	Kerry	78,500
St Brendans Rowing Club	Kerry	11,751

St Mary's Asdee GAA Club	Kerry	3,304
St Mary's GAA Club Cahirciveen	Kerry	275,994
Tralee Gymnastics Club	Kerry	3,696
Tralee Rowing Club	Kerry	5,980
Tralee Town Council	Kerry	25,000
Valentia Island Sportsfield	Kerry	30,440
Valentia Young Islanders GAA Club	Kerry	38,000
Waterville GAA Club	Kerry	139,175
Workmens Rowing Club	Kerry	14,226
Allenwood GAA Club	Kildare	29,448
Athy Rugby Football Club	Kildare	15,412
Ballyteague GAA	Kildare	2,000
Caragh GFC	Kildare	5,000
Castledermot Girls Football Club	Kildare	952
Celbridge Athletic Club	Kildare	6,000
Celbridge Community Sports Centre	Kildare	12,500
Celbridge GAA Club	Kildare	102,605
Golfing Union of Ireland	Kildare	25,000
Johnstownbridge GAA	Kildare	47,500
Leixlip Archery Club	Kildare	1,500
Maynooth Town Football Club	Kildare	237,500
Naas Lawn Tennis Club	Kildare	112,000
Nurney GAA	Kildare	80,034
Salmon Leap Canoe Club	Kildare	10,000
Bishops Mountain Shooting Club	Kilkenny	35,000
CM Community Sports	Kilkenny	33,830
Erins Own GAA	Kilkenny	80,000
Fenian's GAA Club	Kilkenny	3,000
Goresbridge Parish Community Centre	Kilkenny	142,500
Kilkenny County Council	Kilkenny	25,000
Kilkenny Rugby Football Club	Kilkenny	80,000
Lacken Pitch & Putt Club	Kilkenny	8,000
Lisdowney GAA Club	Kilkenny	4,985
Paulstown Boxing Club	Kilkenny	2,000
Paulstown Dev Association	Kilkenny	15,000
Piltown AFC	Kilkenny	38,700
Piltown GAA Club	Kilkenny	6,799
Scanlon Park (Kilkenny Co Co)	Kilkenny	85,500
SOS Kilkenny Ltd	Kilkenny	78,850
Southend United AFC	Kilkenny	35,000
St Lachtain's GAA Club	Kilkenny	38,500
St Patrick's GAA Club Ballyragget	Kilkenny	75,000
Talbots Inch Handball Club	Kilkenny	40,000
Tullaroan AFC	Kilkenny	2,000
Windgap GAA Club	Kilkenny	30,000
Arles-Kilcruise GFC	Laois	3,000
Ballyfin GAA Club	Laois	66,500
Ballylinan GAA Club	Laois	95,000
Ballyroan Juvenile GAA Club	Laois	22,218
Clonaslee Community Development Assoc	Laois	20,000
Courtwood GAA Club	Laois	12,434
Hawthorn Community Development Assoc	Laois	100,000
Laois GAA - O'Moore Park	Laois	12,500
Laois Sports Partnership	Laois	6,124
Mountmellick GAA Club	Laois	24,000
O'Dempsey GAA FC	Laois	4,000
Portlaoise GAA Club	Laois	50,000
Portlaoise RFC	Laois	100,000
Portlaoise Soccer Club	Laois	57,067
St Josephs GAA Club	Laois	47,500
The Swan Community and Recreational Centre	Laois	14,308
Tromaire CLG	Laois	18,900
Allen Gaels GAA Club	Leitrim	37,600
Aughnasheelin Park Committee	Leitrim	54,150
Bee Park Resource Centre Ltd	Leitrim	25,528
Carrick-On-Shannon Rowing Club	Leitrim	24,995
Carrigallen GAA Club	Leitrim	113,505
Drumkerrin Handball & Sport	Leitrim	21,205

Drumkerrin GAA Club	Leitrim	85,000
Drumreilly GAA Club	Leitrim	3,360
Drunstrand Community Partnership	Leitrim	8,683
Eslin GAA Club	Leitrim	61,750
Feenagh Handball Committee	Leitrim	4,000
Gortletteragh GAA Club	Leitrim	36,320
Pairc Sean MacDiarmada	Leitrim	550,000
Sean O'Heslins GAA Club	Leitrim	80,000
Aisling Annacotty AFC	Limerick	75,000
Askeaton Pool & Leisure	Limerick	350,500
Athea GAA Club	Limerick	19,000
Athea United AFC	Limerick	66,500
Aughinish Diving Club	Limerick	20,000
Ballingarry AFC	Limerick	87,117
Ballylanders Soccer Club	Limerick	26,817
Breska Rovers	Limerick	24,560
Broadford United AFC	Limerick	122,779
Bruff GAA Club	Limerick	50,000
Bruff Rugby FC	Limerick	69,041
Castleconnell Boat Club	Limerick	17,645
Castletown Ballygan GAA Club	Limerick	49,000
Claughtaun GAA Club	Limerick	46,000
Croagh/Kilfinny Camogie Club	Limerick	30,000
Croom United Soccer Club	Limerick	30,000
Cumann Athain CLG/Ahane GAA	Limerick	91,766
Dromcollogher Broadford GAA	Limerick	8,000
Fairview Rangers AFC	Limerick	175,000
Feoganagh-Castlemahon GAA	Limerick	20,000
Galbally AFC	Limerick	95,000
Galbally GAA Club	Limerick	60,000
Garryowen Football Club	Limerick	142,500
Garryspillane GAA Club	Limerick	22,591
Glantane FC	Limerick	2,750
Glin GAA	Limerick	3,250
Herbertstown Development Association	Limerick	1,250
Hospital Herbertstown GAA	Limerick	36,597
Kilmallock United AFC	Limerick	20,393
Limerick Youth Services	Limerick	22,958
Mountcollins GAA Club	Limerick	28,810
Munster Branch IRFU	Limerick	5,700,000
Murroe AFC	Limerick	10,500
Our Lady of Lourdes Comm Srv	Limerick	47,500
Patrickswell Powerlifting Club	Limerick	2,000
Rathkeale AFC	Limerick	95,000
Shannon Rowing Club	Limerick	90,000
Shelbourne Park Limerick	Limerick	285,000
St Nessan's Development Committee	Limerick	30,000
St Senan's GAA Club	Limerick	133,000
Abbeylara GAA	Longford	70,500
Ardagh St Patricks GAA	Longford	80,000
Co Longford Scuba Divers	Longford	18,672
Colmcille GAA	Longford	20,000
Fr Manning Gaels GAA	Longford	60,956
Granard Community Sports Hall	Longford	13,500
Inny Kayak Association	Longford	52,250
Kenagh GAA	Longford	41,180
Lough Ree Sub Aqua	Longford	28,800
Sean Connolly's GAA Club	Longford	80,000
St Marys GFC	Longford	78,136
Templemichael Ballymacormack Shooting Club	Longford	7,980
Annaghminnon Rovers GFC	Louth	5,000
Dreadnots GFC	Louth	47,500
Drogheda Town FC	Louth	4,500
Dundalk Football Club	Louth	93,669
Dundalk Schoolboys League	Louth	2,112
Dundalk Town Council Dundalk Leisure Centre	Louth	148,134
Geraldines GFC	Louth	143,408
Glen Emmets GFC	Louth	98,250

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Glenmore Athletics Club	Louth	22,235
Glenmuir United FC	Louth	18,500
Greenhills Community Sports Complex	Louth	816
Holy Family Community Centre	Louth	64,000
Hunterstown GFC	Louth	25,424
Ionad na nDaoine an tShlána	Louth	1,500
Kilkerley Emmets GFC	Louth	20,000
Louth County Board	Louth	50,000
Naomh Moninne Hurling Club	Louth	1,000
O'Connells GFC	Louth	130,000
Oliver Plunketts GFC	Louth	75,600
Outdoor Xchange Canoe Club	Louth	123
Ravensdale Sports Club Ltd	Louth	1,250
Rock Celtic FC	Louth	75,000
St. Josephs GFC	Louth	5,500
St Pat's Tug Of War Club	Louth	21,827
Westerns GFC	Louth	10,329
An Sportlann Ballinrobe	Mayo	5,589
Ballina Athletic Club	Mayo	50,712
Ballina Town AFC	Mayo	30,000
Ballina Town Council	Mayo	25,000
Ballycroy Community Field Co	Mayo	41,087
Ballyglass Assoc Football & Social Club	Mayo	20,000
Ballyhaunis GAA Club	Mayo	108,600
Ballyheane Football Club	Mayo	115,000
Border Ramblers AC	Mayo	2,953
Breaffy GAA Club	Mayo	10,000
Castlebar Mitchels GAA Club	Mayo	140,000
Charlestown Athletic FC	Mayo	7,000
Connaught Regional Tennis Centre	Mayo	380,000
Crossmolina GAA Comm Centre	Mayo	16,685
CSKA Killasser & Comm Centre	Mayo	13,620
Eagle Boxing Club	Mayo	10,000
Eastern Gaels GAA Club	Mayo	60,000
Foxford Sport & Leisure	Mayo	60,000
Kilmovee Shamrocks GAA Club	Mayo	70,000
Knockmore Rathduff E & SD	Mayo	20,000
Lacken Sports & Recreation Ltd	Mayo	2,966
Lahardane McHales GAA	Mayo	61,926
Louisburg GAA Club	Mayo	30,000
Manulla Sporting Club	Mayo	51,256
Mayo Association Football League	Mayo	175,752
Partry Athletic FC	Mayo	54,000
Shrule Glencorrib GAA	Mayo	5,412
Snugboro United FC	Mayo	30,000
St Annes Boxing Club	Mayo	6,000
St Patricks GAA Westport	Mayo	15,000
Swinford Amenities Dev Co	Mayo	95,534
Tooreen Hurling Club	Mayo	123,126
Western Lakes Cycling Club	Mayo	5,000
Ashbourne RFC	Meath	10,000
Ballinlough GFC	Meath	122,200
Bective GAA Club	Meath	31,412
Castletown GFC	Meath	2,500
Cloghertown United	Meath	91,096
Curragha GAA Club	Meath	59,587
Dromconrath GFC	Meath	20,000
Dunboyne Athletic Club	Meath	30,000
Kilmainham GFC	Meath	150,000
Meath and District Soccer League	Meath	66,500
Moynalty GFC	Meath	21,882
Navan Road Club	Meath	7,000
Rathmoylan Hurling Club	Meath	19,300
Ratoath Athletic Club	Meath	21,250
St Brigid's GFC	Meath	240,000
St Colmcilles Gaelic Club	Meath	18,677
St Mary's GFC	Meath	51,072
Summerhill Archery Club	Meath	1,766

Trim Area Recreational and Social Needs Co Ltd	Meath	1,900,000
Walterstown GFC	Meath	150,000
Aughnamullen Sport Assoc	Monaghan	66,500
Ballybay Pearse Bros GAA	Monaghan	7,000
Beech Hill Sports Centre	Monaghan	19,036
Blackhill Emeralds GFC	Monaghan	22,401
Clontibret O'Neills GAA Club	Monaghan	40,000
Corduff Gaels GFC	Monaghan	4,000
County Cavan Motor Club	Monaghan	15,000
Curry GFC	Monaghan	2,500
Donaghmoyne GFC	Monaghan	85,000
Doohamlet Sports Development Committee	Monaghan	17,000
Drumhowan GFC	Monaghan	26,337
Drumhowan Sport Assoc	Monaghan	23,663
Emyvale Cycling Club	Monaghan	3,087
Gaeil Triucha CLG	Monaghan	104,500
Inniskeen Grattan's CLG	Monaghan	80,500
Killanny Geraldines GAA	Monaghan	49,771
Latton O Rahilly	Monaghan	160,513
Monaghan GAA County Board	Monaghan	50,000
Monaghan Sub Aqua Club	Monaghan	83,422
Monaghan United FC	Monaghan	65,288
Sean McDermott's GFC	Monaghan	70,000
Toome GAA Com Devel Comm	Monaghan	80,000
Banagher United Soccer Club	Offaly	12,605
Birr Rugby Football Club	Offaly	3,068
Birr Social Club	Offaly	29,449
Birr Town Football Club	Offaly	18,495
Clara GAA Club	Offaly	60,000
Coolderry GAA Club	Offaly	60,000
Crinkle GAA Club	Offaly	15,000
Crinkle Sports & Recreation	Offaly	15,000
Doon GAA Club	Offaly	25,000
Edenderry Town Football Club	Offaly	125,000
Erin Rovers GAA Club	Offaly	80,000
Killeigh Schoolboys/Girls	Offaly	11,000
Killoughey Community Centre	Offaly	10,330
Killurin GAA Club	Offaly	50,000
Kinnitty GAA Club	Offaly	94,500
Lusmagh GAA Club	Offaly	6,000
Offaly County Board	Offaly	450,000
Ormond Flying Club	Offaly	11,249
Raheen GAA Club	Offaly	42,954
Rhode GAA Club	Offaly	70,000
St Brigids GAA	Offaly	60,000
Tourin GAA Club	Offaly	17,855
Tubber GAA Club	Offaly	52,000
Tullamore AFC	Offaly	165,000
Tullamore Boxing Club	Offaly	8,000
Tullamore Canoe Club	Offaly	630
Tullamore GAA Club	Offaly	70,000
Tullamore Pitch and Putt Club	Offaly	5,000
Tullamore Rugby Club	Offaly	94,492
Tullamore Town Council - Sports & Leisure	Offaly	1,425,000
Walsh Island GAA Club	Offaly	104,500
Athleague Hurling Club	Roscommon	25,080
Ballinameen GAA Club	Roscommon	45,600
Boyle Celtic FC	Roscommon	69,625
Fuerty GAA Club	Roscommon	40,000
Gaeil Roscomain CLG	Roscommon	76,303
Kilbride GAA Club	Roscommon	80,000
Kilmore GAA Club	Roscommon	76,000
Lough Harps FC	Roscommon	64,468
Moore United FC	Roscommon	43,224
Roscommon Co Co Pleasure Grounds Boyle	Roscommon	45,000
Skyvalley Rovers FC	Roscommon	18,387
St Barry's GAA Club	Roscommon	123,500
St Brigids GAA	Roscommon	5,000

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St Dominics GAA	Roscommon	23,423
St Faithleachas GAA Club	Roscommon	7,500
St Johns Athletic FC	Roscommon	66,800
St Johns Comm Co Lecarrow	Roscommon	35,800
St Josephs Parish Council Boyle	Roscommon	47,569
St Michael's GAA Club Boyle	Roscommon	5,582
St Ronans GAA Club	Roscommon	14,250
Strokestown United FC	Roscommon	89,095
Tisrara Community Sports Pk	Roscommon	33,818
Aclare Development Council	Sligo	4,500
Ballisodare Comm Sports	Sligo	260,656
Ballymote Community Parks Sports	Sligo	91,630
Beltorc Ltd	Sligo	1,000
Cloonacool Community Park Ltd	Sligo	3,915
Coiste Chontae Shligigh	Sligo	140,250
Coolaney Development Co	Sligo	12,600
Drumcliffe Rosses Point GAA	Sligo	1,500
Gurteen Celtic FC	Sligo	65,000
Institute of Technology Sligo	Sligo	700,000
Mercy College Sligo/ All Stars	Sligo	52,000
Oxfield Playing Grounds	Sligo	21,777
Skreen & Dromard Comm Co	Sligo	75,364
Sligo Amateur Rowing Club	Sligo	20,000
Sligo Borough Council (Garravogue - mini-pitch)	Sligo	25,000
Sligo Borough Council (Garravogue Villas)	Sligo	128,165
Sligo Rovers Development Association	Sligo	128,123
St John's Comm Dev Carraroe	Sligo	22,173
St Mary's GAA Club	Sligo	44,782
Strandhill Comm Park Ltd	Sligo	120,000
Yeats United Soccer Club	Sligo	54,210
Ballyporeen/Skeheenarinky GAA	Tipperary	85,000
Blackcastle United FC	Tipperary	21,000
Burgess GAA Club	Tipperary	10,000
Cappawhite Community Council Ltd	Tipperary	40,000
Cappawhite GAA Club	Tipperary	25,000
Carrick-On-Suir Rugby Club	Tipperary	47,500
Cashel RFC	Tipperary	76,000
Cashel Town FC	Tipperary	17,677
Clanwilliam Football Club	Tipperary	12,761
Clerihan Community Council	Tipperary	154,010
Clonmel Rowing Club	Tipperary	9,512
Drom-Inch GAA Club	Tipperary	40,000
Golden Kilfeacle GAA	Tipperary	218,500
Holycross-Ballycahill GAA Club	Tipperary	38,770
Kilfeacle and District RFC	Tipperary	23,814
Kilfeacle Community Assoc & Tennis Club	Tipperary	3,315
Lattin Cullen GAA Club	Tipperary	76,000
Lattin Lawn Tennis Club	Tipperary	10,000
Lough Derg Yacht Club	Tipperary	10,000
Moyglass Sports & Leisure	Tipperary	174,713
Moyle Rovers GAA Club	Tipperary	8,205
Mullinahone FC	Tipperary	56,000
Mullinahone GAA Club	Tipperary	28,228
Old Bridge FC	Tipperary	910
Peake Villa FC	Tipperary	7,277
Portroe GAA Club	Tipperary	50,000
Rearcross FC	Tipperary	1,500
Roscrea RFC	Tipperary	7,000
Sean Kelly Sports Centre	Tipperary	14,860
Sologhead GAA Club	Tipperary	3,000
St Michael's AFC	Tipperary	28,000
St Mollerans GAA Club	Tipperary	16,698
Templemore Athletic Club	Tipperary	25,000
Thurles Gaelic Sportsfield Semple	Tipperary	712,500
Tipperary County Camogie	Tipperary	2,000
Toomevara GAA	Tipperary	149,052
Two-Mile Borris/St Kevins	Tipperary	80,000
Waterpark Rugby Football Club	Waterford	91,368

Arts, Sport and Tourism – Vote 35

Ballyduff Community Council	Waterford	60,000
Ballygunner GAA Club	Waterford	241,000
Ballymacarbry Community Centre Ltd	Waterford	90,072
Blackwater Community School/Lismore GAA	Waterford	70,000
Bolton Football Club	Waterford	3,586
Cappoquin AFC	Waterford	179,676
Cappoquin Comm Dev Co Ltd	Waterford	148,400
Cappoquin Rowing Club	Waterford	20,000
Cappoquin Salmon & Trout Anglers association	Waterford	10,745
CLG Cnoc Sion (Mount Sion)	Waterford	130,000
Cunnigar Pitch and Putt	Waterford	85,000
De La Salle Hurling & Football Club	Waterford	187,000
Dungarvan Hurling and Football Club	Waterford	94,500
Dungarvan United AFC	Waterford	42,750
Dunhill Squash Club	Waterford	2,940
Erins Own GAA	Waterford	66,000
KGK Community Sports Ltd	Waterford	104,500
Kilmacthomas AFC	Waterford	2,000
Lismore GAA Club	Waterford	90,000
Modeligo GAA Club	Waterford	10,000
Park Rangers AFC	Waterford	4,250
Passage Hurling Club	Waterford	27,963
Rathgormack GAA Club	Waterford	10,000
Roanmore GAA Club	Waterford	100,000
Seaview Celtic FC	Waterford	3,223
Southend United FC	Waterford	48,929
St Paul's Boxing Club	Waterford	1,000
St Saviours GAA Club	Waterford	101,013
Stradbally AFC	Waterford	5,488
Stradbally GAA Club	Waterford	47,500
Tourin GAA Club	Waterford	13,617
Tramore AFC	Waterford	2,250
Villa FC	Waterford	129,415
Waterford & District Football League	Waterford	66,500
Waterford Boat Club	Waterford	19,816
Waterford City Council	Waterford	25,000
Waterford City RFC	Waterford	11,043
Waterford Reg Sports Waterford Utd	Waterford	1,187,500
Waterford Regional Youth Service	Waterford	10,000
Athlone Boxing Club	Westmeath	5,270
Athlone GAA Club	Westmeath	23,983
Athlone IT	Westmeath	285,000
Athlone Town Stadium Ltd	Westmeath	142,501
Ballymore GAA Club	Westmeath	166,500
Bunbrosna GAA Club	Westmeath	7,500
Cullion Hurling Club	Westmeath	55,616
Killucan GAA	Westmeath	95,000
Lough Ree Yacht Club	Westmeath	49,574
Mullingar Jets Swimming Club	Westmeath	4,606
Mullingar Kyokushinkai	Westmeath	61
Mullingar Tennis & Badminton Club	Westmeath	10,408
Multyfarnham Park	Westmeath	9,499
Rosemount GAA Club	Westmeath	81,500
St Kieran's Community Centre	Westmeath	2,400
St. Francis F.C	Westmeath	71,150
Temple Villa AFC	Westmeath	4,243
Tubberclair GAA Club	Westmeath	55,000
Willow Park FC	Westmeath	90,000
Ballaghkeen Community Project Ltd	Wexford	7,700
Barntown Community Centre	Wexford	29,025
Castlebridge Com Centre	Wexford	1,000
Clongeen Community Sports Group	Wexford	80,950
Cloughbawn GAA	Wexford	21,814
Courtown Hibernian	Wexford	74,947
Crossabeg Community Centre	Wexford	69,552
Curraclloe United	Wexford	4,711
DMP Athletics Club	Wexford	10,000
Enniscorthy RFC	Wexford	30,000

Arts, Sport and Tourism – Vote 35

Faythe Harriers GAA	Wexford	6,000
Ferns St Aidans GAA	Wexford	19,011
Fethard St Mogues GAA	Wexford	18,000
Gorey Community Badminton Centre	Wexford	35,000
Gorey Rangers AFC	Wexford	24,232
Halfway House/Bunclody GAA	Wexford	64,795
Horeswood GAA	Wexford	38,220
Markav Gymnastics & Trampoline Club	Wexford	2,245
Monageer Boolavogue GAA	Wexford	142,500
Moyne Rangers	Wexford	45,681
Murrintown Community Centre	Wexford	312,180
Oulart the Ballagh GAA Club	Wexford	50,000
Rathgarogue/Cushinstown GAA	Wexford	47,500
Rathnure St Annes GAA	Wexford	261,250
Rosslare Community Development Assoc	Wexford	120,000
Shamrock Rovers Association	Wexford	61,750
St Aidans Boxing Club	Wexford	3,000
St Brigids GAA	Wexford	10,000
St Ibars Boxing Club	Wexford	4,000
St Johns Volunteers GAA	Wexford	45,000
St Josephs AFC	Wexford	70,000
St Martin's GAA Club	Wexford	45,964
Tintern Community Sports Complex	Wexford	18,647
Wexford CBS Amateur Boxing Club	Wexford	2,000
Wexford County Council	Wexford	25,000
Arklow RFC	Wicklow	76,000
Avondale GAA Club	Wicklow	60,000
Ballinacor Community Project	Wicklow	8,624
Bray Wanderers	Wicklow	284,578
Co Wicklow Lawn Tennis Club	Wicklow	100,000
Coolkenno Sportsfield Ltd	Wicklow	19,910
Cycling Ireland MBC	Wicklow	58,923
Dunlavin GAA	Wicklow	21,848
Eire Og GAA Greystones	Wicklow	287,500
Greystones AFC	Wicklow	11,958
Greystones Lawn Tennis Club	Wicklow	95,000
Greystones RFC	Wicklow	91,835
Greystones United FC Ltd	Wicklow	20,598
Hollywood Shamrocks GAA Club	Wicklow	50,000
Loreto Bray Community Sports Project	Wicklow	154,482
Queen of Peace Youth Club (Bray)	Wicklow	36,823
Rathnew AFC	Wicklow	175,000
Rathnew GAA Club	Wicklow	58,029

Overall Total

60,137,146

14 STOCKS

Stocks at 31 December 2008 comprise:	€000
Stationery	28
IT Consumables	19
Publications	1
	<u>48</u>

15 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Tax, PRSI and Superannuation	257
Withholding Tax, VAT and Relevant Contracts Tax	124
	<u>381</u>

CON HAUGH

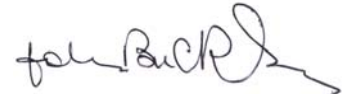
Accounting Officer
DEPARTMENT OF ARTS, SPORT AND TOURISM
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Arts, Sport and Tourism for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Arts, Sport and Tourism. 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
25 August 2009

DEFENCE

Account of the sum expended, in the year ended 31 December 2008, 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 Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid

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

Service	Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES	19,270	19,209	—
A.2. TRAVEL AND SUBSISTENCE	460	361	10
A.3. INCIDENTAL EXPENSES	670	415	3
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	790	797	41
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	2,460	2,026	(157)
A.6. OFFICE PREMISES EXPENSES	1,744	1,813	88
A.7. CONSULTANCY SERVICES	40	60	—
A.8. VALUE FOR MONEY AND POLICY REVIEWS	150	112	—
DEFENCE FORCES			
B. PERMANENT DEFENCE FORCE: PAY	485,677	479,135	—
C. PERMANENT DEFENCE FORCE: ALLOWANCES	58,766	60,232	—
D. RESERVE DEFENCE FORCE: PAY, ETC.	10,459	9,138	—
E. CHAPLAINS AND OFFICIATING CLERGYMEN: PAY AND ALLOWANCES	1,308	1,322	—
F. CIVILIANS ATTACHED TO UNITS: PAY, ETC.	40,302	40,154	—
G. DEFENSIVE EQUIPMENT	42,815	45,291	(3,425)
H. AIR CORPS: EQUIPMENT AND EXPENSES	39,947	40,581	(164)
I. MILITARY TRANSPORT	19,772	17,587	(912)
J. NAVAL SERVICE: EQUIPMENT AND EXPENSES	14,610	16,246	573
K. BARRACK EXPENSES AND ENGINEERING EQUIPMENT	19,826	20,878	53
L. BUILDINGS			
<i>Current Year Provision</i>	40,554		
<i>Deferred Surrender</i>	3,000		
M. ORDNANCE, CLOTHING AND CATERING	23,646	37,301	465
N. COMMUNICATIONS AND INFORMATION TECHNOLOGY	10,996	27,612	460
O. MILITARY TRAINING	3,809	10,856	126
P. TRAVEL AND FREIGHT SERVICES	3,809	3,748	57
Q. MEDICAL EXPENSES	23,899	16,940	181
R. MEDICAL EXPENSES	4,298	4,062	175
R. LANDS	1,205	1,408	199
S. EQUITATION	1,019	1,070	(32)
T. COMPENSATION	6,278	6,285	486
U. MISCELLANEOUS EXPENDITURE	3,770	5,437	261
OTHER SERVICES			
V. COSTS ARISING DIRECTLY FROM IRELAND'S PARTICIPATION IN THE E.U.'S EUROPEAN SECURITY AND DEFENCE POLICY	1,584	1,758	201
W. CIVIL DEFENCE BOARD (GRANT-IN-AID)	6,248	6,248	—

Defence – Vote 36

Service		Estimate Provision	Outturn	Closing Accruals
OTHER SERVICES (cont'd)		€000	€000	€000
X.	IRISH RED CROSS SOCIETY (GRANT-IN-AID)	951	951	—
Y.	COISTE AN ASGARD (GRANT-IN-AID) (PART FUNDED BY NATIONAL LOTTERY)	803	803	—
Gross Total				
<i>Current Year Provision</i>		888,126		
<i>Deferred Surrender</i>		3,000	891,126	879,836
Deduct:				(1,311)
Z.	APPROPRIATIONS-IN-AID	13,015	14,471	2,118
Net Total				
<i>Current Year Provision</i>		875,111		
<i>Deferred Surrender</i>		3,000	878,111	865,365
				(3,429)
Surplus for the year			€12,746,215	
Deferred surrender under Section 91 of the Finance Act 2004			€3,000,000	
Surplus to be surrendered			<u>€9,746,215</u>	

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

NOTES**1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES**

Military stocks are valued at average cost. Other stocks are valued at their most recent purchase price.

Military equipment is depreciated using the straight line method with a residual value.

A detailed register is maintained of land and buildings administered by the Department of Defence. However, as valuations for all of these properties are not available, they are not included in the Statement of Capital Assets (Note 4).

In the Statement of Capital Assets (Note 4) furniture and fittings exclude items with a value below €600.

2 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			865,365
Changes in Capital Assets			
Purchases Cash	(32,452)		
Depreciation	41,540		
Loss on Disposals	350	9,438	
Assets under Development			
Cash Payments (Note 5)		(26,095)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(700)		
Increase in Stock	(7,968)	(8,668)	(25,325)
Direct Expenditure			840,040
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		9,760	
Notional Rents		4,482	14,242
Operating Cost			<u>854,282</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 4)			400,673
Assets under Development (Note 5)			6,377
			<u>407,050</u>
Current Assets			
Stocks (Note 16)		230,507	
Prepayments ¹			
2006	11		
2007	43		
2008	<u>6,695</u>	6,749	
Accrued Income		2,157	
Other Debit Balances:			
Suspense	6,659		
Bank and Cash Balances	<u>1,324</u>	7,983	
PMG Balance and Cash	6,327		
Orders Outstanding	<u>(8,174)</u>	(1,847)	
			<u>245,549</u>
Total Current Assets			
Less Current Liabilities			
Accrued Expenses		5,384	
Deferred Income		39	
Other Credit Balances:			
Suspense	43		
Payroll Deductions	347		
Due to State (Note 17)	<u>249</u>	639	
Net Liability to the Exchequer (Note 6)		<u>5,497</u>	
			<u>11,559</u>
Total Current Liabilities			
Net Current Assets			<u>233,990</u>
Net Assets			<u><u>641,040</u></u>

¹The total figure includes downpayments of €4.4m for defensive equipment, €1.4m for vehicles and €0.4m for flight simulator and safety equipment.

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008¹

	Military Equipment €000	Office/IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation as at 1 January 2008	762,225	41,830	2,005	806,060
Additions	43,422	2,343	42	45,807
Disposals	(4,648)	(748)	(3)	(5,399)
Gross Assets as at 31 December 2008	<u>800,999</u>	<u>43,425</u>	<u>2,044</u>	<u>846,468</u>
Accumulated Depreciation				
Opening Balance as at 1 January 2008	377,732	30,127	1,445	409,304
Depreciation for the year	37,721	3,734	85	41,540
Depreciation on Disposals	(4,317)	(730)	(2)	(5,049)
Cumulative Depreciation as at 31 December 2008	<u>411,136</u>	<u>33,131</u>	<u>1,528</u>	<u>445,795</u>
Net Assets as at 31 December 2008	<u><u>389,863</u></u>	<u><u>10,294</u></u>	<u><u>516</u></u>	<u><u>400,673</u></u>

¹The Department of Defence administers land (approx. 8,200 hectares) and buildings at 100 different locations, as well as 21 properties outside of barracks which serve as married quarters. The disposal of these married quarters continues to be pursued. As indicated in Note 1, Land and Buildings are not included in this Statement.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	Construction Contracts¹
	€000
Amounts brought forward at 1 January 2008	8,890
Cash Payments for the Year	26,095
Transferred to Asset Register	<u>(28,608)</u>
Amounts carried forward at 31 December 2008	<u><u>6,377</u></u>

¹Notional transfer to Asset Register. Land and Buildings are not shown in the Statement of Capital Assets.

6 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be surrendered		9,746
Deferred Surrender		3,000
Exchequer Grant Undrawn		<u>(7,249)</u>
Net Liability to the Exchequer		<u><u>5,497</u></u>
Represented by:		
Debtors		
Net PMG position and cash	(1,847)	
Other Bank and Cash balances	<u>7,983</u>	6,136
Creditors		
Due to State (Note 17)	(249)	
Credit Balances: Suspense and payroll deductions	<u>(390)</u>	(639)
		<u><u>5,497</u></u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Conscience money	3,000
Voluntary surrender of pay	<u>7,467</u>
	<u><u>10,467</u></u>

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

Sub-head	Less/(More) than provided €000	Explanation
A.3.	255	The saving is due to a reduction in planned training programmes and lower than anticipated expenditure on a range of miscellaneous items.
D.	1,321	The saving is due mainly to the number of Reserve personnel who attended full-time training being less than provided for in the Estimate, and a more cost-effective approach to catering arrangements for the Reserve.
G.	(2,476)	The excess is due to the purchase of essential defensive equipment required for operational use by the Defence Forces.
I.	2,185	The saving is due to a delay in the delivery of new vehicles.
J.	(1,636)	The excess is due mainly to increased expenditure on marine fuel and maintenance which was partly offset by savings elsewhere in the subhead.
K.	(1,052)	The excess is due mainly to increased utility costs and to costs associated with barrack closures.
L.	6,253	The saving is mainly due to slower than anticipated progress on certain building projects.
M.	(3,966)	The excess is due mainly to additional expenditure on ordnance equipment and catering for the Chad mission.
P.	6,959	The saving is due mainly to lower than estimated costs associated with the transport of equipment and stores for the Chad mission.
Q.	236	The saving is due mainly to the requirement for medical supplies for overseas missions being less than estimated.
R.	(203)	The excess is due to higher than anticipated management and maintenance costs of Departmental properties.
U.	(1,667)	The excess is mainly due to costs associated with the public information and awareness campaign on emergency planning.
V.	(174)	The excess is mainly due to an increased contribution requirement from Ireland in respect of common costs relating to EU missions.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts from United Nations in respect of overseas allowances, etc.	400,000	251,298
2. Receipts from EU in respect of fishery protection costs	2,280,000	663,590
3. Receipts from banks in respect of cash escort services	6,975,000	7,349,291
4. Receipts from occupation of official quarters	300,000	307,261
5. Receipts from rations on repayment	1,300,000	1,521,559
6. Receipts from other issues on repayment	80,000	84,831
7. Receipts for aviation fuel	50,000	96,138
8. Receipts on discharge by purchase	110,000	69,600
9. Lands and premises :-		
(1) Rents, etc.	350,000	421,101
(2) Sales	750,000	3,070,294
10. Sale of surplus stores	40,000	32,300
11. Refunds in respect of services of seconded personnel	30,000	52,269
12. Miscellaneous	350,000	551,125
Total	13,015,000	14,470,657

Explanation of Variations

- Monies anticipated for receipt in 2008 in respect of UNIFIL were received and brought to account in 2007.
- The shortfall arose because only part-payment of a claim was made by the EU in 2008.
- The surplus is due to an increase in the number of cash escorts.
- The surplus is due to higher numbers of personnel availing of rations during 2008.
- The surplus is due to the completion of a property sale for which provision was not included in the Estimate.
- Receipts under this heading are difficult to forecast because there are a number of variable factors involved.

10 COMMITMENTS

(A) Global Commitments

The global figure for commitments likely to arise in 2009 and subsequent years is estimated to be €52m. This includes €33m for the purchase of defensive equipment; €12m for a number of building projects; €5m for the purchase of vehicles and €2m for the purchase of ordnance equipment.

(B) Multi-annual Capital Commitments

Expenditure in 2008 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2008:

	€
Expenditure	26,095,064
Commitments to be met in subsequent years	11,782,222

11 MATURED LIABILITIES

Matured Liabilities outstanding at year end amounted to €959,183.

12 DETAILS OF EXTRA REMUNERATION

	Amount paid	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	216,704	118	4	20,187
Overtime and extra attendance	1,127,850	424	12	21,757
Shift and roster allowances	1,806	1	—	—
Total extra remuneration	<u>1,346,360</u>			

Note:

In addition to the remuneration reported above, awards amounting to €147,900 were made to 11 military officers (€125,900) and 2 civil servants (€22,000) under the Scheme of Performance-related Awards for Officers of General Rank and for Assistant Secretaries.

Certain individuals received extra remuneration in more than one category.

13 MISCELLANEOUS ITEMS

Under the provisions of section 91 of the Finance Act 2004, €3,000,000 of unspent allocation in respect of the capital elements of Subheads A.5., L. and N. was carried forward to 2009.

At 31 December 2008, there were 1,310 personal injury claims (580 in respect of alleged loss of hearing) on hand, of which 1,010 have been referred to the State Claims Agency.

This account includes the sums indicated below in respect of the remuneration of military personnel serving with EU and UN peace support operations and various organisations, together with travel and subsistence and transportation costs:

	€
EUFOR (Chad)	39,132,789
KFOR (Kosovo)	22,048,068
EUFOR (Bosnia Herzegovina)	4,047,843
Other EU and UN Missions (including EUMM, UNTSO, ISAF and UNIFIL)	4,180,586
Military Staffs (EU, PSC, EUMS, etc.), Brussels	2,028,575
Nordic Battle Group	1,465,869
Organisation for Security and Co-operation in Europe	767,740

All of the costs listed above were borne in full by the State and are not recoverable. The sum of €251,000 was received from the UN in 2008 comprising €225,000 in respect of equipment costs and €26,000 in respect of personnel costs. There are no further amounts due from the UN at end-2008.

This account includes the sum of €116,500 in respect of the remuneration and expenses of a civil servant seconded to the European Council in Brussels.

This account includes the sum of €40,037 in respect of the remuneration and expenses of a civil servant seconded to the European Union civilian mission in Kosovo.

This account includes the sum of €28,603 in respect of the remuneration of a civil servant seconded to the Department of the Taoiseach.

This account includes the sum of €248,778 in respect of the remuneration of 3 military officers seconded to the Representative Association of Commissioned Officers. Office accommodation and postal and telecommunications services were provided without repayment for the Association (S4/8/90 and S4/9/90).

This account includes the sum of €226,092 in respect of the remuneration of military personnel seconded to the Permanent Defence Force Other Ranks Representative Association and a sum of €68,568 in respect of office accommodation and postal and telecommunications services for the Association (S4/8/90 and S4/9/90).

This account includes the sum of €67,296 in respect of operating costs for the Reserve Defence Force Representative Association. Office accommodation was provided without charge for the Association (S4/14/93).

This account includes the sum of €85,975 in respect of the remuneration of one military officer on loan to the Defence Forces Canteen Board (S4/30/40 and S4/11/58).

Assistance was rendered without charge to the Garda Síochána in disposing of explosive materials (S4/17/63).

Air Corps aircraft were provided without charge to other Government Departments and the Garda Síochána.

This account includes the full operating costs of the Garda fixed-wing aircraft and the pilot costs only of the two Garda helicopters.

Air Corps aircraft were provided without charge to the Health Service Executive for ambulance missions (S72/7/75).

Institutional and outpatient services were afforded to Defence Forces personnel and to the dependants of enlisted personnel in civilian hospitals without application of the statutory charge and in military hospitals without charge to the Health Service Executive (S4/40/51 and S72/7/75).

Amounts of €37,236 and €5,493 were received from Votes 1 and 2 respectively by military officers for performing duties as Aides-de-Camp to the President and an Taoiseach.

14 EU FUNDING

Appropriations-in-aid of €663,590 were received from the EU Fishery Protection Surveillance Programme in respect of expenditure incurred for the conservation and management of fishery resources under subheads H. and J.

15 NATIONAL LOTTERY FUNDING

Subhead	Description	€000
Y.	Coiste an Asgard (Grant-in-Aid)	803

16 STOCKS

Stocks at 31 December 2008 comprised:	€000
Military Stocks	230,401
Stationery, Manuals, etc.	57
IT Consumables, etc.	49
	<u>230,507</u>

17 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Income Tax	41
Pay Related Social Insurance	3
Withholding Tax	155
Pension Contributions	40
Exchequer Extra Receipts	10
	<u>249</u>

MICHAEL HOWARD

Accounting Officer
DEPARTMENT OF DEFENCE
31 March 2009

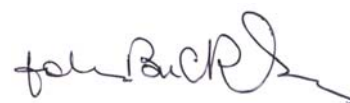
Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of Defence for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Defence. 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 2008.

Chapter 28 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009

ARMY PENSIONS

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and other payments and for sundry grants.

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
ARMY PENSIONS BOARD				
A. SALARIES, WAGES AND ALLOWANCES		111	105	—
PENSIONS, ALLOWANCES, ETC.				
B. DEFENCE FORCES (PENSIONS) SCHEMES AND PAYMENTS IN RESPECT OF TRANSFERRED SERVICE				
<i>Original</i>	178,078			
<i>Supplementary</i>	14,450	192,528	192,551	—
C. WOUND AND DISABILITY PENSIONS, ALLOWANCES AND GRATUITIES TO OR IN RESPECT OF FORMER MEMBERS OF THE DEFENCE FORCES				
<i>Original</i>	9,700			
<i>Supplementary</i>	(850)	8,850	8,837	—
D. PAYMENTS TO OR IN RESPECT OF VETERANS OF THE WAR OF INDEPENDENCE				
<i>Original</i>	2,300			
<i>Supplementary</i>	(170)	2,130	2,118	—
E. COMPENSATION PAYMENTS				
<i>Original</i>	332			
<i>Supplementary</i>	(300)	32	18	—
F. MEDICAL APPLIANCES AND TRAVELLING AND INCIDENTAL EXPENSES				
<i>Original</i>	82			
<i>Supplementary</i>	(30)	52	47	—
Gross Total				
<i>Original</i>	190,603			
<i>Supplementary</i>	13,100	203,703	203,676	—
Deduct :				
G. APPROPRIATIONS-IN-AID				
<i>Original</i>	6,800			
<i>Supplementary</i>	100	6,900	6,995	—
Net Total				
<i>Original</i>	183,803			
<i>Supplementary</i>	13,000			
		196,803	196,681	—
Surplus to be surrendered			€121,735	

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

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000
Net Outturn	196,681
Expenditure Borne Elsewhere	
Net Allied Services Expenditure	1,988
Operating Cost	<u>198,669</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Current Assets			
Suspense and Payroll Deductions		4	
PMG Balance and Cash	1,433		
Orders Outstanding	<u>(1,369)</u>	64	
Total Current Assets			<u>68</u>
Less Current Liabilities			
Due to State (Note 6)		3	
Suspense		2	
Payroll Deductions		1	
Net Liability to the Exchequer (Note 3)		<u>62</u>	
Total Current Liabilities			<u>68</u>
Net Assets			<u>—</u>

3 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008

	€000	€000
Surplus to be surrendered		122
Exchequer Grant Undrawn		<u>(60)</u>
Net Liability to the Exchequer		<u>62</u>
Represented by:		
Debtors		
Net PMG position and cash	64	
Debit Balances: Suspense	<u>4</u>	68
Creditors		
Due to State (Note 6)	(3)	
Credit Balances: Suspense and Payroll Deductions	<u>(3)</u>	(6)
		<u>62</u>

4 APPROPRIATIONS-IN-AID

	€	Estimated €	Realised €
1. Contributions to Defence Forces Spouses' and Children's Pension Schemes		5,934,000	5,760,354
2. Contributions to Defence Forces Contributory (Main) Pensions Schemes			
<i>Original</i>	732,000		
<i>Supplementary</i>	<u>100,000</u>	832,000	1,115,949
3. Recoveries of overpayments		45,000	40,726
4. Payments received in respect of transferred service		22,000	29,044
5. Miscellaneous		<u>67,000</u>	<u>49,311</u>
Total		<u>6,900,000</u>	<u>6,995,384</u>

Explanation of Variation

2. The variation was due to underestimation of the value of contributions.

5 MISCELLANEOUS ITEMS

44 cases of overpayment of pensions/allowances resulted in a gross loss of €168,899, of which €1,400 was recovered and €167,499 was written off (S4/11/62).

6 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:

Income Tax, Pension Contributions, Withholding Tax

€000

3

MICHAEL HOWARD

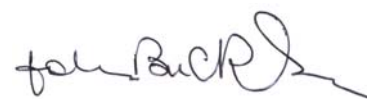
Accounting Officer
DEPARTMENT OF DEFENCE
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Army Pensions for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Defence in respect of Army Pensions. 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009

SOCIAL AND FAMILY AFFAIRS

Account of the sum expended, in the year ended 31 December 2008, 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 Social and Family Affairs, for certain services administered by that Office, and for certain grants including a grant-in-aid.

Service		Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	216,944			
<i>Supplementary</i>	(2,900)	214,044	214,754	—
A.2. TRAVEL AND SUBSISTENCE				
<i>Original</i>	5,575			
<i>Supplementary</i>	(1,000)	4,575	4,320	210
A.3. INCIDENTAL EXPENSES				
<i>Original</i>	18,946			
<i>Supplementary</i>	(8,200)	10,746	8,143	114
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES				
<i>Original</i>	18,477			
<i>Supplementary</i>	(200)	18,277	18,286	(730)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES		32,384	31,484	(426)
A.6. OFFICE PREMISES EXPENSES		9,307	12,122	448
A.7. CONSULTANCY SERVICES				
<i>Original</i>	3,471			
<i>Supplementary</i>	(1,600)	1,871	1,920	—
A.8. PAYMENTS FOR AGENCY SERVICES				
<i>Original</i>	69,256			
<i>Supplementary</i>	(5,200)	64,056	63,625	5,120
A.9. eGOVERNMENT - REACH				
<i>Original</i>	5,000			
<i>Supplementary</i>	(400)	4,600	4,518	—
A.10. VALUE FOR MONEY AND POLICY REVIEWS		340	266	—
A.11. eGOVERNMENT RELATED PROJECTS				
<i>Original</i>	11,230			
<i>Supplementary</i>	(7,500)	3,730	2,671	—
SOCIAL ASSISTANCE				
B. STATE PENSION (NON-CONTRIBUTORY)				
<i>Original</i>	964,010			
<i>Supplementary</i>	6,000	970,010	972,765	—
C. BLIND PENSION		15,880	16,319	—
D. CHILD BENEFIT		2,469,200	2,453,957	—
E. JOBSEEKER'S ALLOWANCE				
<i>Original</i>	1,019,800			
<i>Supplementary</i>	183,000	1,202,800	1,158,851	—
F. FARM ASSIST SCHEME				
<i>Original</i>	85,280			
<i>Supplementary</i>	6,000	91,280	84,881	—
G. EMPLOYMENT SUPPORT SERVICES				
<i>Original</i>	161,562			
<i>Supplementary</i>	6,000	167,562	160,531	—

Social and Family Affairs – Vote 38

Service		Estimate Provision	Outturn	Closing Accruals
SOCIAL ASSISTANCE (Cont'd)	€000	€000	€000	€000
H. PRE-RETIREMENT ALLOWANCE				
<i>Original</i>	133,660			
<i>Supplementary</i>	(19,000)	114,660	117,666	—
I. ONE-PARENT FAMILY PAYMENT				
<i>Original</i>	1,082,150			
<i>Supplementary</i>	(17,000)	1,065,150	1,067,158	—
J. WIDOWS'/ WIDOWERS' PENSION AND GUARDIAN'S PAYMENT (NON-CONTRIBUTORY)				
<i>Original</i>	25,650			
<i>Supplementary</i>	3,000	28,650	28,328	—
K. SOCIAL ASSISTANCE AND OTHER ALLOWANCES		6,810	6,631	—
L. FAMILY INCOME SUPPLEMENT				
<i>Original</i>	188,200			
<i>Supplementary</i>	(10,859)	177,341	170,309	—
M. CARER'S ALLOWANCE				
<i>Original</i>	412,300			
<i>Supplementary</i>	60,000	472,300	450,260	—
N. SUPPLEMENTARY WELFARE ALLOWANCES				
<i>Original</i>	772,531			
<i>Supplementary</i>	110,000	882,531	866,941	—
O. DISABILITY ALLOWANCE				
<i>Original</i>	1,025,790			
<i>Supplementary</i>	20,000	1,045,790	1,052,660	—
P. RESPITE CARE GRANT				
<i>Original</i>	91,800			
<i>Supplementary</i>	10,000	101,800	98,204	—
Q. FREE SCHEMES (ASSISTANCE)				
<i>Original</i>	287,966			
<i>Supplementary</i>	38,000	325,966	324,110	10,319
R. MONEY ADVICE & BUDGETING SERVICE		17,950	16,217	—
S. GRANT TO FAMILY SUPPORT AGENCY				
<i>Original</i>	39,380			
<i>Supplementary</i>	(3,200)	36,180	35,981	—
T.1. GRANT TO THE COMBAT POVERTY AGENCY (GRANT-IN-AID)				
<i>Original</i>	4,568			
<i>Supplementary</i>	(255)	4,313	4,114	—
T.2. EU COMMUNITY ACTION PROGRAMME FOR EMPLOYMENT AND SOCIAL SOLIDARITY (PROGRESS) 2007-2013		123	—	—
U. GRANT TO CITIZENS INFORMATION BOARD				
<i>Original</i>	30,954			
<i>Supplementary</i>	(1,686)	29,268	29,468	—
V. DORMANT ACCOUNTS - ECONOMIC AND SOCIAL DISADVANTAGE		1,000	—	—
W. MISCELLANEOUS SERVICES				
<i>Original</i>	37,253			
<i>Supplementary</i>	4,000	41,253	40,631	1

Social and Family Affairs – Vote 38

Service		Estimate Provision	Outturn	Closing Accruals
		€000	€000	€000
Gross Total				
	<i>Original</i>	9,264,747		
	<i>Supplementary</i>	<u>367,000</u>	9,631,747	9,518,091
				15,056
Deduct:				
X.	APPROPRIATIONS-IN-AID			
	<i>Original</i>	197,530		
	<i>Supplementary</i>	<u>(13,000)</u>	184,530	190,051
				—
Net Total				
	<i>Original</i>	9,067,217		
	<i>Supplementary</i>	<u>380,000</u>		
			<u>9,447,217</u>	<u>9,328,040</u>
				15,056
Surplus to be surrendered			<u>€119,176,560</u>	

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

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			9,328,040
Changes in Capital Assets			
Purchases Cash	(12,891)		
Depreciation	15,055		
Loss on Disposals	111	2,275	
Assets under Development			
Cash Payments		(12,777)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,411		
Decrease in Stock	83	1,494	(9,008)
Direct Expenditure			9,319,032
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	28,555		
Notional Rents	17,409		45,964
Operating Cost			<u>9,364,996</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			55,147
Assets under Development (Note 4)			<u>12,623</u>
			67,770
Current Assets			
Stocks (Note 12)		1,416	
Prepayments		2,418	
Other Debit Balances:			
Due from Social Insurance Fund in respect of Jobseeker's and Free Scheme Payments	93,878		
Advances to An Post for postage expenditure	1,092		
Advances to OPW for office furniture and electrical work	220		
Suspense	1,753		
Other Recoupable Expenditure	<u>89</u>	97,032	
PMG Balance and Cash ¹	21,055		
Orders Outstanding	<u>(5,153)</u>	15,902	
Total Current Assets		<u>116,768</u>	
Current Liabilities			
Net Liability to the Exchequer (Note 5)		93,785	
Accrued Expenses		17,474	
Other Credit Balances:			
Due to State (Note 13)	4,192		
Payroll Deductions	1,995		
Suspense	<u>12,962</u>	19,149	
Total Current Liabilities		<u>130,408</u>	
Net Current Liabilities			<u>(13,640)</u>
Net Assets			<u><u>54,130</u></u>

¹PMG balances plus balances held in suspense accounts e.g. An Post.

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	177,044	26,031	203,075
Transfers from other Departments	9,759	433	10,192
Additions	34,445	1,680	36,125
Disposals	(900)	(279)	(1,179)
Gross Assets at 31 December 2008	<u>220,348</u>	<u>27,865</u>	<u>248,213</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2008	151,633	18,278	169,911
Opening Balance of Transferred Assets	9,054	114	9,168
Depreciation for the year	13,331	1,724	15,055
Depreciation on Disposals	(896)	(172)	(1,068)
Cumulative Depreciation at 31 December 2008	<u>173,122</u>	<u>19,944</u>	<u>193,066</u>
Net Assets at 31 December 2008	<u><u>47,226</u></u>	<u><u>7,921</u></u>	<u><u>55,147</u></u>

Note: Responsibility for the General Registry Office was transferred from the Department of Health and Children on 1 January 2008. Assets as set out above were transferred to support the transfer of responsibility. No payment issued to the Department of Health and Children in respect of these assets.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	In House Computer Applications €000
Amounts brought forward at 1 January 2008	55,321
Cash Payments for the Year ¹	12,777
Transferred to Asset Register	(23,221)
Adjustments -	
Transfer of General Registry Office (GRO) from the Department of Health and Children ²	68
Transfer of REACH to the Department of Finance ³	(32,322)
Amounts carried forward at 31 December 2008	<u><u>12,623</u></u>

¹ Cash payments do not include in-house developed software which is fully developed during the course of the year.

² Responsibility for the General Registry Office was transferred from the Department of Health and Children to the Department of Social and Family Affairs with effect from 1 January 2008. A number of assets under development, amounting to €68,175 as at January 2008 were transferred to this Department. No payment issued to the Department of Health and Children in respect of these assets.

³ Responsibility for the Public Services Broker (the REACH project) was transferred to the Department of Finance with effect from 1 April 2008. This asset under development, amounting to €32,321,881, was transferred to the Department of Finance on that date.

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008

	€000	€000
Surplus to be surrendered		119,177
Exchequer Grant Undrawn		<u>(25,392)</u>
Net Liability to the Exchequer		<u><u>93,785</u></u>
Represented by:		
Debtors		
Debit Balances: Suspense	97,032	
Net PMG position and cash	<u>15,902</u>	112,934
Creditors		
Due to State	(4,192)	
Credit Balances: Suspense	<u>(14,957)</u>	(19,149)
		<u><u>93,785</u></u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Conscience Money	13,177
Witness Expenses	4,053
Family Support Agency surplus from 2007	1,900,000
Citizen's Information Board - disposal of property	<u>1,044,954</u>
	<u><u>2,962,184</u></u>

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

Sub-head	Less/(More) than provided €000	Explanation
A.6.	(2,815)	This subhead incurred an overspend of €2.815m due to additional expenses on the development of three new Local Offices and in respect of maintenance arrears payments to the Office of Public Works for the period 2004 to 2008.
A.11.	1,059	It was expected that the Customer Object Service Development Programme would be implemented in the last quarter of 2008. A reduced allocation of €3.5m was provided in the 2008 Supplementary Estimate to cover the anticipated costs, including the costs of external consultancy supporting the project. However, as the final implementation of this project fell into the first quarter of 2009, some of the expenditure will arise in 2009.
F.	6,399	The saving was due to a lower than expected average value of payments to recipients.
R.	1,733	The underspend was primarily due to additional staff for the Money Advice and Budgeting Service (MABS), who were sanctioned for 2008, not being recruited until the end of the year. A consultancy in relation to redesign of the website did not commence until 2009. Provision was made for costs associated with a Labour Court hearing which was not required in 2008.
T.2.	123	This subhead provides for the Exchequer's contribution to projects under the social inclusion and social protection strand of the EU Community Action Programme for Employment and Social Solidarity (PROGRESS) 2007 to 2013, which involve Irish partners (both statutory and non-statutory). Over the period of this programme, applications from Ireland for funding were less than originally anticipated.
V.	1,000	A series of projects totalling €1.48m was approved by an inter-departmental committee chaired by the Minister for Community, Rural and Gaeltacht Affairs. It is expected that funding will be drawn down in 2009.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Recovery of administration expenses from the Social Insurance Fund	165,000,000	165,300,000
2. Recoveries of Social Assistance overpaid	9,300,000	12,760,602
3. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	5,600,000	8,243,616
4. Receipts under "Liability to Maintain Family" provisions in Part 12 of the Social Welfare Consolidation Act, 2005	1,500,000	1,150,092
5. Searches and certified copies of entries of Births, Deaths and Marriages	380,000	562,294
6. Dormant Account Receipts	1,000,000	—
7. Receipts from European Social Fund for activation and participation of people with disabilities	750,000	250,265
8. Miscellaneous	1,000,000	1,784,302
Total	184,530,000	190,051,171

Explanation of Variation

- 2.-5. Receipts under these headings cannot be accurately forecasted.
 6. No receipts were received as the associated scheme did not progress as quickly as expected
 7.&8. Receipts under these headings cannot be accurately forecasted.

9 COMMITMENTS

Commitments likely to materialise in subsequent years amount to €39,804,046.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €10,000 or more	Max. Individual Payment of €10,000 or more
	€			€
Higher, special or additional duties	648,314	430	17	28,543
Overtime and extra attendance	5,842,012	2,426	73	24,864
Shift and roster allowances	392,641	46	17	13,921
Miscellaneous (Delegates Allowance)	39,579	26	—	—
Total extra remuneration	6,922,546	2,928	107	—

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

11 MISCELLANEOUS ITEMS

A total of €39,238 was spent on the Input scheme (DP6/84) with awards made to 69 officers.

A total of €177,195 was awarded to departmental staff for merit awards as allowed for under the Administrative Budget Scheme, comprising awards to 53 individuals ranging from €300 to €1,000 and 24 teams ranging from €250 to €3,000 per team member.

Payments totalling €50,000 were paid to 16 staff in respect of a decentralisation training allowance as per Department of Finance Circular 19/2007.

Compensation and associated legal and miscellaneous costs totalling €162,011 were paid in 7 cases of personal injury claims by employees.

Payments totalling €42,953 in respect of legal expenses and damages were made to 5 people in respect of personal injuries sustained on Departmental property.

In addition to expenditure under Subhead A.1. Salaries, Wages and Allowances, A.2. Travel and Subsistence, A.3. Incidental Expenses, A.5. Office Machinery and Other Office Supplies and Related Services and A.7. Consultancy Services, a sum of €172,365 was received from the Change Management Fund, Subhead L. of the Vote for the Office of the Minister for Finance.

A member of staff received €9,000 in respect of membership of the Legal Aid Board.

Recoveries of Assistance overpayments amounting to €12,760,602 in cash refunds and by withholding from the Social Insurance Fund (Benefit) entitlements have been accounted for under Subhead X. In addition, recoveries amounting to €5,557,522 were made by deductions from Assistance entitlements.

The summary position on Assistance overpayments at 31 December 2008 was as follows:

	€	€
Overpayments outstanding at 1 January 2008	174,883,627	
Adjustment for prior years ¹	1,360,483	
Net Overpayments recorded in 2008	36,360,150	212,604,260
Less:		
Amounts recovered in 2008	18,318,124	
Amounts written off as irrecoverable	3,118,929	21,437,053
Overpayments outstanding at 31 December 2008		191,167,207

¹ The amount of €1,360,483 arises mainly due to some technical anomalies in the Overpayments and Debt Management system during 2008.

12 STOCKS

Stocks at 31 December 2008 comprised:

€000

Stationery Supplies	1,372
IT Consumables	44
	<u>1,416</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:

€000

Income Tax	2,141
Notional Service	24
Superannuation Schemes	282
Pay Related Social Insurance	1,230
Interstat Value Added Tax	32
Withholding Tax	483
	<u>4,192</u>

BERNADETTE LACEY

Accounting Officer

DEPARTMENT OF SOCIAL AND FAMILY AFFAIRS

17 July 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Social and Family Affairs for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Social and Family Affairs. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2008.

Chapters 29 to 35 of my annual report refer to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

JOHN BUCKLEY

Comptroller and Auditor General
25 August 2009

HEALTH AND CHILDREN

Account of the sum expended, in the year ended 31 December 2008, 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 Health and Children and certain other services administered by that Office, including miscellaneous grants; - for deferred surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004

Service	Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES	34,692	32,010	—
A.2. TRAVEL AND SUBSISTENCE	1,238	954	13
A.3. INCIDENTAL EXPENSES	2,538	1,735	(30)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,067	788	11
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	3,890	2,152	11
A.6. OFFICE PREMISES EXPENSES	1,330	958	47
A.7. CONSULTANCY SERVICES	2,075	1,483	13
A.8. VALUE FOR MONEY AND POLICY REVIEWS	50	36	—
GRANTS			
B.1. GRANTS TO RESEARCH BODIES	40,889	39,922	—
B.2. GRANTS TO HEALTH AGENCIES AND OTHER SIMILAR ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)	3,985	3,985	—
OTHER SERVICES			
C. EXPENSES IN CONNECTION WITH THE WORLD HEALTH ORGANISATION AND OTHER INTERNATIONAL BODIES	2,000	1,808	—
D. STATUTORY AND NON-STATUTORY INQUIRIES AND MISCELLANEOUS LEGAL FEES AND SETTLEMENTS	47,294	20,054	99
E.1. DEVELOPMENTAL, CONSULTATIVE, SUPERVISORY AND ADVISORY BODIES	154,178	138,843	76
E.2. THE FOOD SAFETY PROMOTION BOARD	7,000	7,000	—
E.3. THE NATIONAL TREATMENT PURCHASE FUND BOARD	100,374	104,641	—
E.4. IRELAND / NORTHERN IRELAND INTERREG	220	143	—
E.5. OFFICE OF THE OMBUDSMAN FOR CHILDREN	2,463	2,411	—
F.1. PAYMENTS IN RESPECT OF DISABLEMENT CAUSED BY THALIDOMIDE	395	378	—
F.2. PAYMENTS IN RESPECT OF PERSONS CLAIMING TO HAVE BEEN DAMAGED BY VACCINATION	1	—	—
F.3. PAYMENTS TO A SPECIAL ACCOUNT ESTABLISHED UNDER SECTION 10 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS 1997 AND 2002	64,286	64,286	—
F.4. PAYMENTS TO A REPARATION FUND ESTABLISHED UNDER SECTION 11 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS 1997 AND 2002	11,349	11,349	—

Health and Children – Vote 39

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
OTHER SERVICES (cont'd)				
G. DISSEMINATION OF INFORMATION, CONFERENCES AND PUBLICATIONS IN RESPECT OF HEALTH AND HEALTH SERVICES		2,969	1,763	20
H. PAYMENTS TO THE STATE CLAIMS AGENCY IN RESPECT OF COSTS RELATING TO CLINICAL NEGLIGENCE		25,000	42,608	—
CAPITAL SERVICES				
I. GRANTS IN RESPECT OF BUILDING, EQUIPPING (INCLUDING I.C.T.) OF AGENCIES FUNDED BY THE DEPARTMENT				
<i>Current Year Provision</i>	20,000			
<i>Deferred Surrender</i>	4,100	24,100	22,383	—
Gross Total				
<i>Current Year Provision</i>	529,283			
<i>Deferred Surrender</i>	4,100	533,383	501,690	260
Deduct:				
J. APPROPRIATIONS-IN-AID		1	4,014	2
Net Total				
<i>Current Year Provision</i>	529,282			
<i>Deferred Surrender</i>	4,100	533,382	497,676	258
Surplus to be surrendered			€35,706,297	

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

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			497,676
Changes in Capital Assets			
Purchases Cash	(176)		
Depreciation	569		
Loss on Disposals	1,024	1,417	
Changes in Net Current Assets			
Decrease in Closing Accruals	(11,869)		
Decrease in Stock	24	(11,845)	(10,428)
Direct Expenditure			487,248
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	15,808		
Notional Rents	4,471		20,279
Operating Cost			<u>507,527</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			1,714
Current Assets			
Stocks (Note 12)		73	
Prepayments		234	
Accrued Income		2	
Other Debit Balances:			
Compensation Tribunal	5,328		
Recoupable Salaries	512		
Recoupable Services	126		
Other Suspense Items	144	6,110	
Net Liability from the Exchequer (Note 4)		237	
Total Current Assets		<u>6,656</u>	
Less Current Liabilities			
Accrued Expenses		494	
Other Credit Balances:			
Due to State (Note 13)	987		
EU Funding	1		
Miscellaneous	120	1,108	
PMG Balance and Cash	(904)		
Orders Outstanding	6,143	5,239	
Total Current Liabilities		<u>6,841</u>	
Net Current Liabilities			<u>(185)</u>
Net Assets			<u>1,529</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	19,815	3,109	22,924
Additions	178	15	193
Disposals	(248)	—	(248)
Transferred to Department of Social and Family Affairs	(9,759)	(433)	(10,192)
Gross Assets at 31 December 2008	9,986	2,691	12,677
Accumulated Depreciation:			
Opening Balance at 1 January 2008	17,832	1,978	19,810
Depreciation for the year	439	130	569
Depreciation on Disposals	(248)	—	(248)
Transferred to Department of Social and Family Affairs	(9,054)	(114)	(9,168)
Cumulative Depreciation at 31 December 2008	8,969	1,994	10,963
Net Assets at 31 December 2008	1,017	697	1,714

Note: The General Register Office (GRO) was transferred to the Department of Social and Family Affairs from the 1st January 2008.

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be Surrendered	35,706	
Deferred Surrender	—	
Surplus for the year		35,706
Exchequer Grant Undrawn		(35,943)
Net Liability from the Exchequer		(237)
Represented by:		
Debtors		
Debit Balances: Suspense		6,110
Creditors		
Due to State (Note 13)		(987)
Net PMG position and cash		(5,239)
Credit Balances: Suspense		(121)
		(237)

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

Sub-head	Less/(More) than provided	Explanation
	€000	
A.3.	803	The saving arose from the Government mid-year decision with respect to Government expenditure.
A.4.	279	The saving arose from the Government mid-year decision with respect to Government expenditure.
A.5.	1,738	The saving arose from the Government mid-year decision with respect to Government expenditure.
A.6.	372	The saving arose from the Government mid-year decision with respect to Government expenditure.
A.7.	592	The saving arose from the Government mid-year decision with respect to Government expenditure.
C.	192	This saving was due to currency fluctuations in relation to payments to WHO etc.
D.	27,240	The estimate of certain legal costs and settlements did not materialise as originally anticipated.
E.1.	15,335	The saving arose from the Government mid-year decision with respect to Government expenditure.
G.	1,206	The saving arose from the Government mid-year decision with respect to Government expenditure.
H.	(17,608)	The cost of meeting claims settled by the State Claims Agency was in excess of the original estimate.
I.	1,717	The saving arose due to delays relating to a longer than anticipated commissioning period for the Hospital Services Sterile Department, the ventilation system and the supply and installation of specialist equipment adjacent to the BreastCheck Unit in Galway.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Miscellaneous receipts	1,000	4,014,069
Total	1,000	4,014,069

Explanation of Variation

The Department received €3.755m in January 2008 from Irish Blindcraft to repay a loan provided by the Department in 2007 to fund redundancy payments to the company's former employees. In addition, the Irish Health Services Accreditation Board, which was amalgamated with the Health Information and Quality Authority, returned funding which was no longer required.

7 COMMITMENTS

(A) Global Commitments	€000
Commitments likely to arise in subsequent years for:	
Procurement subheads	1,360
(B) Multi-Annual Capital Commitments	
1. Legally Enforceable Capital Commitments	Totals €000
Expenditure in 2008	22,383
Commitments to be met in subsequent years	43,401

2. Capital Projects over €6.3 million:

	Cumulative spend to 31 December 2007	Paid in 2008	To be paid in subsequent years	Total
	€m	€m	€m	€m
National Cancer Screening Service - National Expansion to South/West regions	17.650	3.420	1.700	22.770
Health Research Board (Clinical Research Facility St James's Hospital and Dublin Clinical Research Network)	0.200	0.300	10.975	11.475

8 DETAILS OF EXTRA REMUNERATION

	Amount paid	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	306,244	85	12	20,187
Overtime and extra attendance	272,163	86	7	26,019
Total extra remuneration	<u>578,407</u>			

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

9 MISCELLANEOUS ITEMS

Four retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €94,293.

A Special Obstetrics Indemnity Fund has been established from which certain participating hospitals will be indemnified in respect of specified obstetric claims. Contributions are provided by the participating hospitals into the Fund. In addition, under the terms of an arrangement with the Medical Protection Society certain funds (the Special Obstetrics Fund) were transferred to part-fund the cost of designated obstetric claims against named obstetricians. These Funds are managed by the State Claims Agency. The intention is that claims will be met in the first instance by the Funds and any shortfall in cover will be met by the Department. The Funds are sufficiently resourced to meet anticipated claims for the foreseeable future and the question of a shortfall in cover does not arise at the present time.

10 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2008 on account of which payments were made in the year is as follows:

	Year of appointment	Expenditure in 2008	Cumulative expenditure to 31 December 2008
Commission, Committee or Special Inquiry		€	€
Ferns Inquiry	2003	650,000	2,718,499
Commission on Patient Safety and Quality Assurance	2007	167,584	282,010
Commission of Investigation under the Commissions of Investigation Act 2004 to examine matters relating to the management, operation and supervision of Leas Cross Nursing Home.	2007	1,070,720	1,247,580
Inquiry to examine the circumstances leading to and surrounding the deaths of the Dunne family in Monageer, Co Wexford	2007	202,371	212,454

11 NATIONAL LOTTERY FUNDING (Subhead B.2)**Payments in the year ended 31 December 2008**

	€
Alpha One Foundation, c/o Beaumont Hospital, Dublin 9	20,000
Aoibhneas Women and Children's Refuge, Coolock, Dublin 17	20,000
ARC Cancer Support Centre, Eccles Street, Dublin 7	32,000
Ballina Senior Citizens Urban Transport Initiative, Ballina, Co Mayo	30,000
Ballinagh Playground Association, Drumlioni, Ballinagh, Co Cavan	3,000
Ballybunion Active Retirement Association, Ballybunion, Co Kerry	2,000
Ballyglass Community Council Ltd, Ballinaglee, Ballyglass, Claremorris, Co Mayo	50,000
Ballyhass Community Childcare Facility Ltd., Ballyhass, Cecilstown, Macroom, Co Cork	10,000
Ballymachugh Childcare Group Ltd, Ballyheelan, Kilnaleck, Co Cavan	5,000
Ballymun Network for Assisting Children and Young People, Ballymun, Dublin 9	5,000
Ballyowen Meadows School, Loughlinstown Drive, Loughlinstown, Co Dublin	5,000
Barnardos Post Adoption Service, Christchurch Square, Dublin 8	30,000
Beacon of Light Counselling Centre, Neilstown, Clondalkin, Dublin 22	20,000
CARP Killinarden, Tallaght, Dublin 24	9,600
Castlebridge Community Development, Castlebridge, Co Wexford	5,000
CD's Helping Hands, Kilcahill, Claregalway, Co Galway	78,000
Childminding Ireland, Kilcoole, Co Wicklow	30,000
Christ the King Girls Primary School, Lehanaghmore, Togher, Cork	10,000
Clarecastle and District Daycare Ltd, Clarecastle, Co Clare	50,000
Clondalkin Community Montessori School Ltd., Clondalkin, Dublin 22	25,000
Coiste Ionad Na Seandaoine, Derrybeg, Co Donegal	7,490
Coiste Seanoiri Ceann Trá / Club Na Sinsear Teo, An Daingean, Co Chiarrai	46,000
Console, Celbridge, Co Kildare	100,000
COPE Waterside House, Courthouse Square, Galway, Co Galway	1,000
COPE Waterside House Childcare Unit, Woodquay, Co Galway	5,000
Cork Counselling Services, Fr Matthew Street, Cork	105,000
Cuidiu - Irish Childbirth Trust, Kellystown Road, Rathfarnham, Dublin 16	5,500
Cystinosis Foundation Ireland, Terenure Place, Dublin 6W	15,000
Deaf Community Centre Ltd., O'Connell Street, Limerick	8,090
Doneyloop Youth Club, Castlefin, Co Donegal	77,200
Down Syndrome Ireland, Old Naas Road, Dublin 12	54,150
Drogheda Senior Citizens Interest Group, Drogheda, Co Louth	6,000
Dromcollogher & District Respite Care Centre, Drumcollogher, Co Limerick	45,000
Dungloe Hospital, Golden Jubilee Celebrations, c/o Dungloe Community Hospital, Dungloe, Co Donegal	15,000
EMBRACE, The Lough, Cork	35,000
Finglas Senior Citizens Help Line, Finglas West, Dublin 11	4,000
Freastogail Mhuire MXD National School Autism Unit (Killahan), Killahan National School, Abbeydorney, Tralee, Co Kerry	4,000
Free Mental Health Campaign trading as FREE, Marley Grange, Rathfarnham, Dublin 16	6,000
Friends of Sligo General Hospital, Sligo General Hospital, Co Sligo	170,000
Friends of St. Ita's Community Hospital, Killoughteen, Newcastle West, Co Limerick	80,000
Headway Ireland, Manor Street, Dublin 7	5,000
Helping Hands Adoption Facilitation Agency Ltd, Forge Hill, Co Cork	100,000
Home-Start Lucan, Ballyowen Lane, Lucan, Co Dublin	80,000
Hope Project, St Joseph, Ballinabearna, Ballinhassig, Co Cork	2,500
International Adoption Association, Terenure Enterprise Centre, Terenure, Dublin 6W	12,000
Intro Art, Capel Street, Dublin 1	3,000
Irish Association of Suicidology, Castlebar, Co Mayo	12,000
Irish Chinese Contact Group, Frankfield, Cork	10,000
Irish College of General Practitioners, Dublin 2	15,000
Irish Countrywomen's Association, Dublin 4	100,000
Irish Deaf Youth Association, Blessington Street, Dublin 7	5,000
Irish Foster Care Association, Ballinteer Road, Dublin 16	50,000
Irish Guide Dogs for the Blind, Model Farm Road, Cork	100,000

	€
Irish Haemochromatosis Association, Latturcan, Co Monaghan	110,000
Irish Kidney Association, Park West, Dublin 12	500,000
Irish Motor Neurone Disease Association, Coleraine Street, Dublin 7	150,000
Irish Progressive Association for Autism Co. Ltd., Centre Park Road, Cork	15,000
Irish Raynaud's and Scleroderma Society, Foxrock, Dublin 18	10,000
Irish Red Cross - Roscrea Branch, Birr, Co Offaly	7,500
Leitrim Lifestart, Manorhamilton, Co Leitrim	56,600
Lifestart National Office, Sligo	4,000
Limerick Senior Citizens Club, Ballincurra, Limerick	10,000
Liscarroll Community Council, Mallow, Co Cork	10,000
Little Way Cancer Support Centre, Clane, Co Kildare	70,000
Lixnaw Playground Project, Ballinclogher, Lixnaw, Co Kerry	10,000
Lucan Active Retirement Association, Celbridge, Co Kildare	2,000
Mallow Day Care Centre Ltd., Mallow, Co Cork	15,000
Mental Health Ireland, Dun Laoghaire, Co Dublin	80,000
Mounttown Neighbourhood Youth Family Project, Dun Laoghaire, Co Dublin	78,800
Moylough Community Playschool Ltd, Ballinsloe, Co Galway	10,000
Muscular Dystrophy Ireland, North Brunswick Street, Dublin 7	9,300
Nazareth Social Club, Church Hill, Sligo	25,152
Neurological Alliance of Ireland, Coleraine Street, Dublin 7	1,500
North Kerry Together Ltd., Listowel, Co Kerry	20,000
Nuerofibromatosis Association of Ireland, Chapelizod, Dublin 20	2,000
Open Heart House Ltd, St Mary's Place, Dublin 7	27,500
Order of Malta Care Project, Ballina, Co Mayo	65,000
Pallasgreen Active Ireland, Pallasgreen, Co Limerick	2,500
Raheen Hospital Support Group, Raheen, Tuamgraney, Co Clare	70,000
Rialto Day Care Centre, Rialto, Dublin 8	35,700
Riding for the Disabled Association, Castlfin, Lifford, Co Donegal	15,000
Samaritans Ireland, Blackrock, Co Dublin	200,000
Scoil Aonghusa Special School, Cashel, Co Tipperary	50,000
Serenity Active Retirement, Dunmore, Culdaff, Co Donegal	10,000
Setanta Special School, Beech Park, Stillorgan, Co Dublin	10,000
Sharing Point, Shankill, Dublin 18	40,000
Sophia Housing Association, Cork Street, Dublin 8	20,000
Southill Family Resource Centre, O'Malley Park, Limerick	15,000
St Aidans Day Care Centre, Millands, Gorey, Co Wexford	52,000
St Gabriel's Nursing Home, Raheny, Dublin 5	66,380
St Lukes Social Service Centre, Kilmore West, Coolock, Dublin 5	10,000
St Vincent's Day Care Centre, Tipperary	10,000
St. Michael's Family Life Centre, Church Hill, Sligo	20,000
St. Paul's Special School, Beaumont Woods, Beaumont, Dublin 9	33,000
Suntower Gardens, c/o Scoil Mochua, Old Nangor Road, Clondalkin, Dublin 22	20,000
Tallaght Travellers Youth Service (TTYS), Brookfield, Tallaght, Dublin 24	20,000
Teen-Line Ireland, Old Bawn, Tallaght, Dublin 24	26,000
Teen Parents Support Programme, Dunbar Street, Cork	10,000
The Bridge Recovery Group Ltd, Turners Cross, Cork	30,000
The Children's Sunshine Home (C.S.H), Leopardstown Road, Foxrock, Dublin 18	128,000
The Holiday Home Project, Manor Street, Dublin 7	10,000
Tithe Cois Tra, Rathlacken, Carrowmorelacken, Ballina, Co Mayo	6,960
Tithe Cois Tra - Daycare for Elderly and Disabled, Rathlacken, Carrowmore Lacken, Ballina, Co Mayo	2,000
Treoir, Gandon House, IFSC, Dublin 1	25,000
Tullaghan Community Playgroup Ltd., Tullaghan, Co Leitrim	3,900
West Donegal Parents and Friends Association of the Mentally Handicapped, Lower Keadue, Burtonport, Co Donegal	30,678
Total	3,985,000

12 STOCKS

Stocks at 31 December 2008 comprised:

€000

Stationery	48
IT Consumables	25
	<u>73</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:

€000

Income Tax	528
Pay Related Social Insurance	194
Withholding Tax	119
Value Added Tax	22
Pension Contributions	124
	<u>987</u>

MICHAEL SCANLAN

Accounting Officer

DEPARTMENT OF HEALTH AND CHILDREN

31 March 2009

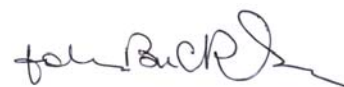
Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Health and Children for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2008.

Chapter 36 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.



JOHN BUCKLEY

Comptroller and Auditor General
4 September 2009

HEALTH SERVICE EXECUTIVE

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and the expenses of the Health Service Executive and certain other services administered by the Executive, including miscellaneous grants.

Service		Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES AND OTHER ADMINISTRATION EXPENSES OF CORPORATE HSE				
<i>Original</i>	67,457			
<i>Supplementary</i>	15	67,472	70,488	132,511
A.2. VALUE FOR MONEY AND POLICY REVIEWS		411	400	
A.3. INNOVATIVE SERVICE DELIVERY PROJECTS		12,000	5,390	
SERVICES				
B.1 HSE - EASTERN REGIONAL AREA				
<i>Original</i>	2,588,760			
<i>Supplementary</i>	2,985	2,591,745	2,568,197	225,933
B.2 HSE - MIDLAND AREA				
<i>Original</i>	613,776			
<i>Supplementary</i>	711	614,487	640,252	52,953
B.3 HSE - MID-WESTERN AREA				
<i>Original</i>	820,820			
<i>Supplementary</i>	950	821,770	812,088	74,361
B.4 HSE - NORTH EASTERN AREA				
<i>Original</i>	820,761			
<i>Supplementary</i>	945	821,706	821,809	73,394
B.5 HSE - NORTH WESTERN AREA				
<i>Original</i>	722,198			
<i>Supplementary</i>	831	723,029	714,724	60,838
B.6 HSE - SOUTH EASTERN AREA				
<i>Original</i>	1,045,816			
<i>Supplementary</i>	1,203	1,047,019	1,064,751	94,722
B.7 HSE - SOUTHERN AREA				
<i>Original</i>	1,434,229			
<i>Supplementary</i>	1,651	1,435,880	1,396,274	153,440
B.8 HSE - WESTERN AREA				
<i>Original</i>	1,170,135			
<i>Supplementary</i>	1,346	1,171,481	1,158,910	95,508
B.9 GRANTS IN RESPECT OF CERTAIN OTHER HEALTH BODIES INCLUDING VOLUNTARY AND JOINT BOARD HOSPITALS				
<i>Original</i>	2,233,964			
<i>Supplementary</i>	37,131	2,271,095	2,196,692	256,888
B.10 HSE - MEDICAL CARD SERVICES SCHEME				
<i>Original</i>	1,709,493			
<i>Supplementary</i>	23,004	1,732,497	1,772,061	336,343
B.11 HEALTH AGENCIES AND OTHER SIMILAR ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)		7,513	5,000	687
B.12 HOSPITAL, IN-PATIENT, OUT-PATIENT AND COUNSELLING SERVICES FOR PERSONS WHO HAVE CONTRACTED HEPATITIS C FROM THE USE OF IMMUNOGLOBULIN ANTI-D AND THE PROVISION OF SERVICES UNDER THE HEALTH (AMENDMENT) ACT 1996		15,767	15,285	
B.13 ECONOMIC AND SOCIAL DISADVANTAGED AND DISABILITY (DORMANT ACCOUNTS FUNDED)				
<i>Original</i>	10,000			
<i>Supplementary</i>	4,000	14,000	13,397	

Service		Estimate Provision	Outturn	Closing Accruals
SERVICES (cont'd)	€000	€000	€000	€000
B.14. PAYMENT TO A SPECIAL ACCOUNT ESTABLISHED UNDER SECTION 13 OF THE HEALTH (REPAYMENT) SCHEME ACT 2006				
<i>Original</i>	150,000			
<i>Supplementary</i>	86,000	236,000	236,000	
B.15. PAYMENT TO A SPECIAL ACCOUNT ESTABLISHED UNDER SECTION 4 OF THE HEPATITIS C COMPENSATION TRIBUNAL (AMENDMENT) ACT 2006 - INSURANCE SCHEME		1,500	248	
B.16. LONG TERM RESIDENTIAL CARE				
<i>Original</i>	920,000			
<i>Supplementary</i>	(84,772)	835,228	830,633	
CAPITAL SERVICES				
C.1 BUILDING, EQUIPPING AND FURNISHING OF HEALTH FACILITIES AND OF HIGHER EDUCATION FACILITIES IN RESPECT OF THE PRE-REGISTRATION NURSING DEGREE PROGRAMME		544,181	549,269	76,426
C.2 BUILDING, EQUIPPING AND FURNISHING OF HEALTH FACILITIES (PART FUNDED BY NATIONAL LOTTERY)		2,539	2,539	
C.3 INFORMATION SYSTEMS AND RELATED SERVICES FOR HEALTH AGENCIES		40,000	18,732	
Gross Total				
<i>Original</i>	14,931,320			
<i>Supplementary</i>	76,000	15,007,320	14,893,139	1,634,004
Deduct:				
D. APPROPRIATIONS-IN-AID				
<i>Original</i>	2,601,275			
<i>Supplementary</i>	(346,000)			
Net Total		2,255,275	2,222,552	111,106
<i>Original</i>	12,330,045			
<i>Supplementary</i>	422,000	12,752,045	12,670,587	1,522,898
Surplus to be surrendered			<u>€1,458,151</u>	

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Remuneration

Accrued expenses includes liabilities in respect of remuneration earned up to 31 December 2008.

Statement of Capital Assets

Tangible fixed assets comprise Land, Buildings, Work in Progress, Equipment and Motor Vehicles. Tangible fixed asset additions since 1 January 2005 are stated at historic cost less accumulated depreciation. The carrying values of tangible fixed assets taken over from predecessor bodies by the HSE are included in the opening balance sheet on establishment day, 1 January 2005, at their original cost/valuation. The related aggregate depreciation account balance was also included in the opening balance sheet.

Depreciation is calculated to write-off the original cost/valuation of each tangible fixed asset over its useful economic life on a straight line basis at the following rates:

Land: land is not depreciated.
Buildings: depreciated at 2.5% per annum.
Modular buildings (i.e. prefabricated buildings): depreciated at 10% per annum.
Work in progress: no depreciation.
Equipment - computers and ICT systems: depreciated at 33.33% per annum.
Equipment - other: depreciated at 10% per annum.
Motor Vehicles: depreciated at 20% per annum.

Statement of Capital Assets under Development

A separate Statement has not been included as Capital Assets under Development are included as Work in Progress in the Statement of Capital Assets.

Stocks

Stocks are stated at the lower of cost and net realisable value. Net realisable value is the estimated proceeds of sales less costs to be incurred in the sale of stock.

Matured Liabilities

Matured Liabilities are invoices paid in January 2009 which fell due for payment before 31 December 2008.

Subhead B16 - Long Term Residential Care

Subhead B.16. was established in 2008 to provide for expenditure on long term residential care for the elderly which had previously been charged to subheads B.1. to B.8., as well as expenditure anticipated to arise on the introduction of the new Nursing Homes Subvention Scheme ("Fair Deal"). In setting the estimate for Subhead B.16., the estimates for Subheads B.1. to B.8. were reduced by a fixed percentage.

Expenditure on long term residential care during 2008 continued to be incurred by each individual HSE Area and to be recorded in the same manner as heretofore. The accounting systems inherited by the HSE from its predecessor bodies were not designed to report on a programme basis. As a result, the HSE has not been able to identify what long term residential care expenditure by individual HSE areas in 2008 ought to be charged to Subhead B.16., as opposed to Subheads B.1. to B.8.

Instead, expenditure charged to Subhead B.16. has been based on a fixed percentage of expenditure charged to Subheads B.1. to B.8. This is in line with the approach taken in setting the estimate. As a consequence, while the amount charged to the Vote is correct, it was not possible to identify the payments for long term residential care that were chargeable to Subhead B.16.

The Minister for Health and Children intends to introduce the new Nursing Homes Support Scheme in the final quarter of 2009. The introduction of the scheme requires a new approach in terms of management of Subhead B16, whereby funding must be accounted for on an individual patient basis. In preparation for this new approach, the HSE is currently engaged in calculating the cost of long-term residential care within each HSE facility on a per bed basis.

2 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			12,670,587
Changes in Capital Assets			
Purchases Cash	(345,665)		
Disposals Cash	639		
Depreciation	160,300		
Loss on Disposals	4,835	(179,891)	
Changes in Net Current Assets			
Increase in Closing Accruals	219,799		
Decrease in Stock	7,411	227,210	47,319
Operating Cost			12,717,906
Reconciliation of Operating Cost to Expenditure Recognised in the Annual Financial Statements			
Operating Cost			12,717,906
Expenditure met from Other Income			2,347,776
Capital Expenditure charged to Income and Expenditure Account			345,665
Depreciation			(160,300)
Loss on Disposals			(4,835)
Expenditure per Income and Expenditure Accounts			<u>15,246,212</u>
Revenue Expenditure per Revenue Income and Expenditure Account			14,683,044
Capital Expenditure per Capital Income and Expenditure Account			<u>563,168</u>
Expenditure per Income and Expenditure Accounts			<u>15,246,212</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 4)			5,015,594
Financial Assets			3
Current Assets			
Stocks (Note 15)	119,914		
Debtors and Prepayments	130,601		
Debit Balances: Suspense	77,303		
Debit Balances: Long Stay	3,650		
Bank and Cash	25,025		
PMG Balance	61,769		
Total Current Assets		<u>418,262</u>	
Less Current Liabilities			
Creditors	263,105		
Accruals	1,377,971		
Credit Balances: Suspense	21,361		
Credit Balances: Special Income & Expenditure	11,927		
Deferred Income	3,770	1,678,134	
Other Credit Balances:			
Due to State (Note 16)	130,001		
EU Funding	—	130,001	
Net Liability to the Exchequer (Note 5)		<u>4,458</u>	
Total Current Liabilities		<u>1,812,593</u>	
Net Current Liabilities			<u>(1,394,331)</u>
Net Assets			<u>3,621,266</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Land	Buildings	Work-in Progress	Equipment	Vehicles	Totals
	€000	€000	€000	€000	€000	€000
Cost or Valuation at 1 January 2008	2,024,749	2,425,839	444,320	1,026,284	85,028	6,006,220
Additions	2,281	32,168	252,441	55,177	3,598	345,665
Transfers from Work-in-Progress	375	232,531	(242,340)	36	9,398	—
Disposals	(1,983)	(688)	(1,921)	(10,103)	(6,436)	(21,131)
Gross Assets at 31 December 2008	2,025,422	2,689,850	452,500	1,071,394	91,588	6,330,754
Accumulated Depreciation:						
Opening Balance at 1 January 2008		462,447		644,524	63,545	1,170,516
Depreciation for the year		64,271		84,638	11,391	160,300
Depreciation on Disposals		(87)		(9,492)	(6,077)	(15,656)
Cumulative Depreciation at 31 December 2008	—	526,631	—	719,670	68,859	1,315,160
Net Assets at 31 December 2008	2,025,422	2,163,219	452,500	351,724	22,729	5,015,594

5 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be surrendered		81,458
Exchequer Grant Undrawn		(77,000)
Net Liability to the Exchequer		<u>4,458</u>
Represented by:		
Debtors		
Net PMG Position and Cash	86,794	
Debit Balances: Long Stay	3,650	
Debit Balances : Suspense	<u>77,303</u>	167,747
Creditors		
Due to State (Note 16)	(130,001)	
Credit Balances: Special Income & Expenditure	(11,927)	
Credit Balances: Suspense	<u>(21,361)</u>	(163,289)
		<u>4,458</u>

6 EXTRA EXCHEQUER RECEIPTS

Extra Exchequer Receipts totalling €0.517m in respect of the sale of land and buildings were paid to the Exchequer in 2008.

Extra Exchequer Receipts totalling €3.506m in respect of the refund of property purchases which did not proceed were paid to the Exchequer in 2008.

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

Sub-head	Less/(More) than provided €000	Explanation
A.3.	6,610	Projects totalling €5.9m were approved for funding in 2008.
B.11	2,513	National Lottery Grants are not paid until conditions of the grant are fulfilled. Approved grants unpaid at 31 December 2008 amounted to €0.687m.
B.15	1,252	The travel insurance element of the scheme was introduced in March 2008.
C.3	21,268	Expenditure was less than estimated as there were delays in obtaining sanction for certain projects.

8 APPROPRIATIONS-IN-AID

	€	Estimated €	Realised €
1. Receipts from health contributions		1,330,000,000	1,326,676,600
2. Recovery of cost of Health Services provided under regulations of the European Community			
<i>Original</i>	450,000,000		
<i>Supplementary</i>	<u>(350,000,000)</u>	100,000,000	100,000,000
3. Receipts from certain excise duties on tobacco products		167,605,000	167,605,000
4. Recovery from the UK Department of Health and Social Security of their share of the Leopardstown Park Hospital		170,000	149,714
5. Recoupment of certain Ophthalmic Services Scheme costs from the Social Insurance Fund		5,000,000	6,048,061
6. Recoupment of certain Dental Treatment Services Scheme costs from the Social Insurance Fund		8,500,000	9,289,825
7. Charges for maintenance in public and semi-private accommodation in public hospitals		315,000,000	263,059,809
8. Dormant Accounts - Economic & Social Disadvantage			
<i>Original</i>	3,500,000		
<i>Supplementary</i>	<u>1,000,000</u>	4,500,000	4,300,000
9. Dormant Accounts - Disability			
<i>Original</i>	6,500,000		
<i>Supplementary</i>	<u>3,000,000</u>	9,500,000	9,097,028
10. Superannuation		205,000,000	212,262,890
11. Miscellaneous Receipts		<u>110,000,000</u>	<u>124,062,661</u>
Total			
<i>Original</i>	2,601,275,000		
<i>Supplementary</i>	<u>(346,000,000)</u>	2,255,275,000	2,222,551,588

Explanation of Variation

2. The payment of €100m by the UK authorities under the UK-Ireland Healthcare Reimbursement Agreement was negotiated between both Government Departments. It represented an interim agreement on the estimation of the UK liability based upon progress then achieved in considering the results from surveys completed during 2008 and updated costing information. This information was used to assess both the liability in respect of 2008 and the 2007 payment which was made on account pending the availability of new survey results and further review. The provision in the 2009 Revised Estimates Volume amounts to €250m.
5. The number of claimants was higher than anticipated.
6. The number of claimants was higher than anticipated.
7. The amendment to the charging regime for long-stay charges resulted in lower than expected receipts.
12. Miscellaneous receipts were higher than anticipated.

9 COMMITMENTS

Global Commitments

Commitments likely to arise in subsequent years for:

Procurement Subheads

Operating Leases

Finance Leases

€000

196,942

46,585

41,442

Legally Enforceable Capital Commitments	NHO/PCCC	Cumulative spend to 31 Dec 2008 €m	To be paid in subsequent years €m	Total €m
Capital Projects over €6.35 million:				
University College Hospital Galway - Phase 2	NHO	100.62	0.24	100.86
Community Nursing Unit (Fifty bed unit), Ballinasloe	PCCC	0.57	9.17	9.74
Community Nursing Unit (100 bed) - Loughrea	PCCC	0.73	13.00	13.73
Cork University Hospital - Cardiac Renal	NHO	36.74	32.29	69.03
Cork University Hospital - Infrastructure upgrade	NHO	22.33	0.72	23.05
Cork University Hospital - Amalgamated Maternity Unit	NHO	78.39	0.75	79.14
Kerry General Hospital - A & E	NHO	0.95	8.04	8.99
Bessboro, Co Cork - Child & Adolescent Psychiatric Unit	PCCC	1.00	6.40	7.40
St Mary's Community Nursing Unit, Cork City (Fifty bed)	PCCC	1.33	8.50	9.83
An Daingean Community Hospital	PCCC	12.98	1.49	14.47
Tralee Community Nursing Unit	PCCC	8.75	1.03	9.78
St Dymphna's, Kelvin Grove, Carlow - Intellectual Disability Unit	PCCC	6.04	2.90	8.94
St John's Hospital, Wexford, Phase 2 Development	PCCC	11.12	2.10	13.22
St Vincent's Hospital, Dungarvan, Co Waterford - New thirty two bed unit and fifteen place day hospital	PCCC	8.18	2.07	10.25
Cashel, Phase 2	PCCC	3.59	9.10	12.69
Integrated Patient Management System	NHO	26.22	1.46	27.68
Connolly Hospital, Blanchardstown - Surgical Block	NHO	13.37	3.50	16.87
St Ita's Portrane, Co Dublin - Residential Development	PCCC	12.34	3.22	15.56
St Mary's Hospital, Phoenix Park - Community Nursing Unit	PCCC	18.82	0.35	19.17
St Mary's Hospital, Phoenix Park - CNU & Catering Department	PCCC	4.86	5.40	10.26
St Joseph's Raheny - One hundred bed Community Nursing Unit	PCCC	3.90	11.80	15.70
Our Lady of Lourdes Hospital, Drogheda- Extension & Refurbishment of A & E	NHO	9.34	15.31	24.65
Bloomfield Hospital, Stocking Lane, Rathfarnham, Dublin 16	PCCC	11.99	2.80	14.79
Pearse St/Irishtown Health Centre	PCCC	9.84	3.56	13.40
Midland Regional Hospital, Tullamore - Equipment & Commissioning	NHO	24.04	1.91	25.95
General Hospital, Mullingar - Phase 2B	NHO	23.30	1.37	24.67
Clonbrusk, Athlone, Co Westmeath - Disability Day Service	PCCC	3.85	3.50	7.35
Clonskeagh CNU, Dublin 14 - One hundred bed Community Nursing Unit	PCCC	6.98	7.81	14.79
St James's Hospital - PET Scanner	NHO	5.58	1.04	6.62
St Vincent's Hospital - Main Development	NHO	198.59	1.50	200.09
Our Lady's Hospice, Harolds Cross	PCCC	3.13	7.37	10.50
Beaumont Hospital - Equipment & Refurbishment	NHO	39.20	0.68	39.88
Incorporated Orthopaedic Hospital, Clontarf - Phase 2 Development	PCCC	10.97	5.71	16.68
Mater Campus Hospital Development Ltd	NHO	24.11	8.30	32.41
Radiation Oncology Suites	NHO	15.28	40.00	55.28
Ambulance Services	NHO	8.13	4.00	12.13
National Paediatric Hospital Development Board	NHO	1.99	18.20	20.19
TOTAL		769.15	246.59	1,015.74

10 MATURED LIABILITIES UNDISCHARGED AT YEAR END

The total amount of matured liabilities undischarged at 31 December 2008 was €36,801,085.

11 DETAILS OF EXTRA REMUNERATION

	Amount paid	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€000			€
Allowances	128,127	44,156	1,098	128,685
Overtime	216,334	29,703	6,405	156,689
Night duty	80,327	36,007	300	17,024
Weekends	199,973	71,364	824	28,747
On-Call	63,386	15,498	1,597	130,573
Other	40,921	14,539	312	129,897
Total extra remuneration	729,068			

Note 1: Certain individuals received extra remuneration in more than one category.

Note 2: HSE extra remuneration costs above relate to HSE employees only.

12 MISCELLANEOUS ITEMS

The HSE paid €25.4m in respect of insurance policies in 2008 and this is reflected in the outturn for Subhead A.1.

There were a total of 1,834 outstanding claims against the HSE with Irish Public Bodies Mutual Insurance Ltd. at the end of 2008.

The HSE paid a further €1,700,186 in respect of various claims brought against it and settled in 2008 which were not covered under insurance.

The HSE had 27 outstanding claims for compensation at 31 December 2008 which are not covered by the HSE insurance policy.

Other ex-gratia payments made during 2008 amounted to €22,604 and other miscellaneous payments amounted to €55,693.

The cost of severance awards paid in 2008 totalled €47,592.

Payments to retired staff for services in 2008 amounted to €13,714,720.

Gratuities (excluding pension lump sums) paid in 2008 amounted to €1,837,672.

Performance related pay paid in 2008 was €1,725,549.

During 2008, the HSE wrote off bad debts amounting to €9.326m and increased the provision for bad debts by €9.2m.

Prompt Payment Interest paid by the HSE in 2008 was €85,219.

Payments of €887,288 were made in 2008 arising from Labour Relations Commission/Rights Commissioners awards.

Stocks valued at €94,188 were written off in 2008.

The HSE is insured against employers liability and public liability risks up to an indemnity limit, under both retro-rated and flat-rated basis. Under the retro-rated basis, the final premium is not determined until the end of the coverage period and is based on the HSE's loss experience for that same period. The retro-rated adjustment payable by the HSE is subject to maximum and minimum limits. At 31 December 2008, it was not possible to accurately quantify the liability, if any, which may arise as a result of future retro-rating. The maximum liabilities for retro-rated claims still outstanding, based on agreed levels of each insurable risk, is €224,861 and €7,160,847 for employers liability and public liability respectively. All insurance premiums from 1 January 2001 have been paid on a flat basis only and no retro-rating applies to cover from this date forward.

A High Court case was taken in 2007 by community pharmacists seeking to enforce contractual entitlement to advance payments for medical card schemes. Community pharmacy contracts provide for cash payments on 45-day terms in advance of actual claims payments which historically took longer than this credit period to process manually. Since the automation of claims processing, the practice of advance payment to community pharmacists was ceased as actual claims are paid within this 45-day timeframe. Pharmacists have sought to have the cash advances reinstated and the provision in the contract enforced. This case was defended by the Department of Health and Children but the judgement was in favour of the plaintiffs. The case is being appealed to the Supreme Court although a date has not been set as yet for this hearing. If the Supreme Court upholds the judgement of the High Court, the outcome will be the reinstatement of all advance payments and the back payment of same, the cost of which will be in the order of €70m in respect of arrears.

Pharmacists have lodged a separate claim with the HSE for loss of retail mark up on products dispensed under the terms of the over 70's medical card, products which would otherwise have been subject to higher retail mark up where full eligibility did not exist. The claim is in the amount of €100m over and above the amount of €30m currently paid per annum. The Irish Pharmaceutical Union have indicated that they will engage in non-binding mediation but may pursue the HSE through the courts if they are dissatisfied with the outcome.

The HSE is involved in a number of claims involving legal proceedings which may generate liabilities, depending on the outcome of the litigation. The HSE has insurance cover for public and employer liability, fire and specific all-risk claims. In most cases such insurance would be sufficient to cover all costs, but this cannot be certain.

The Health Repayment Scheme closed to new applicants on 31 December 2007 and 14,000 claims have been received in respect of living patients and 25,500 claims in respect of estates. The Scheme is now estimated to cost in the region of €438m to €458m. The Scheme received some applications relating to patients in private nursing homes which were turned down on the basis that they were not contemplated within the scope of the Scheme. Proceedings have been instituted in 302 cases, involving patients who spent time in private nursing home facilities. None of the cases have yet proceeded to a hearing. Consequently, it is considered inappropriate to attempt to estimate any potential future liability or to detail the uncertainties attaching thereto since to do so might prejudice the outcome of court proceedings.

13 EU FUNDING

The outturn shown for Subhead C.1. includes expenditure which was co-financed under the INTERREG III A Initiative from the European Development Fund.

14 NATIONAL LOTTERY FUNDING

Payments in the year ended 31 December 2008

Block Allocations to HSE Areas

	€
Eastern Regional Authority	1,674,046
Midland	321,564
Mid Western	480,907
North Western	372,850
North Eastern	618,423
South Eastern	600,457
Southern	490,498
Western	441,701
Total	5,000,446

15 STOCKS

Stocks at 31 December 2008 comprised:

	€000
Medical, Dental and Surgical Supplies	37,290
Laboratory Supplies	6,794
Pharmacy Supplies	21,340
High Tech Pharmacy Stocks	18,890
Pharmacy Dispensing Stocks	2,464
Blood and Blood Products	1,535
Vaccine Stocks	19,430
Household Services	9,155
Stationery and Office Supplies	2,583
Sundries	433
Total	119,914

16 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:

	€000
Income Tax	61,355
Pay Related Social Insurance	42,881
Withholding Tax	20,311
Value Added Tax	5,454
Total	130,001

17 ENHANCING INTERNAL CONTROLS

A Statement on internal financial control in the standard format for the year ended 31 December 2008, has been submitted with this Account to the Comptroller and Auditor General.

During 2008 I commissioned an external review of finance controls in the HSE. Whilst not specifically commissioned for the purposes of informing the Statement on Internal Financial Control, the terms of reference of the review were:

- To undertake a review of existing financial controls and reports;
- To comment upon the fitness for purpose of the current finance organisation of the HSE;
- To examine the interaction between the finance and other directorates within the HSE to include an assessment of the accountability arrangements of Directors;
- To identify within current systems and resource constraints how to extract the best delivery for the benefit of the CEO.
- To aid in the positioning of finance to support the decision making process.

The report on the Review of Financial Controls in the Health Service Executive was presented to me in January 2009 and reviewed and discussed by the Audit Committee at its January 2009 meeting. A recurring theme through the entire review was the limitation imposed on Finance delivery by the absence of a fit-for-purpose accounting system. The optimal solution for Finance delivery in the HSE will involve putting in place a single national financial system and work continues to secure such an outcome. However, there are many further improvements which are being pursued and delivered even in the absence of the systems solution. It is towards these deliverables that the report's recommendations were targeted. The recommendations were grouped under logical headings of the Role of Finance, the Organisation Structure, a number of Key Deliverables, People, Systems and Next Steps.

Structured plans for the implementation of the recommendations of the report are being followed up by management.

A Working Group, chaired by Mr Tom Considine with representatives from the Department of Health and Children, the Department of Finance and the HSE was established by the Minister for Health and Children, following a Government Decision, to study certain accounting issues related to the Health Service Executive (HSE). The primary focus of the working group was the interaction between Vote Accounting and Income and Expenditure Accounting (accrual accounts) and in particular how that interaction can be best managed to maximise the value added for the HSE, the Government, Dáil Éireann, Government Departments and the Comptroller and Auditor General.

The terms of reference of the Working Group were to:

- Review, in the context of sections 20 and 36 of the Health Act 2004, the annual Income and Expenditure Accounts and Appropriation Accounts prepared to date in respect of the Health Service Executive (HSE) and Vote 40;
- Describe the format and content of:
 - annual income and expenditure accounts operated by the HSE
 - annual Appropriation Accounts of the HSE in the light of the structure of Vote 40 for the HSE;
- Identify and consider issues arising from the combined operation of the two accounting requirements for the HSE, the Department of Health and Children, the Department of Finance, the Comptroller and Auditor General and the Oireachtas;
- Consider ways to improve understanding of and consistency between the two sets of HSE Accounts with a view to improving transparency for Comptroller and Auditor General audit of, and Departmental and Oireachtas consideration of, the accounts;
- Investigate the necessity or otherwise of setting a defined expenditure level for the HSE each year;
- Examine the implications of such a control mechanism for the Estimate process, HSE budget setting and associated reporting for Income and Expenditure purposes; and
- Make recommendations accordingly.

The Working Group reported to Government in March 2009. The report has been reviewed and discussed by the Audit Committee. Implementation plans for the report's recommendations are being prepared by management.

In addition to these external reviews, a formal internal review of the effectiveness of the system of internal control in the HSE was conducted by a project team comprising senior managers who have specific expertise in the areas of finance, audit and control. Annual reviews of the system of internal control undertaken in previous years established a template which has been followed in carrying out this review in 2008. The review involved a number of steps as follows:

- Assessment of progress against the implementation of recommendations contained in previous reports.
- Consideration of Controls Assurance Statements completed by senior managers.
- Assessment of management's mitigation of potential risks identified by the Comptroller and Auditor General (C&AG);
- Review of Internal Audit Reports and C&AG management letters;
- Structured bilateral interviews with a representative sample of senior managers randomly selected from across the organisation.

The report of the project team was circulated to senior management in March 2009. In summary, the overall conclusion from this review is that while the control environment, control and risk management processes and assurance arrangements remain largely effective, there are a number of areas where specific action is recommended to increase effectiveness and consolidate on the improvements which are in evidence since the previous report. The implementation of these recommendations by management will be monitored by the Audit Committee during 2009.

PROFESSOR BRENDAN DRUMM
Accounting Officer
HEALTH SERVICE EXECUTIVE
31st March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Health Service Executive for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

Attention is drawn to Note 1 to the Account which discloses the basis on which expenditure has been charged to Subhead B.16 – Long Term Residential Care. Owing to the nature of the HSE's accounting system, I was unable to satisfy myself that the outturn on any of Subheads B.1 to B.8 and Subhead B.16 is accurately stated, although the amount charged in aggregate to these subheads and the Vote is correct.

In my opinion, except for the effects of any adjustments to Subheads B.1 to B.8 and Subhead B.16 that might have been needed had the necessary accounting information in relation to expenditure on long term residential care been available, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2008.

Chapters 37 to 40 of my annual report refer to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.



JOHN BUCKLEY
Comptroller and Auditor General
4 September 2009

OFFICE OF THE MINISTER FOR CHILDREN AND YOUTH AFFAIRS

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the provision of certain services in respect of children and youth affairs, including miscellaneous grants-in-aid.

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
CHILDCARE PAYMENTS	€000			
A. EARLY CHILDCARE PAYMENT		506,000	480,000	(12,452)
CHILDCARE PROGRAMMES				
B. NATIONAL CHILDCARE INVESTMENT PROGRAMME		175,142	153,326	—
C. EARLY INTERVENTION PROGRAMME FOR CHILDREN (DORMANT ACCOUNTS FUNDED)		3,000	3,000	—
NATIONAL CHILDREN'S STRATEGY (NCS)				
D. NCS - NATIONAL LONGITUDINAL STUDY AND OTHER PROGRAMMES		8,535	8,288	(419)
D.1. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES				
<i>Original</i>	—			
<i>Supplementary</i>	1	1	—	—
D.2. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES (PART FUNDED BY NATIONAL LOTTERY)				
<i>Original</i>	—			
<i>Supplementary</i>	1	1	—	—
OTHER SERVICES				
E. COST IN CONNECTION WITH THE HOLDING OF A CONSTITUTIONAL REFERENDUM ON CHILDRENS RIGHTS		3,000	—	—
Gross Total				
<i>Original</i>	695,677			
<i>Supplementary</i>	2	695,679	644,614	(12,871)
Deduct :				
F. APPROPRIATIONS-IN-AID		20,283	25,291	—
Net Total				
<i>Original</i>	675,394			
<i>Supplementary</i>	2	675,396	619,323	(12,871)

Surplus to be surrendered

€56,072,605

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

NOTES**1 EXCEPTION TO GENERAL ACCOUNTING POLICIES****Payments**

The charge under subhead A. relates to payments to the Department of Social and Family Affairs in respect of the Early Childcare Payment Scheme. The basis of charge is the total amount invoiced by that Department.

2 OPERATING COST STATEMENT FOR 2008

	€000	€000
Net Outturn		619,323
Changes in Capital Assets		
Purchases Cash	—	
Depreciation	—	
Changes in Net Current Assets		
Decrease in Closing Accruals	(5,474)	
Increase in Stock	—	(5,474)
Direct Expenditure		613,849
Operating Cost		613,849

Note:

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

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 4)			—
Current Assets			
Prepayments		12,872	
PMG Balance and Cash	382		
Orders Outstanding	(358)	24	
Net Liability from the Exchequer (Note 5)		1	
Total Current Assets		12,897	
Less Current Liabilities			
Accrued Expenses		1	
Other Credit Balances:			
Due to State (Note 11)		25	
Total Current Liabilities		26	
Net Current Assets			12,871
Net Assets			12,871

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

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

5 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000
Surplus to be Surrendered	56,073
Exchequer Grant Undrawn	(56,074)
Net Liability from the Exchequer	(1)
Represented by:	
Debtors	
Net PMG position and cash	24
Creditors	
Due to State	(25)
	(1)

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

Sub-head	Less/(More) than provided	Explanation
	€000	
A.	26,000	The saving arose due to an overestimation of the number of children eligible for the Early Childcare Supplement payment.
B.	21,816	The funding required for the capital element of projects in the National Childcare Investment Programme was less than originally anticipated due to delays encountered by some applicants in meeting the pre-contractual requirements, such as planning permission, property leases and liens.
E.	3,000	The text of the Government's proposal to amend the Constitution in respect of children was referred to the Joint Committee on the Constitutional Amendment on Children, established in November 2007. The Government awaits the Committee's final report before proceeding further.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. EU Receipts	17,283,000	22,290,552
2. Dormant Account Funding	3,000,000	2,999,978
	20,283,000	25,290,530

Explanation of Variation

The Equal Opportunities Childcare Programme 2000-2006 is co-funded by EU Structural Funds. A rigorous process of reporting, verifying and certifying expenditure by grant beneficiaries is required before the EU contribution can be reclaimed by the State. The timing of rebates is largely outside the control of the Office and is dependent on the proper certification of expenditure through a number of authorities to the EU Commission.

8 COMMITMENTS

Global Commitments	€000
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Commitments likely to arise in subsequent years for:

Procurement subheads	21,641
Grant subheads	85,073

9 DETAILS OF EXTRA REMUNERATION

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

10 MISCELLANEOUS ITEMS

Agency services are provided to this Office by the Department of Social and Family Affairs in respect of costs charged to Subhead A. and by Pobal in respect of services charged to Subhead B.

11 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
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Income Tax	—
Pay Related Social Insurance	—
Withholding Tax	25
Value Added Tax	—
Pension Contributions	—
	25

MICHAEL SCANLAN

Accounting Officer

OFFICE OF THE MINISTER FOR CHILDREN AND YOUTH AFFAIRS

31 March 2009

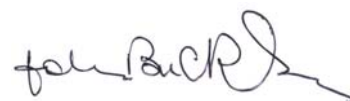
Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Children for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Health and Children in respect of the Office of the Minister for Children. The Appropriation Account is in agreement with the books of account.

Without qualifying my opinion, I draw attention to Note 1 to the Account which sets out the basis of the charge to the Vote in respect of early childcare payments administered by the Department of Social and Family Affairs. The financial effect of that approach is to increase the charge by €5.2million over actual encashments by beneficiaries in 2008 and by €12.5 million on a cumulative basis.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2008.



JOHN BUCKLEY
Comptroller and Auditor General
7 September 2009

CONTINGENCY FUND DEPOSIT ACCOUNT

Account of the Receipts and Payments in the Year Ended 31 December 2008

	€
Balance at 1 January 2008	1,200,395
Receipts (Vote of the Office of the Minister for Finance)	—
	1,200,395
Payments	—
Balance at 31 December 2008	<u>1,200,395</u>

NOTES

1. GENERAL

A review of the Contingency Fund in 2004 recommended that the Fund should be increased to €1.2m. The fund was increased to €1.2m in 2005 and is scheduled to be reviewed again in 2009.


2. STATEMENT ON INTERNAL FINANCIAL CONTROLS

The control and accounting systems of the Department of Finance and the Statement on Internal Financial Controls made in respect of the Department also apply in respect of this Fund.

David Doyle
Accounting Officer
Department of Finance
12 March 2009

Certificate of the Comptroller and Auditor General

I certify that I have examined this account and it is correct.



JOHN BUCKLEY
Comptroller and Auditor General
30 July 2009