



Audited

Appropriation Accounts

2006



Audited Appropriation Accounts

2006

**Appropriation Accounts of the Sums granted by the Oireachtas for
Public Services for the year ended 31 December 2006**

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

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The Appropriation Accounts - An Introduction

Dáil Éireann provides money for voted services by:

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

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

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

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

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

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

Duties of Accounting Officers

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

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

In addition, on foot of the Report of the Working Group on the Accountability of Secretaries General and Accounting Officers, Accounting Officers must sign a standard Statement on Internal Financial Control in respect of the Appropriation Accounts for 2003 onwards. The statement to accompany the 2006 Appropriation Accounts is set out at page

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

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

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

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

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

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

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

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

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

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

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

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

Statement of Accounting Policies and Principles

1. Basis of Accounts

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

2. Reporting Period

The Reporting period is the year ended 31 December 2006.

3. Receipts

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

4. Payments

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

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

5. Closing Accruals

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

Accrued Expenses: for purposes of these accounts, these represent liabilities other

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

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

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

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

6. Stocks

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

7. Operating Cost Statement

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

8. Statement of Assets and Liabilities

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

9. Statement of Capital Assets

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

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

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

(ii) Valuation of Assets

Land and Buildings

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

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

Equipment, Furniture and Fittings

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

Other Assets

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

(iii) Depreciation

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

Furniture and Fittings, and Telecommunications Equipment - 10%

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

Land is not depreciated

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

10. Statement of Capital Assets Under Development

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

11. Net Liability to the Exchequer

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

12. Commitments

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

13. Superannuation

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

14. Foreign Currency Transactions

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

15. Notes to Accounts - General Principles

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

Any variation from the estimate provision, plus or minus, is noted when the variation exceeds €12,700 and where this represents a variation of 5% or more. With delegated administrative budget subheads the applicable percentage limit is 25% or more.

Statement by Accounting Officers on Internal Financial Control

1. Responsibility for system of Internal Financial Control

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

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

2. Financial Control Environment

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

- financial responsibilities have been assigned at management level with corresponding accountability
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned
- formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action
- there is an audit committee to advise me in discharging my responsibilities for the internal financial control system.

3. Administrative Controls and Management Reporting

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

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Department/Office
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines.

4. Internal Audit

I confirm that the Department/Office has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department or Office is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

PUBLIC SERVICES

APPROPRIATION ACCOUNTS, 2006

SUMMARY

Public Services Appropriation Accounts, 2006 Summary

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure Gross	Appropriations in Aid Realised
		€000	€000	€000	€000	€000
1	President's Establishment	3,058	-	3,058	2,911	-
2	Department of the Taoiseach	37,675	77	37,598	32,902	317
3	Office of the Attorney General	15,207	8	15,199	14,212	47
4	Central Statistics Office	85,456	695	84,761	76,501	1,551
5	Office of the Comptroller and Auditor General	12,461	3,800	8,661	11,529	4,262
6	Office of the Minister for Finance	111,961	1,130	110,831	96,630	2,353
7	Superannuation and Retired Allowances	292,442	50,000	242,442	284,351	64,520
8	Office of the Appeal Commissioners	625	-	625	409	-
9	Office of the Revenue Commissioners	420,617	38,890	381,727	420,147	42,297
10	Office of Public Works	580,897	22,579	558,318	525,788	24,762
11	State Laboratory	8,790	100	8,690	8,549	295
12	Secret Service	806	-	806	374	-
13	Office of the Chief State Solicitor	38,312	270	38,042	36,960	525
14	Office of the Director of Public Prosecutions	33,650	15	33,635	31,698	215
15	Valuation Office	11,694	1,594	10,100	10,504	2,872
16	Public Appointments Service	12,703	150	12,553	12,538	402
17	Office of the Commission for Public Service Appointments	984	-	984	819	-
18	Office of the Ombudsman	8,439	5	8,434	6,175	7
19	Office of the Minister for Justice, Equality and Law Reform	399,817	25,120	374,697	364,803	28,040
20	Garda Síochána	1,331,108	40,474	1,290,634	1,327,076	41,519
21	Prisons	410,584	1,008	409,576	409,711	1,462
22	Courts Service	118,208	32,956	85,252	117,455	33,566
23	Land Registry and Registry of Deeds	41,150	-	41,150	38,207	-
24	Charitable Donations and Bequests	446	1	445	365	1
25	Environment, Heritage and Local Government	2,730,106	32,966	2,697,140	2,708,354	36,890
26	Office of the Minister for Education and Science	7,948,969	268,501	7,680,468	7,896,897	282,517
27	Department of Community, Rural and Gaeltacht Affairs	478,470	49,250	429,220	452,847	43,110
28	Foreign Affairs	243,346	39,000	204,346	226,962	38,608
29	International Co-operation	600,614	135	600,479	599,457	630
30	Communications, Marine and Natural Resources	527,689	236,248	291,441	503,949	236,666
31	Agriculture and Food	1,498,626	450,241	1,048,385	1,418,801	497,770
32	Transport	2,405,273	36,581	2,368,692	2,361,588	40,211
33	National Gallery	9,440	1	9,439	9,351	2
34	Enterprise, Trade and Employment	1,390,073	101,530	1,288,543	1,355,015	114,281
35	Arts, Sport and Tourism	571,077	2,890	568,187	529,432	1,856
36	Defence	783,850	25,850	758,000	772,178	19,596
37	Army Pensions	176,100	5,900	170,200	175,907	6,159
38	Social and Family Affairs	7,385,055	169,809	7,215,246	7,338,897	161,717
39	Health and Children	392,438	380	392,058	362,164	803
40	Health Service Executive	12,728,657	2,371,804	10,356,853	12,294,406	2,302,564
41	Office of the Minister for Children	365,721	13,481	352,240	353,706	6,268
	Total	44,212,594	4,023,439	40,189,155	43,190,525	4,038,661

Deferred Surrender 2005	Net Expenditure	Outturn (Gross) compared	Appropriations in Aid compared	Deferred Surrender 2006	Amount to be Surrendered	Exchequer Extra Receipts		No. of Vote
		with Estimate	with Estimate			Estimated	Realised	
		Surplus / (Deficit)	(More than Estimated)/ Less than Estimated					
	€000	€000	€000	€000	€000	€000	€000	
-	2,911	147	-	-	147	-	-	1
-	32,585	4,773	(240)	-	5,013	-	-	2
-	14,165	995	(39)	-	1,034	-	-	3
-	74,950	8,955	(856)	-	9,811	-	-	4
-	7,267	932	(462)	-	1,394	-	-	5
1,100	95,377	15,331	(1,223)	-	16,554	-	6	6
-	219,831	8,091	(14,520)	-	22,611	-	-	7
-	409	216	-	-	216	-	-	8
-	377,850	470	(3,407)	-	3,877	-	738	9
23,699	524,725	55,109	(2,183)	30,965	26,327	-	220,152	10
-	8,254	241	(195)	-	436	-	-	11
-	374	432	-	-	432	-	-	12
-	36,435	1,352	(255)	-	1,607	-	146	13
-	31,483	1,952	(200)	-	2,152	-	-	14
-	7,632	1,190	(1,278)	-	2,468	-	-	15
-	12,136	165	(252)	-	417	-	-	16
-	819	165	-	-	165	-	-	17
-	6,168	2,264	(2)	-	2,266	-	13	18
3,963	340,726	35,014	(2,920)	1,272	36,662	3,576	10,373	19
-	1,285,557	4,032	(1,045)	-	5,077	17,200	15,239	20
600	408,849	873	(454)	-	1,327	-	-	21
-	83,889	753	(610)	-	1,363	14,200	20,589	22
-	38,207	2,943	-	500	2,443	74,492	78,757	23
-	364	81	-	-	81	-	-	24
76,000	2,747,464	21,752	(3,924)	20,000	5,676	-	5,410	25
-	7,614,380	52,072	(14,016)	-	66,088	-	2,394	26
6,900	416,637	25,623	6,140	-	19,483	-	-	27
-	188,354	16,384	392	-	15,992	-	-	28
-	598,827	1,157	(495)	-	1,652	-	-	29
11,429	278,712	23,740	(418)	15,257	8,901	-	1	30
18,297	939,328	79,825	(47,529)	20,277	107,077	-	5,079	31
99,000	2,420,377	43,685	(3,630)	29,100	18,215	-	2,016	32
-	9,349	89	(1)	-	90	-	-	33
29,780	1,270,514	35,058	(12,751)	16,322	31,487	11,679	12,252	34
16,500	544,076	41,645	1,034	20,842	19,769	-	-	35
-	752,582	11,672	6,254	2,600	2,818	-	-	36
-	169,748	193	(259)	-	452	-	40	37
-	7,177,180	46,158	8,092	-	38,066	-	42	38
2,000	363,361	30,274	(423)	2,000	28,697	-	344	39
-	9,991,842	434,251	69,240	-	365,011	-	19,658	40
-	347,438	12,015	7,213	-	4,802	-	-	41
289,268	39,441,132	1,022,069	(15,222)	159,135		121,147	393,249	

Total Amount to be Surrendered €

PRESIDENT'S ESTABLISHMENT

Account of the sum expended, in the year ended 31 December 2006, 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	€000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES		1,378	1,409	-
A.2. TRAVEL AND SUBSISTENCE		245	184	1
A.3. INCIDENTAL EXPENSES		255	236	7
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		135	114	(3)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		165	141	(5)
OTHER SERVICE				
B. CENTENARIANS' BOUNTY				
<i>Original</i>	430			
<i>Supplementary</i>	<u>450</u>	<u>880</u>	<u>827</u>	<u>18</u>
Total				
<i>Original</i>	2,608			
<i>Supplementary</i>	<u>450</u>	<u>3,058</u>	<u>2,911</u>	<u>18</u>
SURPLUS TO BE SURRENDERED			€146,582	

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			2,911
Changes in Capital Assets			
Purchases Cash	(36)		
Depreciation	<u>55</u>	19	
Changes in Net Current Assets			
Increase in Closing Accruals	29		
Increase in Stock	<u>(20)</u>	<u>9</u>	<u>28</u>
Direct Expenditure			2,939
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>5,707</u>
Operating Cost			<u>8,646</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			98
Current Assets			
Stocks (Note 8)		67	
Prepayments		25	
Other Debit Balances			
Net Liability to the Exchequer (Note 4)		<u>104</u>	
Total Current Assets		<u>196</u>	
Less Current Liabilities			
PMG Balance and Cash	(43)		
Orders Outstanding	<u>89</u>	46	
Accrued Expenses		43	
Other Credit Balances:			
Due to State (Note 9)	46		
Payroll Deductions	<u>12</u>	<u>58</u>	
Total Current Liabilities		<u>147</u>	
Net Current Assets			<u>49</u>
Net Assets			<u>147</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	467	176	643
Additions	36	-	36
Disposals	(2)	=	(2)
Gross Assets at 31 December 2006	<u>501</u>	<u>176</u>	<u>677</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2006	379	147	526
Depreciation for the year	42	13	55
Depreciation on Disposals	(2)	=	(2)
Cumulative Depreciation at 31 December 2006	<u>419</u>	<u>160</u>	<u>579</u>
Net Assets at 31 December 2006	<u>82</u>	<u>16</u>	<u>98</u>

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

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2006

	€000	€000
Surplus to be surrendered		147
Exchequer Grant Undrawn		(251)
Net Liability to the Exchequer		<u>(104)</u>
Represented by:		
Creditors		
Net PMG position and cash	(46)	
Due to State (Note 9)	(46)	
Credit Balances: Suspense	<u>(12)</u>	<u>(104)</u>
		<u>(104)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	61	Saving arose due to foreign travel expenditure being less than expected.
B.	53	A supplementary estimate was required following a Government Decision in 2006 to extend the Centenarians' Bounty to Irish citizens living abroad. In the event, the number of persons qualifying for the bounty was less than expected.

6 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	60,169	15	4	18,508
Overtime and extra attendance	<u>27,247</u>	<u>18</u>	—	—
Total extra remuneration	<u>87,416</u>			

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

7 MISCELLANEOUS ITEMS

Awards totalling €2,686 were paid to 25 staff members under the scheme for recognition of exceptional performance.

The Net Allied Services expenditure of €5,707,000 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	150
7	Superannuation and Retired Allowances	198
10	Office of Public Works	2,721
20	Garda Síochána	696
28	Foreign Affairs	668
36	Defence	380
	Central Fund (Emoluments and allowances of President, pensions of former Presidents and widow of former President).	<u>894</u>
		<u>5,707</u>

8 STOCKS

Stocks at 31 December 2006 comprised:	€000
Stationery	63
IT Consumables	1
Miscellaneous	<u>3</u>
	<u>67</u>

9 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
Pay Related Social Insurance	11
Pension Contributions	2
Income Tax	32
Withholding Tax	<u>1</u>
	<u>46</u>

DAVID DOYLE

Accounting Officer
DEPARTMENT OF FINANCE
30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the President's Establishment for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Finance in respect of the Vote for the President's Establishment. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006.



JOHN PURCELL

Comptroller and Auditor General

12 September 2007

DEPARTMENT OF THE TAOISEACH

Account of the sum expended, in the year ended 31 December 2006, 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	12,594	12,639	-
A.2. TRAVEL AND SUBSISTENCE	766	753	38
A.3. INCIDENTAL EXPENSES	1,900	2,197	23
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	671	606	38
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	2,104	1,655	(74)
A.6. OFFICE PREMISES EXPENSES	690	420	60
A.7. CONSULTANCY SERVICES	243	49	-
A.8. INFORMATION SOCIETY - eCABINET AND OTHER INITIATIVES	568	566	(109)
OTHER SERVICES			
B. NATIONAL ECONOMIC AND SOCIAL COUNCIL (GRANT-IN-AID)	952	952	-
C. FORUM FOR PEACE AND RECONCILIATION	50	-	-
D. COMMEMORATION INITIATIVES	200	126	29
E. ALL-PARTY COMMITTEE ON THE CONSTITUTION	407	305	-
F. INFORMATION SOCIETY COMMISSION	1	-	-
G. NATIONAL CENTRE FOR PARTNERSHIP AND PERFORMANCE	1,460	960	-
H. NATIONAL ECONOMIC AND SOCIAL FORUM (GRANT-IN-AID)	704	704	-
I. TRIBUNAL OF INQUIRY (DUNNES PAYMENTS)	1	-	-
J. TRIBUNAL OF INQUIRY (PAYMENTS TO MESSRS. C.J. HAUGHEY AND M. LOWRY)	8,052	4,232	652
K. INDEPENDENT COMMISSION OF INQUIRY	60	94	-
L. NATIONAL ECONOMIC AND SOCIAL DEVELOPMENT OFFICE	1,923	1,447	87
M. NATIONAL FORUM ON EUROPE	1,491	1,517	270
N. NEWFOUNDLAND AND LABRADOR BUSINESS PARTNERSHIPS	337	352	29
O. INFORMATION SOCIETY AND eINCLUSION	2,000	1,751	-
P. SCIENCE OLYMPIAD	1	-	-
Q. COMMISSION OF INVESTIGATION	300	1,302	6
R. TASK FORCE ON ACTIVE CITIZENSHIP	<u>200</u>	<u>275</u>	<u>14</u>
Gross Total	37,675	32,902	1,063
<i>Deduct :-</i>			
S. APPROPRIATIONS-IN-AID	<u>77</u>	<u>317</u>	<u>-</u>
Net Total	<u>37,598</u>	<u>32,585</u>	<u>1,063</u>
SURPLUS TO BE SURRENDERED	€5,013,002		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			32,585
Changes in Capital Assets			
Purchases Cash	(356)		
Depreciation	758		
Disposals Cash	<u>51</u>	453	
Changes in Net Current Assets			
Increase in Closing Accruals	164		
Decrease in Stock	<u>42</u>	<u>206</u>	<u>659</u>
Direct Expenditure			33,244
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	4,343		
Notional Rents	<u>1,787</u>		<u>6,130</u>
Operating Cost			<u>39,374</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			1,758
Current Assets			
Stocks (Note 13)		115	
Prepayments		332	
Other Debit Balances:			
Personal Suspense Accounts	11		
Recoupments Due	<u>414</u>	425	
PMG Balance and Cash	3,712		
Orders Outstanding	<u>(686)</u>	<u>3,026</u>	
Total Current Assets		<u>3,898</u>	
Less Current Liabilities			
Accrued Expenses		1,395	
Other Credit Balances:			
Payroll Deductions	99		
Other Credit Balances	47		
Due to State (Note 14)	<u>390</u>	536	
Net Liability to the Exchequer (Note 4)		<u>2,915</u>	
Total Current Liabilities		<u>4,846</u>	
Net Current Liabilities			<u>(948)</u>
Net Assets			<u>810</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	5,291	1,970	7,261
Additions	285	71	356
Disposals	<u>(51)</u>	<u>-</u>	<u>(51)</u>
Gross Assets at 31 December 2006	<u>5,525</u>	<u>2,041</u>	<u>7,566</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2006	3,843	1,258	5,101
Depreciation for the year	624	134	758
Depreciation on Disposals	<u>(51)</u>	<u>-</u>	<u>(51)</u>
Cumulative Depreciation at 31 December 2006	<u>4,416</u>	<u>1,392</u>	<u>5,808</u>
Net Assets at 31 December 2006	<u>1,109</u>	<u>649</u>	<u>1,758</u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2006

	€000	€000
Surplus to be Surrendered		5,013
Exchequer Grant Undrawn		<u>(2,098)</u>
Net Liability to the Exchequer		<u>2,915</u>
Represented by:		
Debtors		
Net PMG position and cash	3,026	
Debit Balances: Suspense	<u>425</u>	3,451
Creditors		
Due to State	(390)	
Credit Balances: Suspense	<u>(146)</u>	<u>(536)</u>
		<u>2,915</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.6.	270	The Department postponed some planned refurbishment projects until early 2007.
A.7.	194	On the basis of experience a contingency amount was included in the estimate for consultancy needs that did not arise in 2006.
C.	50	€50,000 was provided in the 2006 Estimate in the event that the Forum for Reconciliation was recalled. As no meetings occurred, no expenditure was incurred.
D.	74	Of the total allocated to projects for 2006, €73,520 was not drawn down as the necessary financial requirements had not been satisfied by the year-end. It is expected this will be drawn down during 2007.
E.	102	A number of planned projects were postponed until 2007 including changes to plans for a study trip to India which reduced the cost of the trip.
G.	500	A provision of €500,000 was not required as it was necessary to postpone the planned National Workplace Strategy Public Awareness Campaign until 2007.
J.	3,820	It was anticipated that the Tribunal would complete its work in 2006. As the work of the Tribunal was extended the costs associated with reporting and the award of legal costs did not arise in 2006.
K.	(34)	Residual administrative and legal costs arose which were not anticipated at the time the Estimate was prepared. The Inquiry completed its work during 2006.
L.	476	A provision for the Learning Society Foresight Project was not fully required in 2006 and work on the project is ongoing in 2007.
O.	249	The level of grant applications meeting the qualifying criteria was less than anticipated.
Q.	(1,002)	It was anticipated that the Commission of Investigation would complete its investigative task in 2005, with only small residual costs arising in 2006. Subsequently, the Sole Member sought a number of extensions to the Commissions timeframe to allow it complete its work, giving rise to significant additional costs. It is now expected to finish in March 2007.
R.	(75)	An additional provision was required due to higher than anticipated costs associated with the consultation process undertaken by the Taskforce, in conjunction with additional consultation events which arose at the request of key stakeholders in the process.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Miscellaneous	<u>77,000</u>	<u>317,439</u>

Explanation of Variation

Appropriations-in-Aid were greater than expected due to recovery of costs associated with a High Court challenge and Supreme Court Appeal arising from the Tribunal of Inquiry, Payments to Messrs. C.J. Haughey and M. Lowry and the recoupment of superannuation for staff on secondment which was larger than expected.

7 COMMITMENTS

The global figure for commitments likely to materialise in subsequent years amounts to €81,357. This relates to commitments entered into by the Department in respect of the purchase of goods and services which did not mature in 2006 and funding for projects under Subhead E., Commemoration Initiatives totalling €40,154.

8 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2006 was €255,247.

9 CONTINGENT LIABILITIES

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

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or More	Max. Individual Payment of €6,350 or More €
Higher, special or additional duties	376,073	81	19	24,215
Overtime and extra attendance	513,433	143	28	21,214
Asst. Sec. Performance Pay	46,750	4	4	13,500
Employee Recognition Scheme	8,500	29	-	-
Total extra remuneration	<u>944,756</u>			

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

11 MISCELLANEOUS ITEMS

Awards totalling €17,475 were made to 233 individuals in respect of recognition of performance.

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of €663,000 is included in the Estimate for 2007.

The account includes the sum of €13,832 which was used for the purchase of gifts for presentation by, or on behalf of, the Taoiseach and Ministers of State in 2006.

Gifts from the daughter of the ex-Chinese Prime Minister were received by the Taoiseach in 2006 to the value of €1,000.

In addition to expenditure in the Administrative Budget the following amounts were received in 2006:

- €771,971 was received from the Change Management Fund (Public Service Modernisation & Management Information Framework), Subhead M. of Vote 6, Office of the Minister of Finance.

- €8,609 was received from Vote 6, Office of the Minister of Finance in respect of the Multisite Library Project.

- EU Funding totalling €47,604 was received in relation to the eGovernet Project.

The Net Allied Services Expenditure of €4,343,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote		€000
7	Superannuation and Retired Allowances	1,299
10	Office of Public Works	1,432
20	Garda Síochána	1,086
36	Defence	70
	Central Fund-Ministerial etc. Pensions (No. 38 of 1938, etc.)	<u>456</u>
		<u>4,343</u>

12 COMMISSIONS AND INQUIRIES, ETC.

Total expenditure in respect of Commissions etc. on account of which payments were made in the year ended 31 December 2006

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2006 €000	Expenditure to 31 Dec 2006 €000
All-Party Committee on the Constitution	1996	305	3,057
Tribunal of Inquiry I (Dunnes Payments)	1997	-	6,655
Tribunal of Inquiry II (Payments to Messrs. Haughey and Lowry)	1997	4,232	26,312
Independent Commission of Inquiry	2000	94	3,511
Commission of Investigation	2005	1,302	2,228

13 STOCKS

Stocks at 31 December 2006 comprised:	€000
Gifts	23
Stationery	70
IT Consumables	<u>22</u>
	<u>115</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
PRSI	84
Income Tax	217
Retention Tax	60
Pension Contributions	22
VAT	<u>7</u>
	<u>390</u>

DERMOT McCARTHY
Accounting Officer
DEPARTMENT OF THE TAOISEACH
30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of the Taoiseach for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006.



JOHN PURCELL

Comptroller and Auditor General
12 September 2007

OFFICE OF THE ATTORNEY GENERAL

Account of the sum expended, in the year ended 31 December 2006, 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	8,707	8,555	-
A.2. TRAVEL AND SUBSISTENCE	285	212	2
A.3. INCIDENTAL EXPENSES	930	873	(61)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	260	136	(12)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,151	774	(25)
A.6. OFFICE PREMISES EXPENSES	382	470	2
A.7. CONSULTANCY SERVICES	1,298	1,064	80
OTHER SERVICES			
B. CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	30	34	-
C. LAW REFORM COMMISSION (GRANT-IN-AID)	2,044	2,044	-
D. GENERAL LAW EXPENSES	<u>120</u>	<u>50</u>	<u>-</u>
Gross Total	15,207	14,212	(14)
<i>Deduct :-</i>			
E. APPROPRIATIONS-IN-AID	<u>8</u>	<u>47</u>	<u>31</u>
Net Total	<u>15,199</u>	<u>14,165</u>	<u>(45)</u>
SURPLUS TO BE SURRENDERED	€1,034,278		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			14,165
Changes in Capital Assets			
Purchases Cash	(497)		
Depreciation	<u>571</u>	74	
Changes in Net Current Assets			
Increase in Closing Accruals	76		
Increase in Stock	<u>(10)</u>	<u>66</u>	<u>140</u>
Direct Expenditure			14,305
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	1,495		
Notional Rents	<u>924</u>		<u>2,419</u>
Operating Cost			<u>16,724</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			1,392
Current Assets			
Stocks (Note 11)		39	
Prepayments		187	
Accrued Income		31	
Other Debit Balances:			
Miscellaneous	2		
Shared Costs Clearing	<u>135</u>	137	
PMG Balance and Cash	312		
Orders Outstanding	<u>(181)</u>	<u>131</u>	
Total Current Assets		<u>525</u>	
Less Current Liabilities			
Accrued Expenses		173	
Other Credit Balances:			
Due to the State (Note 12)	269		
Payroll Deductions	40		
Miscellaneous	<u>18</u>	327	
Net Liability to the Exchequer (Note 4)		<u>(59)</u>	
Total Current Liabilities		<u>441</u>	
Net Current Assets			<u>84</u>
Net Assets			<u>1,476</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	3,686	1,192	4,878
Additions	246	253	499
Disposals	—	—	—
Gross Assets at 31 December 2006	<u>3,932</u>	<u>1,445</u>	<u>5,377</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2006	2,510	904	3,414
Depreciation for the year	441	130	571
Depreciation on Disposals	—	—	—
Cumulative Depreciation at 31 December 2006	<u>2,951</u>	<u>1,034</u>	<u>3,985</u>
Net Assets at 31 December 2006	<u>981</u>	<u>411</u>	<u>1,392</u>

Note: These figures have been adjusted relative to the closing balance in the 2005 Appropriation Account following a review of Office Equipment and Furniture and Fittings.

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2006

	€000	€000
Surplus to be surrendered		1,034
Exchequer Grant Undrawn		<u>(1,093)</u>
Net Liability to the Exchequer		<u>(59)</u>
Represented by:		
Debtors		
Net PMG position and cash	131	
Debit Balances: Suspense	<u>137</u>	268
Creditors		
Due to the State (Note 12)	(269)	
Credit Balances: Suspense	<u>(58)</u>	<u>(327)</u>
		<u>(59)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	152	Savings arose because of delayed recruitment of staff to fill vacancies.
A.2.	73	Savings arose because of reduced travel requirements.
A.3.	57	Savings arose because expenditure on training was less than anticipated.
A.4.	124	Savings arose because expenditure on the expected communication link with CSSO did not materialise.
A.5.	377	Savings arose due to the delay in the roll out of the ACME project and the finalisation of the eISB update.
A.6.	(88)	Overspend due to the necessity to carry out reconstruction building works to provide more office space.
A.7.	234	Savings arose due to the transfer of responsibility for the Restatement Project to the Law Reform Commission.
B.	(4)	Contributions to International Organisations was higher than anticipated.
D.	70	Savings arose because of less payments than anticipated for European Court of Human Rights cases.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
E. Miscellaneous	<u>8,000</u>	<u>47,495</u>

Explanation of Variation

Income from secondment of staff member to the Taxi Regulation Board.

7 COMMITMENTS

Commitments at 31 December 2006 amount to €1,060,223. This is comprised of €598,250 for library, know-how, drafting, research and clerical support services and €461,973 in respect of the Case and Records Management System.

8 MATURED LIABILITIES

Matured liabilities undischarged at year end amounted to €6,349.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	72,705	26	4	18,507
Overtime and extra attendance	55,946	32	1	8,295
Miscellaneous	<u>88,780</u>	12	6	20,850
Total extra remuneration	<u>217,431</u>			

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

10 MISCELLANEOUS ITEMS

Engagement of Retired Civil Servants

A retired Civil Servant in receipt of Civil Service Pension was engaged on a contract basis at a cost of €92,600.

Carryover under Administrative Budget Scheme

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of €521,000 is included in the Estimate for 2007.

Change Management Funding

Funding totalling €31,158 was received from the Change Management Fund in respect of the following:
Subhead C01 - Strategy and Business Plan and its implementation - Law Reform Commission.

11 STOCKS

Stocks at 31 December 2006 comprised:

€000

IT Consumables	1
Stationery	28
CD-Rom - Irish Statute Book	<u>10</u>
	<u>39</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:

€000

Income Tax	154
Pay Related Social Insurance	59
Pensions	28
Withholding Tax	15
Value Added Tax	<u>13</u>
	<u>269</u>

13 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2006, 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 Case and Records Management System are rolled out, briefing awareness sessions will be provided to relevant staff. Staff in the Finance and Internal Audit Units have received appropriate training on the FMS and will continue to do so on a periodic basis.

Risk Management

The risk management process is overseen by a Risk Management Committee, representative of the Office and the Office of the Chief State Solicitor, which reports to the joint Office MAC and the Audit Committee. A risk management policy has been agreed and a Corporate Risk Register covering both Offices is in place. Business Group/Unit Risk Registers have recently been 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). Following a procurement exercise, the Office, in conjunction with the Office of the Chief State Solicitor is currently finalising contract discussions for the development of a cross-Office Business Continuity Management Plan.

Administrative and financial controls

The MAC and the Audit Committee regularly review controls. A review of implementation of audit recommendations on internal financial controls in the Office and in the Law Reform Commission resulted in a report to both Committees and the Commission. The Commission separately commissioned an independent review of its internal financial controls and is implementing the recommendations made.

An internal audit on the effectiveness of financial administration was undertaken during 2006.

FINOLA FLANAGAN

Accounting Officer

OFFICE OF THE ATTORNEY GENERAL

31 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Attorney General for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006.



JOHN PURCELL

Comptroller and Auditor General

12 September 2007

CENTRAL STATISTICS OFFICE

Account of the sum expended, in the year ended 31 December 2006, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Central Statistics Office.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	38,348	35,318	-
A.2. TRAVEL AND SUBSISTENCE	1,751	1,277	-
A.3. INCIDENTAL EXPENSES	2,452	2,692	14
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,568	1,279	53
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	6,153	5,796	64
A.6. OFFICE PREMISES EXPENSES	1,432	2,120	125
A.7. CONSULTANCY SERVICES	4,071	2,523	-
A.8. COLLECTION OF STATISTICS	<u>29,681</u>	<u>25,496</u>	<u>26</u>
Gross Total	85,456	76,501	282
<i>Deduct :-</i>			
A.9. APPROPRIATIONS-IN-AID	<u>695</u>	<u>1,551</u>	<u>278</u>
Net Total	<u>84,761</u>	<u>74,950</u>	<u>4</u>
SURPLUS TO BE SURRENDERED	€9,811,165		

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

NOTES

1 EXCEPTION TO GENERAL ACCOUNTING POLICIES

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

Statement of Capital Assets - Depreciation of Office Equipment and Machinery

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

2 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			74,950
Changes in Capital Assets			
Purchases Cash	(3,641)		
Disposals Cash	7		
Loss on Disposals	(2)		
Depreciation	<u>5,258</u>	1,622	
Assets under Development			
Cash Payments		(6,664)	
Changes in Net Current Assets			
Increase in Closing Accruals	11		
Increase in Stock	<u>(41)</u>	<u>(30)</u>	<u>(5,072)</u>
Direct Expenditure			69,878
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	6,064		
Notional Rents	<u>2,327</u>		<u>8,391</u>
Operating Cost			<u>78,269</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 4)			8,942
Assets under Development (Note 5)			<u>12,434</u>
			21,376
Current Assets			
Stocks (Note 12)		331	
Prepayments		397	
Accrued Income		1,112	
Other Debit Balances		246	
PMG Balance and Cash	614		
Orders Outstanding	<u>(506)</u>	108	
Net Liability to the Exchequer (Note 6)		<u>847</u>	
Total Current Assets		<u>3,041</u>	
Less Current Liabilities			
Accrued Expenses		679	
Deferred Income		834	
Other Credit Balances		232	
Due to State (Note 13)		<u>269</u>	
Total Current Liabilities		<u>2,714</u>	
Net Current Liabilities			<u>327</u>
Net Assets			<u>21,703</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Land and Buildings €000	Office Equipment/ Machinery €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	34	26,418	2,707	29,159
Adjustments ¹	-	-	214	214
Additions	-	6,307	365	6,672
Disposals	-	<u>(311)</u>	<u>(139)</u>	<u>(450)</u>
Gross Assets at 31 December 2006	<u>34</u>	<u>32,414</u>	<u>3,147</u>	<u>35,595</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2006	34	19,665	1,927	21,626
Adjustments ¹	-	-	214	214
Depreciation for the year	-	5,069	189	5,258
Depreciation on Disposals	-	<u>(311)</u>	<u>(134)</u>	<u>(445)</u>
Cumulative Depreciation at 31 December 2006	<u>34</u>	<u>24,423</u>	<u>2,196</u>	<u>26,653</u>
Net Assets at 31 December 2006	<u>-</u>	<u>7,991</u>	<u>951</u>	<u>8,942</u>

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

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2006

	In House Computer Applications €000
Amounts brought forward at 1 January 2006	9,548
Cash Payments for the Year	6,664
Transferred to Asset Register	(3,778)
Amounts carried forward at 31 December 2006	<u>12,434</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 2006

	€000	€000
Surplus to be surrendered		9,811
Exchequer Grant Undrawn		<u>(10,658)</u>
Net Liability to the Exchequer		<u>(847)</u>
Represented by:		
Debtors		
Net PMG position and cash	108	
Debit Balances: Suspense	<u>246</u>	354
Creditors		
Due to State	(969)	
Credit Balances: Suspense	<u>(232)</u>	<u>(1,201)</u>
		<u>(847)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	3,030	The saving was mainly due to delays in the filling of vacancies during the year. Temporary Headquarter staff engaged for the Census operation did not come on stream as planned and the filling of vacancies in the permanent fieldforce did not take place.
A.2.	474	The saving was due to the lower than expected costs associated with official travel. The delay in the filling of permanent fieldstaff vacancies in the Household Survey Collection Unit contributed to the saving.
A.6.	(688)	The overspend was primarily due to higher than expected office premises costs during the year. An upgrade of the incoming electrical supply in the Cork office, window replacement in the Dublin office and ongoing roll-out of modular furniture contributed to the overspend.
A.7.	1,548	The saving was due to a delay in the expected payment schedule for work associated with CSO's Information Technology Strategic Implementation Plan (ITSIP).
A.8.	4,185	The saving was mainly due to lower than expected field work costs for Census 2006.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. European Union Receipts	388,000	1,375,940
2. Miscellaneous	<u>307,000</u>	<u>174,970</u>
Total	<u>695,000</u>	<u>1,550,910</u>

Explanation of variation

1. Receipts from European Union contracts were higher than expected in 2006.
2. Receipts from publications and analysis were lower than expected during the year.

9 COMMITMENTS

As at 31 December 2006, commitments likely to materialise in future years amounted to €3,166,462. The bulk of these commitments relate to contracts signed during 2004 for the implementation phase of the CSO's IT Strategy and in 2005, for the 2006 Census of Population operating system.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	185,069	122	5	10,901
Overtime and extra attendance	588,810	357	17	18,584
Shift and roster allowances	55,574	9	5	7,188
Miscellaneous	<u>71,146</u>	831	-	-
Total extra remuneration	<u>900,599</u>			

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

11 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of €3,334,000 is included in the Estimate for 2007.

In accordance with the Administrative Budget Agreement, 186 awards were made totalling €68,866 under the Exceptional Performance Scheme. The highest award was €13,000 to a group comprising thirteen individuals.

A payment of €10,000 was paid to University College Cork in respect of a scholarship in statistical studies.

The Net Allied Services Expenditure of €6,064,000 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	2,184
9	Office of the Revenue Commissioners	2,532
10	Office of Public Works	<u>1,348</u>
		<u>6,064</u>

12 STOCKS

Stocks at 31 December 2006 comprised:	€000
Stationery	247
IT Consumables	36
Publications	<u>48</u>
	<u>331</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
Income Tax	450
Pay Related Social Insurance	305
Value Added Tax	23
Pension Contributions	65
Withholding Tax	<u>126</u>
	<u>969</u>

DONAL GARVEY

Accounting Officer

CENTRAL STATISTICS OFFICE

28 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Central Statistics Office for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006.


JOHN PURCELL

Comptroller and Auditor General

12 September 2007

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

Account of the sum expended, in the year ended 31 December 2006, 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	9,905	9,227	18
A.2. TRAVEL AND SUBSISTENCE	900	775	11
A.3. INCIDENTAL EXPENSES	359	331	(21)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	140	163	(33)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	387	529	(58)
A.6. OFFICE PREMISES EXPENSES	210	192	3
A.7. CONSULTANCY AND LEGAL FEES	<u>560</u>	<u>312</u>	-
Gross Total	12,461	11,529	(80)
<i>Deduct :-</i>			
A.8. APPROPRIATIONS-IN-AID	<u>3,800</u>	<u>4,262</u>	<u>1,223</u>
Net Total	<u>8,661</u>	<u>7,267</u>	<u>(1,303)</u>
SURPLUS TO BE SURRENDERED	€1,394,450		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			7,267
Changes in Capital Assets			
Purchases Cash	(240)		
Depreciation	312		
Loss on Disposal of Fixed Assets	<u>2</u>	74	
Changes in Net Current Assets			
Decrease in Closing Accruals	(362)		
Increase in Stock	<u>(1)</u>	<u>(363)</u>	<u>(289)</u>
Direct Expenditure			6,978
Movement in Work-in-Progress¹			(322)
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		1,672	
Notional Rents		<u>335</u>	<u>2,007</u>
Operating Cost			<u>8,663</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 2006

	€000	€000	€000
Capital Assets (Note 3)			824
Work-in-Progress			668
Current Assets			
Stocks (Note 10)		23	
Accrued Income		1,223	
Prepaid Expenses		142	
Other Debit Balances		51	
PMG Balance and Cash	910		
Less Orders Outstanding	<u>(185)</u>	<u>725</u>	
Total Current Assets		<u>2,164</u>	
Less Current Liabilities			
Accrued Expenses		62	
Other Credit Balances:			
Payroll Deductions	1		
Due to State (Note 11)	<u>232</u>	233	
Net Liability to the Exchequer (Note 4)		<u>543</u>	
Total Current Liabilities		<u>838</u>	
Net Current Assets			<u>1,326</u>
Net Assets			<u>2,818</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	2,040	609	2,649
Additions	223	17	240
Disposals	<u>(163)</u>	<u>-</u>	<u>(163)</u>
Gross Assets at 31 December 2006	<u>2,100</u>	<u>626</u>	<u>2,726</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2006	1,383	368	1,751
Depreciation for the year	273	39	312
Depreciation on Disposals	<u>(161)</u>	<u>-</u>	<u>(161)</u>
Cumulative Depreciation at 31 December 2006	<u>1,495</u>	<u>407</u>	<u>1,902</u>
Net Assets at 31 December 2006	<u>605</u>	<u>219</u>	<u>824</u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2006

	€000	€000
Surplus to be surrendered		1,394
Exchequer Grant Undrawn		<u>(851)</u>
Net Liability to the Exchequer		<u>543</u>
Represented by:		
Debtors		
Net PMG position and cash	725	
Debit Balances: Suspense	<u>51</u>	776
Creditors		
Credit Balances: Suspense	(1)	
Due to State	<u>(232)</u>	<u>(233)</u>
		<u>543</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	678	Savings arose due to recruitment delays, an inability to replace outflows under the decentralisation programme and delays in filling internal promotion vacancies.
A.2.	125	Saving arose due to a lower than anticipated costs associated with official travel. A delay in the filling of staff vacancies contributed to this saving.
A.3.	28	External training costs and educational expenditure was less than anticipated.
A.4.	(23)	Additional expenditure arose due to an increase in costs in the telecommunications area.
A.5.	(142)	Additional expenditure arose due to the replacement of obsolete equipment and costs incurred on business continuity measures.

Sub-head	Less/(More) Than Provided €000	Explanation
A.6.	18	Maintenance and Utility costs were lower than expected.
A.7.	248	Savings arose mainly due to the timing of payments on consultancy support for value for money projects, the bulk of which will fall to be made in 2007.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Receipt of Audit Fees	<u>3,800,000</u>	<u>4,262,201</u>

Explanation of Variation

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

7 COMMITMENTS

Commitments likely to materialise in future years amount to €169,590. This amount is in respect of consultancy services for Value for Money examinations.

8 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	36,791	7	2	10,359
Overtime and extra attendance	<u>299</u>	1	-	-
Total extra remuneration	<u>37,090</u>			

In addition to the remuneration reported above, as part of their pay structure, Trainee Auditors received additional remuneration totalling €31,889, following their qualification as accountants and their assumption of the responsibilities attaching to the Auditor grade.

9 MISCELLANEOUS ITEMS

Ex-gratia payments amounting to €35,499 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.

During 2006 the Office was host to a working group of international public audit institutions on which costs amounting to €32,610 were incurred.

10 STOCKS

Stocks at 31 December 2006 comprised:	€000
Stationery	15
Consumables etc.	<u>8</u>
	<u>23</u>

11 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
PAYE	138
PRSI	65
Withholding Tax	19
Value Added Tax	<u>10</u>
	<u>232</u>

12 INTERNAL CONTROL AND GOVERNANCE

A review of the effectiveness of internal financial controls has been undertaken in respect of the year ended 31 December 2006 and a Statement on Internal Financial Control in a standard format has been submitted to the Comptroller and Auditor General.

A risk management process is in place. Managers of the Office's Divisions are responsible for ongoing and formal risk assessments and recommending enhancements to controls. The process is overseen by a risk management committee with overall responsibility for ensuring that risks are identified and managed.

The Office monitors and manages the security of its communications and information technology by implementing documented procedures for the physical security of its systems. It is undertaking a phased programme designed to bring its ICT function up to ISO 27001 standards over three years.

The Office has an Audit Committee comprised of four external members. The Audit Committee which operates under a written charter, reviews the outcome of internal and external audits and provides advice on the management of risks. It issues an annual report on its work.

JOHN BUCKLEY

Accounting Officer

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

30 MARCH 2007

**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 2006.

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

Respective responsibilities of the accounting officer and the auditor

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

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

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

Basis of Opinion

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

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

Opinion

In my opinion the Appropriation Account of the Vote for the Office of the Comptroller and Auditor General properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006 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
15 August 2007

CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL

The Appropriation Account of the Vote for the Office of the Comptroller and Auditor General for 2006 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 2006.

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

JOHN PURCELL

Comptroller and Auditor General
12 September 2007

OFFICE OF THE MINISTER FOR FINANCE

Account of the sum expended, in the year ended 31 December 2006, 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	36,419	36,662	-
A.2. TRAVEL AND SUBSISTENCE	1,269	951	11
A.3. INCIDENTAL EXPENSES	3,106	1,794	73
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,570	1,342	127
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	3,811	3,213	(188)
A.6. OFFICE PREMISES EXPENSES	1,714	1,095	(19)
A.7. CONSULTANCY SERVICES	182	48	(4)
OTHER SERVICES			
B. EXPENSES ARISING FROM THE SALE OF ACC BANK	1,307	1,307	-
C. ECONOMIC AND SOCIAL RESEARCH INSTITUTE - ADMINISTRATION AND GENERAL EXPENSES (GRANT-IN-AID)	3,180	3,180	-
D. INSTITUTE OF PUBLIC ADMINISTRATION (GRANT-IN-AID)	3,401	3,401	-
E. ORDNANCE SURVEY IRELAND (GRANT-IN-AID)	9,265	6,250	-
F. GAELEAGRAS NA SEIRBHÍSE POIBLÍ	400	417	-
G. CIVIL SERVICE ARBITRATION AND APPEALS PROCEDURES	70	55	-
H.1. REVIEW BODY ON HIGHER REMUNERATION IN THE PUBLIC SERVICE	300	438	-
H.2. PUBLIC SERVICE BENCHMARKING BODY	1,900	1,090	1
H.3. COMMITTEE FOR PERFORMANCE AWARDS	50	36	-
I. CENTRE FOR MANAGEMENT AND ORGANISATIONAL DEVELOPMENT	3,875	1,724	10
J.1. STRUCTURAL FUNDS TECHNICAL ASSISTANCE AND OTHER COSTS	2,640	1,420	(18)
J.2. TECHNICAL ASSISTANCE COSTS OF REGIONAL ASSEMBLIES (GRANT-IN-AID)	945	910	-
K. COMMITTEES AND COMMISSIONS	330	310	-
L. PAYMENTS TO THE PROMOTERS OF CERTAIN CHARITABLE LOTTERIES (NATIONAL LOTTERY FUNDED)	8,618	8,618	-
M. CHANGE MANAGEMENT FUND	2,000	1,240	-
N.1. PEACE PROGRAMME	10,365	9,635	-
N.2. NORTHERN IRELAND INTERREG	8,673	8,011	-
N.3. SPECIAL EU PROGRAMMES BODY	1,411	1,280	-
O. IRELAND/WALES AND TRANSNATIONAL INTERREG	350	258	-
P. CIVIL SERVICE CHILDCARE INITIATIVE			
Current Year Provision	2,136		
Deferred Surrender	<u>1,100</u>		
Q. PROCUREMENT MANAGEMENT REFORM	1,618	1,636	57
R. CONSULTANCY SERVICES	<u>1,056</u>	<u>580</u>	=

	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
Gross Total				
<i>Current Year Provision</i>	111,961			
<i>Deferred Surrender</i>	<u>1,100</u>	113,061	97,730	49
<i>Deduct:-</i>				
S. APPROPRIATIONS-IN-AID		<u>1,130</u>	<u>2,353</u>	-
Net Total				
<i>Current Year Provision</i>	110,831			
<i>Deferred Surrender</i>	<u>1,100</u>	<u>111,931</u>	<u>95,377</u>	<u>49</u>
SURPLUS TO BE SURRENDERED		€16,554,380		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			95,377
Changes in Capital Assets			
Purchases Cash	(655)		
Depreciation	1,946		
Disposals Cash	-		
Loss on Disposals	<u>118</u>	1,409	
Assets under Development			
Cash Payments (Note 4)		(595)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(71)		
Increase in Stock	<u>(29)</u>	<u>(100)</u>	<u>714</u>
Direct Expenditure			96,091
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	16,800		
Notional Rents	<u>3,833</u>		<u>20,633</u>
Operating Cost			<u>116,724</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			3,378
Assets under Development (Note 4)			<u>2,271</u>
			5,649
Current Assets			
Stocks (Note 15)		94	
Prepayments		475	
Other Debit Balances:			
Advances to OPW	2,348		
Recoupable Salaries	1,000		
Recoupment of Travel Expenditure	93		
Travel Imprests	6		
Other Debit Suspense Items	<u>650</u>	4,097	
PMG Balance and Cash	957		
Orders Outstanding	<u>(11)</u>	<u>946</u>	
Total Current Assets		<u>5,612</u>	
Less Current Liabilities			
Accrued Expenses		524	
Other Credit Balances:			
Payroll deductions	244		
Due to State (Note 16)	1,232		
Other Credit Suspense Items	<u>434</u>	1,910	
Net Liability to the Exchequer (Note 5)		<u>3,133</u>	
Total Current Liabilities		<u>5,567</u>	
Net Current Assets			<u>45</u>
Net Assets			<u>5,694</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	I.T. Equipment €000	Furniture and Fittings €000	Office Equipment €000	Totals €000
Cost or Valuation at 1 January 2006	14,869	3,584	1,919	20,372
Additions	550	103	177	830
Disposals	<u>(393)</u>	<u>(356)</u>	<u>(41)</u>	<u>(790)</u>
Gross Assets at 31 December 2006	<u>15,026</u>	<u>3,331</u>	<u>2,055</u>	<u>20,412</u>
Accumulated Depreciation				
Opening Balance at 1 January 2006	11,020	2,995	1,745	15,760
Depreciation for the year	1,746	103	97	1,946
Depreciation on Disposals	<u>(391)</u>	<u>(241)</u>	<u>(40)</u>	<u>(672)</u>
Cumulative Depreciation at 31 December 2006	<u>12,375</u>	<u>2,857</u>	<u>1,802</u>	<u>17,034</u>
Net Assets at 31 December 2006	<u>2,651</u>	<u>474</u>	<u>253</u>	<u>3,378</u>

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

During the year surplus furniture, fittings and office equipment assets with a total net book value of €115,330, which arose from decentralisation, were transferred to the Office of Public Works.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2006

	In-House Computer Applications €000
Amounts brought forward at 1 January 2006	1,851
Cash Payments for the year	595
Transferred to Assets Register	(175)
Amounts carried forward at 31 December 2006	<u>2,271</u>

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of the Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2006

	€000	€000
Surplus for the Year		
Surplus to be surrendered		16,554
Exchequer Grant Undrawn		<u>(13,421)</u>
Net Liability to the Exchequer		<u>3,133</u>
Represented by:		
Debtors		
Net PMG Position and Cash	946	
Debit Balances: Suspense	<u>4,097</u>	5,043
Creditors		
Credit Balances: Suspense	(678)	
Due to State	<u>(1,232)</u>	<u>(1,910)</u>
		<u>3,133</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

An amount of €5,726 in respect of closure of suspense account was paid to the Exchequer.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	318	Savings arose due to less travel than anticipated being undertaken.
A.3.	1,312	Savings arose primarily due to an administrative contingency provision which was not required in 2006.
A.6.	619	Savings arose due to expenditure on decentralisation during the year being less than anticipated.
A.7.	134	Savings arose due to certain projects not proceeding during 2006.
E.	3,015	Savings arose due to higher than anticipated sales in Ordnance Survey Ireland.
G.	15	It is not possible to estimate in advance the number of arbitration hearings.
H.1.	(138)	The excess arose due to planned consultancies proceeding earlier than expected.
H.2.	810	Savings arose due to consultancy costs being lower than expected.
H.3.	14	Savings arose due to one less instalment being paid to committee than was anticipated.
I.	2,151	Savings arose due to Digital Radio and Virtual Private Network project costs being less than anticipated.
J.1.	1,220	Savings arose due to delays in filling vacancies.
K.	20	Savings arose due to the cost of the Disabled Drivers Appeals Board being lower than anticipated.
M.	760	The drawdown of funds by Departments was less than anticipated.
N.1.	730	Savings arose as less co-funding from the state was required in 2006.
N.2.	662	Savings arose due to delay in selection of projects.
N.3.	131	Savings arose due to delay in recruiting staff and administrative efficiencies.
O.	92	Savings arose as the cost of Ireland/Wales Development Officer Project was less than anticipated.
P.	2,407	Savings arose primarily due to delays in the commencement of construction work on the civil service creche at Mahon, Cork.
R.	476	Savings arose as anticipated projects did not occur.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts from computer services rendered by the Centre for Management and Organisation Development	-	12,170
2. Receipts from Departments in respect of Foreign Language Classes	30,000	70,097
3. Ireland/Wales Transnational Interreg	-	-
4. Miscellaneous ¹	<u>1,100,000</u>	<u>2,270,439</u>
Total	<u>1,130,000</u>	<u>2,352,706</u>

¹The main components were North/South Programmes recoupments (€1,912,488), shared services (€132,000), Social Welfare benefits (€91,000).

Explanation of Variation

1. Civil Service Training and Development Centre started charging Government Departments for certain courses in 2006.

2. There were higher than anticipated receipts from other Government Departments in respect of foreign language classes.

4. Recoupment of monies advanced on North/South programmes was received earlier than expected.

9 COMMITMENTS

Commitments at year end totalled €1,129,255.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	180,049	57	11	18,507
Overtime and extra attendance	598,209	186	29	30,276
Miscellaneous	<u>344,365</u>	383	4	30,248
Total extra remuneration	<u>1,122,623</u>			

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

11 MISCELLANEOUS ITEMS

This account includes expenditure of €162,794 in respect of 2 officers who were serving outside the Department for all or part of 2006 and whose salaries were paid from the main salary subhead of the Department.

A total of €60,537 was spent on merit awards. This comprised 211 individual awards and 13 group awards. The payments, which were in respect of 2005, ranged from €25 to €2,700.

6 officers received a total of €14,950 in *ex-gratia* payments in recognition of exceptional performance. The payments ranged from €750 to €6,000.

A total of 20 officers received €38,636 in respect of Special Service Payments under the terms of the AHCPs 1% PCW restructuring agreement.

A payment of €1.307m was made from Expenses Arising From The Sale Of ACC Bank (Subhead B. of the Vote) in settlement of litigation plus legal costs arising from an indemnity granted to Rabobank Plc when it purchased ACC Bank.

Payments totalling €95,577 were made from the Change Management Fund (Subhead M. of the Vote) in relation to the following projects for the Department of Finance:

	€
Performance Verification	16,933
Asst. Secretary Network Annual Conference	10,178
MSC (Mgmt) Programme TCD	43,813
MIF Internal	22,468
Irish Evaluation Network (Policy Institute)	<u>2,185</u>
	<u>95,577</u>

The Net Allied Services Expenditure of €16,800,000 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	12,602
10	Office of Public Works	3,718
20	Garda Síochána	190
	Central Fund - Ministerial etc. pensions (No. 38 of 1938, etc.)	<u>290</u>
		<u>16,800</u>

12 EU FUNDING

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

Subhead	Description	Estimate €000	Outturn €000
J.1.	Structural Funds Technical Assistance and Other Costs	2,091	1,060
J.2.	Technical Assistance Costs of Regional Assemblies (Grant-in-Aid)	945	910
N.1.	Peace Programme	10,365	9,635
N.2.	Northern Ireland INTERREG	8,673	8,011
O.	Ireland/Wales and Transnational INTERREG	129	124
		<u>22,203</u>	<u>19,740</u>

13 COMMISSIONS AND INQUIRIES, ETC.

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2006 €	Cumulative Expenditure to 31 Dec 2006 €
Civil Service Arbitration Board	1950/51	44,088	721,290
Review Body on Higher Remuneration in the Public Sector	1969/70	437,723	2,461,179
Civil Service Appeals Board	1993	11,088	67,302
Public Service Benchmarking Body	2000	1,089,849	6,039,406
Disabled Drivers Appeals Board ¹	1989	279,652	556,172
Credit Union Advisory Committee ²	1967	<u>30,146</u>	<u>140,092</u>
		<u>1,892,546</u>	<u>9,985,441</u>

¹The Board was established in 1989; prior to 2005 its expenses were paid through the Vote of the Department of Health and Children.

²Prior to 2005, expenses were paid through the Vote of the Department of Enterprise, Trade and Employment.

14 NATIONAL LOTTERY FUNDING

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

Detailed Breakdown	€
Associated Charities Trust	41,942
Asthma Society of Ireland	367,531
Cappoquin Community Development Company Ltd.	13,212
Drogheda Community Services Centre	96,004
Gael Linn	479,224
Irish Cancer Society	418,412
Irish Lung Foundation Ltd.	225,302
Irish M.E. Trust	100,139
Irish Society for the Prevention of Cruelty to Children	391,824
Irish Wheelchair Association	18,697
Longford Cathedral Circle	60,652
Mulranny Day Centre	18,529
Polio Fellowship of Ireland	418,411
Rehab Group	5,748,664
The Hanly Centre	124,999
West of Ireland Alzheimer Foundation	94,458

15 STOCKS

Stocks at 31 December 2006 comprised:	€000
Stationery	11
IT Consumables	<u>83</u>
	<u>94</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
Income Tax	657
Pay Related Social Insurance	206
Professional Services Withholding Tax	184
Value Added Tax	108
Pensions	72
Other - Exchequer Extra Receipt	<u>5</u>
Total	<u>1,232</u>

DAVID DOYLE

Accounting Officer
DEPARTMENT OF FINANCE
29 March 2007

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 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006.



JOHN PURCELL
Comptroller and Auditor General
12 September 2007

SUPERANNUATION AND RETIRED ALLOWANCES

Account of the sum expended in the year ended 31 December 2006, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts 1834 to 1963 and the Superannuation and Pensions Act 1976 and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Finance; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Board; payments in respect of Pensions Benefit System, miscellaneous payments, etc.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A. SUPERANNUATION ALLOWANCES, COMPENSATION ALLOWANCES, PENSIONS AND CERTAIN CHILDREN'S ALLOWANCES	186,014	182,618	-
B. PAYMENTS UNDER THE CONTRIBUTORY PENSIONS SCHEMES FOR SPOUSES AND CHILDREN OF CIVIL SERVANTS, MEMBERS OF THE JUDICIARY AND COURT OFFICERS	35,456	33,318	-
C. EX-GRATIA PENSIONS FOR WIDOWS AND CHILDREN OF CIVIL SERVANTS, MEMBERS OF THE JUDICIARY AND COURT OFFICERS	1,995	1,952	-
D. ADDITIONAL ALLOWANCES AND GRATUITIES IN RESPECT OF ESTABLISHED OFFICERS AND PAYMENTS IN RESPECT OF TRANSFERRED SERVICE	48,600	44,620	-
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	18,891	21,450	-
F. INJURY GRANTS AND MEDICAL FEES	350	294	-
G. FEES TO PENSIONS BOARD AND PENSIONS BENEFIT SYSTEM	1,131	99	-
H. PAYMENTS IN RESPECT OF LIABILITY UNDER CHAPTER 2C OF THE TAXES CONSOLIDATION ACT 1997	5	=	=
Gross Total	292,442	284,351	-
<i>Deduct :-</i>			
I. APPROPRIATIONS-IN-AID	50,000	64,520	=
Net Total	<u>242,442</u>	<u>219,831</u>	<u>=</u>
SURPLUS TO BE SURRENDERED	€22,610,892		

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

NOTES

1 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Current Assets			
Other Debit Balances:			
Suspense		172	
PMG Balance and Cash	13,685		
Orders Outstanding	<u>(3,784)</u>	<u>9,901</u>	
Total Current Assets		<u>10,073</u>	
Less Current Liabilities			
Other Credit Balances:			
Due to State (Note 7)	1,873		
Other Suspense Items	<u>1,017</u>	2,890	
Net Liability to the Exchequer (Note 2)		<u>7,183</u>	
Total Current Liabilities		<u>10,073</u>	
Net Current Assets			=
Net Assets			=

2 NET LIABILITY TO THE EXCHEQUER

Reconciliation of the Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2006

	€000	€000
Surplus to be surrendered		22,611
Exchequer Grant Undrawn		<u>(15,428)</u>
Net Liability to the Exchequer		<u>7,183</u>
Represented by:		
Debtors		
Net PMG Position and Cash	9,901	
Debit Balances: Suspense	<u>172</u>	10,073
Creditors		
Due to State	(1,873)	
Credit Balances: Suspense	<u>(1,017)</u>	<u>(2,890)</u>
		<u>7,183</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
B.	2,138	The variation was due to overestimation of the numbers in receipt of Spouses and Children's pensions.
D.	3,980	The variation was due to overestimation of the numbers of officers who would retire in the course of the year.
E.	(2,559)	The variation was due to underestimation of the numbers of unestablished officers who would retire in the course of the year.
F.	56	The variation was due to an overestimation of the number and value of claims in 2006.
G.	1,032	Planned systems development work did not proceed in 2006.
H.	5	No liability was incurred during the year.

4 APPROPRIATIONS-IN-AID

		Estimated €	Realised €
1	Repayment by the British Government of sums paid on its behalf under the Agreement dated 27 June 1929, interpreting and supplementing Article 10 of the Treaty of 6th December 1921 and in respect of certain <i>ex-gratia</i> supplements and pensions.	-	-
2	Receipt from the Social Welfare Consolidation Act 1993 (No. 38 of 1993) in respect of pension liability of staff.	16,800,000	17,230,670
3	Receipts in respect of pension liability of staff on loan, <i>etc.</i>	1,062,000	1,434,561
4	Contributions to Spouses and Children's Pension Schemes for Civil Servants and others.	16,517,000	22,839,213
5	Receipts in respect of the Contributory Scheme introduced for established Civil Servants who were appointed on and after 6 April 1995 (Circular 6/95).	12,059,000	18,166,616
6	Repayment of Gratuities, <i>etc.</i>	900,000	1,207,643
7	Purchase of Notional Service.	2,618,000	3,346,473
8	Miscellaneous	<u>44,000</u>	<u>294,702</u>
	Total	<u>50,000,000</u>	<u>64,519,878</u>

Explanation of Variations

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

5 DETAILS OF EXTRA REMUNERATION

In 2006, there were no waivers of abatements of pension. In the case of seven retired civil servants, where special circumstances were deemed to apply, fees were determined without reference to the former salary.

6 MISCELLANEOUS

A total of €7,841 in respect of irrecoverable overpayments of pensions was written off.

7 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:

	€000
Income Tax	1,777
Pay Related Social Insurance	<u>96</u>
Total	<u>1,873</u>

DAVID DOYLE

Accounting Officer
DEPARTMENT OF FINANCE
30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Superannuation and Retired Allowances for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Finance in respect of the Vote for Superannuation and Retired Allowances. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006.



JOHN PURCELL
Comptroller and Auditor General
12 September 2007

OFFICE OF THE APPEAL COMMISSIONERS

Account of the sum expended, in the year ended 31 December 2006, compared with the sum granted for the salaries and expenses of the Office of the Appeal Commissioners.

Service	Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES.	470	371	-
A.2. TRAVEL AND SUBSISTENCE	40	8	5
A.3. INCIDENTAL EXPENSES	35	16	(1)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	23	7	-
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	28	6	-
A.6. OFFICE PREMISES EXPENSES	<u>29</u>	<u>1</u>	<u>-</u>
Total	<u>625</u>	<u>409</u>	<u>4</u>
SURPLUS TO BE SURRENDERED	€216,005		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			409
Changes in Capital Assets			
Purchases Cash	(1)		
Depreciation	<u>10</u>	9	
Changes in Net Current Assets			
Increase in Closing Accruals	<u>4</u>	<u>4</u>	<u>13</u>
Direct Expenditure			422
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>192</u>
Operating Cost			<u><u>614</u></u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000
Capital Assets (Note 3)		9
Current Assets		
Prepayments	2	
Other Debit Balances:		
PMG Balance	122	
Total Current Assets	<u>124</u>	
Less Current Liabilities		
Accrued Expenses	6	
Other Credit balances:		
Due to Vote 9 (Revenue Commissioners)	115	
Net Liability to the Exchequer (Note 4)	<u>7</u>	
Total Current Liabilities	<u>128</u>	
Net Current Assets/(Liabilities)		<u>(4)</u>
Net Assets		<u><u>5</u></u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	37	29	66
Additions	1	-	1
Disposals	-	-	-
Gross Assets at 31 December 2006	<u>38</u>	<u>29</u>	<u>67</u>
Accumulated Depreciation			
Opening Balance at 1 January 2006	25	23	48
Depreciation for the year	7	3	10
Depreciation on disposals	-	-	-
Cumulative Depreciation at 31 December 2006	<u>32</u>	<u>26</u>	<u>58</u>
Net Assets at 31 December 2006	<u>6</u>	<u>3</u>	<u>9</u>

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 2006

	€000
Surplus to be surrendered	216
Exchequer Grant Undrawn	(209)
Net Liability to/(from) the Exchequer	<u>7</u>
Represented by:	
Debtors	
PMG Balance	122
Less Creditors	
Due to Vote 9 (Revenue Commissioners)	(115)
	<u>7</u>

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

Sub head	Less/(More) Than Provided €000	Explanation
A.1.	99	The estimate was based on an increase in the staffing level and consequential costs, which did not materialise in 2006.
A.2.	32	See explanation for Subhead A.1.
A.3.	19	See explanation for Subhead A.1.
A.4.	16	See explanation for Subhead A.1.
A.5.	22	See explanation for Subhead A.1.
A.6.	28	See explanation for Subhead A.1.

JOHN O'CALLAGHAN

Accounting Officer
OFFICE OF THE APPEALS COMMISSIONERS
30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Appeal Commissioners for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006.



JOHN PURCELL

Comptroller and Auditor General
12 September 2007

OFFICE OF THE REVENUE COMMISSIONERS

Account of the sum expended, in the year 31 December 2006, 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	303,771	297,918	-
A.2. TRAVEL AND SUBSISTENCE	5,787	5,774	263
A.3. INCIDENTAL EXPENSES	14,847	15,184	919
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	15,443	16,304	1,266
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	29,850	32,469	(1,323)
A.6. OFFICE PREMISES EXPENSES	12,847	12,503	982
A.7. CONSULTANCY SERVICES	26,019	27,706	39
A.8. MACHINERY AND EQUIPMENT FOR SECURITY PRINTING AND STAMPING	390	249	4
A.9. MOTOR VEHICLES	2,791	2,786	122
A.10. LAW CHARGES, FEES AND REWARDS	8,664	9,161	1,101
A.11. COMPENSATION AND LOSSES	<u>208</u>	<u>93</u>	-
Gross Total	420,617	420,147	3,373
<i>Deduct:-</i>			
A.12. APPROPRIATION-IN-AID	<u>38,890</u>	<u>42,297</u>	<u>1,212</u>
Net Total	<u>381,727</u>	<u>377,850</u>	<u>2,161</u>
SURPLUS TO BE SURRENDERED	€3,877,152		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			377,850
Changes in Capital Assets			
Purchases Cash	(10,545)		
Disposals Cash	29		
Depreciation	28,459		
Gain on Disposals	<u>(20)</u>	17,923	
Assets under Development			
Cash Payments		(16,018)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(7,513)		
Increase in Stock	<u>(97)</u>	<u>(7,610)</u>	<u>(5,705)</u>
Direct Expenditure			372,145
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	59,429		-
Notional Rent	<u>18,745</u>		<u>78,174</u>
Operating Cost			<u>450,319</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			67,013
Assets under Development (Note 4)			<u>5,698</u>
			72,711
Current Assets			
Stock (Note 12)		1,917	
Prepayments		5,236	
Accrued Income		1,684	
Other Debit Balances:			
Shared Buildings Advances	203		
Advances to OPW for Building Works etc.	783		
Advances for Travel and Subsistence purposes	43		
Miscellaneous Suspense	56		
Recoupable Expenditure	1,442		
Vote 8 (Appeals Commissioners)	<u>115</u>	2,642	
PMG Balance and Cash	11,081		
Less Orders Outstanding	<u>(3,301)</u>	<u>7,780</u>	
Total Current Assets		<u>19,259</u>	
Less Current Liabilities			
Accrued Expenses		8,609	
Deferred Income		472	
Other Credit Balances:			
Payroll Deductions	3,644		
Due to State (Note 13)	5,910		
Vote Deposits	216		
Net Pay	<u>2</u>	9,772	
Net Liability to the Exchequer (Note 5)		<u>650</u>	
Total Current Liabilities		<u>19,503</u>	
Net Current Assets/(Liabilities)			<u>(244)</u>
Net Assets			<u>72,467</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2006 ¹	287,028	47,332	334,360
Additions	26,312	704	27,016
Disposals	(1,371)	(92)	(1,463)
Gross Assets at 31 December 2006	<u>311,969</u>	<u>47,944</u>	<u>359,913</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2006 ¹	229,834	36,061	265,895
Depreciation for the year	26,125	2,334	28,459
Depreciation on disposals	(1,363)	(91)	(1,454)
Cumulative Depreciation at 31 December 2006	<u>254,596</u>	<u>38,304</u>	<u>292,900</u>
Net Assets at 31 December 2006	<u>57,373</u>	<u>9,640</u>	<u>67,013</u>

¹Cost or Valuation and Accumulated Depreciation Opening Balances for Equipment have been amended due to an adjustment in respect of In House Software and Motor Vehicles.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2006

	In-House Computer Applications €000
Amounts brought forward at 1 January 2006	4,043
Cash Payments for the Year	16,018
Transferred to Asset Register	<u>(14,363)</u>
Amounts carried forward at 31 December 2006	<u>5,698</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 2006

	€000	€000
Surplus to be surrendered		3,877
Exchequer Grant Undrawn		<u>(3,227)</u>
Net Liability to/(from) the Exchequer		<u>650</u>
Represented by:		
Debtors		
Net PMG position and cash	7,780	
Shared Building Advances	203	
Advances to O.P.W for building works etc.	783	
Advances for Travel and Subsistence purposes	43	
Miscellaneous Suspense	56	
Recoupable Expenditure	1,442	
Vote 8 (Appeal Commissioners)	<u>115</u>	10,422
Less Creditors		
Payroll Deductions	(3,644)	
Due to State	(5,910)	
Vote Deposits	(216)	
Net Pay	<u>(2)</u>	<u>(9,772)</u>
		<u>650</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

- 1 An amount of €738,117 in respect of bank interest on Revenue Accounts held with the Central Banks was paid to the Exchequer.
- 2 Witness Expenses amounted to €170.

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

Sub Less/(More)
head Than Provided
€000

Explanation

- A.8. 141 The estimate was based on the replacement of printing machinery, which did not materialise in 2006.
- A.11. 115 Fewer cases were finalised than had been anticipated.

8 APPROPRIATIONS-IN-AID

		Estimated €	Realised €
1	Receipts for services relating to Pay-Related Social Insurance Scheme	33,475,000	33,475,000
2	Moneys received for special attendance of officers	300,000	263,195
3	Fines, forfeitures, law costs recovered	3,500,000	5,607,463
4	Proceeds of custom sales	50,000	21,819
5	Bill of entry receipts	30,000	81
6	Receipts from sale of official cars	20,000	29,421
7	Inward Processing Compensatory Interest	15,000	5,909
8	Miscellaneous	<u>1,500,000</u>	<u>2,893,716</u>
	Total	<u>38,890,000</u>	<u>42,296,604</u>

Explanation of Variation

- 2 It is difficult to estimate receipts for this item.
- 3 Receipts are difficult to estimate.
- 4 Receipts vary with the quantity of seizures sold and the prices realised.
- 5 Revenue no longer issues vehicle registration certificates. The main source of income under this heading was for the issue of replacement certificates where the original had been lost.
- 6 The number of cars sold was greater than anticipated.
- 7 Difficult to anticipate receipts for this item.
- 8 Difficult to estimate receipts as numerous items involved.

9 COMMITMENTS

Commitments likely to materialise amount to €729,623.

10 DETAILS OF EXTRA REMUNERATION 2006

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more €
Higher, special or additional duties	1,128,937	873	13	22,342
Overtime and extra attendance	9,343,199	3,448	421	38,428
Shift and roster allowances	659,582	151	44	17,030
Miscellaneous	<u>665,939</u>	104	37	14,725
Total extra remuneration	<u>11,797,657</u>			

11 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget scheme, a carryover of €420,000 was included in the Estimate for 2007.

A sum of €7,928 was received from the Change Management Fund, Subhead M. of the Vote for the Office of the Minister for Finance.

Subhead A.2. includes an amount of €157,474 in respect of longstanding balances in relation to EU supported programmes and air travel costs which were deemed to be non-recoverable and were accordingly written-off. Subhead A.3. and Subhead A.6. include a total amount of €171,837 in respect of longstanding balances in relation to the Shared Building Scheme which were deemed to be non-recoverable and were accordingly written-off. [D/Finance Sanction Ref.E171/6/96(4) dated 22/11/06 refers]

A total of €264,224 was spent on Exceptional Performance Awards (i.e. 149 individual awards ranging from €50 to €5,000 and 8 group awards ranging from €170 to €4,000).

The cost of Revenue staff on loan to other Departments without recoupment was €246,244.

Following an agreement reached with the relevant union, and sanctioned by the Department of Finance, a payment of €550,715 was paid to 38 staff as compensation for loss of earnings as a result of reorganisation and redeployment.

Ex-gratia payments of €2,500 each were made to five individuals arising from an armed robbery at a Revenue Office.

Compensation of €76,042 was paid in respect of legal action taken by members of staff.

79 awards were made under the Input (Staff Suggestion) Scheme. Total payments amounted to €43,205.

12 STOCKS

Stocks at 31 December 2006 comprised:	€000
Stationery	1,371
IT Consumables etc.	<u>546</u>
	<u>1,917</u>

13 LIABILITIES DUE TO STATE

The amount due to the State at 31 December 2006 consisted of:	€000
Income Tax	3,820
Pay Related Social Insurance	1,539
Withholding Tax	486
Value Added Tax (Intra EU Acquisitions)	<u>65</u>
	<u>5,910</u>

FRANK M. DALY

Accounting Officer

OFFICE OF THE REVENUE COMMISSIONERS

30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Revenue Commissioners for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006. Attention is drawn to Chapter 3 of the report for 2006 prepared by me pursuant to Section 3 of the Act.


JOHN PURCELL

Comptroller and Auditor General

12 September 2007

OFFICE OF PUBLIC WORKS

Account of the sum expended, in the year ended 31 December 2006, 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	38,144	35,621	-
A.2. TRAVEL AND SUBSISTENCE	2,243	2,004	144
A.3. INCIDENTAL EXPENSES	1,230	1,711	46
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,414	1,786	55
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	3,771	4,302	115
A.6. OFFICE PREMISES EXPENSES	1,085	1,115	133
A.7. CONSULTANCY SERVICES	275	143	3
OTHER SERVICES			
B. PRESIDENT'S HOUSEHOLD STAFF: WAGES AND ALLOWANCES	705	747	-
C.1. GRANT TO ZOOLOGICAL SOCIETY OF IRELAND	4,000	4,000	-
C.2. GRANTS FOR CERTAIN REFURBISHMENT WORKS	7,650	6,726	-
C.3. GRANT TO LOUVAIN INSTITUTE	1,500	1,500	-
D. PURCHASE OF SITES AND BUILDINGS			
<i>Current Year Provision</i>	99,100		
<i>Deferred Surrender</i>	<u>9,799</u>	108,899	110,397
E. NEW WORKS, ALTERATIONS AND ADDITIONS			
<i>Current Year Provision</i>	176,824		
<i>Deferred Surrender</i>	<u>13,900</u>	190,724	137,746
F.1. MAINTENANCE AND SUPPLIES	34,116	35,478	2,412
F.2. GOVERNMENT SUPPLIES AGENCY	999	950	119
F.3. RENTS, RATES, ETC.	123,000	122,348	(9,075)
F.4. FUEL, ELECTRICITY, WATER, CLEANING MATERIALS, ETC.	1,163	1,378	167
G. PURCHASE AND MAINTENANCE OF ENGINEERING PLANT AND MACHINERY AND STORES	2,682	5,304	34
H.1. HYDROMETRIC AND HYDROLOGICAL INVESTIGATION AND MONITORING	1,930	1,368	9
H.2. FLOOD RELIEF PROJECTS	20,000	14,228	(115)
H.3. DRAINAGE - MAINTENANCE	17,659	16,662	461
I.1. HISTORIC PROPERTIES	16,339	18,642	598
I.2. NATIONAL MONUMENTS	17,270	16,731	437
I.3. VISITOR SERVICES	<u>7,798</u>	<u>8,600</u>	<u>137</u>
Gross Total			
<i>Current Year Provision</i>	580,897		
<i>Deferred Surrender</i>	<u>23,699</u>	604,596	549,487
<i>Deduct :-</i>			
J. APPROPRIATIONS-IN-AID		<u>22,579</u>	<u>24,762</u>
Net Total			
<i>Current Year Provision</i>	558,318		
<i>Deferred Surrender</i>	<u>23,699</u>	<u>582,017</u>	<u>524,725</u>
SURPLUS FOR THE YEAR		€57,291,595	
DEFERRED SURRENDER under Section 91 of the Finance Act 2004		€30,965,000	
SURPLUS TO BE SURRENDERED		€26,326,595	

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) Accrued Expenses

Liabilities are represented as goods or services received prior to 31 December 2006, which were paid for during January and February 2007.

(b) Accrued Income

This is represented as demands for payment issued before 31 December 2006 for goods or services provided in 2006 which were unpaid on that date.

(c) 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.

(d) 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.

(e) Capital Assets Under Development

Construction projects are valued on practical completion, therefore construction projects on-going at 31 December 2006, are not shown as Capital Assets Under Development.

(f) Depreciation

Vehicles

The purchase price is depreciated by 25% in the year of purchase. For each succeeding year the written down value is reduced by 15%. This formula was applied to all OPW vehicles except engineering plant, such as excavators. In the case of such plant, depreciation was calculated on the basis of use, rather than age of plant.

In the case of Heritage assets, plant and machinery is depreciated at 10% per annum.

Other Capital Assets

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

2 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn ¹			524,725
Changes in Capital Assets			
Purchases Cash	(119,842)		
Disposals Cash ²	221		
Depreciation	6,286		
Gain on Disposals ³	<u>(56)</u>	(113,391)	
Assets under Development			
Cash Payments (Note 5)		(967)	
Changes in Net Current Assets			
Increase in Closing Accruals	3,796		
Increase in Stock	<u>(168)</u>	<u>3,628</u>	<u>(110,730)</u>
Direct Expenditure			413,995
Expenditure on services provided free to other Departments (Allied Services)	(246,718)		
Expenditure on services where OPW acts as client ⁴	<u>(46,261)</u>		<u>(292,979)</u>
Direct Expenditure (excluding Allied Services and services where OPW acts as client)			121,016
Expenditure Borne Elsewhere			
Vote 7 - Superannuation and Retired Allowances	22,546		
Notional Rents payable by OPW	<u>5,082</u>		<u>27,628</u>
Operating Cost ⁵			<u>148,644</u>

Notes:

- The Operating Cost figure is derived from the Net Outturn on Vote 10 only (€524.725m) whereas the total financial transactions of the OPW during 2006, including direct expenditure incurred by OPW and charged to other Votes, amounted to €681m.
- The Disposals Cash figure does not include proceeds from the sale of a number of properties in 2006, to the value of €220.152m, which were lodged directly to the Exchequer (Note 7 refers).
- The Gain on Disposals figure does not include a gain of €207m in the net book value of a number of properties sold or transferred in 2006 as this would substantially reduce and therefore distort, the Operating Cost of the OPW. The properties transferred include four properties, with a net book value of €28.6m, transferred at no cost under the Sustaining Progress Affordable Housing Initiative.
- The Direct Expenditure figure has been reduced by an amount of €46.261m 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.
- The Operating Cost figure does not include an amount for notional income.
 - 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 €114m. If notional rents receivable by the OPW were included in the statement above the Operating Cost would work out at €34.644m
 - 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 2006

	€000	€000	€000
Capital Assets (Note 4)			2,637,679
Assets under Development (Note 5)			<u>472</u>
			2,638,151
Current Assets			
Stocks (Note 13)		1,789	
Prepayments		10,259	
Accrued Income		7,840	
Central Bank Account Balances	122,642		
Orders Outstanding	<u>(33,397)</u>	<u>89,245</u>	
Total Current Assets		<u>109,133</u>	
Less Current Liabilities			
Accrued Expenses		9,952	
Deferred Income		163	
Other Credit Balances:			
Suspense	48,444		
Due to State (Note 14)	<u>3,509</u>	51,953	
Net Liability to the Exchequer (Note 6)		<u>37,292</u>	
Total Current Liabilities		<u>99,360</u>	
Net Current Assets			<u>9,773</u>
Net Assets			<u>2,647,924</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Land and Buildings €000	Plant and Machinery €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	2,559,327	36,758	15,523	11,466	2,623,074
Additions	95,285	6,636	2,753	852	105,526
Disposals ¹	<u>(47,085)</u>	<u>(897)</u>	<u>-</u>	<u>-</u>	<u>(47,982)</u>
Gross Assets at 31 December 2006	<u>2,607,527</u>	<u>42,497</u>	<u>18,276</u>	<u>12,318</u>	<u>2,680,618</u>
Accumulated Depreciation					
Opening Balance at 1 January 2006	-	20,592	10,947	5,923	37,462
Depreciation for the year	-	3,203	2,029	1,054	6,286
Depreciation on Disposals	<u>-</u>	<u>(809)</u>	<u>-</u>	<u>-</u>	<u>(809)</u>
Cumulative Depreciation at 31 December 2006	<u>-</u>	<u>22,986</u>	<u>12,976</u>	<u>6,977</u>	<u>42,939</u>
Net Assets at 31 December 2006	<u>2,607,527</u>	<u>19,511</u>	<u>5,300</u>	<u>5,341</u>	<u>2,637,679</u>

¹The amount shown is the net book value of the properties disposed of during 2006 and is not the actual proceeds of the sales which amounted to over €220m (Note 7 refers).

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2006

	Plant and Machinery €000	In House Computer Applications €000	Totals €000
Amounts brought forward at 1 January 2006	40	279	319
Cash Payments for the Year	45	922	967
Transferred to Asset Register	-	(814)	(814)
Amounts carried forward at 31 December 2006	<u>85</u>	<u>387</u>	<u>472</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 2006

	€000	€000
Surplus to be surrendered		26,327
Deferred surrender		30,965
Exchequer Grant undrawn		<u>(20,000)</u>
Net Liability to the Exchequer		<u>37,292</u>
Represented by:		
Debtors		
Net Central Bank Position		89,245
Creditors		
Due to State (Note 14)	(3,509)	
Credit Balances: Suspense	<u>(48,444)</u>	<u>(51,953)</u>
		<u>37,292</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Proceeds from sale of Property	220,152,300

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(481)	The excess relates to general miscellaneous expenses including public information needs, partial cost of staff health screening, agency services to meet short term staffing requirements, staff training, purchase of books and other printed material and technical equipment.
A.4.	(371)	The increase in usage of telecommunication facilities led to an excess spend.
A.7.	132	The saving mainly related to the deferral of the information and communications technology consultancy to 2007.
B.	(42)	An increase in the number of events held at Aras an Uachtarain led to higher staff costs.
C.2.	924	Insufficient progress on works at Mariner's Church Dun Laoghaire meant that part of the grant payment was deferred to 2007.
E.	52,977	The underspend was due to delays on a number of major projects which are expected to proceed in 2007.
F.4.	(214)	Increases in utility bill charges and a one off arrears payment led to an excess spend.

Sub-head	Less/(More) Than Provided €000	Explanation
G.	(2,622)	The excess was due to the essential replacement of plant and machinery in order to enhance operational efficiency and safety.
H.1.	562	Expenditure on contracts for the purchase of gauging equipment and for digitising records was less than expected.
H.2.	5,772	The saving was due to less than anticipated expenditure on the Strategic Information Development Programme and delays in settling some major compensation claims.
H.3.	997	The saving is due to the implementation of certain aspects of the National Flood Risk Policy not progressing as quickly as expected.
I.1.	(2,303)	The excess is due to essential maintenance works at a number of Historic Property sites.
I.3.	(802)	The excess resulted from additional marketing activities being undertaken.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Rents	3,500,000	3,771,993
2. Dublin Castle Receipts	825,000	874,669
3. Sales of Property	100,000	215,966
4. Recoveries by Government Supplies Agency for services carried out on repayment basis	800,000	1,206,290
5. Recoveries for services (other than those by the Government Supplies Agency) carried out on repayment basis	10,830,000	9,922,904
6. Fees etc., in connection with the operation of the Local Loans Fund	3,000	12,808
7. Miscellaneous, including sales of surplus stores, hire of plant etc.	400,000	1,740,241
8. Services at National Monuments and Historic Properties Visitor Centres	800,000	850,029
9. Charges at National Monuments and Historic Properties	4,800,000	5,671,098
10. Miscellaneous Heritage receipts	<u>521,000</u>	<u>495,625</u>
Total	<u>22,579,000</u>	<u>24,761,623</u>

Explanation of Variations

1. Rental income was greater than anticipated due to the receipt of arrears payments.
2. The excess resulted from an increase in admissions and receipts from the conference facilities.
3. The excess resulted from the unanticipated sale of a property.
4. The transfer of funds from the the GSA operating accounts to Appropriations-in Aid was under-estimated.
5. Receipts from the Social Insurance Fund were less than estimated.
6. The excess is due to an increase in the amount of penal interest received in relation to the Local Loans fund.
7. Miscellaneous receipts exceeded expectations due mainly to greater than anticipated bank interest received on cash balances.
8. Increased income resulting from higher sales levels at visitor centres.
9. The excess arose from the recovery of outstanding arrears from tour operators.
10. Miscellaneous receipts were slightly less than anticipated.

10 COMMITMENTS

(A) Global Commitments

The global figure for non-capital commitments likely to arise in 2007 and subsequent years is estimated to be €4,114,315.

(B) Multi-annual Capital Commitments

The following table details expenditure in 2006 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2006.

	€
Expenditure in 2006	108,494,854
Commitments to be met in subsequent years	183,860,724

(C) Major Capital Projects

Expenditure was incurred on twelve major projects during 2006 where the total estimated cost of the individual project will exceed €6.5m. Particulars of these projects are as follows:

Project	Cumulative Expenditure to 31/12/05 €	Expenditure 2006 €	Subsequent Years €	Total Estimated Project Cost €
Marine Institute, Galway	44,732,800	2,285,035	3,382,165	50,400,000
New State Laboratory, Backweston	71,772,831	454,000	6,473,169	78,700,000
Department of Agriculture - New Laboratory, Backweston	113,985,285	309,546	6,305,169	120,600,000
Department of Finance - 7-9 Merrion Row	2,640,819	4,212,784	16,846,397	23,700,000
Department of Agriculture - Longtown Farm Project	814,800	133,249	12,051,951	13,000,000
Department of Agriculture - Food Safety Centre	525,719	3,679,404	19,394,877	23,600,000
Ballymun Garda HQ & D/Social & Family Affairs Offices	266,193	2,039,527	25,694,280	28,000,000
Garda College, Templemore	15,185,501	4,528,993	285,506	20,000,000
Kilkenny Drainage Scheme	42,536,111	517,279	4,746,610	47,800,000
Roscommon Government Offices	9,713,982	16,886	369,114	10,099,982
NMI Collins Barracks - Military History Exhibition	3,135,981	4,326,986	334,403	7,797,370
Forensic Science Laboratory - Garda HQ	-	560,000	54,440,000	55,000,000

There were commitments outstanding at the end of 2006 in respect of rental of leased properties - longer term leases would normally have a specific provision or minimum notice period for early termination. Figures have not been included for such theoretical commitments in this Account.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties for civil service grades	358,686	95	14	19,480
Overtime for civil service grades	261,695	83	15	23,602
Higher, special or additional duties for OPW grades ¹	701,975	1,792	7	10,206
Overtime for OPW grades ¹	7,440,544	1,733	381	54,354
Miscellaneous	58,788	43	4	14,000
Total extra remuneration	8,821,688			

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 €520,454 and ranging from €9,819 to €117,047, were paid in twelve 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 €319,612 and ranging from €4,018 to €46,778 were paid in settlement of fifteen 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 of €369 and €542 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 €42,927 and ranging from €110 to €27,246 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 was put into a fund and used to pay for a social function for all staff of the Office (Administrative Budget Agreement paragraph 8.1.4 and E101/1/92).

The outturn for Subhead A.1. includes expenditure of €139,565 in 2006 in respect of the salaries of two officers participating in the Masters Programme in Public Policy Analysis without repayment, Department of Finance Circular 18/2005 refers.

Five retired civil servants in receipt of civil service pensions were re-employed and paid directly by OPW at a total cost of €82,591.

Penalty interest payments amounting to €36,450 were made by OPW in 2006 under the Prompt Payment of Accounts Act, 1997, in respect of late payments. The total value of payments made by OPW in 2006 amounted to €681m.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €1.48m from the Vote for 2006 was included in the Estimate for 2007.

Under the provisions of Section 91 of the Finance Act 2004, €30.965m of unspent allocation in respect of the capital elements of the Subheads D. and E. was carried forward to 2007.

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 2006 were Major Capital Works (€51m), Health & Safety Works (€24.3m), Maintenance Works (€15.6m), Prison Projects (€15m), Purchase of Sites and Buildings (€14m), Leasing of Accommodation (€10m) and Furniture Services (€1m). Total: €131m.

13 STOCKS

Stocks at 31 December 2006 comprised:	€000
Engineering Stocks	990
Heritage Depot Stocks	312
Building Materials	371
Paper and Stationery	86
Miscellaneous Stocks	<u>30</u>
	<u>1,789</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
Withholding Tax	1,082
Income Tax	1,076
Pay Related Social Insurance	811
Value Added Tax	142
Pension Contributions	48
Receipts from Sales of State Property	55
Loan Repayments	<u>295</u>
	<u>3,509</u>

15 NEW WORKS, ALTERATIONS AND ADDITIONS

Analysis of Major Expenditure in 2006		Estimated	
Project Title:		Provision	Outturn
		€	€
1. Garda Stations - Building Programme		22,204,000	20,647,204
2. Templemore Garda College		3,616,000	4,530,459
3. Rationalisation of Office Accommodation		30,000,000	14,714,027
4. Universal Access Programme		5,000,000	5,544,848
5. Health and Safety Programme		2,000,000	1,598,584
6. Cultural Institutions Programme		11,665,000	7,497,015
7. Department of Agriculture and Food - Longtown Farm		1,000,000	133,249
8. Decentralisation Programme		30,000,000	22,189,087
9. Minor New Works Programme		26,374,000	33,258,279
10. National Conference Centre		850,000	782,739
11. Marine Institute Galway		5,000,000	2,285,035
12. Roscommon Decentralisation		1,200,000	16,886
13. State Laboratories and Department of Agriculture and Food Laboratories		3,500,000	763,546
14. Land Registry - Santry Warehouse		4,000,000	1,642,530
15. Elizabeth Fort Cork		2,025,000	1,717,023
16. Other Projects		6,465,000	7,065,014
17. Leinster House Projects		2,570,000	2,151,851
18. Department of Agriculture and Food - Offices at Backweston		6,000,000	3,679,404
19. Department of Finance, 7/9 Merrion Row		8,500,000	4,212,784
20. Ballymun Garda HQ and Department of Social and Family Affairs		2,000,000	2,039,527
21. Department of Transport - Driving Test Centre Finglas		<u>2,855,000</u>	<u>1,277,275</u>
Total		<u>176,824,000</u>	<u>137,746,366</u>

16 SERVICES SUPPLIED TO OTHER DEPARTMENTS 2006 (SUBHEAD F.3. - RENTS, RATES ETC.)

Departments, etc	Estimate	
	Provision	Outturn
	€	€
Oireachtas	1,142,000	1,212,060
Taoiseach	240,000	324,102
Finance	3,779,000	3,635,372
Central Statistics Office	249,000	1,235,603
Comptroller and Auditor General	810,000	559,513
Revenue	26,600,000	27,457,726
Office of Public Works	6,179,000	5,088,609
Attorney General	43,000	62,527
Director of Public Prosecutions	1,066,000	1,070,346
Valuation Office	1,709,000	1,760,978
Civil Service Commission	2,159,000	2,127,377
Ombudsman	1,177,000	1,156,707
Chief State Solicitor's Office	248,000	664,718
Justice, Equality & Law Reform	14,680,000	14,374,938
Garda Síochána	730,000	5,493,640
Prisons	3,754,000	1,952,669
Court Services	995,000	930,199
Land Registry	1,819,000	1,926,810
Charitable Donations	112,000	113,000
Environment, Heritage & Local Government	2,660,000	2,367,906
Education & Science	5,873,000	5,311,604
Foreign Affairs	6,579,000	5,543,902
Social and Family Affairs	13,904,000	13,169,263
Health and Children	3,639,000	2,088,737
Agriculture and Food	5,136,000	6,218,683
Enterprise, Trade and Employment	6,204,000	5,963,071
Communications, Marine and Natural Resources	4,291,000	3,387,724
Transport	4,698,000	4,362,178

	€	€
Community, Rural and Gaeltacht Affairs	1,073,000	1,437,270
Arts, Sport and Tourism	649,000	853,823
Defence	<u>803,000</u>	<u>497,329</u>
Total	<u>123,000,000</u>	<u>122,348,384</u>

17 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2006 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
30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of Public Works for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of 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 2006. Attention is drawn to Chapter 4 of the report for 2006 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL
Comptroller and Auditor General
12 September 2007

STATE LABORATORY

Account of the sum expended, in the year ended 31 December 2006, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the State Laboratory.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	5,011	4,869	-
A.2. TRAVEL AND SUBSISTENCE	97	76	-
A.3. INCIDENTAL EXPENSES	321	291	(4)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	162	79	-
A.5. APPARATUS AND CHEMICAL EQUIPMENT	1,599	1,387	42
A.6. OFFICE PREMISES EXPENSES	1,321	1,656	30
A.7. CONSULTANCY SERVICES	<u>279</u>	<u>191</u>	=
Gross Total	8,790	8,549	68
<i>Deduct :-</i>			
A.8. APPROPRIATIONS-IN-AID	<u>100</u>	<u>295</u>	<u>136</u>
Net Total	<u>8,690</u>	<u>8,254</u>	<u>(68)</u>
SURPLUS TO BE SURRENDERED	€436,223		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			8,254
Changes in Capital Assets			
Purchases Cash	(514)		
Depreciation	1,320		
Loss on Disposals	=	806	
Changes in Net Current Assets			
Decrease in Closing Accruals	(98)		
Increase in Stock	(79)	(177)	629
Direct Expenditure			8,883
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	597		
Notional Rents	2,422		3,019
Operating Cost			<u>11,902</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			3,591
Current Assets			
Stocks (Note 11)		194	
Prepayments		21	
Accrued Income		136	
Other Debit Balances:			
Travel Imprests	1		
Prepaid Expenses	13	14	
Net Liability to the Exchequer (Note 4)		(62)	
PMG Balance and Cash		293	
Orders Outstanding		=	
Total Current Assets		<u>596</u>	
Less Current Liabilities			
Accrued Expenses		82	
Other Credit Balances:			
Due to the State (Note 12)	90		
Payroll Deductions	50		
Miscellaneous	105	245	
Total Current Liabilities		<u>327</u>	
Net Current Assets			<u>269</u>
Net Assets			<u>3,860</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Office Equipment €000	Furniture & Fittings €000	Motor Vehicles €000	Totals €000
Cost or Valuation at 1 January 2006	8,571	288	32	8,891
Additions	438	76	-	514
Disposals	=	=	=	=
Gross Assets at 31 December 2006	<u>9,009</u>	<u>364</u>	<u>32</u>	<u>9,405</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2006	4,440	29	25	4,494
Depreciation for the year	1,277	36	7	1,320
Depreciation on Disposals	=	=	=	=
Cumulative Depreciation at 31 December 2006	<u>5,717</u>	<u>65</u>	<u>32</u>	<u>5,814</u>
Net Assets at 31 December 2006	<u><u>3,292</u></u>	<u><u>299</u></u>	<u><u>=</u></u>	<u><u>3,591</u></u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2006

	€000	€000
Surplus to be surrendered		436
Exchequer Grant Undrawn		<u>(374)</u>
Net Liability to the Exchequer		<u>62</u>
Represented by:		
Debtors		
Net PMG position and cash	293	
Debit Balances: Suspense	<u>14</u>	307
Creditors		
Due to the State (Note 12)	(90)	
Credit Balances: Suspense	<u>(155)</u>	<u>(245)</u>
		<u>62</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	142	Vacancies not filled in 2006.
A.2.	21	Most expenditure in this subhead is primarily travel to meetings called by the European Commission or attendance at court. As this is demand led and outside of the control of the laboratory, is is not possible to estimate this expenditure accurately
A.4.	83	Changed telephone network-joined Government Private Network during 2006 resulting in savings
A.5.	212	Purchase of certain equipment deferred to 2007 to offset additional expenditure in Subhead A.6.
A.6.	(335)	The Laboratory moved to new premises in late 2005 and it was not possible to accurately forecast the cost of utilities in the new location, particulrly the case of gas and electricity.

A.7. 88

Expenditure under this subhead is primarily outsourcing of analyses for local authorities which we do not perform in the State Laboratory. It is difficult to estimate the particular analyses requested with accuracy as they are dependant on the circumstances of each case and thus the State Laboratory is not accurately able to predict the analyses for the year.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Receipts for various analyses, examinations, tests, etc.	<u>100,000</u>	<u>294,955</u>

Explanation of Variation

It is not possible to accurately predict the outturn as it is principally due to work performed for Local Authorities under the Coroners Act 1962.

7 COMMITMENTS

Orders to the value of €296,172 which were placed during 2006, were not delivered until 2007.

8 MATURED LIABILITIES

Total amount of matured liabilities undischarged at 31 December 2006 was €50,501.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or More	Max. Individual Payments of or More €
Higher, special or additional duties	41,024	28	-	-
Overtime and extra attendance	<u>39,541</u>	19	2	7,244
Total extra remuneration	<u>80,565</u>			

10 MISCELLANEOUS ITEMS

Awards totalling €2,100 were approved in 2006 for three staff members under the scheme for recognition of exceptional performance but payments were not made until 2007.

11 STOCKS

Stocks at 31 December 2006 comprised:	€000
Chemicals and Laboratory Consumables	184
Stationery and IT Consumables	<u>10</u>
	<u>194</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:

€000

Income Tax	66
Pay Related Social Insurance	28
Pension Contributions	8
Other - Withholding Tax due	(25)
VAT on intra-EU Acquisitions	<u>13</u>
	<u>90</u>

13 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2006 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken, or are planned, to enhance the system of internal control.

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

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

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

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

The effectiveness of the systems of control are subject to constant review and a program of rolling Internal Audits, which report to the Audit Committee, has been instituted.

DERMOT HAYES

Accounting Officer

STATE LABORATORY

30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the State Laboratory for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006.



JOHN PURCELL

Comptroller and Auditor General

12 September 2007

SECRET SERVICE

Account of the sum expended, in the year ended 31 December 2006, compared with the sum granted, for Secret Service.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
SECRET SERVICE	<u>806</u>	<u>374</u>	-
SURPLUS TO BE SURRENDERED	€431,656		

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 2006

	€000	€000
Current Assets		
Net Liability to the Exchequer (Note 2)	13	
Less Current Liabilities		
PMG Balance and Cash	<u>13</u>	-
Net Current Assets		=
Net Assets		=

2 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2006

	€000
Surplus to be surrendered	432
Exchequer Grant Undrawn	<u>(445)</u>
Net Liability to the Exchequer	<u>(13)</u>
Represented by:	
Creditors	
Net PMG position and cash	<u>(13)</u>

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

The estimate is necessarily conjectural.

4 STATEMENT ON INTERNAL FINANCIAL CONTROL

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

DAVID DOYLE

Accounting Officer
DEPARTMENT OF FINANCE
29 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Secret Service for 2006 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 2006



JOHN PURCELL
Comptroller and Auditor General
12 September 2007

OFFICE OF THE CHIEF STATE SOLICITOR

Account of the sum expended, in the year ended 31 December 2006, 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	13,129	13,025	-
A.2. TRAVEL AND SUBSISTENCE	215	192	4
A.3. INCIDENTAL EXPENSES	1,360	1,223	104
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	595	412	44
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,330	1,093	28
A.6. OFFICE PREMISES EXPENSES	420	466	38
A.7. CONSULTANCY SERVICES	570	285	6
A.8. LOCAL STATE SOLICITOR SERVICE	5,650	3,816	-
OTHER SERVICES			
B. FEES TO COUNSEL	11,043	12,403	550
C. GENERAL LAW EXPENSES	<u>4,000</u>	<u>4,045</u>	<u>965</u>
Gross Total	38,312	36,960	1,739
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>270</u>	<u>525</u>	<u>4,963</u>
Net Total	<u>38,042</u>	<u>36,435</u>	<u>(3,224)</u>
SURPLUS TO BE SURRENDERED	€1,607,151		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			36,435
Changes in Capital Assets			
Purchases Cash	(756)		
Depreciation	<u>712</u>	(44)	
Assets Under Development			
Cash Payments	-		
Changes in Net Current Assets			
Increase in Closing Accruals	508		
Decrease in Stock	<u>27</u>	<u>535</u>	<u>491</u>
Direct Expenditure			36,926
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	2,999		
Notional Rents	<u>1,363</u>		<u>4,362</u>
Operating Cost			<u>41,288</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			1,704
Current Assets			
Stocks (Note 12)		60	
Prepayments		114	
Accrued Income		4,963	
Other Debit Balances:			
Advances to OPW	-		
Miscellaneous	110		
Shared Accommodation Costs	43		
Recoverable Balances	<u>13</u>	166	
PMG Balance and Cash	949		
Orders Outstanding	<u>(466)</u>	<u>483</u>	
Total Current Assets		<u>5,786</u>	
Less Current Liabilities			
Accrued Expenses		1,853	
Other Credit Balances:			
Due to the State (Note 13)	662		
Payroll Deductions	59		
Miscellaneous	<u>95</u>	816	
Net Liability to the Exchequer (Note 4)		<u>(167)</u>	
Total Current Liabilities		<u>2,502</u>	
Net Current Assets			<u>3,284</u>
Net Assets			<u>4,988</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	3,558	1,182	4,740
Additions	502	317	819
Disposals	—	—	—
Gross Assets at 31 December 2006	<u>4,060</u>	<u>1,499</u>	<u>5,559</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2006	2,235	908	3,143
Depreciation for the year	569	143	712
Depreciation on Disposals	—	—	—
Cumulative Depreciation at 31 December 2006	<u>2,804</u>	<u>1,051</u>	<u>3,855</u>
Net Assets at 31 December 2006	<u>1,256</u>	<u>448</u>	<u>1,704</u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2006

	€000	€000
Surplus to be Surrendered		1,607
Exchequer Grant Undrawn		<u>(1,774)</u>
Net Liability to the Exchequer		<u>(167)</u>
Represented by:		
Debtors		
Net PMG Position and Cash	483	
Debit Balances: Suspense	<u>166</u>	649
Creditors		
Due to the State	(662)	
Credit Balances: Suspense	<u>(154)</u>	<u>(816)</u>
		<u>(167)</u>

5 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A total of €146,291 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.3.	137	The expected demand for Library Services in 2006 was less than anticipated.
A.4.	184	Savings arose due to extra communication lines to the Chancery Building which were not installed by year end.
A.5.	237	Savings arose due to the delay in the roll out of the ACME project.
A.6.	(46)	The overspend on Office Premises Expenses was due to the Office moving a Division within the CSSO to the new Chancery building in September 2006.
A.7.	285	There was a saving in this subhead due to less than anticipated costs on an archiving project.
A.8.	1,834	There were extra monies provided by the Department of Finance for the transfer of the Local State Solicitor Service to the Office of the Director of Public Prosecutions in 2006. This process did not take place during 2006 but should be completed by early 2007.
B.	(1,360)	Expenditure on this subhead depends on the level of activity in the Courts and is therefore difficult to forecast. Some of the excess can be attributed to a continuing effort to clear out arrears of fees due to Counsel.
C.	(45)	The level of expenditure on this area fluctuates, depending on the level of State activity in the Courts and as such is difficult to predict.
D.	(256)	It is not possible to forecast accurately what amounts will be recovered in any year.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Costs and Fees received by the Chief State Solicitor	<u>270,000</u>	<u>525,501</u>

Explanation of Variation

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

8 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2006 amounted to €316,051.

9 COMMITMENTS

A commitment of €923,948 has been entered into in respect of the Case and Records Management System to be provided from 2007.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	166,037	56	8	19,075
Overtime and extra attendance	124,646	53	4	15,421
Miscellaneous	<u>21,973</u>	4	2	7,618
Total extra remuneration	<u>312,656</u>			

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

11 MISCELLANEOUS ITEMS

Ex-Gratia payments totaling €21,973 were made to four staff of the CSSO.

12 STOCKS

Stocks at 31 December 2006 comprised:	€000
Stationery	<u>60</u>

13 DUE TO THE STATE

The amount Due to the State at 31 December 2006 consisted of:	€000
Withholding Tax	192
Income Tax	287
Pension Contributions	73
VAT (4th Schedule)	6
Pay Related Social Insurance	<u>104</u>
	<u>662</u>

14 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Control in the standard format for the year ended 31 December 2006, 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 Office Case and Records Management System are rolled out, briefing awareness sessions will be provided to relevant staff. Staff in the Finance and Internal Audit Units have received refresher training on the FMS and will continue to do so on a periodic basis.

Risk Management

The risk management process is overseen by a Risk Management Committee, representative of the Office and the Office of the Attorney General, which reports to the joint Office MAC and the Audit Committee. A risk management policy has been agreed and a Corporate Risk Register covering both Offices is in place. Business Group/Unit Risk Registers have recently been 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). Following a procurement exercise, the Office in conjunction with the Office of the Attorney General is currently finalising contract discussions for the development of a cross-Office Business Continuity Management Plan.

Administrative and Financial Controls

The MAC and the Audit Committee regularly review controls. A review of implementation of audit recommendations on internal financial controls in this Office resulted in a report to both Committees.

An internal audit on the effectiveness of financial administration was undertaken during 2006.

DAVID J. O'HAGAN

Accounting Officer

OFFICE OF THE CHIEF STATE SOLICITOR

30th March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Chief State Solicitor for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006.



JOHN PURCELL

Comptroller and Auditor General

12 September 2007

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Account of the sum expended, in the year ended 31 December 2006, 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	10,313	10,132	-
A.2. TRAVEL AND SUBSISTENCE	220	174	16
A.3. INCIDENTAL EXPENSES	1,384	1,041	27
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	295	232	24
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,676	805	(17)
A.6. OFFICE PREMISES EXPENSES	755	923	(480)
OTHER SERVICES			
B. FEES TO COUNSEL	14,847	12,086	2,654
C. GENERAL LAW EXPENSES	<u>4,160</u>	<u>6,305</u>	<u>3,990</u>
Gross Total	33,650	31,699	6,214
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>15</u>	<u>215</u>	<u>-</u>
Net Total	<u>33,635</u>	<u>31,484</u>	<u>6,214</u>
SURPLUS TO BE SURRENDERED	€2,151,745		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			31,484
Changes in Capital Assets			
Purchases Cash	(405)		
Loss on Disposal of Fixed Assets	22		
Depreciation	487	104	
Changes in Net Current Assets			
Increase in Closing Accruals	1,099		
Increase in Stock	(4)	1,095	1,199
Direct Expenditure			32,683
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	1,443		
Notional Rents	396		1,839
Operating Cost			<u>34,522</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			1,296
Current Assets			
Stocks (Note 11)		51	
Prepayments		618	
Other Debit Balances:			
Travelling Imprests	-		
Recoverable Balances	34	34	
PMG Balance and Cash	1,218		
Orders Outstanding	(1,089)	129	
Total Current Assets		<u>832</u>	
Less Current Liabilities			
Accrued Expenses		6,832	
Other Credit Balances:			
Payroll Deductions	85		
Due to the State (Note 12)	295	380	
Net Liability to the Exchequer (Note 4)		(217)	
Total Current Liabilities		<u>6,995</u>	
Net Current Liabilities			(6,163)
Net Liabilities			<u>(4,867)</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	2,093	987	3,080
Additions	317	46	363
Disposals	(99)	(49)	(148)
Gross Assets at 31 December 2006	<u>2,311</u>	<u>984</u>	<u>3,295</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2006	1,190	448	1,638
Depreciation for the year	398	89	487
Depreciation on Disposals	(83)	(43)	(126)
Cumulative Depreciation at 31 December 2006	<u>1,505</u>	<u>494</u>	<u>1,999</u>
Net Assets at 31 December 2006	<u>806</u>	<u>490</u>	<u>1,296</u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2006

	€000	€000
Surplus for the year		
Surplus to be surrendered		2,152
Exchequer Grant Undrawn		<u>(2,369)</u>
Net Liability to the Exchequer		<u>(217)</u>
Represented by:		
Debtors		
Net PMG position and cash	129	
Debit Balances: Suspense	<u>34</u>	163
Creditors		
Due to the State (Note 12)	(295)	
Credit Balances: Suspense	<u>(85)</u>	<u>(380)</u>
		<u>(217)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	343	Provision had been made in this subhead for incidental costs associated with a major IT project. This provision was not required.
A.5.	871	Savings on this subhead arise in connection with the principal costs of a major IT project. The amount initially provided for this project was significantly higher than the price agreed. Furthermore, work on the project did not proceed as quickly as was originally envisaged.
B.	2,761	The savings occur because the level of Court activity was less than expected.
C.	(2,145)	This excess expenditure is due to a very significant increase in the number of cases where the Office was required to pay cost awards.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Miscellaneous Receipts	<u>15,000</u>	<u>215,313</u>

Explanation of Variations

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

7 COMMITMENTS

The global figure for commitments likely to materialise in subsequent years is €5,433,194. The commitments arise from briefs issued to counsel but not yet finalised.

8 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2006 was €9,054.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	172,165	67	6	33,955
Overtime and extra attendance	<u>26,890</u>	35	1	9,870
Total extra remuneration	<u>199,055</u>			

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

10 MISCELLANEOUS ITEMS

Under the delegated administrative budget scheme, a carryover of €586,000 is included in the Estimate for 2007.

11 STOCKS

Stocks at 31 December 2006 comprised:	€000
Stationery	30
IT Consumables	<u>21</u>
	<u>51</u>

12 DUE TO THE STATE

The amount Due to the State at 31 December 2006 consisted of:	€000
Income Tax	161
Withholding Tax	57
Pay Related Social Insurance	<u>77</u>
	<u>295</u>

13 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2006 has been submitted with this account to the Comptroller and Auditor General.

BARRY DONOGHUE

Accounting Officer

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Director of Public Prosecutions for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006.



JOHN PURCELL

Comptroller and Auditor General

12 September 2007

VALUATION OFFICE

Account of the sum expended, in the year ended 31 December 2006, 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	8,681	8,002	-
A.2. TRAVEL AND SUBSISTENCE	736	443	10
A.3. INCIDENTAL EXPENSES	463	609	1
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	201	134	(6)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,109	775	(44)
A.6. OFFICE PREMISES EXPENSES	148	159	1
A.7. CONSULTANCY SERVICES	63	26	-
OTHER SERVICES			
B. VALUATION TRIBUNAL	228	231	24
C. FEES TO COUNSEL AND OTHER LEGAL EXPENSES	<u>65</u>	<u>125</u>	-
Gross Total	11,694	10,504	(14)
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>1,594</u>	<u>2,872</u>	<u>(436)</u>
Net Total	<u>10,100</u>	<u>7,632</u>	<u>422</u>
SURPLUS TO BE SURRENDERED	€2,468,162		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			7,632
Changes in Capital Assets			
Purchases Cash	(108)		
Depreciation	473		
Loss on disposals	<u>4</u>	369	
Assets under Development			
Cash Payments (Note 4)		(145)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(377)		
Increase in Stock	<u>(5)</u>	<u>(382)</u>	<u>(158)</u>
Direct Expenditure			7,474
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>5,502</u>
Operating Cost			<u>12,976</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			669
Assets under Development (Note 4)			<u>460</u>
			1,129
Current Assets			
Stocks (Note 11)		17	
Prepayments		87	
Accrued Income		16	
Other Debit Balances:			
Suspense	<u>32</u>	32	
PMG Balance and Cash	584		
Orders Outstanding	<u>(100)</u>	<u>484</u>	
Total Current Assets		<u>636</u>	
Less Current Liabilities			
Accrued Expenses		73	
Deferred Income		452	
Other Credit Balances:			
Payroll Deductions	9		
Due to State (Note 12)	<u>163</u>	172	
Net Liability to the Exchequer (Note 5)		<u>344</u>	
Total Current Liabilities		<u>1,041</u>	
Net Current Liabilities			<u>(405)</u>
Net Assets			<u>724</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	2,692	1,436	4,128
Additions	108	-	108
Disposals	(36)	-	(36)
Gross Assets at 31 December 2006	<u>2,764</u>	<u>1,436</u>	<u>4,200</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2006	2,013	1,077	3,090
Depreciation for the year	345	128	473
Depreciation on Disposals	(32)	-	(32)
Cumulative Depreciation at 31 December 2006	<u>2,326</u>	<u>1,205</u>	<u>3,531</u>
Net Assets at 31 December 2006	<u>438</u>	<u>231</u>	<u>669</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2006

	Computer Applications €000
Amounts brought forward at 1 January 2006	315
Cash Payments for the Year	145
Transferred to Asset Register	-
Amounts carried forward at 31 December 2006	<u>460</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 2006

	€000	€000
Surplus to be surrendered		2,468
Exchequer Grant Undrawn		<u>(2,124)</u>
Net Liability to the Exchequer		<u>344</u>
Represented by:		
Debtors		
Net PMG position and cash	484	
Debit Balances: Suspense	<u>32</u>	516
Creditors		
Due to State (Note 12)	(163)	
Credit Balances: Suspense	<u>(9)</u>	<u>(172)</u>
		<u>344</u>

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

Sub-head	Less/(More) Than Provided	Explanation
	€000	
A.2.	293	Estimated expenditure in connection with Revaluation was lower than anticipated due to the expected recruitment of 15 Valuer staff not materialising.
A.3.	(146)	Expenditure in relation to Ordnance Survey mapping costs brought about an excess under Incidental subhead. This was a result of a new contract being signed during 2006.
A.4.	67	Major savings resulted under telecommunications as a result of changing our service provider.
A.5.	334	Estimated expenditure in connection with Revaluation was lower than anticipated. There were also savings on associated costs of restructuring that did not fully materialise in 2006.
A.7.	37	Expected consultancies in relation to the Revaluation in 2006 were not fully realised.
C.	(60)	More cases were realised than expected - it is difficult to estimate the budget in this subhead and an average figure based on previous years is generally used.

7 APPROPRIATIONS-IN-AID

	Estimated	Realised
	€	€
1. Valuation Tribunal appeal fees	60,000	67,404
2. Valuation certificates	80,000	157,808
3. Valuation revision fees	1,084,000	2,398,834
4. Fees from appeals to the Commissioner	120,000	102,935
5. Miscellaneous receipts	<u>250,000</u>	<u>144,604</u>
Total	<u>1,594,000</u>	<u>2,871,585</u>

Explanations of Variations

- Greater demand for VO services is the reason for the increase in Certificate fees received.
- Revision outputs were higher than anticipated in 2006; this led to a higher invoice output.
- Market Value output was not as high in 2006 as expected.

8 COMMITMENTS

At 31 December 2006 commitments totalled €114,598.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more
	€			€
Higher, special or additional duties	135,337	30	15	12,120
Overtime and extra attendance	<u>45,614</u>	19	3	12,878
Total extra remuneration	<u>180,951</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 €456,000 was included in the Estimate for 2007.

11 STOCKS

Stocks at 31 December 2006 comprised:	€000
Valuation Office consumable stocks	12
Valuation Tribunal consumable stocks	5
	<u>17</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
Income Tax	114
Pay Related Social Insurance	43
Withholding Tax	6
	<u>163</u>

13 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2006 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are been planned to enhance the system of internal control as regards staff training, risk management, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls.

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

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

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

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

AIDAN MURRAY
Accounting Officer
VALUATION OFFICE
30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Valuation Office for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006.



JOHN PURCELL
Comptroller and Auditor General
12 September 2007

PUBLIC APPOINTMENTS SERVICE

Account of the sum expended, in the year ended 31 December 2006, compared with the sum granted, and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Public Appointments Service.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	6,555	6,091	-
A.2. TRAVEL AND SUBSISTENCE	320	427	40
A.3. INCIDENTAL EXPENSES	503	382	7
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	341	207	(5)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,461	1,661	(185)
A.6. OFFICE PREMISES EXPENSES	375	277	12
A.7. CONSULTANCY SERVICES	1,078	1,047	14
A.8. ACCOMMODATION, ADVERTISING AND PURCHASING AND PRINTING OF TEST PAPERS	<u>2,070</u>	<u>2,446</u>	<u>105</u>
Gross Total	12,703	12,538	(12)
<i>Deduct :-</i>			
A.9. APPROPRIATIONS-IN-AID	<u>150</u>	<u>402</u>	<u>310</u>
Net Total	<u>12,553</u>	<u>12,136</u>	<u>(322)</u>
SURPLUS TO BE SURRENDERED	€417,114		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			12,136
Changes in Capital Assets			
Purchases Cash	(529)		
Depreciation	<u>908</u>	379	
Assets under Development			
Cash payments		(254)	
Changes in Net Current Assets			
Increase in Closing Accruals	(168)		
Increase in Stock	<u>(136)</u>	<u>(304)</u>	<u>(179)</u>
Direct Expenditure			11,957
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>3,006</u>
Operating Cost			<u>14,963</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			2,649
Capital Assets Under Development (Note 4)			<u>1,296</u> 3,945
Current Assets			
Stocks (Note 12)		531	
Prepayments		265	
Accrued Income		310	
Other Debit Balances: Suspense		28	
PMG Balance and Cash	438		
Orders Outstanding	<u>(170)</u>	<u>268</u>	
Total Current Assets		<u>1,402</u>	
Current Liabilities			
Accrued Expenses		253	
Due to State (Note 13)		180	
Other Credit Balances: Suspense		49	
Net Liability due to the Exchequer (Note 5)		<u>67</u>	
Total Current Liabilities		<u>549</u>	
Net Current Assets			<u>853</u>
Net Assets			<u>4,798</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Office Equipment €000	Furniture and Fittings €000	Building Improvements €000	Totals €000
Cost or Valuation at 1 January 2006	4,349	494	692	5,535
Additions	484	45	-	529
Disposals	(48)	-	-	(48)
Gross Assets at 31 December 2006	<u>4,785</u>	<u>539</u>	<u>692</u>	<u>6,016</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2006	2,033	199	275	2,507
Depreciation for the year	784	55	69	908
Disposals	(48)	-	-	(48)
Cumulative Depreciation at 31 December 2006	<u>2,769</u>	<u>254</u>	<u>344</u>	<u>3,367</u>
Net Assets at 31 December 2006	<u>2,016</u>	<u>285</u>	<u>348</u>	<u>2,649</u>

Note: The depreciation charge has been adjusted based on a review of the remaining life of the Office's operating software.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2006

	In-House Computer Applications €000
Amounts brought forward at 1 January 2006	1,042
Cash payments for the year	254
Transferred to Asset Register	-
Amounts carried forward at 31 December 2006	<u>1,296</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 2006

	€000	€000
Surplus to be Surrendered		417
Exchequer Grant Undrawn		<u>(350)</u>
Net Liability due to the Exchequer		<u>67</u>
Represented by:		
Debtors		
Net PMG position and cash	268	
Debit Balances: Suspense	<u>28</u>	296
Creditors		
Due to State	(180)	
Credit Balances: Suspense	<u>(49)</u>	<u>(229)</u>
		<u>67</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	(107)	The excess spend on this subhead reflects the high level of testing activity outside the office and the associated costs.
A.3.	121	The savings in this subhead are due to an emphasis on inhouse training for staff and a general downward pressure on catering costs for board members.
A.4.	134	The savings on this subhead are due to the continued increase in online recruitment.
A.5.	(200)	The excess on this subhead is due to increased consumables, maintenance, and hardware costs.
A.6.	98	The savings on this subhead are due to the deferral of maintenance of Chapter House.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Miscellaneous	<u>150,000</u>	<u>401,632</u>

Explanation of Variation

Certain advertising charges relating to 2005 were recovered in 2006 and additional projects were taken on, on behalf of clients

8 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2006 was €57,039.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual payment of €6,350 or more
Higher, special or additional duties	82,167	45	3	7,378
Overtime and extra attendance	<u>253,127</u>	107	9	11,798
Total extra remuneration	<u>335,294</u>			

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

10 MISCELLANEOUS ITEMS

A total of €3,000 was awarded and paid under the 1% provision of the PCW restructuring agreement.

A total of €9,600 was paid out under the exceptional performance award scheme.

An amount of €12,750 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 €202,000 is included in the Estimate for 2007.

11 COMMITMENTS

Global Commitments	€000
Contracted commitments at 31 December 2006	<u>516</u>

12 STOCKS

Stocks at 31 December 2006 comprised:	€000
Registry Supplies	511
IT Consumables/Stationery	<u>20</u>
	<u>531</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
Income Tax	97
Pay Related Social Insurance	55
Withholding Tax	5
Value Added Tax	10
Pension Contributions	<u>13</u>
	<u>180</u>

14 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2006 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 2006 the Board of the Public Appointments Service was issued with a financial update prior to each one of their six Board meetings. These reports were discussed in the course of each meeting. Similarly Management Advisory Committee actively engaged on a frequent basis with the financial situation and where necessary recommended appropriate actions.

During 2006 all middle managers were provided with training on various aspects of financial management.

This training was provided by a financial management training specialist retained by the office for this purpose and follows directly from the initiative in 2005 that provided equivalent training to senior managers.

During the year a full review was conducted of the audit function in the office. This resulted in the retention of an independent firm of auditors to assist in the delivery of the audit plan. The review was also used to initiate the drafting of a new 2007 -2009 audit plan for the office.

A total of five audit reports were presented to the Audit Committee for consideration which represented a very busy work schedule. This was completed in addition to reviewing the adequacy of the follow up action from all previous audit reports.

BRYAN ANDREWS

Accounting Officer

PUBLIC APPOINTMENTS SERVICE

31 MARCH 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Public Appointments Service for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006.



JOHN PURCELL
Comptroller and Auditor General
12 September 2007

OFFICE OF THE COMMISSION FOR PUBLIC SERVICE APPOINTMENTS

Account of the sum expended in the year ended 31 December 2006, 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	437	425	-
A.2. TRAVEL AND SUBSISTENCE	15	5	-
A.3. INCIDENTAL EXPENSES	120	86	(20)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	20	19	1
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	132	103	(4)
A.6. OFFICE PREMISES EXPENSES	21	8	1
A.7. CONSULTANCY SERVICES	<u>239</u>	<u>173</u>	<u>6</u>
Total	<u>984</u>	<u>819</u>	<u>(16)</u>
SURPLUS TO BE SURRENDERED	€ 164,949		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			819
Changes in Capital Assets			
Purchases Cash	(6)		
Depreciation	<u>20</u>	14	
Changes in Net Current Assets			
Decrease in Closing Accruals	(13)		
Increase in Stock	<u>(11)</u>	<u>(24)</u>	<u>(10)</u>
Direct Expenditure			809
Expenditure Borne Elsewhere			—
Operating Cost			<u>809</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			60
Current Assets			
Stocks (Note 8)		37	
Prepayments		25	
Other Debit Balances		1	
PMG Balance and Cash	81		
Orders Outstanding	<u>(60)</u>	21	
Total Current Assets		<u>84</u>	
Current Liabilities			
Accrued Expenses		9	
Due to State (Note 9)		14	
Other Credit Balances		3	
Net Liability to the Exchequer (Note 4)		<u>5</u>	
Total Current Liabilities		<u>31</u>	
Net Current Assets			<u>53</u>
Net Assets			<u>113</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	80	27	107
Additions	<u>5</u>	<u>1</u>	<u>6</u>
Gross Assets at 31 December 2006	<u>85</u>	<u>28</u>	<u>113</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2006	27	6	33
Depreciation for the year	<u>17</u>	<u>3</u>	<u>20</u>
Cumulative Depreciation at 31 December 2006	<u>44</u>	<u>9</u>	<u>53</u>
Net Assets at 31 December 2006	<u>41</u>	<u>19</u>	<u>60</u>

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor Balances held at 31 December 2006**

	€000	€000
Surplus to be surrendered		165
Exchequer Grant Undrawn		<u>(160)</u>
Net Liability to the Exchequer		<u>5</u>
Represented by:		
Debtors		
Net PMG position and cash	21	
Debit Balances: Suspense	<u>1</u>	22
Creditors		
Due to State	(14)	
Credit Balances: Suspense	<u>(3)</u>	<u>(17)</u>
		<u>5</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	10	Travel and subsistence expenditure was less than anticipated for the year.
A.3.	34	Advertising and staff training costs were lower than anticipated.
A.5.	29	Printing costs were less than anticipated.
A.6.	13	Costs associated with office premises were less than planned.
A.7.	66	Anticipated salary costs set aside to be transferred from this subhead to subhead A1 were not ultimately required as subhead A.1. expenditure was less than anticipated due to staff vacancies.

6 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual payment of €6,350 or more
Higher, special or additional duties	1,931	2	-	-
Overtime and extra attendance	<u>155</u>	1	-	-
Total extra remuneration	<u>2,086</u>			

7 MISCELLANEOUS ITEMS

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

8 STOCKS

Stocks at 31 December 2006 comprise:	€000
Printing and Stationery	32
IT Consumables	<u>5</u>
	<u>37</u>

9 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
Income Tax	7
Pay Related Social Insurance	2
Withholding Tax	4
Value Added Tax	-
Pension Contributions	<u>1</u>
	<u>14</u>

10 ENHANCING INTERNAL CONTROL

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2006 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 2006. 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 identified staff training needs, including financial management training.

BRENDAN O'CALLAGHAN

Accounting Officer

OFFICE OF THE COMMISSION FOR PUBLIC SERVICE APPOINTMENTS

31 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Commission for Public Service Appointments for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Commission for Public Service Appointments. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006.



JOHN PURCELL

Comptroller and Auditor General
12 September 2007

OFFICE OF THE OMBUDSMAN

Account of the sum expended, in the year ended 31 December 2006, compared with the sum granted, for the salaries and expenses of the Office of the Ombudsman, the Standards in Public Office Commission, the Office of the Information Commissioner and the Office of the Commissioner for Environmental Information.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	4,107	2,840	-
A.2. TRAVEL AND SUBSISTENCE	60	51	-
A.3. INCIDENTAL EXPENSES	317	188	(9)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	72	39	1
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	379	125	(37)
A.6. OFFICE PREMISES EXPENSES	247	65	2
A.7. CONSULTANCY AND LEGAL FEES	143	18	3
STANDARDS IN PUBLIC OFFICE COMMISSION			
B.1. SALARIES, WAGES AND ALLOWANCES	729	675	-
B.2. TRAVEL AND SUBSISTENCE	11	4	-
B.3. INCIDENTAL EXPENSES	259	112	(6)
B.4. POSTAL AND TELECOMMUNICATIONS SERVICES	18	18	-
B.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	83	64	(19)
B.6. OFFICE PREMISES EXPENSES	35	35	1
B.7. CONSULTANCY AND LEGAL FEES	56	19	4
OFFICE OF THE INFORMATION COMMISSIONER/ OFFICE OF THE COMMISSIONER FOR ENVIRONMENTAL INFORMATION			
C.1. SALARIES, WAGES AND ALLOWANCES	1,350	1,129	-
C.2. TRAVEL AND SUBSISTENCE	20	6	-
C.3. INCIDENTAL EXPENSES			
<i>Original</i>	146		
<i>Supplementary</i>	<u>1</u>	99	(6)
C.4. POSTAL AND TELECOMMUNICATIONS SERVICES	26	24	-
C.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	110	83	(24)
C.6. OFFICE PREMISES EXPENSES	29	43	1
C.7. CONSULTANCY AND LEGAL FEES	<u>241</u>	<u>538</u>	<u>4</u>
Gross Total			
<i>Original</i>	8,438		
<i>Supplementary</i>	<u>1</u>	8,439	(85)
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>5</u>	<u>7</u>	<u>-</u>
Net Total			
<i>Original</i>	8,433		
<i>Supplementary</i>	<u>1</u>	<u>8,434</u>	<u>(85)</u>
SURPLUS TO BE SURRENDERED		€2,266,093	

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			6,168
Changes in Capital Assets			
Purchases Cash	(120)		
Depreciation	<u>130</u>	10	
Changes in Net Current Assets			
Decrease in Closing Accruals	(9)		
Increase in Stock	<u>(4)</u>	<u>(13)</u>	<u>(3)</u>
Direct Expenditure			6,165
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>1,330</u>
Operating Cost			<u>7,495</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			264
Current Assets			
Stocks (Note 9)		29	
Prepayments		113	
Debit Suspense Balances		15	
PMG Balance and Cash	132		
Orders Outstanding	<u>(11)</u>	121	
Net Liability from the Exchequer (Note 4)		<u>41</u>	
Total Current Assets		<u>319</u>	
Less Current Liabilities			
Accrued Expenses		28	
Other Credit Balances:			
Payroll Deductions	50		
Due to the State (Note 10)	97		
Other Suspense Accounts	<u>30</u>	<u>177</u>	
Total Current Liabilities		<u>205</u>	
Net Current Assets			<u>114</u>
Net Assets			<u>378</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	1,020	368	1,388
Additions	99	21	120
Disposals	<u>(29)</u>	<u>-</u>	<u>(29)</u>
Gross Assets at 31 December 2006	<u>1,090</u>	<u>389</u>	<u>1,479</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2006	857	257	1,114
Depreciation for the year	91	39	130
Depreciation on Disposals	<u>(29)</u>	<u>-</u>	<u>(29)</u>
Cumulative Depreciation at 31 December 2006	<u>919</u>	<u>296</u>	<u>1,215</u>
Net Assets at 31 December 2006	<u>171</u>	<u>93</u>	<u>264</u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2006.

	€000	€000
Surplus to be surrendered		2,266
Exchequer Grant Undrawn		<u>(2,307)</u>
Net Liability from the Exchequer		<u>(41)</u>
Represented by:		
Debtors		
Net PMG Position and Cash	121	
Debit Balances: Suspense	<u>15</u>	136
Creditors		
Due to the State (Note 10)	(97)	
Credit Balances: Suspense	<u>(80)</u>	<u>(177)</u>
		<u>(41)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	1,267	The saving arose because additional staff required for the undertaking of new functions by the Ombudsman were not provided during 2006.
A.3.	129	The saving arose because (a) the projected additional staff training costs associated with the undertaking of new functions by the Ombudsman did not arise during 2006 and (b) this subhead contained a contingency sum of €25,000 which remained unspent in 2006.
A.4.	33	The saving arose because the projected additional postal and telecommunications costs associated with the undertaking of new functions by the Ombudsman did not arise during 2006.
A.5.	254	The saving arose because (a) start up costs of €172,000 associated with the undertaking of new functions by the Ombudsman did not arise during 2006 and (b) an IT project planned for 2006 was deferred until 2007.
A.6.	182	The saving arose because start up costs of €160,000 associated with the undertaking of new functions by the Ombudsman did not arise during 2006.
A.7.	125	The saving arose because projected additional legal and consultancy services costs associated with the undertaking of new functions by the Ombudsman did not arise during 2006.
B.3.	147	The saving arose because this subhead contained a contingency sum of €131,000 which remained unspent in 2006.
B.7.	37	The saving arose because expenditure on consultancy services by the Standards in Public Office Commission was lower than anticipated in 2006.
C.2.	14	The saving arose because expenditure on travel and subsistence by the Office of the Information Commissioner was lower than anticipated in 2006.
C.3.	48	The saving arose because (a) expenditure on staff training was lower than budgeted and (b) this subhead contained a contingency sum of €25,000 which remained unspent in 2006.
C.6.	(14)	The excess expenditure on this subhead was due to higher than expected expenditure on Office maintenance by the Office of the Information Commissioner.
C.7.	(297)	The excess expenditure on this subhead was due to higher than expected expenditure on legal services by the Office of the Information Commissioner.

6 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	39,116	12	2	13,455
Overtime and extra attendance	<u>26,541</u>	18	2	8,308
Total extra remuneration	<u>65,657</u>			

Note:

Certain individuals received extra remuneration in more than one category.

7 MISCELLANEOUS ITEMS

There is a carryover of €548,000 from 2006 to 2007 under the terms of the Administrative Budget Agreement.

A sum of €12,254 was spent on merit awards (including 13 individual awards ranging from €200 to €1,400).

A sum of €6,671 was received from the Change Management Fund, Subhead M. of the Vote for the Office of the Minister for Finance.

8 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

The sum of €12,576 was lodged to the exchequer in respect of legal costs recovered.

9 STOCKS

Stocks at 31 December 2006 comprise:	€000
Stationery	11
IT Consumables	<u>18</u>
	<u>29</u>

10 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
Income Tax	73
Pay Related Social Insurance	23
VAT	<u>1</u>
	<u>97</u>

11 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2006 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken, or are planned, to enhance the system of internal controls as regards staff training, risk management, information and communications technology, security and ongoing review of the effectiveness of administrative and financial controls.

The Office uses the Performance Management and Development System (PMDS), inter alia, for identifying staff training needs, including financial management and accounting skills. The required training is then organised or sourced as appropriate. In addition, for the recently-installed financial management system, managers and support staff were provided with training specific to their roles.

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

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

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

PAT WHELAN
Accounting Officer
OFFICE OF THE OMBUDSMAN
31 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Ombudsman for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006.



JOHN PURCELL

Comptroller and Auditor General
12 September 2007

OFFICE OF THE MINISTER FOR JUSTICE, EQUALITY AND LAW REFORM

Account of the sum expended, in the year ended 31 December 2006, 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 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.

- 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		20,948	21,175	-
A.2. TRAVEL AND SUBSISTENCE		1,048	683	48
A.3. INCIDENTAL EXPENSES		2,786	3,800	362
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		1,102	1,643	174
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES				
	<i>Original</i>	3,490		
	<i>Supplementary</i>	<u>4,000</u>	7,490	6,917
A.6. OFFICE PREMISES EXPENSES		953	1,177	302
A.7. CONSULTANCY SERVICES		454	218	1
A.8. RESEARCH		559	301	29
A.9. FINANCIAL SHARED SERVICES		10,879	9,107	(324)
COMMISSIONS				
B.1. COMMISSIONS AND SPECIAL INQUIRIES		19,178	13,446	591
B.2. HUMAN RIGHTS COMMISSION (GRANT-IN-AID)		1,959	1,959	-
B.3. COMMISSION FOR THE VICTIMS OF THE NORTHERN IRELAND CONFLICT		3,878	1,920	-
B.4. INDEPENDENT INTERNATIONAL COMMISSION (GRANT-IN-AID)		1,527	555	-
B.5. INDEPENDENT MONITORING COMMISSION (GRANT-IN-AID)		1,501	789	-
LEGAL AID				
C.1. LEGAL AID - CRIMINAL (No. 12 OF 1962)		41,743	42,089	3,694
C.2. LEGAL AID BOARD (GRANT-IN-AID)		21,913	21,913	-
C.3. FREE LEGAL ADVICE CENTRES		99	99	-
ASYLUM				
D.1. IRISH NATURALISATION & IMMIGRATION SERVICE (INIS)				
	<i>Original</i>	58,135		
	<i>Supplementary</i>	<u>(2,325)</u>	55,810	52,211
D.2. ASYLUM SEEKERS TASK FORCE - LEGAL AID		9,271	7,726	961
D.3. EUROPEAN REFUGEES FUND		1,207	1,173	-
D.4. ASYLUM SEEKERS ACCOMMODATION		74,011	78,811	699

Service		Estimate Provision	Outturn	Closing Accruals
EQUALITY	€000	€000	€000	€000
E.1. EQUALITY AUTHORITY (GRANT-IN-AID)		5,531	5,322	-
E.2. EQUALITY TRIBUNAL		2,046	1,949	(27)
E.3. GRANTS TO NATIONAL WOMEN'S ORGANISATIONS		561	561	-
E.4. EQUALITY PROOFING		93	11	4
E.5. VIOLENCE AGAINST WOMEN		1,656	1,457	19
E.6. EQUALITY MONITORING/CONSULTATIVE COMMITTEES		2,151	1,314	5
E.7. GENDER MAINSTREAMING AND POSITIVE ACTION FOR WOMEN		6,761	5,522	41
E.8. NATIONAL ACTION PLAN ON RACISM		1,001	2,138	54
E.9. NATIONAL CONSULTATIVE COMMITTEE ON RACISM AND INTERCULTURALISM		478	478	-
E.10. CHILDCARE				
	<i>Current Year Provision</i>	20,420		
	<i>Deferred Surrender</i>	<u>3,963</u>	24,383	17,392
				-
DISABILITY				
F.1. STATUS OF PEOPLE WITH DISABILITIES		3,827	7,779	14
F.2. NATIONAL DISABILITY AUTHORITY		5,156	4,945	-
F.3. DISABILITY PROJECTS		3,003	2,696	-
OTHER SERVICES				
G.1. GARDA COMPLAINTS BOARD		1,600	1,306	22
G.2. OFFICE OF THE DATA PROTECTION COMMISSIONER		1,126	1,241	159
G.3. CRIMINAL ASSETS BUREAU		6,763	5,205	(7)
G.4. PRISONS INSPECTORATE		360	346	3
G.5. CORONERS SERVICE				
	<i>Original</i>	149		
	<i>Supplementary</i>	<u>500</u>	649	488
G.6. PAROLE BOARD		453	234	7
G.7. FORENSIC SCIENCE LABORATORY		5,110	5,479	231
G.8. STATE PATHOLOGY		800	860	15
G.9. COMPENSATION FOR PERSONAL INJURIES CRIMINALLY INFLICTED		5,041	5,001	1
G.10. FUNDING FOR SERVICES TO VICTIMS OF CRIME		1,085	892	55
G.11. CRIME PREVENTION MEASURES		1,379	727	13
G.12. CENTRAL AUTHORITIES (CHILD ABDUCTION, CHILD PROTECTION AND MAINTENANCE DEBTORS)		17	108	8
G.13. GARDA OMBUDSMAN COMMISSION				
	<i>Original</i>	10,010		
	<i>Supplementary</i>	<u>(2,324)</u>	7,686	1,078
G.14. PRIVATE SECURITY AUTHORITY		1,502	1,570	182
G.15. OFFICE OF THE GARDA INSPECTORATE		1,902	956	130
G.16. IRISH FILM CENSOR'S OFFICE		1,240	1,278	33
G.17. PROPERTY SERVICES AUTHORITY		100	72	3
G.18. YOUTH JUSTICE SERVICE		695	523	2
G.19. GRAFFITI REMOVAL OPERATION		3,000	123	208
G.20. SOCIAL DISADVANTAGE MEASURES (DORMANT ACCOUNTS FUNDED)		1,000	-	-
G.21. MENTAL HEALTH (CRIMINAL LAW) REVIEW BOARD				
	<i>Original</i>	-		
	<i>Supplementary</i>	<u>150</u>	150	36
				18

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
PROBATION AND WELFARE SERVICES				
H.1. PROBATION AND WELFARE SERVICES - SALARIES, WAGES AND ALLOWANCES		10,429	9,808	-
H.2. PROBATION AND WELFARE SERVICES - OPERATING EXPENSES		2,144	3,346	1,007
H.3. PROBATION AND WELFARE SERVICES - SERVICES TO OFFENDERS		12,107	7,307	3,183
H.4. JUVENILE OFFENDING INITIATIVES		1,387	265	56
H.5. COMMUNITY SERVICE ORDER SCHEME		<u>1,092</u>	<u>1,241</u>	<u>21</u>
Gross Total				
Original	399,816			
Supplementary	1			
Deferred Surrender	<u>3,963</u>	403,780	368,766	15,633
Deduct :-				
I. APPROPRIATIONS-IN-AID		<u>25,120</u>	<u>28,040</u>	<u>1,824</u>
Net Total				
Original	374,696			
Supplementary	1			
Deferred Surrender	<u>3,963</u>	<u>378,660</u>	<u>340,726</u>	<u>13,809</u>
SURPLUS FOR THE YEAR			€37,934,186	
DEFERRED SURRENDER under Section 91 of the Finance Act 2004			€1,272,000	
SURPLUS TO BE SURRENDERED			€36,662,186	

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 2006

	€000	€000	€000
Net Outturn			340,726
Changes in Capital Assets			
Purchases Cash	(4,772)		
Depreciation	9,196		
Loss on Disposals	<u>3</u>	4,427	
Assets under Development			
Cash Payments		(1,943)	
Changes in Net Current Assets			
Increase in Closing Accruals	5,628		
Increase in Stock	<u>(69)</u>	<u>5,559</u>	<u>8,043</u>
Direct Expenditure			348,769
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	24,244		
Notional Rents	<u>4,314</u>		<u>28,558</u>
Operating Cost			<u>377,327</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 4)			23,630
Assets under Development (Note 5)			<u>3,810</u>
			27,440
Current Assets			
Stocks (Note 16)		513	
Prepayments		838	
Accrued Income		2,010	
Other Debit Balances:			
Suspense	1,219		
Advances to OPW	13		
Imprests	<u>251</u>	1,483	
PMG Balance and Cash	11,776		
Orders Outstanding	<u>(7,441)</u>	<u>4,335</u>	
Total Current Assets		<u>9,179</u>	
Less Current Liabilities			
Accrued Expenses		16,471	
Deferred Income		186	
Other Credit Balances:			
Due to the State (Note 17)	3,768		
Payroll Deductions	632		
Suspense	<u>16</u>	4,416	
Net Liability to the Exchequer (Note 6)		<u>1,402</u>	
Total Current Liabilities		<u>22,475</u>	
Net Current Liabilities			<u>(13,296)</u>
Net Assets			<u>14,144</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Vehicles and Equipment €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	483	44,985	4,609	50,077
Additions	153	8,729	384	9,266
Disposals	<u>(40)</u>	<u>(113)</u>	<u>(1)</u>	<u>(154)</u>
Gross Assets at 31 December 2006	<u>596</u>	<u>53,601</u>	<u>4,992</u>	<u>59,189</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2006	223	23,475	2,816	26,514
Depreciation for the year	83	8,710	403	9,196
Depreciation on Disposals	<u>(40)</u>	<u>(110)</u>	<u>(1)</u>	<u>(151)</u>
Cumulative Depreciation at 31 December 2006	<u>266</u>	<u>32,075</u>	<u>3,218</u>	<u>35,559</u>
Net Assets at 31 December 2006	<u>330</u>	<u>21,526</u>	<u>1,774</u>	<u>23,630</u>

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2006

In-House
Computer
Applications
€000

Amounts brought forward at 1 January 2006	1,867
Cash Payments for the Year	1,943
Transferred to Asset Register	=
Amounts carried forward at 31 December 2006	<u>3,810</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 2006

	€000	€000
Surplus for the year		
Surplus to be Surrendered	36,662	
Deferred Surrender	<u>1,272</u>	37,934
Exchequer Grant Undrawn		<u>(36,532)</u>
Net Liability to the Exchequer		<u>1,402</u>
Represented by:		
Debtors		
Net PMG Position and Cash	4,335	
Debit Balances: Suspense	<u>1,483</u>	5,818
Creditors		
Due to the State (Note 17)	(3,768)	
Credit Balances: Suspense	<u>(648)</u>	<u>(4,416)</u>
		<u>1,402</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
ERDF Receipts	2,546,000	9,271,688
Fees (Cash) for Nationality and Citizenship Certificates (No. 26 of 1956)	<u>1,030,000</u>	<u>1,101,087</u>
Total	<u>3,576,000</u>	<u>10,372,775</u>

Note:

ERDF receipts are paid directly to the Department of Finance and do not come through the accounting records of this Department.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	365	The saving arose due to the requirement for official travel during 2006 being less than anticipated.
A.3.	(1,014)	The excess arose due to greater than anticipated expenditure on training and development and public notices/ awareness raising campaigns.
A.4.	(541)	The excess arose due to greater than anticipated expenditure on telecommunications services, reflecting underlying operational demands and departmental activity.
A.7.	236	The savings arose due to lower than expected take-up of consultancies in 2006.
A.8.	258	The savings arose due to a number of research projects scheduled for 2006 being deferred to 2007.
B.1.	5,732	Savings arose due to Morris Tribunal third party legal costs being lower than expected in 2006, a delay in the commencement of the public hearing phase of the Smithwick Tribunal of Inquiry and staffing of the Dublin Archdiocese Commission progressing more slowly than anticipated.
B.3.	1,958	Expenditure on this subhead is dependant on the number of applications received. It was not possible to assess the level of applications in advance.
B.4.	972	Savings arose as expenditure on this subhead is difficult to estimate accurately.
B.5.	712	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.	3,599	The savings arose due to lower than anticipated expenditure on information technology projects during the year.
D.2.	1,545	The savings arose due mainly from a delay in the submission of invoices by suppliers.
D.4.	(4,800)	The excess arose as the downward trend in accommodation demand for asylum seekers in the latter part of 2005 did not continue but instead increased in 2006. Also recoupment to the Heath Service Executive in respect of accommodation for unaccompanied minors seeking asylum, which was due to be paid in 2005 was not paid until 2006.
E.4.	82	The savings arose as the completion and commencement of a number of projects were deferred to 2007.
E.5.	199	Savings arose due to delays in completion of national action plan by external consultants.
E.6.	837	Savings arose due to delays in allocating monies from Traveller Interagency Fund due to the need to establish appropriate administrative structures, as well as the winding up of activities of the Traveller Monitoring Committee.
E.7.	1,239	The savings arose due to changes in key personnel which delayed the rollout of gender mainstreaming initiatives.
E.8.	(1,137)	Excess arose mainly arose due to additional expenditure on Integration projects.
E.10.	6,991	Savings arose as demand for capital grants did not meet expectations during the first quarter of 2006 after which responsibility for childcare transferred from the Minister for Justice, Equality and Law Reform to the Minister for Health and Children.
F.1.	(3,952)	Excess arose due to first tranche of spending attributed to the Independent Living Support Programme, a once-off initiative launched in November 2006.
F.3.	307	The savings arose due to delayed implementation of the second portion of funding to 21 organisations awarded grants in round one of the Enhanced Disability Services Funding Scheme.
G.1.	294	The savings arose as expenditure on legal costs were less than anticipated.

Sub-head	Less/(More) Than Provided €000	Explanation
G.2.	(115)	Excess arose due to additional pay costs associated with the running of the Office of the Data Protection Commissioner.
G.3.	1,558	Savings arose when anticipated legal costs due in 2006 did not materialise.
G.5.	161	The savings arose when the post of Director was not established as expected in 2006.
G.6.	219	The savings are due to pay costs not being as high as envisaged.
G.7.	(369)	The excess arose due to the costs associated with the increased workload in the Forensic Science Laboratory.
G.8.	(60)	The excess arose due to increased demands on the services of the State Pathologists.
G.10.	193	The savings arose as payments to certain organisations were deferred until they put in place suitable financial reporting procedures.
G.11.	652	Savings arose as expenditure in respect of certain projects provided for under this subhead were less than anticipated.
G.12.	(91)	Excess expenditure under this subhead relates to the cost of translating documentation regarding applications under the Maintenance Act, 1994 (international maintenance recovery) and Child Abduction and Enforcement of Custody Orders Act, 1991 (international child abduction). It is not possible to predict accurately the number of applications or the volume that will require translation.
G.13.	6,608	The savings arose due to delays in finalising the lease of a new headquarters for the Garda Síochána Ombudsman Commission which resulted in payment of associated costs and fit out costs etc being deferred to 2007.
G.15.	946	Delays in recruitment resulted in savings in pay in 2006.
G.17.	28	The savings arose as the costs initial work of the National Property Services Regulatory Authority Implementation Group was less than anticipated.
G.18.	172	The savings arose due to a delay in appointing staff to the Irish Youth Justice Service which also had an effect on general expenditure.
G.19.	2,877	The savings arose as the project did not commence until the last quarter of 2006 due to the limited number of suitable contactors available to carry out the work.
G.20.	1,000	The savings arose due to the timing of applications, approval process and the set up phase for the projects.
G.21.	114	The savings arose as the Mental Health (Criminal Law) Review Board which was established in the last quarter of 2006 did not become fully operational until the beginning of 2007.
H.1.	621	The savings are due to a number of vacancies which exist in the Probation Service.
H.2.	(1,202)	Excess arose due to additional expenses incurred in developing and enhancing computerisation through the Probation Service nationwide.
H.3.	4,800	The savings arose due to capital projects not progressing as planned.
H.4.	1,122	The savings arose as the roll out of initiatives for juvenile offenders did not develop as expected.
H.5.	(149)	The excess arose due to additional expenditure in relation to this scheme in 2006 including a change in the method for paying employees.

9 APPROPRIATIONS-IN-AID

	Estimated	Realised
	€	€
1. Film Censorship Fees (Cash)	2,703,000	4,556,936
2. Recoupment of Salaries	75,000	48,288
3. Data Protection Fees	450,000	573,168
4. EU Receipts	7,802,000	8,947,979
5. Miscellaneous Receipts	582,000	3,032,298
6. Immigration Registration Fees	7,708,000	5,590,000
7. Visa Fees	4,800,000	5,291,081
8. Dormant Accounts Receipts	<u>1,000,000</u>	<u>-</u>
Total	<u>25,120,000</u>	<u>28,039,750</u>

Explanation of Variations

1. The surplus was due to an increase in the number of video/DVD items certified by the Film Censors Office.
2. Receipts under this heading fluctuate and are difficult to estimate accurately.
3. A greater than anticipated number of organisations registering under the Data Protection Act yielded an increase in fee receipts.
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. However in 2006 most of the increase was attributed to the commencement of licensing by the Private Security Authority.
6. The collection of immigration registration fees commenced later than anticipated in 2006.
7. The increase in receipts arose as the demand for re-entry visas to the State was greater than anticipated.
8. The variation arose due to the timing of applications, approval process and the set up phase for the projects.

10 COMMITMENTS**(A) Global Commitments**

Contracted Commitments at 31 December 2006 amount to €6,935,950.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1 Jan 2006 €000	Expenditure in 2006 €000	Subsequent Years €000
"AVATS" - Advanced Visa Application and Tracking System	-	1,733	1,624
"AISIP" - Asylum/Immigration Strategic Integration Programme	-	-	8,546
"AFIS" - Automated Fingerprint Identification System	-	-	12,139

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

11 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €301,594.

12 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	410,730	134	27	13,594
Overtime and extra attendance	2,791,226	716	103	36,792
Shift and roster allowances	6,612	2	-	-
Miscellaneous	<u>2,092,534</u>	393	52	34,658
Total extra remuneration	<u>5,301,102</u>			

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

13 MISCELLANEOUS ITEMS

In addition to the amount expended under the Subheads, a sum of €119,328 was received from Subhead M. of the Vote for the Office of the Minister for Finance in respect of projects which were part-funded from the Department's Change Management Fund.

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover from 2006 of €1,053,000 was included in the estimate for 2007.

A total of €729,134 was paid to 27 retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2006.

Ex-gratia payments amounting to €69,473 were made in respect of the non-statutory Legal Aid Scheme for CAB-type actions.

Ex-gratia payments amounting to €479,678 were made in respect of the non-statutory Garda Station Legal Aid Advice Scheme.

Ex-gratia payments amounting to €5,930 ranging from €265 to €900 were paid to 8 civil servants with regard to pay related issues.

An ex-gratia payment of €3,300 was made to a temporary unestablished civil servant in respect of an extra attendance claim.

Ex-gratia payments totalling €166,918 and ranging from €20 to €7,170 were made in eight hundred and six cases under the Scheme for the Recognition of Exceptional Performance. Seventy Nine of these were individual awards, the remainder were group awards.

An amount of €102,947 was received from the Drugs Initiative Fund and is accounted for through a suspense account.

Under the provisions of Section 91 of the Finance Act 2004, €1,272,000 of unspent allocation in respect of the capital elements of Subhead H.3. Probation Service Services to Young Offenders was carried forward to 2007.

14 EU FUNDING

The outturn shown in Subheads E.1., E.7., E.10., D.1. and D.3. includes expenditure in respect of activities co-funded by the European Union.

15 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2006 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2006 €	Cumulative Expenditure to 31 Dec 06 €
Morris Tribunal	2002	8,785,552	30,066,337
Barr Tribunal	2002	801,896	10,581,679
Criminal Injuries Compensation Tribunal	1974	66,793	889,070
Smithwick Tribunal	2005	1,608,147	1,886,264
Rossiter Inquiry	2005	325,492	331,820
Lyons Inquiry	2006	995,717	995,717
Dublin Archdiocese Commission	2006	788,527	788,527
Casino Commission	2006	65,723	65,723
Location of Victims Remains Commission	2006	8,052	8,052

16 STOCKS

Stocks at 31 December 2006 comprised: **€000**

Stationery	181
Forensic Consumables	142
Office Consumables	2
IT Consumables	177
Publications	-
Miscellaneous	<u>11</u>
	<u>513</u>

17 DUE TO THE STATE

The amount Due to the State at 31 December 2006 consisted of: **€000**

Income Tax	1,277
Value Added Tax	340
Civil Service Pension Scheme	18
Retention Tax	1,173
Pay Related Social Insurance	641
Firearms Certificates	6
Extra Exchequer Receipts	<u>313</u>
	<u>3,768</u>

S. AYLWARD

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

30 March 2007

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 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Justice, Equality and Law Reform. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006.



JOHN PURCELL

Comptroller and Auditor General
12 September 2007

GARDA SÍOCHÁNA

Account of the sum expended, in the year ended 31 December 2006, 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 witness' expenses, and for payment of a grant-in-aid.

Service		Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	884,900			
<i>Supplementary</i>	<u>(3,500)</u>	881,400	878,649	-
A.2. TRAVEL AND SUBSISTENCE				
<i>Original</i>	26,645			
<i>Supplementary</i>	<u>3,000</u>	29,645	31,694	3,567
A.3. INCIDENTAL EXPENSES				
<i>Original</i>	16,126			
<i>Supplementary</i>	<u>4,500</u>	20,626	22,953	1,272
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES				
<i>Original</i>	9,105			
<i>Supplementary</i>	<u>1,000</u>	10,105	9,840	539
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES				
<i>Original</i>	35,499			
<i>Supplementary</i>	<u>6,300</u>	41,799	43,307	460
A.6. MAINTENANCE OF GARDA PREMISES		6,200	5,117	173
A.7. CONSULTANCY SERVICES				
<i>Original</i>	320			
<i>Supplementary</i>	<u>400</u>	720	781	11
A.8. STATION SERVICES				
<i>Original</i>	15,793			
<i>Supplementary</i>	<u>5,300</u>	21,093	18,828	910
A.9. IMPLEMENTATION OF GARDA SMI				
<i>Original</i>	616			
<i>Supplementary</i>	<u>(500)</u>	116	77	21
A.10. GARDA RESERVE				
<i>Original</i>	1,280			
<i>Supplementary</i>	<u>(800)</u>	480	474	-
OTHER SERVICES				
B. CLOTHING AND ACCESSORIES				
<i>Original</i>	4,040			
<i>Supplementary</i>	<u>2,400</u>	6,440	6,447	164
C. ST. PAUL'S GARDA MEDICAL AID SOCIETY (GRANT-IN-AID)		125	122	-
D. TRANSPORT				
<i>Original</i>	22,972			
<i>Supplementary</i>	<u>17,000</u>	39,972	42,641	973
E. COMMUNICATIONS AND OTHER EQUIPMENT				
<i>Original</i>	27,190			
<i>Supplementary</i>	<u>(7,500)</u>	19,690	19,274	1,028
F. AIRCRAFT				
<i>Original</i>	6,902			
<i>Supplementary</i>	<u>(1,500)</u>	5,402	4,864	57
G. SUPERANNUATION, ETC.				
<i>Original</i>	233,606			
<i>Supplementary</i>	<u>(9,000)</u>	224,606	222,383	-

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
OTHER SERVICES (Cont'd)				
H. WITNESSES' EXPENSES				
<i>Original</i>	1,728			
<i>Supplementary</i>	<u>400</u>	2,128	1,791	187
I. COMPENSATION				
<i>Original</i>	15,914			
<i>Supplementary</i>	<u>3,500</u>	19,414	17,224	395
J. WITNESS SECURITY PROGRAMME		<u>1,147</u>	<u>610</u>	-
Gross Total				
<i>Original</i>	1,310,108			
<i>Supplementary</i>	<u>21,000</u>	1,331,108	1,327,076	9,757
<i>Deduct :-</i>				
K. APPROPRIATIONS-IN-AID				
<i>Original</i>	34,474			
<i>Supplementary</i>	<u>6,000</u>	<u>40,474</u>	<u>41,519</u>	<u>986</u>
Net Total				
<i>Original</i>	1,275,634			
<i>Supplementary</i>	<u>15,000</u>	<u>1,290,634</u>	<u>1,285,557</u>	<u>8,771</u>
SURPLUS TO BE SURRENDERED		€ 5,076,541		

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 placed in service.

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 2006

	€000	€000	€000
Net Outturn			1,285,557
Changes in Capital Assets			
Purchases Cash	(41,686)		
Depreciation	19,686		
Disposals Cash	491		
Loss on Disposals	<u>309</u>	(21,200)	
Assets under Development			
Cash Payments		(799)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(1,394)		
Increase in Stock	<u>(1,484)</u>	<u>(2,878)</u>	<u>(24,877)</u>
Direct Expenditure			1,260,680
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>1,453</u>
Operating Cost			<u>1,262,133</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 4)			88,148
Assets under Development (Note 5)			<u>1,400</u>
			89,548
Current Assets			
Stocks (Note 17)		5,250	
Prepayments		21	
Accrued Income		986	
Other Debit Balances:			
Suspense	19,231		
Advances to OPW	1,143		
Court Lodgments	39		
Imprests	<u>9,761</u>	30,174	
PMG Balance and Cash	32,325		
Orders Outstanding	<u>(23,771)</u>	<u>8,554</u>	
Total Current Assets		<u>44,985</u>	
Less Current Liabilities			
Accrued Expenses		9,778	
Other Credit Balances:			
Due to the State (Note 18)	30,806		
Garda Reward Fund	177		
Payroll Deductions	4,516		
Suspense	<u>1,731</u>	37,230	
Net Liability to the Exchequer (Note 6)		<u>1,498</u>	
Total Current Liabilities		<u>48,506</u>	
Net Current Liabilities			<u>(3,521)</u>
Net Assets			<u>86,027</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Aircraft €000	Motor Boat €000	Vehicles and Equipment €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	14,778	407	49,108	123,196	4,019	191,508
Additions	3,748	102	28,672	8,865	299	41,686
Disposals	—	—	(4,692)	(135)	(40)	(4,867)
Gross Assets at 31 December 2006	<u>18,526</u>	<u>509</u>	<u>73,088</u>	<u>131,926</u>	<u>4,278</u>	<u>228,327</u>
Accumulated Depreciation:						
Opening Balance at 1 January 2006	5,242	282	28,140	88,412	2,477	124,553
Depreciation for the year	758	37	7,351	11,308	232	19,686
Depreciation on Disposals	—	—	(3,886)	(134)	(40)	(4,060)
Cumulative Depreciation at 31 Dec 2006	<u>6,000</u>	<u>319</u>	<u>31,605</u>	<u>99,586</u>	<u>2,669</u>	<u>140,179</u>
Net Assets at 31 December 2006	<u>12,526</u>	<u>190</u>	<u>41,483</u>	<u>32,340</u>	<u>1,609</u>	<u>88,148</u>

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2006

	Schengen Project €000	AFIS Fingerprint €000	Totals €000
Amounts brought forward at 1 January 2006	361	240	601
Cash Payments for the Year	448	351	799
Transferred to Asset Register	—	—	—
Amounts carried forward at 31 December 2006	<u>809</u>	<u>591</u>	<u>1,400</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 2006

	€000	€000
Surplus to be Surrendered		5,077
Exchequer Grant Undrawn		<u>(3,579)</u>
Net Liability to the Exchequer		<u>1,498</u>
Represented by:		
Debtors		
Net PMG Position and Cash	8,554	
Debit Balances: Suspense	<u>30,174</u>	38,728
Creditors		
Due to the State (Note 18)	(30,806)	
Credit Balances: Suspense	<u>(6,424)</u>	<u>(37,230)</u>
		<u>1,498</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Road Traffic Act Penalties	<u>17,200,000</u>	<u>15,239,356</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	(2,049)	The excess arose as a result of major policing operations at Shannon Airport and Rosspoint, Co. Mayo as well as duty performed as part of Operation Anvil.
A.3.	(2,327)	The excess arose due to the demand led costs of "Expenses of Persons Detained" together with in-service training and accommodation costs incurred by the Garda College at the Abbey Court Hotel in Nenagh, Co. Tipperary.
A.6.	1,083	The saving arose due to the delay in the completion of scheduled refurbishment works.
A.7.	(61)	The excess arose as a result of commissioning of a public attitude survey for 2006.
A.8.	2,265	The saving arose following lead-time delays relating to the delivery of furniture.
A.9.	39	The saving arose following the earlier completion of the work associated with the Garda Information Services Centre in Castlebar in 2006.
D.	(2,669)	The excess arose as extra funding was required to reduce the age profile of the Garda Fleet.
F.	538	The saving arose as a result of a reduction in unscheduled maintenance/repair of the Garda Air Fleet.
H.	337	The saving arose due to the fact that expenditure from this subhead is demand-led and potential costs are difficult to predict.
I.	2,190	The saving arose as a number of compensation payments were appealed and therefore did not materialise in 2006.
J.	537	The saving arose as 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 Scheme		13,510,000	11,817,367
2. Contributions to the Garda Síochána Pensions Scheme			
<i>Original</i>	13,256,000		
<i>Supplementary</i>	<u>2,050,000</u>	15,306,000	16,862,503
3. Miscellaneous Receipts (repayable advances, sale of old stores, contributions to quarters, fees for reports, etc.) ¹			
<i>Original</i>	4,708,000		
<i>Supplementary</i>	<u>2,700,000</u>	7,408,000	8,588,713
4. Receipts from Banks in respect of Cash Escort Services			
<i>Original</i>	3,000,000		
<i>Supplementary</i>	<u>1,250,000</u>	<u>4,250,000</u>	<u>4,250,000</u>
Total			
<i>Original</i>	34,474,000		
<i>Supplementary</i>	<u>6,000,000</u>	<u>40,474,000</u>	<u>41,518,583</u>

Explanation of Variation

1. & 2. Garda Pensions Receipts are based on deductions from members' pay and are difficult to predict with absolute accuracy because of the variable factors involved in pay such as the level of unsociable hours worked by members.

3. Receipts under this heading fluctuate and are difficult to estimate accurately.

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

	€
Repayment of advances under Subhead A2	965
Payment for services rendered by Gardaí	3,954,673
Recovery in respect of damage to official vehicles and other Garda property	340,581
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	763,565
Fees for accident and malicious damage reports	517,761
Contribution for living quarters	103,219
Recoupment of witness' expenses	8,508
Recoupment of Salaries	14,115
Percentage charge to Insurance companies for collection of insurance premiums	85,541
Taxi licence fees	144,763
Road Traffic Act - Section 41	1,355,504
Fingerprints - for Employment and Visa purposes	17,677
Garda Masts	179,508
U.N. receipts	157
Unclassified items	<u>1,102,176</u>
	<u>8,588,713</u>

10 COMMITMENTS**(A) Global Commitments**

Contracted Commitments at 31 December 2006 amount to € 15,651,400.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1 Jan 2006 €	Expenditure in 2006 €	Subsequent Years €
Schengen Information System	361,000	447,558	18,000,000
AFIS Fingerprint	240,173	351,455	7,169,372

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

11 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €429,925.

12 STATEMENT OF LOSSES (GARDA VEHICLES, etc.)

In one hundred accidents involving Garda Síochána vehicles, damage and other costs amounting to €195,256 was attributable to Garda personnel.

In eighty four accidents involving Garda Síochána vehicles, damage and other costs amounting to €184,762 were not attributable to Garda personnel. Compensation totalling €184,256 was recovered.

In twenty six accidents involving Garda Síochána vehicles, damage and other costs amounting to €53,551 were partly attributable to Garda personnel.

In seven accidents involving Garda Síochána vehicles, damage and other costs amounting to €13,694 were charged where responsibility has yet to be assigned.

In sixteen cases involving damage amounting to €27,837 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In seven cases compensation totalling €18,032 was recovered.

13 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	370,679	191	8	9,727
Overtime and extra attendance	104,970,431	12,858	6,036	77,364
Shift and roster allowances	104,197,852	12,779	9,698	41,485
Miscellaneous	<u>77,642,066</u>	14,702	2,255	42,305
Total extra remuneration	<u>287,181,028</u>			

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

14 MISCELLANEOUS ITEMS

Sums of €15,100, €31,484 and €16,903 were charged in respect of postal and telecommunications services availed of by the Association of Garda Sergeants and Inspectors, the Garda Representative Association and the Garda Medical Aid Society respectively.

Sums of €88,221 and €44,432 were charged in respect of accommodation costs of the Association of Garda Sergeants and Inspectors and the Garda Representative Association respectively.

Compensation and legal costs totalling €2,794,808 and ranging from €31 to €150,000 were paid in four hundred and thirty nine cases in respect of claims for personal injuries and material damage resulting from accidents involving Garda vehicles.

At 31 December 2006 an estimate of the number of compensation cases outstanding against the Garda Authorities was 2,483 made up as follows:

Road Traffic Accidents	67
Garda Compensation	1,500
Miscellaneous	916

Payments totalling €548,209 and ranging from €250 to €110,929 were made in respect of claims arising out of injuries received by forty six Gardaí while on duty.

Payments totalling €88,833 and ranging from €30 to €38,607 were made to seven civilians in respect of injuries received as a result of accidents on Garda premises.

Payments totalling €933,790 and ranging from €6,548 to €786,879 were made in five instances following legal action taken by Gardaí.

Payments totalling €2,300,781 and ranging from €50 to €150,000 were made in one hundred and twenty six 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 €1,004,859 and ranging from €666 to €189,565 in respect of legal expenses were made in seventeen instances where legal action was taken against members of An Garda Síochána arising from actions taken by them in the performance of their duties.

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

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

Garda personnel availed of Air Corps aircraft during 2006 without payment. Air Corps support was also provided without charge as follows:

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

A total of €2,029 was paid to retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2006.

A sum of €103,428 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 €98,599 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 €49,047 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Síochána assigned to the Garda Medical Aid Society.

A sum of €52,125 was charged to Subhead A.1. in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Benevolent Fund.

An overpayment of a widow's pension of €181,042 was settled for €28,000 on the advice of the Chief State Solicitor's Office.

15 EU FUNDING

A total of €414,107 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 2006, the amount of payments in that period and the Balance of the Fund at 31 December 2006:

	€
Balance brought forward on 1 January 2006	183,023
Receipts for the year ended 31 December 2006	<u>54,910</u>
	237,933
Payments for the year ended 31 December 2006	<u>(12,975)</u>
Balance on 31 December 2006	<u>224,958</u>
The receipts into the Fund for the year amounted to €54,910 as shown hereunder:	
	€
Receipts from disciplinary measures	54,510
Revenue Rewards	<u>400</u>
	<u>54,910</u>

17 STOCKS

Stocks at 31 December 2006 comprised:	€000
Stationery	516
Telecommunications Stock	803
Clothing	1,511
Transport Stock	103
Technical Bureau	264
U.N. Stock	109
Armoury	1,002
Miscellaneous	<u>942</u>
	<u>5,250</u>

18 DUE TO THE STATE

The amount Due to the State at 31 December 2006 consisted of:	€000
Income Tax	15,615
Value Added Tax	688
Retention Tax	779
Pay Related Social Insurance	5,617
Firearms	3,446
Road Traffic Act Penalties	4,650
Civil Service Pension Scheme	10
Tax on Pension Contributions refunds	<u>1</u>
	<u>30,806</u>

19 ENHANCING INTERNAL CONTROLS

A review of the effectiveness of internal financial controls has been undertaken in respect of the year ended 31 December 2006 and a Statement on Internal Financial Control in a standard format has been submitted with this account to the Comptroller and Auditor General.

Following the appointment of the Commissioner of An Garda Síochána as the Accounting Officer in July 2006, an Audit Committee was established in accordance with Section 44 of the Garda Síochána Act, 2005. The Audit Committee is composed of four external members, one of whom is the chairman, and one Deputy Commissioner and operates under a written charter. To assist the Audit Committee, a professional accountant was appointed as the acting head of Internal Audit pending the recruitment of a permanent candidate. The acting head of Internal Audit directs the work of the Internal Audit team and has submitted an audit work programme which has been approved by the Audit Committee.

The rollout of the integrated financial management system was largely completed by the end of 2006. The new system supports the devolution of budgetary responsibility and provides enhanced information on budget management and procurement for the purposes of regular reviews by management. In advance of the implementation of the new financial management system, there was an extensive review of business processes and an intensive training programme to ensure that personnel could optimise the utilisation of the system. An ongoing training programme has been put in place to ensure that Garda management have the financial skills and awareness to manage the resources at their disposal. This training programme, which is continuously being developed, has been delivered to a number of different ranks within the Garda organisation.

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

An Garda Síochána has a very strong commitment and has significantly invested in the security of its information and communication technology systems. Documented backup and recovery procedures are in place including disaster recovery facilities. An Garda Síochána has a dedicated IT security unit and is proactive in the development and promotion of best practice IT security policies.

N. CONROY

Accounting Officer
AN GARDA SÍOCHÁNA
30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Garda Síochána for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. I have also been furnished with a certificate from the Accounting Officer which supports the expenditure under the Witness Security Programme. As a result of my audit, and on the basis of the certificate 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 2006.



JOHN PURCELL
Comptroller and Auditor General
12 September 2007

PRISONS

Account of the sum expended, in the year ended 31 December 2006, 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, proba and welfare staff and other expenses in connection with prisons, including places of detention; for probation and welfare services; and for payment of a grant-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		€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES				
	<i>Original</i>	250,224		
	<i>Supplementary</i>	<u>(20,951)</u>	229,273	229,819
A.2. TRAVEL AND SUBSISTENCE				
	<i>Original</i>	3,238		
	<i>Supplementary</i>	<u>(618)</u>	2,620	2,458
A.3. INCIDENTAL EXPENSES				
	<i>Original</i>	9,164		
	<i>Supplementary</i>	<u>(880)</u>	8,284	7,982
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES				
	<i>Original</i>	3,255		
	<i>Supplementary</i>	<u>(759)</u>	2,496	2,427
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES				
	<i>Original</i>	4,433		
	<i>Supplementary</i>	<u>780</u>	5,213	4,547
A.6. CONSULTANCY SERVICES				
	<i>Original</i>	487		
	<i>Supplementary</i>	<u>(333)</u>	154	185
OTHER SERVICES				
B. BUILDINGS AND EQUIPMENT				
	<i>Original</i>	34,490		
	<i>Supplementary</i>	<u>76,074</u>	110,564	110,985
C. PRISON SERVICES, ETC.				
	<i>Original</i>	24,636		
	<i>Supplementary</i>	<u>2,216</u>	26,852	26,300
D. MANUFACTURING DEPARTMENT AND FARM				
	<i>Original</i>	1,081		
	<i>Supplementary</i>	<u>(651)</u>	430	420
E.1. PROBATION AND WELFARE SERVICES - SALARIES, WAGES AND ALLOWANCES				
	<i>Original</i>	10,250		
	<i>Supplementary</i>	<u>(1,240)</u>	9,010	9,009
E.2. PROBATION AND WELFARE SERVICES - OPERATING EXPENSES				
	<i>Original</i>	1,940		
	<i>Supplementary</i>	<u>1,022</u>	2,962	2,962
E.3. PROBATION AND WELFARE SERVICES - SERVICES TO OFFENDERS				
	<i>Original</i>	8,720		
	<i>Supplementary</i>	<u>(1,506)</u>		
	<i>Deferred Surrender</i>	<u>600</u>	7,814	7,813
E.4. JUVENILE OFFENDING INITIATIVES				
	<i>Original</i>	584		
	<i>Supplementary</i>	<u>(582)</u>	2	1

	Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
	OTHER SERVICES (Cont'd)	€000	€000	€000	€000
F.	COMMUNITY SERVICE ORDER SCHEME				
	<i>Original</i>	1,066			
	<i>Supplementary</i>	<u>758</u>	1,824	1,824	-
G.	EDUCATIONAL SERVICES				
	<i>Original</i>	1,594			
	<i>Supplementary</i>	<u>(203)</u>	1,391	1,474	145
H.	PRISON OFFICERS MEDICAL AID SOCIETY (GRANT-IN-AID)				
	<i>Original</i>	927			
	<i>Supplementary</i>	<u>(927)</u>	-	-	-
I.	COMPENSATION				
	<i>Original</i>	2,846			
	<i>Supplementary</i>	<u>(551)</u>	2,295	2,105	254
J.	SOCIAL DISADVANTAGE MEASURES (DORMANT ACCOUNTS FUNDED)				
	<i>Original</i>	500			
	<i>Supplementary</i>	<u>(500)</u>	-	-	-
	Gross Total				
	<i>Original</i>	359,435			
	<i>Supplementary</i>	51,149			
	<i>Deferred Surrender</i>	<u>600</u>	411,184	410,311	15,764
<i>Deduct :-</i>					
K.	APPROPRIATIONS-IN-AID				
	<i>Original</i>	1,859			
	<i>Supplementary</i>	<u>(851)</u>	<u>1,008</u>	<u>1,462</u>	<u>64</u>
	Net Total				
	<i>Original</i>	357,576			
	<i>Supplementary</i>	52,000			
	<i>Deferred Surrender</i>	<u>600</u>	<u>410,176</u>	<u>408,849</u>	<u>15,700</u>
	SURPLUS TO BE SURRENDERED		€ 1,326,598		

Estimated daily average number of prisoners

3,192

Actual daily average number of prisoners

3,192

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

NOTES

1 EXCEPTIONS TO ACCOUNTING POLICIES

Land and Buildings: The Minister for Justice, Equality and Law Reform owns 16 prisons and places of detention, and property at Beladd Park. The Office of Public Works, Valuation Section has recently been asked to carry out a comprehensive evaluation of all Prison properties. There will be a separate asset category included in future Accounts when the valuation is completed. All new and improvement works to these properties, as shown in Capital Assets under Development, will be assimilated into this new category at that time.

Capital Assets are depreciated on a Straight Line Basis over their estimated useful life starting in the month placed in service.

2 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			408,849
Changes in Capital Assets			
Purchases Cash	(4,977)		
Depreciation	4,984		
Disposals Cash	15		
Gain on Disposals	<u>(15)</u>	7	
Assets under Development			
Cash Payments		(95,891)	
Changes in Net Current Assets			
Increase in Closing Accruals		1,912	
Increase in Stock		<u>(67)</u>	<u>(94,039)</u>
Direct Expenditure			314,810
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>13,053</u>
Operating Cost			<u>327,863</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 4)			41,044
Assets under Development (Note 5)			<u>55,382</u>
			96,426
Current Assets			
Stocks (Note 13)		4,185	
Prepayments		536	
Accrued Income		64	
Other Debit Balances:			
Suspense	114		
Advances to OPW	190		
Imprests	<u>876</u>	1,180	
PMG Balance and Cash	6,520		
Orders Outstanding	<u>(6,733)</u>	<u>(213)</u>	
Total Current Assets		<u>5,752</u>	
Less Current Liabilities			
Accrued Expenses		16,300	
Other Credit Balances:			
Due to the State (Note 14)	109		
Payroll Deductions	8		
Suspense	<u>323</u>	440	
Net Liability to the Exchequer (Note 6)		<u>527</u>	
Total Current Liabilities		<u>17,267</u>	
Net Current Liabilities			<u>(11,515)</u>
Net Assets			<u>84,911</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Land €000	Office Equipment €000	Furniture and Fittings €000	Motor Vehicles €000	Totals €000
Cost or Valuation at 1 January 2006	29,900	56,457	9,108	4,992	100,457
Additions	-	2,701	1,420	257	4,378
Disposals	-	<u>(656)</u>	<u>(11)</u>	<u>(245)</u>	<u>(912)</u>
Gross Assets at 31 December 2006	<u>29,900</u>	<u>58,502</u>	<u>10,517</u>	<u>5,004</u>	<u>103,923</u>
Accumulated Depreciation:					
Opening Balance at 1 January 2006	-	48,422	5,868	4,242	58,532
Depreciation for the year	-	3,825	813	346	4,984
Depreciation on Disposals	-	<u>(382)</u>	<u>(10)</u>	<u>(245)</u>	<u>(637)</u>
Cumulative Depreciation at 31 Dec 2006	-	<u>51,865</u>	<u>6,671</u>	<u>4,343</u>	<u>62,879</u>
Net Assets at 31 December 2006	<u>29,900</u>	<u>6,637</u>	<u>3,846</u>	<u>661</u>	<u>41,044</u>

Note:

The Prison Service is progressing towards capturing the asset values of all its locations. Upon completion of this process the Statement of Capital Assets will be prepared from the computerised Financial Management System. The asset values shown in this statement, which is substantially compiled independently of the computerised Financial Management System has not been reconciled to that system.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2006

	Construction Contracts €000	In-House Computer Applications €000	Totals €000
Amounts brought forward at 1 January 2006	65,947	4,041	69,988
Cash Payments for the Year	95,891	-	95,891
Projects completed in the Year	<u>(106,456)</u>	<u>(4,041)</u>	<u>(110,497)</u>
Amounts carried forward at 31 December 2006	<u>55,382</u>	<u>=</u>	<u>55,382</u>

Note:

As the Capital Asset category for Land and Buildings will not be complete until such time as the ongoing external valuation of property has been completed, the full value of construction contracts completed to date will not be shown in the Statement of Capital Assets. The amount carried forward at 31/12/2006 represents the value of work completed to date in respect of all major ongoing Irish Prison Service building projects.

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2006

	€000	€000
Surplus for the year		
Surplus to be Surrendered		1,327
Exchequer Grant Undrawn		<u>(800)</u>
Net Liability to the Exchequer		<u>527</u>
Represented by:		
Debtors		
Net PMG Position and Cash	(213)	
Debit Balances: Suspense	<u>1,180</u>	967
Creditors		
Due to the State (Note 14)	(109)	
Credit Balances: Suspense	<u>(331)</u>	<u>(440)</u>
		<u>527</u>

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

Sub- Less/(More)

head Than Provided Explanation €000

A.2.	162	The saving arose due to tight controls placed on travel and subsistence during 2006.
A.5.	666	The saving arose due to less than anticipated expenditure on IT equipment.
A.6.	(31)	The excess arose due to section of work being completed ahead of schedule which resulted in earlier than anticipated payment of consultancy fees.
G.	(83)	The excess arose due to the increase in education services to prisoners.
I.	190	Expenditure on 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.

8 APPROPRIATIONS-IN-AID

	€	Estimated €	Realised €
1. Receipts from Manufacturing Department and Farm (including produce used in prisons)			
<i>Original</i>	846,000		
<i>Supplementary</i>	<u>(306,000)</u>	540,000	1,034,431
2. European Social Fund			
<i>Original</i>	5,000		
<i>Supplementary</i>	<u>(5,000)</u>	-	-
3. Miscellaneous			
<i>Original</i>	508,000		
<i>Supplementary</i>	<u>(40,000)</u>	468,000	427,375
4. Dormant Accounts Receipts			
<i>Original</i>	500,000		
<i>Supplementary</i>	<u>(500,000)</u>	-	-
Total		<u>1,008,000</u>	<u>1,461,806</u>

Explanation of Variations

1. Receipts from this activity are difficult to quantify in advance.
3. This refers to miscellaneous receipts which are difficult to predict.

9 COMMITMENTS**(A) Global Commitments**

Contracted Commitments at 31 December 2006 amount to €2,449,975.

(B) Multi-Annual Capital Commitments

	Expenditure to 1 Jan 2006 €000	Expenditure in 2006 €000	Subsequent Years €000
Building/Refurbishment Projects	13,970	41,411	44,531

10 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €417,427.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	581,968	255	28	10,793
Overtime and extra attendance	31,958,442	3,181	2,527	28,706
Shift and roster allowances	18,853,525	3,033	1,877	15,055
Miscellaneous	<u>36,188,209</u>	3,359	3,041	17,922
Total extra remuneration	<u>87,582,144</u>			

Note:

Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

Compensation and legal costs totalling €416,432 and ranging from €36 to €65,371 were made in respect of claims arising out of injuries received by forty four Prison Officers while on duty.

Compensation and legal costs totalling €312,341 and ranging from €30 to €35,000 were made in respect of claims arising out of injuries received by seventy seven prisoners.

Compensation and legal costs totalling €128,370 and ranging from €50 to €17,274 were made in respect of claims arising out of injuries received by nineteen civilians while visiting prisons.

Legal costs totalling €307 were paid in respect of one claim taken by a civilian whose son died in custody.

Ex-gratia payments totalling €37,181 were made towards the funeral expenses of eight offenders who died while in prison.

Ex-gratia payments totalling €4,951 were made in ten cases in respect of miscellaneous fees and damage to property.

The sum of €3,025 was paid in respect of three persons who served on the Probation and Welfare Interview Board.

A total of €136,000 was paid as fees/expenses to nine members of the Prisons Transition Board in 2006.

A total of €17,574 was paid to retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2006.

13 STOCKS

The value of stock on hand at 31 December 2006 for the Prisons which operate the inventory module of the computerised Financial Management System is €4.2 million. Roll-out of the system to other Prisons will continue.

The stock is categorised as follows:	€000
Uniforms & Clothing	2,909
Furniture & Maintenance Material	313
Food	285
Miscellaneous	<u>678</u>
Total	<u>4,185</u>

14 DUE TO THE STATE

The amount Due to the State at 31 December 2006 consisted of:	€000
Income Tax	(6)
Value Added Tax	10
Pension Contributions	1
Tax pension refunds	7
Pay Related Social Insurance	(13)
Retention Tax	<u>110</u>
	<u>109</u>

S. AYLWARD

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Prisons for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Justice, Equality and Law Reform in respect of the Vote for Prisons. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006. Attention is drawn to Chapter 5 of the report for 2006 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General
12 September 2007

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31 DECEMBER 2006

	Agriculture	Other Industries	Total
	€	€	€
Stock on Hand at 1 January 2006	4,505	598,134	602,639
Purchases	18,419	400,677	419,096
Profit	<u>(9,197)</u>	<u>541,452</u>	<u>532,255</u>
	<u>13,727</u>	<u>1,540,263</u>	<u>1,553,990</u>

	Agriculture	Other Industries	Total
	€	€	€
Sales	9,948	1,030,066	1,040,014
Stock on Hand at 31 December 2006 ¹	<u>3,780</u>	<u>510,196</u>	<u>513,976</u>
	<u>13,728</u>	<u>1,540,262</u>	<u>1,553,990</u>

Note

¹Materials and Manufactured Goods €295,743; Tools etc., €218,233.

Reconciliation with Appropriation Account

	€
Amount due in respect of purchases as at 1 January 2006	30,905
Purchases during year ended 31 December 2006	<u>419,096</u>
	450,001
Amount due in respect of purchases as at 31 December 2006 ²	<u>(30,481)</u>
Expenditure from Subhead D. as per Appropriation Account	<u>419,520</u>
	€
Amount due in respect of sales as at 1 January 2006	38,342
Sales during year ended 31 December 2006	<u>1,040,014</u>
	1,078,356
Amount due in respect of sales as at 31 December 2006 ³	<u>(43,925)</u>
Receipts under Subhead J.1. as per Appropriation Account	<u>1,034,431</u>

Note

²Viz. Public Departments, €0; Other Persons, €30,481.

³Viz. Public Departments, €9,323; Other Persons, €34,602.

S. AYLWARD

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

30 March 2007

THE COURTS SERVICE

Account of the sum expended, in the year ended 31 December 2006, 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 €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES				
	<i>Original</i>	50,282		
	<i>Supplementary</i>	<u>(225)</u>	49,744	-
A.2. TRAVEL AND SUBSISTENCE				
	<i>Original</i>	4,404		
	<i>Supplementary</i>	<u>(504)</u>	3,818	323
A.3. INCIDENTAL EXPENSES				
	<i>Original</i>	7,665		
	<i>Supplementary</i>	<u>1,005</u>	9,421	1,058
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES				
	<i>Original</i>	2,413		
	<i>Supplementary</i>	<u>300</u>	2,519	323
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES				
	<i>Original</i>	10,976		
	<i>Supplementary</i>	<u>(1,682)</u>	9,672	(574)
A.6. COURTHOUSE AND OFFICE PREMISES EXPENSES				
	<i>Original</i>	16,122		
	<i>Supplementary</i>	<u>5,640</u>	20,491	1,206
A.7. CONSULTANCY SERVICES				
	<i>Original</i>	290		
	<i>Supplementary</i>	<u>(160)</u>	126	33
A.8. PAYMENTS TO THE INCORPORATED COUNCIL OF LAW REPORTING FOR IRELAND				
	<i>Original</i>	57		
	<i>Supplementary</i>	<u>(7)</u>	41	-
OTHER SERVICES				
B. COURTHOUSES (CAPITAL WORKS)				
	<i>Original</i>	19,632		
	<i>Supplementary</i>	<u>2,000</u>	<u>21,623</u>	<u>99</u>
	Gross Total			
	<i>Original</i>	111,841		
	<i>Supplementary</i>	<u>6,367</u>	117,455	2,468
Deduct :-				
C. APPROPRIATIONS-IN-AID				
	<i>Original</i>	26,590		
	<i>Supplementary</i>	<u>6,366</u>	<u>33,566</u>	<u>428</u>
	Net Total			
	<i>Original</i>	85,251		
	<i>Supplementary</i>	<u>1</u>	<u>83,889</u>	<u>2,040</u>
SURPLUS TO BE SURRENDERED			€ 1,363,208	

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 2006

	€000	€000	€000
Net Outturn			83,889
Changes in Capital Assets			
Purchases Cash	(6,997)		
Depreciation	6,884		
Loss on Disposals	—	(113)	
Assets under Development			
Cash Payments		(1,063)	
Changes in Net Current Assets			
Increase in Closing Accruals	705		
Increase in Stock	(57)	648	(528)
Direct Expenditure			83,361
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		31,077	
Notional Rents		5,503	36,580
Operating Cost			<u>119,941</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 4)			148,244
Assets under Development (Note 5)			<u>3,536</u>
			151,780
Current Assets			
Stocks (Note 14)		168	
Prepayments		1,480	
Accrued Income		428	
Other Debit Balances:			
Advances to OPW	4,923		
Suspense	540		
Imprest	<u>34</u>	5,497	
PMG Balance and Cash	4,476		
Orders Outstanding	<u>(2,617)</u>	<u>1,859</u>	
Total Current Assets		<u>9,432</u>	
Less Current Liabilities			
Accrued Expenses		3,948	
Other Credit Balances:			
Due to the State (Note 15)	4,945		
Payroll Deductions	396		
Suspense	<u>1,853</u>	7,194	
Net Liability to the Exchequer (Note 6)		<u>162</u>	
Total Current Liabilities		<u>11,304</u>	
Net Current Liabilities			<u>(1,872)</u>
Net Assets			<u>149,908</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Land and Buildings €000	IT and Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	95,937	24,241	22,483	142,661
Additions	32,679	3,002	4,052	39,733
Disposals	—	(6)	—	(6)
Gross Assets at 31 December 2006	<u>128,616</u>	<u>27,237</u>	<u>26,535</u>	<u>182,388</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2006	2,644	15,893	8,729	27,266
Depreciation for the year	2,136	2,186	2,562	6,884
Depreciation on Disposals	—	(6)	—	(6)
Cumulative Depreciation at 31 December 2006	<u>4,780</u>	<u>18,073</u>	<u>11,291</u>	<u>34,144</u>
Net Assets at 31 December 2006	<u>123,836</u>	<u>9,164</u>	<u>15,244</u>	<u>148,244</u>

Notes:

1: The opening balances have been amended to reflect more accurate information. As part of the conversion to the new computerised Fixed Asset Register, the Courts Service carried out a review of its existing capital asset base, to determine the accuracy of the historic costs and accumulated depreciation carried forward. Arising from this review, the opening balances for cost of assets and accumulated depreciation as at the beginning of this accounting period do not match the closing balances as at the end of 2005.

2: 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. During 2006, 8 such orders had been made. Valuations of vested properties is carried out by the Office of Public Works (OPW). As of the date of the account not all valuations have been obtained for 2006.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2006

	In-House Computer Applications €000
Amounts brought forward at 1 January 2006	4,492
Cash Payments for the Year	1,063
Transferred to Asset Register	<u>(2,019)</u>
Amounts carried forward at 31 December 2006	<u>3,536</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 2006

	€000	€000
Surplus for the Year		
Surplus to be Surrendered		1,363
Exchequer Grant Undrawn		<u>(1,201)</u>
Net Liability to the Exchequer		<u>162</u>
Represented by:		
Debtors		
Net PMG Position and Cash	1,859	
Debit Balances: Suspense	<u>5,497</u>	7,356
Creditors		
Due to the State (Note 15)	(4,945)	
Credit Balances: Suspense	<u>(2,249)</u>	<u>(7,194)</u>
		<u>162</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €000	Realised €000
Court Fines	9,500	13,418
Road Traffic Act Fines	<u>4,700</u>	<u>7,171</u>
	<u>14,200</u>	<u>20,589</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(751)	The overspend on this subhead, Incidental Expenses, is mainly attributable to expenditure on Interpretation Services, which continues to increase in line with the numbers of foreign nationals coming before the Courts. Additionally it related to expenditure on a number of projects as part of our modernisation and change management programmes.
A.4.	194	The underspend on this subhead (Telecommunications Capital) resulted from expenditure, which was allocated under this subhead during the Estimate process, being charged to subhead A.5. (Office Machinery and Other Office Supplies.). This has been partially compensated by additional expenditure incurred on the upgrade of Court offices fee postal franking machines.
A.6.	1,271	The under spend on this subhead (Courthouse & Office Premises Expenses) was mainly attributable to the delay in receipt of invoices for a small number of minor maintenance works and are shown under the accruals for Courthouse Maintenance.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Fees	26,157,000	32,686,912
2. Miscellaneous	<u>433,000</u>	<u>878,961</u>
TOTAL	<u>26,590,000</u>	<u>33,565,873</u>

Explanation of Variations

- Fees:** This item represents fees received in respect of legal documents lodged in court offices including court percentages which produced higher than expected receipts. The increase in receipts is partially due to the migration from quarterly to monthly reporting.
- Miscellaneous:** These 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.

10 COMMITMENTS**(A) Global Commitments**

Contracted Commitments at 31 December 2006 amounted to €14,681,106.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1 Jan 2006 ¹ €000	Expenditure in 2006 €000	Subsequent Years €000
Refurbishment of Courthouses	43,013	21,537	33,663
Information Technology Projects	1,064	1,394	1,890

¹ Excludes projects completed by the end of 2005.

11 MATURED LIABILITIES

The estimate of Matured Liabilities not discharged at year end was €219,452.

12 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	158,285	79	4	15,005
Overtime and extra attendance	985,699	469	45	22,146
Miscellaneous	<u>667,458</u>	272	26	19,484
Total extra remuneration	<u>1,811,442</u>			

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

13 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover from 2006 of €717,000 was included in the Estimates allocation for 2007.

Salary costs of €1,350,183 were recouped from Tribunals and other Departments in respect of staff on secondment.

A total of €114,617 was paid in respect of exceptional performance merit awards in accordance with the provisions of the Administrative Budget Scheme. There were 132 payments to individuals.

Consultancy expenditure not charged to the Consultancy Services subhead for 2006 amounted to €78,605. This primarily related to consultancy ICT services and is included under subhead A.5.

A total of €80,379 was paid to 12 retired civil servants who were re-employed on various duties during 2006.

This account includes penalty interest payments amounting to €12,175 under the Prompt Payments of Accounts Act 1997 and as amended by the EU (Late Payments in Commercial Transactions) Regulations 2002.

Compensation totalling €26,132 was paid during the year to the State Claims Agency for the settlement of claims on behalf of the Courts Service.

The Net Allied Expenditure of €31,077,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other votes:

Vote:		€000
7	Superannuations and Retired Allowances	3,409
10	Office of Public Works	1,752
20	Garda Síochána	190
	Central Fund - Judicial salaries and pensions	<u>25,726</u>
		<u>31,077</u>

14 STOCKS

Stocks at 31 December 2006 comprise:

Stationery €000

168

15 DUE TO THE STATE

The amount Due to the State at 31 December 2006 consisted of:

	€000
Income Tax	761
Retention Tax	90
Value Added Tax	14
Pay Related Social Insurance	343
Fines	2,929
Excise Duty	<u>808</u>
	<u>4,945</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 2006, and a Statement of Internal Financial Controls in a standard format has been submitted to the Comptroller and Auditor General. For 2006 this statement has been supported by the introduction of a system of compliance statements which are signed by each Director for their area of responsibility.

The Service has an Audit Committee comprising of four members. The Audit Committee which operates under a written charter, reviews the outcome of all audits and provides advice on the management of risk. It issues an annual report on its work. In compliance with the recommendations in the Report of the Working Group on the Accountability of Secretaries General and Accounting Officers, the Service has upgraded its Internal Audit function. One of the initiatives taken in this regard was the outsourcing of elements of the internal audit programme to an external firm of auditors. This has enabled a much more comprehensive internal audit programme to be conducted in 2006. The Head of Internal Audit reports to the Audit Committee on a quarterly basis.

A Risk Management process is in place. Managers of the Service are responsible for ongoing and formal risk assessments and recommending enhancements to controls. The process is overseen by a Risk Management Committee with overall responsibility for ensuring that risks are identified and managed.

The Service has a strong commitment to the security of its Information Communication Technology through the implementation on a phased basis of the recommendations of an independent review of Information Communication Technology security in 2005. A new five year Information Communication Technology Strategy covering the period 2006 - 2010 was officially launched in February 2006. This will ensure that appropriate governance structures, processes, policies and procedures are consistent with industry best practice. As part of the new structure an Information Communication Technology Governance Committee was established in 2006, chaired by the Accounting Officer and meets on a quarterly basis.

P.J. FITZPATRICK
Accounting Officer
THE COURTS SERVICE
30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Courts Service for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006.



JOHN PURCELL
Comptroller and Auditor General
12 September 2007

LAND REGISTRY AND REGISTRY OF DEEDS

Account of the sum expended, in the year ended 31 December 2006, compared with the sum granted, for the salaries and expenses of the Land Registry and of the Registry of Deeds.

- 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	27,821	28,041	-
A.2. TRAVEL AND SUBSISTENCE	169	156	15
A.3. INCIDENTAL EXPENSES	4,123	3,506	59
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,499	1,561	40
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	6,612	4,260	(110)
A.6. OFFICE PREMISES EXPENSES	808	611	53
A.7. CONSULTANCY SERVICES	<u>118</u>	<u>72</u>	<u>1</u>
Total	<u>41,150</u>	<u>38,207</u>	<u>58</u>
SURPLUS FOR THE YEAR		€2,943,312	
DEFERRED SURRENDER under Section 91 of the Finance Act 2004		€500,000	
SURPLUS TO BE SURRENDERED		€2,443,312	

The Property Registration Authority was established on 4 November 2006 under the Registration of Deeds and Titles Act, 2006. Under the same legislation, the Chief Executive of the Authority became Accounting Officer from the same date.

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

NOTES

1 EXCEPTION TO GENERAL ACCOUNTING POLICIES

Statement of Capital Assets - Depreciation

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

2 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			38,207
Changes in Capital Assets			
Purchases Cash	(3,116)		
Depreciation	<u>2,742</u>	(374)	
Changes in Net Current Assets			
Increase in Closing Accruals	188		
Increase in Stock	<u>(16)</u>	<u>172</u>	<u>(202)</u>
Direct Expenditure			38,005
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		4,665	
Notional Rents		<u>4,022</u>	<u>8,687</u>
Operating Cost			<u>46,692</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 4)			7,596
Current Assets			
Stocks (Note 12)		194	
Prepayments		330	
Accrued Income		8	
Other Debit Balances:			
Suspense	240		
Advances to OPW	10		
Imprests	<u>3</u>	253	
PMG Balance and Cash	1,355		
Orders Outstanding	<u>(234)</u>	<u>1,121</u>	
Total Current Assets		<u>1,906</u>	
Less Current Liabilities			
Accrued Expenses		396	
Other Credit Balances:			
Due to the State (Note 13)	607		
Payroll Deductions	<u>223</u>	830	
Net Liability to the Exchequer (Note 5)		<u>544</u>	
Total Current Liabilities		<u>1,770</u>	
Net Current Assets			<u>136</u>
Net Assets			<u>7,732</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	22,302	3,959	26,261
Additions	3,154	92	3,246
Disposals	<u>(218)</u>	<u>-</u>	<u>(218)</u>
Gross Assets at 31 December 2006	<u>25,238</u>	<u>4,051</u>	<u>29,289</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2006	16,297	2,872	19,169
Depreciation for the year	2,417	325	2,742
Depreciation on Disposals	<u>(218)</u>	<u>-</u>	<u>(218)</u>
Cumulative Depreciation at 31 December 2006	<u>18,496</u>	<u>3,197</u>	<u>21,693</u>
Net Assets at 31 December 2006	<u>6,742</u>	<u>854</u>	<u>7,596</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 2006

	€000	€000
Surplus for the Year		
Surplus to be Surrendered	2,443	
Deferred Surrender	<u>500</u>	2,943
Exchequer Grant Undrawn		<u>(2,399)</u>
Net Liability to the Exchequer		<u>544</u>
Represented by:		
Debtors		
Net PMG Position and Cash	1,121	
Debit Balances	<u>253</u>	1,374
Creditors		
Due to the State (Note 13)	(607)	
Credit Balances	<u>(223)</u>	<u>(830)</u>
		<u>544</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Land Registry Fees	70,203,000	74,415,848
Registry of Deeds Fees	4,183,000	4,227,081
Ground Rent Fees	<u>106,000</u>	<u>113,939</u>
	<u>74,492,000</u>	<u>78,756,868</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	13	The saving arose due to a lower than anticipated level of travel undertaken in 2006.
A.3.	617	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 anticipated.
A.5.	2,352	Savings have arisen as some IT Capital projects due for implementation in 2006 were deferred.
A.6.	197	Expenditure on furniture and fittings has been deferred in anticipation of the acquisition of new offices in Roscommon as part of the overall Government decentralisation programme.
A.7.	46	Expenditure relating to external consultants is maintained at a minimum level.

8 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 2006 amount to €296,844.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1 Jan 2006 €000	Expenditure in 2006 €000	Subsequent Years €000
Digital Mapping Project (DMapS)	4,886	3,981	17,373

9 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €4,205.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	51,538	51	-	-
Overtime and extra attendance	1,781,672	408	99	17,941
Shift and roster allowances	24,814	4	2	7,508
Miscellaneous	63,969	48	-	-
Total extra remuneration	<u>1,921,993</u>			

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

11 MISCELLANEOUS ITEMS

Sums amounting to €58,941 were paid to 6 retired Civil Servants, in receipt of a Civil Service pension, who were re-employed during 2006.

Fees paid by means of Revenue Stamps in lieu of cash etc., were as follows:

	€
Registry of Deeds Fees	555,024

12 STOCKS

Stocks at 31 December 2006 comprised:	€000
Stationery	84
Miscellaneous Supplies	10
IT Consumables	<u>100</u>
	<u>194</u>

13 DUE TO THE STATE

The amount Due to the State at 31 December 2006 consisted of:	€000
Income Tax	364
Retention Tax	-
Pay Related Social Insurance	211
Valued Added Tax	<u>32</u>
	<u>607</u>

14 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2006 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

Good progress was made in 2006 in implementing the recommendations made in the Mullarkey Report in respect of Risk Management. The Property Registration Authority now maintains a risk register which facilitates the identification and active management of the risks facing the organisation.

Information Communication Technology (ICT)

The Property Registration Authority is strongly committed to the security of its ICT systems and data. The Authority has up-to-date computer desk-top hardware and software, with modern networks, servers and systems and this infrastructure is managed and secured to current best practice. Detailed backup/recovery procedures are in place for all critical systems, including the use of offsite storage services and disaster recovery facilities.

Administrative and Financial Controls

In 2006, all internal financial procedures and controls were redocumented and where necessary updated.

An Internal Audit Unit was established in mid 2006. Since its establishment, the unit has completed a number audit assignments and reported findings to the Accounting Officer. The work of the Audit Unit will be further enhanced in 2007 by the establishment of an Audit Committee.

C TREACY

Accounting Officer

PROPERTY REGISTRATION AUTHORITY

30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Land Registry and Registry of Deeds for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006.



JOHN PURCELL

Comptroller and Auditor General

12 September 2007

CHARITABLE DONATIONS AND BEQUESTS

Account of the sum expended, in the year ended 31 December 2006, 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	371	296	-
A.2. TRAVEL AND SUBSISTENCE	1	1	-
A.3. INCIDENTAL EXPENSES	38	37	-
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	12	10	-
A.5. OFFICE PREMISES EXPENSES	<u>24</u>	<u>21</u>	<u>-</u>
Gross Total	446	365	-
<i>Deduct :-</i>			
A.6. APPROPRIATIONS-IN-AID	<u>1</u>	<u>1</u>	<u>-</u>
Net Total	<u>445</u>	<u>364</u>	<u>=</u>
SURPLUS TO BE SURRENDERED	€80,965		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			364
Changes in Capital Assets			
Purchases Cash	(4)		
Depreciation	<u>8</u>	4	
Changes in Net Current Assets			
Increase in Closing Accruals		<u>3</u>	<u>7</u>
Direct Expenditure			371
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>113</u>
Operating Cost			<u>484</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			11
Current Assets			
Prepayments		1	
PMG Balance and Cash	25		
Orders Outstanding	<u>(10)</u>	15	
Total Current Assets		<u>16</u>	
Current Liabilities			
Accrued Expenses		1	
Other Credit Balances:			
Due to the State (Note 7)		<u>15</u>	
Net Liability to the Exchequer (Note 4)		—	
Total Current Liabilities		<u>16</u>	
Net Current Assets			—
Net Assets			<u>11</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	82	26	108
Additions	4	-	4
Disposals	(4)	-	(4)
Gross Assets at 31 December 2006	<u>82</u>	<u>26</u>	<u>108</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2006	67	26	93
Depreciation for the year	8	-	8
Depreciation on Disposals	(4)	-	(4)
Cumulative Depreciation at 31 December 2006	<u>71</u>	<u>26</u>	<u>97</u>
Net Assets at 31 December 2006	<u>11</u>	<u>-</u>	<u>11</u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2006

	€000	€000
Surplus to be surrendered		81
Exchequer Grant Undrawn		<u>(81)</u>
Net Liability to the Exchequer		<u>-</u>
Represented by:		
Debtors		
Net PMG position and cash	15	
Debit Balances: Suspense	<u>-</u>	15
Creditors		
Due to State	(15)	
Credit Balances: Suspense	<u>-</u>	<u>(15)</u>
		<u>-</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	75	The position of Secretary continues to be filled at Assistant Principal level rather than Principal Officer level and there was a part time vacancy at Higher Executive Officer level.

6 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more
	€			€
Higher, special or additional duties	8,058	2	-	-
Overtime and extra attendance	-	-	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	<u>900</u>	1	-	-
Total extra remuneration	<u>8,958</u>			

7 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
Income Tax	9
Pay Related Social Insurance	<u>6</u>
	<u>15</u>

ORLA BARRY MURPHY

Accounting Officer
CHARITABLE DONATIONS AND BEQUESTS
29 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Charitable Donations and Bequests for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006.



JOHN PURCELL
Comptroller and Auditor General
12 September 2007

ENVIRONMENT, HERITAGE AND LOCAL GOVERNMENT

Account of the sum expended, in the year ended 31 December 2006, 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, miscellaneous schemes, subsidies and grants

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

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	69,005	69,672	-
A.2. TRAVEL AND SUBSISTENCE	3,145	3,311	48
A.3. INCIDENTAL EXPENSES	2,492	2,334	(40)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,855	1,640	14
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	10,119	9,425	(620)
A.6. OFFICE PREMISES EXPENSES	1,475	1,011	93
A.7. CONSULTANCY SERVICES	495	329	-
HOUSING			
B.1. LOCAL AUTHORITY AND SOCIAL HOUSING PROGRAMMES			
<i>Current Year Provision</i>	1,298,687		
<i>Deferred Surrender</i>	<u>73,000</u>	1,371,687	1,294,117
			24,517
B.2. PRIVATE HOUSING GRANTS AND SUBSIDIES, ETC.	52,047	44,186	3,071
B.3. TASK FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY	17,012	22,012	-
B.4. COMMUNAL FACILITIES IN VOLUNTARY HOUSING SCHEMES	2,445	2,624	16
ENVIRONMENT			
C.1. WATER AND SEWERAGE SERVICES PROGRAMME	398,988	465,000	56
C.2. ENVIRONMENTAL PROTECTION AGENCY	15,670	18,275	-
C.3. RADIOLOGICAL PROTECTION INSTITUTE OF IRELAND	4,662	4,662	-
C.4. NUCLEAR SAFETY	1,786	1,699	34
C.5. SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS	4,272	4,513	136
C.6. KYOTO CREDITS	20,484	20,000	-
C.7. CLIMATE CHANGE FUNDING	2,745	2,336	-
C.8. RECYCLING SERVICES	10,000	6,963	-
C.9. LANDFILL REMEDIATION	10,000	7,696	655
LOCAL GOVERNMENT			
D.1. LOCAL GOVERNMENT FUND	518,575	532,575	-
D.2. GRANTS IN RESPECT OF NON-NATIONAL ROADS	76,030	76,030	-
D.3. VEHICLE AND DRIVER LICENSING EXPENSES	13,520	14,856	895
D.4. COMMUNITY AND SOCIAL INCLUSION	10,213	5,212	-
D.5. DISABILITY SERVICES			
<i>Current Year Provision</i>	15,005		
<i>Deferred Surrender</i>	<u>3,000</u>	18,005	17,488
			1
D.6. ECONOMIC AND SOCIAL DISADVANTAGE (DORMANT ACCOUNTS FUND)	1,000	-	-

Service	Estimate Provision	Outturn	Closing Accruals
HERITAGE	€000	€000	€000
E.1. GRANT FOR AN CHOMHAIRLE OIDHREACHTA (HERITAGE COUNCIL) (PART FUNDED BY NATIONAL LOTTERY)	10,970	9,388	2
E.2. BUILT HERITAGE	23,501	21,602	39
E.3. NATIONAL PARKS AND WILDLIFE SERVICE	34,730	30,132	260
E.4. IRISH HERITAGE TRUST	5,000	-	-
OTHER SERVICES			
F.1. FIRE AND EMERGENCY SERVICES	20,268	20,331	75
F.2. LOCAL AUTHORITY LIBRARY AND ARCHIVE SERVICE	12,320	12,317	-
F.3. SUBSIDIES TO LOCAL AUTHORITIES TOWARDS LOAN CHARGES IN RESPECT OF THE PROVISION OF CAPITAL SERVICES	53	2	-
F.4. RECOUPMENT OF EXPENDITURE ON FOOT OF CERTAIN MALICIOUS INJURIES	292	332	-
F.5. AN BORD PLEANÁLA	13,609	13,609	-
F.6. IRISH WATER SAFETY ASSOCIATION	582	582	-
F.7. URBAN REGENERATION	20,369	20,906	-
F.8. TIDY TOWNS COMPETITION	154	264	68
F.9. PROGRAMME FOR PEACE AND RECONCILIATION	5,124	4,587	-
F.10. PLANNING TRIBUNAL	16,324	16,174	797
F.11. PLANNING AND DEVELOPMENT, ETC.	326	347	-
F.12. MISCELLANEOUS SERVICES	<u>4,757</u>	<u>5,815</u>	<u>11</u>
Gross Total			
<i>Current Year Provision</i>	2,730,106		
<i>Deferred Surrender</i>	<u>76,000</u>	2,806,106	2,784,354
<i>Deduct :-</i>			30,128
G. APPROPRIATIONS-IN-AID		<u>32,966</u>	<u>36,890</u>
			<u>918</u>
Net Total			
<i>Current Year Provision</i>	2,697,140		
<i>Deferred Surrender</i>	<u>76,000</u>	<u>2,773,140</u>	<u>2,747,464</u>
			<u>29,210</u>
SURPLUS FOR YEAR		€25,675,856	
DEFERRED SURRENDER under Section 91 of the Finance Act 2004		€20,000,000	
SURPLUS TO BE SURRENDERED		€5,675,856	

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 over 5 years, plant and machinery is depreciated over 10 years and radar equipment depreciation is over 15 years. Electronic voting equipment is depreciated over 20 years.

2 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			2,747,464
Changes in Capital Assets			
Purchases Cash	(11,402)		
Depreciation	6,848		
Loss on Disposal	<u>1</u>	(4,553)	
Assets under Development			
Cash Payments		(835)	
Changes in Net Current Assets			
Increase in Closing Accruals	27,225		
Increase in Stock	<u>(116)</u>	<u>27,109</u>	<u>21,721</u>
Direct Expenditure			2,769,185
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		16,403	
Notional Rents		<u>3,591</u>	<u>19,994</u>
Operating Cost			<u>2,789,179</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 4)			63,099
Assets under Development (Note 5)			<u>491</u>
			63,590
Current Assets			
Stocks (Note 17)		696	
Prepayments		2,334	
Accrued Income		918	
Other Debit Balances:			
Imprests	12		
Other Suspense Items	<u>2,522</u>	2,534	
PMG Balance and Cash	31,906		
Orders Outstanding	<u>(10,137)</u>	<u>21,769</u>	
Total Current Assets		<u>28,251</u>	
Current Liabilities			
Accrued Expenses		32,462	
Deferred Income		-	
Other Credit Balances:			
Due to State (Note 18)	2,735		
Other Suspense Items	<u>1,243</u>	3,978	
Net Liability to the Exchequer (Note 6)		<u>20,325</u>	
Total Current Liabilities		<u>56,765</u>	
Net Current Liabilities			<u>(28,514)</u>
Net Assets			<u>35,076</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Land and Buildings €000	Plant, Machinery and Motor Vehicles €000	Office and IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	9,511	5,408	79,716	4,681	99,316
Additions	4,843	1,140	3,130	501	9,614
Disposals	-	-	<u>(187)</u>	<u>(3)</u>	<u>(190)</u>
Gross Assets at 31 December 2006	<u>14,354</u>	<u>6,548</u>	<u>82,659</u>	<u>5,179</u>	<u>108,740</u>
Accumulated Depreciation:					
Opening Balance at 1 January 2006	22	3,597	33,400	1,963	38,982
Depreciation for the year	(4)	506	6,070	276	6,848
Depreciation on Disposals	-	-	<u>(186)</u>	<u>(3)</u>	<u>(189)</u>
Cumulative Depreciation at 31 December 2006	<u>18</u>	<u>4,103</u>	<u>39,284</u>	<u>2,236</u>	<u>45,641</u>
Net Assets at 31 December 2006	<u>14,336</u>	<u>2,445</u>	<u>43,375</u>	<u>2,943</u>	<u>63,099</u>

Note:

Historic properties such as parks and other heritage assets have not been valued.
Opening balances have been adjusted to reflect more accurate asset information.
The additions include lands at Castlehacket and Tobermina, Co. Galway transferred from the Irish Land Commission (Department of Agriculture and Food) and land at Ross Road, Killarney, Co. Kerry bequeathed to the Department.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2006

€000

Amounts brought forward at 1 January 2006	551
Cash Payments for the Year	835
Transferred to Asset Register	(895)
Amounts carried forward at 31 December 2006	<u>491</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 2006

	€000	€000
Surplus for the Year		
Surplus to be surrendered	5,676	
Deferred Surrender	<u>20,000</u>	25,676
Exchequer Grant Undrawn		<u>(5,351)</u>
Net Liability to the Exchequer		<u>20,325</u>
Represented by:		
Debtors		
Net PMG position and cash	21,769	
Debit Balances: Suspense	<u>2,534</u>	24,303
Creditors		
Due to State	(2,735)	
Credit Balances: Suspense	<u>(1,243)</u>	<u>(3,978)</u>
		<u>20,325</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Miscellaneous receipts, which were mainly in respect of revenue accruing from the auction of allowances from the Emissions Trading Scheme administered by the Environmental Protection Agency under the National Allocation Plan 2004, redemption of projects funded under the Capital Assistance Scheme and interest from the bank account used for electronic payment purposes, amounted to €5,410,070.

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

Subhead variations - Virement

In the latter part of 2006, based on an analysis of expenditure trends, etc., a full review of 2006 requirements and following consultation with the Department of Finance, the Department through the established process of *virement* (see Public Financial Procedures B1.1.10, C2.6) used some of the savings that arose on various subheads to augment other subhead provisions in order to accommodate identified additional requirements in 2006. Also, in the case of capital, and in accordance with the Capital Envelope Agreement, the Department declared a carryover of €20,000,000 to be applied to our capital programme in 2007 (details in 2007 Revised Estimates).

Sub-head	Less/(More) Than Provided €000	Explanation
A.6.	464	The full schedule of maintenance and improvement works intended for the Custom House was not completed in 2006.
A.7.	166	There was a lower than anticipated level of consultancy requirements during 2006.
B.1.	77,570	Capital savings arose on the Ballymun Regeneration programme; in particular, delays arose in completing certain housing construction projects. In addition, current savings arose on the Rental Accommodation Scheme where progress on the development of the client base was slower than expected.
B.2.	7,861	The bulk of the savings arose under the Disabled Persons and the Essential Repairs grant schemes where recoupment claims from local authorities were less than anticipated. Also it was expected that the Private Residential Tenancies Board would move to a new premises in 2006 and as a result would have incurred higher administrative costs. In the event this did not occur in 2006 and is now planned for mid-year 2007.
B.3.	(5,000)	Additional funding was provided to meet the costs of increased activity by the Health Service Executive undertaken in response to increased demands on this scheme.
B.4.	(179)	There was an increase in activity and permitted grant levels under this scheme.
C.1.	(66,012)	Additional funding was provided to meet the increased levels of activity. The multi-annual Water Services Investment Programme yielded greater than anticipated claims for payment during 2006. In addition, an arbitration award payment in respect of the Limerick Main Drainage Scheme is included in the additional funding provided.
C.2.	(2,605)	Additional funding was made available by way of virement to the Environmental Protection Agency for the completion of building works on a new laboratory in Kilkenny.
C.5.	(241)	Additional costs were incurred due to the higher than anticipated subscription charges to international organisations.
C.7.	409	This subhead provides for the costs of Ireland's contribution to the Climate Change Funding Mechanism for developing countries. Most payments are made in US dollars and the outturn was lower than expected as a result of a strong euro to dollar exchange rate.
C.8.	3,037	Progress on a number of major waste recovery infrastructure projects promoted by local authorities was slower than anticipated.
C.9.	2,304	This scheme was introduced in 2006 and capital allocations were notified to local authorities in mid-year. The anticipated level of completed works did not materialise by year end.
D.1.	(14,000)	Additional funding was made available by way of sanctioned virement to provide extra resources to the Local Government Fund.
D.3.	(1,336)	Additional expenditure was incurred in relation to operational costs associated with the increased use of the online Motor Tax Service. The level of use of this service continues to increase.
D.4.	5,001	This scheme was introduced in 2006 and capital allocations were notified to local authorities in mid-year. The anticipated level of completed works did not materialise by the year end.
D.6.	1,000	This subhead relates to funds allocated from the Dormant Accounts Fund under the aegis of the Department of Community, Rural and Gaeltacht Affairs. The public call for proposals was made by POBAL in late 2006 and no expenditure recoupment was required before the end of the year.
E.1.	1,582	Renovations to the new Heritage Council headquarters did not commence in 2006 as expected. Works commenced early in 2007.

Sub-head	Less/(More) Than Provided €000	Explanation
E.2.	1,899	Expenditure was less than anticipated on the built heritage conservation capital works programme as certain projects for Phoenix Park Gate Lodges, Castletown House and Saint Endas, Rathfarnham, did not commence as planned in 2006.
E.3.	4,598	Savings arose as a result of delays in progressing two major capital projects for the provision of visitor centres at Ballycroy National Park and Clara Bog. Construction work on the Ballycroy centre commenced early in 2007. Construction work on the Clara Bog project is expected to start later in 2007.
E.4.	5,000	The Irish Heritage Trust was set up in mid 2006 and while the Trust identified certain properties which it intended to acquire under this scheme, due to time constraints it was not possible to effect their transfer into the ownership of the Trust before the end of the year.
F.3.	51	Recoupment claims from local authorities in respect of loan subsidies are declining as loans are repaid and claims were less than anticipated.
F.4.	(40)	Recoupment claims from local authorities in respect of malicious injuries that are dependent on the timing of legal settlements etc, are difficult to predict and in the event in 2006 exceeded the estimate.
F.8.	(110)	Extra funding was provided to cover additional costs arising in 2006, including new trophies and the planning and design of a sculpture for Westport, twice winners of the competition.
F.9.	537	Payments to approved projects under the Programme for Peace and Reconciliation were less than anticipated.
F.11.	(21)	A payment originally issued in 2005 had to be cancelled and re-issued in 2006. The re-issue amount accounted for the additional cost incurred in 2006.
F.12.	(1,058)	For the most part this additional requirement arose on Subhead Item F12.7 (Franchise, etc.) where additional funding was provided for an intensive advertising campaign for the register of electors.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Fees payable by Local Authorities, etc., for audit of their accounts	1,842,000	2,309,200
2. Inspection fees in respect of the scheme of structural guarantees for new houses	-	-
3. Receipt from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 1993)	622,000	622,000
4. Receipt from the Local Government Fund	16,605,000	19,248,479
5. Receipt from EU for FEOGA element of the Programme for Peace and Reconciliation	2,500,000	3,192,166
6. MET Éireann Receipts	9,037,000	9,336,044
7. Recoupment for seconded staff	-	-
8. Rents (including receipts from lettings of fishing rights, etc.)	215,000	134,845
9. Services at Visitor Centres	110,000	99,012
10. Sales of Property	22,000	82,353
11. Charges at National Parks and Wildlife Sites	729,000	1,134,778
12. Miscellaneous Receipts	284,000	731,374
13. Dormant Accounts Receipts	<u>1,000,000</u>	-
Total	<u>32,966,000</u>	<u>36,890,251</u>

Explanation of Variations

- Receipts were higher than expected due to the receipt of outstanding fees from previous years.
-
-
- The Local Government Act provides for the recoupment of expenses incurred on the collection of Motor Tax receipts, including the pay and administration costs of the Vehicle Registration Unit and the costs of development and support services for the National Vehicle Driver File. Recoupment to the Department in 2006 was higher than expected as a result of greater use of online Motor Tax services resulting in higher postage costs due to higher volumes of motor tax reminder notices, etc. issued.

- 5 The €3.192m realised in 2006 related primarily to European Agricultural Guidance and Guarantee Fund (EAGGF) expenditure incurred before and during 2005. It also included recoupment of some €0.495m from the final closure of a 1994 -1999 programme, which had not formed part of the 2006 estimate.
- 8 This subhead item 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 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.
- 9 The amount received is from the income from the sale of publications and film at certain heritage site visitor centres, the sale of heritage cards and the operation of the tea rooms in Glenveagh Castle. Income from these sales was lower than anticipated.
- 10 Receipts in this area relate for the most part to the sale of livestock from National Parks, etc. In 2006 income from the sales of livestock from National Parks was greater than anticipated. In particular there was an increase in sale of animals from Kerry Cattle where the herd size had increased beyond manageable numbers and needed to be reduced.
- 11 There was an increase in visitor numbers to the National Parks and also a new management agreement provided for a greater portion of Muckross House admission revenues to accrue to the State.
- 12 Miscellaneous appropriations-in-aid in respect of refunds of overpayments, cancelled and out of date payable orders and other miscellaneous receipts, which are difficult to estimate accurately, were greater than expected.
- 13 This appropriation-in-aid relates to recoupment from The Dormant Accounts Fund for any expenditure arising on Subhead D.6. In the event no recoupment was necessary as there was no expenditure on Subhead D.6.

10 COMMITMENTS

(a) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) under Procurement and Grant Subheads are €252,159 and €1,838,075,413 respectively.

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

1 Water/Sewerage Projects	Cumulative Expenditure to 31-Dec-05 €000	Expenditure in 2006 €000	Subsequent Years €000
Project			
Balbriggan-Skerries Sewerage ¹	5,164	-	21,056
Ballina Main Drainage ²	2,598	11,515	4,657
Ballycoolen Storage Reservoirs ²	11,356	12,127	19,007
Buncrana Water Supply Pollan Dam	37,201	-	1
Carrick-on-Suir Sewerage ^{1,3}	18,049	144	337
Castlebar Environs Sewerage ¹	10,231	13,562	5,211
Castlerea Sewerage Scheme ¹	12,863	35	924
Clonmel Main Drainage ^{1,3}	15,396	-	229
Cork Main Drainage (Collection) ³	142,726	13,979	23,295
Cork Main Drainage (Treatment Works) ³	120,359	1,204	25,039
Courtown Riverchapel Sewerage	18,868	-	1,132
Donegal Bay Wastewater Management ²	275	10,268	17,310
Dublin Bay Project - North Fringe	42,944	1,831	20,325
Dublin Bay Sewerage ¹	275,291	12,038	72,603
Dublin North Fringe Water Supply- Sillogue Storage	-	-	13,310
Dublin Water Conservation ¹	47,028	-	11,982
Dundalk Main Drainage ¹	66,793	324	9,201
Dungarvan Sewerage	25,924	21	7,910
Dunshaughlin Sewerage ¹	28,505	9,192	3,458
East Meath Coastal Area Sewerage Scheme ¹	18,449	500	251
East Waterford Water	23,686	4,692	54
Fanad East Water Supply ¹	2,781	637	10,501
Galway Main Drainage Treatment Works ¹	58,863	5,926	5,750
Kildare Sludge Treatment Centre ²	4,486	10,422	382
Kildare WS Strategy, Phase 1 - Nth East Kildare Reg. Water Supply Scheme ¹	6,995	5,928	1,537
Kildare WS Strategy, Phase 1 - Wellfield Contract ¹	9,580	2,799	2,421
Kildare WS Strategy, Phase 1 - Truck Watermains ¹	7,637	1,988	6,315

	Cumulative Expenditure to 31 Dec 2005 €000	Expenditure in 2006 €000	Subsequent Years €000
Project			
Kingscourt Regional Water Supply	-	-	15,720
Kinsale Sewerage ¹	1,900	1,524	16,176
Knock Sewerage Stage 1	15,604	-	1,045
Leixlip Sewerage	25,270	-	1,419
Letterkenny Sewerage ¹	6,535	1,501	4,964
Limerick Main Drainage (Phase 1, 2 & 3) - Collection and Treatment ^{1,3}	250,711	28,218	15,836
Limerick Main Drainage Contract 4.3 ¹	16,901	-	7,663
Lough Mask Regional Water Supply (Knock- Ballyhaunis) ^{1,2}	27,634	109	3,428
Lucan Water High Level	18,031	1,043	2,926
Middleton Sewerage	23,619	-	1,727
Monaghan Water	20,948	-	690
Navan Sewerage	32,518	38	194
North Leitrim Regional Water Supply ¹	16,684	-	1,047
Osberstown Sewerage ¹	26,874	-	286
Portlaoise MD Stage 3 ²	6,361	4,624	8,605
Sligo Main Drainage ²	8,957	107	13,406
Swords Sewerage ¹	24,462	5,362	905
Tipperary Grouped Design, Build & Operate & Wastewater Treatment Plants ¹	11,022	3,459	4,864
Tralee Sewerage	12,290	-	831
Tramore Sewerage Scheme ²	9,036	4,429	3,140
Tuam Regional Water Supply Scheme Ext to Headford ²	2,476	8,102	9,010
Tuam Regional Water Supply (Stage 1)	30,031	-	512
Tuam Regional Water Supply (Stage 3) ¹	16,815	-	2,376
Waterford Main Drainage - Collection and Treatment ¹	25,561	10,159	20,780
Westport Sewerage (Excl. Advance Section) ¹	49,925	-	662
Wexford Main Drainage	69,427	1,058	5,515
Total	<u>1,763,640</u>	<u>188,865</u>	<u>427,925</u>
2 Housing Projects			
	Cumulative Expenditure to 31-Dec-05 €000	Expenditure in 2006 €000	Subsequent Years €000
Project			
Inner City Dublin Flat Complexes ¹	73,001	5,401	25,000
Knocknaheeny, Cork City ¹	6,146	4,770	10,000
Laurel Ave., Dun Laoghaire	3,245	3,594	9,275
Regeneration of Ballymun Flats ¹	405,647	52,815	60,000
The Glen Phase 1 (Cork)	-	416	15,584
Total	<u>488,039</u>	<u>66,996</u>	<u>119,859</u>
3 Fire Services Project			
	Cumulative Expenditure to 31-Dec-05 €000	Expenditure in 2006 €000	Subsequent Years €000
Project			
CAMP East ¹	<u>20,516</u>	<u>440</u>	<u>200</u>

Notes:

1. Cost of project updated since 2005.

2. Excluded from 2005 account as the then estimated cost of the scheme was under €12.7m.

3. Cumulative expenditure to 31 December 2005 updated.

11 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €21,379.

12 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	442,977	179	16	19,480
Overtime and extra attendance	1,868,678	436	93	31,852
Shift and roster allowances	2,697,732	450	170	20,599
Miscellaneous	<u>196,134</u>	80	9	13,800
Total extra remuneration	<u>5,205,521</u>			

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

13 MISCELLANEOUS ITEMS

Under the provisions of Section 91 of the Finance Act 2004, €20,000,000 of unspent allocation in respect of the capital elements of the Subheads B.1., B.2., C.8., C.9., D.4., D.5., D.6., E.1., E.2., E.3., E.4., F.9. and F.12. was carried forward to 2007.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €934,000 from the Vote for 2006 was included in the Estimate for 2007.

A total of €300,553 was charged to Subhead A.1. in respect of staff assigned to the Fire Services Council (€275,893) and the Rent Tribunal (€24,660).

Fifteen retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €141,400.

In addition to voted moneys, sponsorship and entry fees totalling €432,127 were also expended on the Tidy Towns Competition.

A total of €145,295 was spent on awards under the REPS (Recognition of Exceptional Performance by Staff) Scheme.

In addition to the amounts expended under Subheads A.3. and A.5., a sum of €12,164 was received from the Change Management Fund, Subhead M., of the Finance Vote.

A total of €127,292 compensation and associated legal and miscellaneous costs was paid in cases of personal injury claims by employees arising out of accidents at work (Department of Finance delegated sanction of August 1991 and 27 March 2006).

Amounts totalling €9,565 were paid in respect of claims for personal injuries on State property (Department of Finance delegated sanction of August 1991).

14 EU FUNDING

The outturn shown in Subheads C.1., C.8., D.2., E.2., E.3., F.7. and F.9. includes expenditure in respect of activities co-financed by the European Regional Development Fund.

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

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

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

15 COMMISSIONS AND INQUIRIES ETC.

The Cumulative expenditure in respect of Commissions etc. to 31 December 2006 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2006 €	Cumulative Expenditure to 31-Dec-06 €
Tribunal of Inquiry into certain Planning Matters (The Mahon Tribunal (formerly The Flood Tribunal))	1997	16,173,980	62,313,370

16 NATIONAL LOTTERY FUNDING

Task Force on Special Housing Aid for the Elderly Account of Receipts and Payments in the year ended 31 December 2006

Balance at 1 January 2006	-
B.3. Task Force on Special Housing Aid for the Elderly Expenditure	15,011,000
	<u>15,011,000</u>
Balance at 31 December 2006	=

Schedule - Task Force on Special Housing Aid for the Elderly - Payments in the year ended 31 December 2006

Payee	€
Health Service Executive Region	
Dublin North East	2,700,000
Dublin Mid Leinster	2,911,000
Southern	3,500,000
Western	<u>5,900,000</u>
Total	<u>15,011,000</u>

Grant for the Heritage Council Account of Receipts and Payments in the year ended 31 December 2006

Balance at 1 January 2006	-
E.1. Heritage Council Expenditure	7,435,000
	<u>7,435,000</u>
Balance at 31 December 2006	=

Communal Facilities in Voluntary Housing Schemes Account of Receipts and Payments in the year ended 31 December 2006

Balance at 1 January 2006	-
B.4. Communal Facilities in Voluntary Housing Schemes Expenditure	2,444,000
	<u>2,444,000</u>
Balance at 31 December 2006	=

Schedule - Communal Facilities in Voluntary Housing Schemes - Payments in the year ended 31 December 2006

Local Authority County Councils	Project	Amount €
Cork	Guardwell Sheltered Housing Ltd., Church Square, Kinsale	16,047
	Comhlacht Tithe Soisialta agus Forbairt An tSulain Teoranta, Kilnamartyra, Macroom	63,800
	Society of St Vincent De Paul, Ozanam Centre, New Road, Mallow	33,060
Donegal	Habinteg Housing Association (Ireland) Ltd., Lifford	31,055
	North West Housing Association Ltd., Convent Lane, Derry Road, Carndonagh	23,351
	Co. Donegal Housing Association for the Mentally Handicapped, Lifford Road., Mullindrait	79,982
	North West Housing Association Ltd., Fortwell, Letterkenny	24,202
	North West Housing Association Ltd., Taobh Na Cille, Former Convent, Moville	25,196
Fingal	Daughters of Charity SVDP, Holy Angels, Glenmaroon, Chapelizod	313,200
	Fold Housing Association Ltd., Cherryfield Lawn, Hartstown	325,090
Kildare	Camphill, Park Lane, Grangebeg	1,700
	Respond, Ballymakealy, Celbridge	64,010
	Respond, Easton Road, Leixlip	95,600
	Youth for Peace Ltd., Hostel, Mount Offaly, Athy	44,441
Laois	Mountmellick Voluntary Housing Association Ltd., Wolfe Tone St.	139,200
Limerick	Bruff Housing Association Ltd., The Old Barracks	25,000
	Broadford Voluntary Housing Association, Tullaha	69,600
Monaghan	Respond, Convent Lands, Carrickmacross	45,698
	Respond, Bree, Castleblaney	43,111
	Monaghan Housing Association, Group Home, Billis, Glaslough	30,837
Roscommon	Roscara Housing Association Ltd., Knockroe, Castlereagh	39,900
	Roscara Housing Association Ltd., Aughmagree, Kiltewan	39,900
	Roscara Housing Association Ltd., Srah, Ballinlough	39,900
Waterford	Respond, Corbally, Tramore	150,800
<i>City Councils</i>		
Cork	Farranree Sheltered Housing Association Ltd., Chapel Field, off Knockpogue Avenue	219,350
Dublin	Respond, Tolka Valley Road, Finglas	150,800
	Sophia Housing Association Ltd., Mercy Convent, Cork Street	156,600
	St. Michael's House, 29 St. Brigid's Road, Artane	38,570
<i>Borough Councils</i>		
Drogheda	CLUID Housing Association, Moneymore Community House	114,000
	Total	<u>2,444,000</u>

17 STOCKS

Stocks at 31 December 2006 comprised:	€000
Other (includes consumables in local depots)	286
Stationery	231
IT Consumables	101
Meteorological consumables	69
Cleaning Materials	9
	<u>696</u>

18 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
Income Tax	1,103
Pay Related Social Insurance	490
Withholding Tax	530
Value Added Tax	173
Pension Contributions	<u>439</u>
	<u>2,735</u>

19 ENHANCING INTERNAL CONTROL

A standard format statement on internal financial controls for the year ended 31 December 2006 has been submitted with this account.

The following actions have been taken, or are planned, with a view to improving the Department's system of internal financial controls. These actions relate to staff training, upgrading of financial management systems, risk management, consolidation of capital appraisal guidelines, internal audit and continuing review of financial/administrative controls.

The Performance Management and Development System (PMDS) is used to identify training needs generally, including accounting or other financial training. Mechanisms are also available within the PMDS to check that the training has been provided.

The Department's new accounting and financial management system is now well established for all sections with the exception of the National Parks sites on which work has commenced to link these sites into the new system. This has given the Department a consolidated system for order entry, goods receivable, tax clearance certification, payment processing and asset management. The system provides up-to-date information on procurement and budget management for the purposes of the regular reviews by senior managers.

A revision and consolidation of capital appraisal guidelines for both the Department and local authorities is being advanced. It is intended to have this process completed in 2007 both internally within the Department and across local authorities.

While risk evaluation and management is an integral aspect of the normal business planning process, work has commenced on a comprehensive review of risk identification and evaluation. This will be subject to oversight of the Department's Audit Committee.

Finally, the Department's overall management and audit structures, including internal audit, provide for continuing review of financial/administrative controls. The role of the Department's Audit Committee is to advise the Accounting Officer on the financial reporting process, internal control, risk management and audit matters, as part of the continuing systematic review of the control environment and governance procedures within the Department.

NIALL CALLAN

Accounting Officer

Department of the Environment, Heritage and Local Government

30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Environment, Heritage and Local Government for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Environment, Heritage and Local Government. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006. Attention is drawn to Chapter 6 of the report for 2006 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General

12 September 2007

OFFICE OF THE MINISTER FOR EDUCATION AND SCIENCE

Account of the sum expended, in the year ended 31 December 2006, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto:

-for the salaries and expenses of the Office of the Minister for Education and Science, for certain services administered by that Office, and for payment of certain grants and grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	63,035	56,874	-
A.2. TRAVEL AND SUBSISTENCE	3,172	2,892	80
A.3. INCIDENTAL EXPENSES	2,730	1,902	49
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	3,900	3,248	158
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	10,460	6,977	(422)
A.6. OFFICE PREMISES EXPENSES	3,674	1,683	77
A.7. CONSULTANCY SERVICES	450	646	11
A.8. REGIONAL OFFICE SERVICE	2,027	294	6
OTHER SERVICES			
B.1. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ADULT EDUCATION ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)	891	891	-
B.2. TRANSPORT SERVICES	152,000	159,685	8,730
B.3. INTERNATIONAL ACTIVITIES	4,200	2,870	10
B.4. UNESCO CONTRIBUTION AND INTERNATIONAL EDUCATION EXCHANGES	2,094	1,976	-
B.5. RESEARCH AND DEVELOPMENT ACTIVITIES	8,761	8,427	-
B.6. IN CAREER DEVELOPMENT	26,850	26,829	-
B.7. EXPENSES OF NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT	4,400	4,400	-
B.8. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES	11,753	11,626	-
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)	36,728	36,664	7
B.10. GRANTS TO COLLEGES PROVIDING COURSES IN IRISH (PART FUNDED BY NATIONAL LOTTERY)	1,175	1,228	50
B.11. OCCUPATIONAL HEALTH STRATEGY FOR FIRST AND SECOND LEVEL TEACHERS	2,000	172	-
B.12. GRANT TO INSTITIÚID TEANGEOLAÍOCHTA ÉIREANN	889	739	-
B.13. ROYAL IRISH ACADEMY OF MUSIC GENERAL EXPENSES (GRANT-IN-AID)	3,420	3,420	-
B.14. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF CULTURAL, SCIENTIFIC AND EDUCATIONAL ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)	269	229	-
B.15. EUROPEAN SCHOOLS	34	38	9
B.16. FUND FOR GENERAL EXPENSES OF ORGANISATIONS INVOLVED IN THE PROMOTION OF IRELAND AS AN INTERNATIONAL EDUCATION CENTRE	1,000	688	-
B.17. MISCELLANEOUS			
Original	15,408		
Supplementary	<u>1,360</u>		
B.18. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES ACTIVITIES			
	11,418	8,494	-

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
OTHER SERVICES (Cont'd)				
B.19. COMMISSION ON CHILD ABUSE				
<i>Original</i>	30,495			
<i>Supplementary</i>	<u>(20,007)</u>	10,488	8,524	80
B.20. SCHOOL COMPLETION PROGRAMME		24,662	21,663	-
B.21. NATIONAL EDUCATIONAL PSYCHOLOGICAL SERVICE		15,425	14,729	54
B.22. NATIONAL QUALIFICATIONS FRAMEWORK		11,625	10,972	-
B.23. EXPENSES OF NATIONAL EDUCATION WELFARE BOARD		8,150	8,583	-
B.24. RESIDENTIAL INSTITUTIONS REDRESS		185,000	186,113	19
B.25. NATIONAL COUNCIL FOR SPECIAL EDUCATION		9,240	7,974	-
B.26. EDUCATIONAL DISADVANTAGE (DORMANT ACCOUNTS FUNDING)				
<i>Original</i>	20,000			
<i>Supplementary</i>	<u>(20,000)</u>	-	-	-
FIRST-LEVEL EDUCATION GRANTS & SERVICES				
C.1. SALARIES, ETC., OF TEACHERS				
<i>Original</i>	1,672,600			
<i>Supplementary</i>	<u>27,600</u>	1,700,200	1,692,457	833
C.2. MODEL SCHOOLS - MISCELLANEOUS EXPENSES		385	351	-
C.3. CAPITATION GRANTS TOWARDS OPERATING COSTS OF NATIONAL SCHOOLS		135,139	134,029	-
C.4. GRANTS TOWARDS CLERICAL ASSISTANCE IN NATIONAL SCHOOLS		7,470	7,753	-
C.5. GRANTS TOWARDS THE EMPLOYMENT OF CARETAKERS IN NATIONAL SCHOOLS		6,480	6,351	-
C.6. OTHER GRANTS AND SERVICES		73,300	68,982	638
C.7. LIBRARY GRANTS		2,060	2,071	-
C.8. SPECIAL NEEDS ASSISTANTS IN NATIONAL SCHOOLS		176,340	192,400	-
C.9. CENTRES FOR YOUNG OFFENDERS		26,625	26,568	1
C.10. SPECIAL EDUCATION INITIATIVES		11,000	7,584	(1,566)
C.11. SUPERANNUATION, ETC., OF TEACHERS				
<i>Original</i>	297,300			
<i>Supplementary</i>	<u>26,000</u>	323,300	326,496	-
SECOND LEVEL & FURTHER EDUCATION GRANTS & SERVICES				
D.1. SECONDARY TEACHERS - INCREMENTAL SALARY GRANT				
<i>Original</i>	909,106			
<i>Supplementary</i>	<u>(32,000)</u>	877,106	860,732	-
D.2. GRANTS TO SECONDARY SCHOOL AUTHORITIES AND OTHER GRANTS AND SERVICES IN RESPECT OF SECONDARY SCHOOLS		94,898	93,145	-
D.3. GRANTS TOWARDS CLERICAL ASSISTANCE IN SECONDARY SCHOOLS		6,364	6,525	-
D.4. SUPERANNUATION OF SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOL TEACHERS				
<i>Original</i>	180,000			
<i>Supplementary</i>	<u>30,000</u>	210,000	211,486	-
D.5. COMPREHENSIVE AND COMMUNITY SCHOOLS - RUNNING COSTS		309,195	301,586	-
D.6. ANNUAL GRANTS TO VOCATIONAL EDUCATION COMMITTEES (EXCLUDING CERTAIN GRANTS IN RESPECT OF SPECIALIST COLLEGES AND STUDENT SUPPORT)		788,445	789,525	-

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
SECOND LEVEL & FURTHER EDUCATION GRANTS & SERVICES (Cont'd)				
D.7. PAYMENTS TO LOCAL AUTHORITIES IN RESPECT OF SUPERANNUATION CHARGES				
<i>Original</i>	102,950			
<i>Supplementary</i>	<u>16,000</u>	118,950	122,416	-
D.8. MISCELLANEOUS POST-PRIMARY SERVICES		26,748	25,505	-
D.9. SPECIAL INITIATIVES ADULT EDUCATION		34,650	34,370	-
D.10. STATE EXAMINATIONS COMMISSION		52,460	52,895	948
D.11. MISCELLANEOUS		5,310	4,752	-
D.12. SPECIAL NEEDS ASSISTANTS - SECOND LEVEL		18,000	19,547	-
THIRD LEVEL & FURTHER EDUCATION GRANTS & SERVICES				
E.1. STUDENTS SUPPORT		228,345	232,576	-
E.2. UNIVERSITY SCHOLARSHIPS		1,094	1,133	-
E.3. AN tÚDARÁS UM ARD-OIDEACHAS - GRANT-IN-AID FOR GENERAL EXPENSES				
<i>Original</i>	5,685			
<i>Supplementary</i>	<u>47</u>	5,732	5,732	-
E.4. AN tÚDARÁS UM ARD-OIDEACHAS - GENERAL CURRENT GRANTS TO UNIVERSITIES AND COLLEGES AND DESIGNATED INSTITUTIONS OF HIGHER EDUCATION (GRANT-IN-AID)				
<i>Original</i>	723,398			
<i>Supplementary</i>	<u>31,500</u>	754,898	753,866	-
E.5. GRANTS IN RESPECT OF THE RUNNING COSTS OF THE INSTITUTES OF TECHNOLOGY AND ONE VOCATIONAL EDUCATION COMMITTEE COLLEGE		512,073	515,067	-
E.6. TRAINING COLLEGES FOR PRIMARY TEACHERS EXCLUDING THOSE FUNDED THROUGH THE HIGHER EDUCATION AUTHORITY		10,478	10,477	-
E.7. ST. CATHERINE'S TRAINING COLLEGE FOR TEACHERS OF HOME ECONOMICS		1,798	1,798	-
E.8. DUBLIN DENTAL HOSPITAL - DENTAL EDUCATION GRANT (GRANT-IN-AID)		10,900	10,900	-
E.9. DUBLIN INSTITUTE FOR ADVANCED STUDIES (GRANT-IN-AID)		6,952	6,952	-
E.10. GRANT IN RESPECT OF TUITION FEES TO DESIGNATED NON-HIGHER EDUCATION AUTHORITY THIRD-LEVEL INSTITUTIONS		3,150	3,379	-
E.11. MISCELLANEOUS		1,285	903	-
E.12. GRANTS TO CERTAIN THIRD-LEVEL INSTITUTIONS		7,793	7,826	-
E.13. ALLEVIATION OF DISADVANTAGE		14,975	14,975	-
E.14. RESEARCH AND DEVELOPMENT ACTIVITIES				
<i>Original</i>	80,983			
<i>Supplementary</i>	<u>(500)</u>	80,483	77,679	-
E.15. GRANGEGORMAN DEVELOPMENT AGENCY		1,000	95	-
E.16. STRATEGIC INNOVATION FUND		15,000	15,000	-
CAPITAL SERVICES				
F.1. BUILDING, EQUIPMENT AND FURNISHING OF NATIONAL SCHOOLS AND CENTRES FOR YOUNG OFFENDERS		277,000	244,898	6,008
F.2. SECOND-LEVEL SCHOOLS - BUILDING GRANTS AND CAPITAL COSTS		229,000	249,480	6,166

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
CAPITAL SERVICES (Cont'd)	€000	€000	€000	€000
F.3. BUILDING GRANTS AND CAPITAL COSTS OF THE INSTITUTES OF TECHNOLOGY, OTHER COLLEGES AND THE RESEARCH TECHNOLOGICAL DEVELOPMENT AND INNOVATION PROGRAMME		73,000	75,999	-
F.4. AN tÚDARÁS UM ARD-OIDEACHAS - BUILDING GRANTS AND CAPITAL COSTS FOR UNIVERSITIES AND COLLEGES AND DESIGNATED INSTITUTIONS OF HIGHER EDUCATION (GRANT-IN-AID)		40,000	39,985	-
F.5. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES ACTIVITIES		10,000	4,107	168
F.6. PUBLIC PRIVATE PARTNERSHIP COSTS		<u>20,900</u>	<u>20,278</u>	-
Gross Total				
<i>Original</i>	7,888,969			
<i>Supplementary</i>	<u>60,000</u>	7,948,969	7,896,897	22,200
<i>Deduct:-</i>				
G. APPROPRIATIONS-IN-AID:				
<i>Original</i>	255,501			
<i>Supplementary</i>	<u>13,000</u>	<u>268,501</u>	<u>282,517</u>	<u>4,518</u>
Net Total				
<i>Original</i>	7,633,468			
<i>Supplementary</i>	<u>47,000</u>	<u>7,680,468</u>	<u>7,614,380</u>	<u>17,682</u>
SURPLUS TO BE SURRENDERED		€ 66,087,679		

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 2006

	€000	€000	€000
Net Outturn			7,614,380
Changes in Capital Assets			
Purchases Cash	(6,860)		
Depreciation (Note 4)	3,240		
Loss on Disposals	<u>34,879</u>	31,259	
Assets Under Development			
Cash Payments (Note 5)		(19,629)	
Changes in Net Current Assets			
Increase in Closing Accruals		9,214	
Increase in Stock		<u>(18)</u>	<u>20,826</u>
Direct Expenditure			7,635,206
Expenditure Borne Elsewhere			
Vote 6			11
Net Allied Services Expenditure			18,338
Notional Rents			<u>4,255</u>
Operating Cost			<u>7,657,810</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 4)			49,341
Assets Under Development (Note 5)			<u>17,705</u>
			67,046
Current Assets			
Stocks (Note 19)		225	
Prepayments		2,286	
Recoupment of Overpayments		1,366	
Recoupment of Secondment Costs		1,493	
Loans Outstanding (Note 16)		61	
Pension Contributions		20	
Accrued Income		4,518	
Other Debit Balances:			
Agency Payments to OPW	30,300		
Sub-Accountants	164		
Marriage Retirement Death Gratuity	3,491		
Salaries Recoupable	428		
Schools Broadband Programme	7,114		
World Skills	39		
Redress Board	326		
Travel Passes	126		
Payable Orders Irregularly Cashed	75		
Miscellaneous	47	42,110	
PMG Balance and Cash	77,715		
Orders Outstanding	<u>(87,006)</u>	<u>(9,291)</u>	
Total Current Assets		<u>42,788</u>	
Less Current Liabilities			
Due to State - Other Balances (Note 20)		478	
Accrued Expenses		24,486	
Other Credit Balances:			
Due to State - Suspense (Note 20)	16		
Pension Refund	506		
Skill Olympic Sponsorship	33		
European School Day	21		
Central Bank	41		
Thedens Bequest	224		
TRBDI Boundary	30		
Primary Buildings - Energy	305		
Re-check of Marks	31		
Interreg Challenge	166		
Reid Bequest C Fund	48		
Miscellaneous	<u>41</u>	1,462	
Net Liability to the Exchequer (Note 6)		<u>31,357</u>	
Total Current Liabilities		<u>57,783</u>	
Net Current Liabilities			<u>(14,995)</u>
Net Assets			<u>52,051</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Land and Buildings €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	27,754	24,135	8,803	60,692
Prior year adjustment ¹	-	380	(202)	178
	27,754	24,515	8,601	60,870
Additions	49,566	1,870	52	51,488
Disposals ²	(34,860)	(6,436)	-	(41,296)
Gross Assets at 31 December 2006	<u>42,460</u>	<u>19,949</u>	<u>8,653</u>	<u>71,062</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2006	-	18,768	5,511	24,279
Prior year adjustment ¹	-	816	(198)	618
	-	19,584	5,313	24,897
Depreciation for the Year	-	2,592	648	3,240
Depreciation on Disposals	-	(6,416)	-	(6,416)
Cumulative Depreciation at 31 December 2006	-	<u>15,760</u>	<u>5,961</u>	<u>21,721</u>
Net Assets at 31 December 2006	<u>42,460</u>	<u>4,189</u>	<u>2,692</u>	<u>49,341</u>

¹ Following a review of the asset registers for the period 1995 to 2006 the prior years adjustments arose principally from (a) the re-classification of assets from telecommunication equipment to office equipment and (b) the correction of an error in the historical asset register.

² Following a review of the asset registers for the period 1995 to 2006 the office equipment disposals figure has been reviewed to take account of the disposal of assets which the Department had physically disposed of, but where the disposals had not been noted in the asset register.

GENERAL INFORMATION NOTE

1. FIRST-LEVEL

- 1.1 Thirty-one (31) first-level sites are owned and controlled/managed by the Minister for Education and Science.
- 1.2(i) Forty six (46) Gaelscoileanna and six (6) Multi-Denominational schools owned by the Minister for Education and Science are controlled/managed by Boards of Management.
- 1.2(ii) One (1) Multi-Denominational school site and building is held by the Minister for Education and Science under a long term lease agreement but is controlled/managed by the school's Board of Management.
- 1.2(iii) Nine Model (9) schools, owned by the Office of Public Works, are controlled/managed by Boards of Management.
- 1.3 The total number of National Schools in operation on 31 December 2006 was three thousand two hundred and eighty four (3,284). 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 Ownership of the five (5) Children Detention schools is vested in the Minister for Education and Science. The schools are managed on behalf of the Department by Boards of Management.

2. SECOND-LEVEL

- 2.1 Eight (8) 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 one (1) Secondary school owned by the Minister for Education and Science are controlled/managed by Boards of Management.
- 2.2(ii) Two hundred and forty eight (248) Vocational schools are vested in Vocational Education Committees under the Vocational Education Act, 1930.
- 2.2(iii) Three hundred and ninety four (394) secondary schools are privately owned.

3. THIRD-LEVEL

- 3.1 The land and buildings of one (1) third-level institution (Tipperary Rural and Business Development Institute - Thurles Campus) is owned by the Minister for Education and Science at 31 December 2006 and controlled/managed by the Board of Directors.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2006

	Construction Contracts €000	In-House Computer Applications €000	Totals €000
Amounts brought forward at 1 January 2006	29,186	2,863	32,049
Cash Payments for the Year	17,157	2,472	19,629
Transferred to Asset Register	(29,739)	(4,234)	(33,973)
Amounts carried forward at 31 December 2006	<u>16,604</u>	<u>1,101</u>	<u>17,705</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 2006

	€000	€000
Surplus to be Surrendered		66,088
Exchequer Grant Undrawn		<u>(34,731)</u>
Net Liability to the Exchequer		<u>31,357</u>
Represented by:		
Debtors		
Net PMG position and cash	(9,291)	
Debit Balances: Suspense	<u>42,110</u>	32,819
Creditors		
Credit Balances: Suspense	(1,446)	
Due to the State - Suspense	<u>(16)</u>	<u>(1,462)</u>
		<u>31,357</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Exchequer Extra Receipts	2,393,825
Conscience Money	400
Witness Expenses	<u>160</u>
	<u>2,394,385</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	6,161	The savings arose due to delays in filling vacancies and a number of sanctioned posts were unfilled. Additionally the requirement for overtime was less than anticipated.
A.2.	280	The savings arose due to the requirement for official travel being lower than anticipated.
A.3.	828	The savings arose principally due to lesser PMDS training requests, and a lower level of miscellaneous expenses which are ad hoc in nature and difficult to forecast.
A.4.	652	The saving arose as the Department did not proceed with the installation of a new telephone system during 2006.
A.5.	3,483	The savings arose due to lower than anticipated expenditure on stationery and office machinery and a delay in progressing IT projects during 2006.

Sub-head	Less/(More) Than Provided €000	Explanation
A.6.	1,991	The savings were mainly due to the fact that a number of proposed projects did not take place during 2006.
A.7.	(196)	The excess arose due to underestimation of the consultancy requirements for 2006.
A.8.	1,733	The savings resulted from delays in the procurement of suitable property for the regional office network and lower than anticipated operating costs for 2006.
B.2.	(7,685)	The excess arose because additional vehicles were hired in by Bus Éireann from the private sector to address a capacity shortfall in seats, new and modern second-hand buses were added to the Bus Éireann school transport fleet and rate increases were approved for contractors.
B.3.	1,330	Expenditure on North/South initiatives was slower than predicted in 2006. Further savings arose when activities on the Peace II projects ceased. Expenditure on other international activities both at home and abroad was less than anticipated during 2006.
B.4.	118	A saving of €50,000 resulted from a favourable US Dollar/Euro exchange rate on the annual contribution to UNESCO. The remainder of the savings arose due to delayed and lower take up of scholarships.
B.11.	1,828	The savings arose principally due to delays in meeting the deadlines associated with the EU procurement procedures.
B.12.	150	The savings are mainly due to the costs of liquidation and associated legal costs being less than expected.
B.14.	40	The savings was mainly due to the costs of cultural grants being lower than expected in 2006.
B.16.	312	The savings arose as arrangements to put primary legislation in place proceeded at a slower than anticipated rate.
B.17.	1,952	The savings arose principally due to overestimation of the cost of Partnership Programme in 2006 and a delay in relation to the timing of a payment of €1.36m to the Department of Employment and Learning in Northern Ireland in respect of the cost of students resident in Ireland who access further education.
B.18.	2,924	The saving was due largely to lower than expected expenditure in relation to on-going costs of the NCTE and the cost of the broadband network.
B.19.	1,964	The savings arose principally due to delays in the payment of legal costs and lower salary and funding costs being incurred by the Commission.
B.20.	2,999	Savings arose due to a number of School Completion Programme projects not having bank accounts/management committees in place in time for payments to issue by year end 2006.
B.22.	653	The saving arose as an IT project for FETAC did not progress as rapidly as originally anticipated.
B.23.	(433)	The excess arose due to higher accommodation and staffing costs arising from the the appointment of additional staff to the NEWB.
B.25.	1,266	Savings arose due to staff vacancies and lower costs incurred on expenditure programmes.
C.2.	34	The savings arose due to overestimation of the 2006 financial requirement.
C.6.	4,318	The savings on this subhead principally arose due to expenditure on legal and settlement costs for special education court cases being lower than anticipated. Additionally delays in the roll out of both the early education strand of DEIS and the implementation of standardised testing contributed to the saving.
C.8.	(16,060)	The excess arose due to the cost of additional special needs posts on the payroll that had not been factored into the 2006 allocation and the cost of substitution for SNA's being higher than anticipated.
C.10.	3,416	The saving arose as two additional facilities for which funding was sanctioned in 2006 did not become operational during 2006 due to accommodation issues.
D.11.	558	Savings arose principally due to lower than anticipated draw down on the miscellaneous element of the subhead which is ad hoc in nature and difficult to predict.

Sub-head	Less/(More) Than Provided €000	Explanation
D.12.	(1,547)	The excess arose due to the cost of additional special needs posts on the payroll that had not been factored into the original 2006 allocation.
E.10.	(229)	The excess arose due to a higher than anticipated requirement for the Free Fees Initiative in non-HEA Institutions.
E.11.	382	The saving arose due to overestimation. Due to the miscellaneous nature of the subhead it is difficult to predict expenditure.
E.15.	905	The saving arose due to the Agency being established later in the year than had been anticipated. As a result the recruitment and appointment of staff could not be completed by year end.
F.1.	32,102	Arising from the incorrect treatment of Agency charges totalling €27.1 million in 2006, an underspend of that amount occurred on foot of the corrective action taken to charge this amount, relating to the Primary Site Acquisition Programme and Asbestos Programme at primary level, to an imprest account rather than to the Department's Vote.
F.2.	(20,480)	The excess arose due to progress on the Post Primary School Building and Modernisation programme advancing more rapidly than was expected.
F.5.	5,893	The savings arose principally from the lower than anticipated cost of broadband roll-out equipment supports, lower than expected demand for Networking Grants from schools and a review of the future priorities for the ICT in Schools Programme.

9 APPROPRIATIONS-IN-AID

			Estimated €	Realised €
G.1. Administration and Other Services Receipts				
1. EU Travel Receipts			1,000	59
2. Contributions from the EU for educational activities			58,000	68,974
3. Receipts from the European Social Fund				
	<i>Original</i>	44,478,000		
	<i>Supplementary</i>	<u>25,000,000</u>	69,478,000	78,919,913
4. Peace Programme Receipts			499,000	650,191
5. Miscellaneous			2,000	717,017
6. Dormant Accounts Funding				
	<i>Original</i>	20,000,000		
	<i>Supplementary</i>	<u>(20,000,000)</u>	-	-
G.2. First Level Receipts				
1. Superannuation, etc., of National Teachers:				
(i) Refunds of gratuities under Superannuation Schemes, 1934 to 1958, etc.			190,000	555,168
(ii) Contributions to the Superannuation Schemes				
	<i>Original</i>	70,868,000		
	<i>Supplementary</i>	<u>3,500,000</u>	74,368,000	74,711,953
(iii) Contributions to Teachers' Spouses and Children's Pensions Scheme				
	<i>Original</i>	20,668,000		
	<i>Supplementary</i>	<u>1,500,000</u>	22,168,000	22,174,872
2. Contributions to pension scheme for non-teaching staff of Centres for Young Offenders (Subhead C.9.)			620,000	754,266
3. Contributions to Superannuation Scheme for Clerical Assistants in National Schools (Subhead C.4.)			168,000	174,343
4. Recoupment of salaries etc., of teachers on secondment and recovery of overpayments of salary				
	<i>Original</i>	8,632,000		
	<i>Supplementary</i>	<u>3,000,000</u>	11,632,000	11,933,048
5. Handling charge involved in making certain deductions from teachers' salaries			265,000	254,284
6. Miscellaneous			141,000	1,033,751
7. Contributions to Superannuation Scheme for Special Needs Assistants in National Schools (Subhead C.8.)			5,388,000	5,567,235
8. Contributions to Superannuation Scheme for Caretakers in Primary Schools			147,000	107,269

G.3. Second Level & Further Education Receipts	Estimated €	Realised €
1. Superannuation, etc., of Secondary, Comprehensive and Community School Teachers:		
(i) Contributions to Secondary Teachers' Superannuation Scheme	57,552,000	56,980,558
(ii) Contributions to Secondary Teachers' Spouses and Children's Pension Scheme	15,831,000	16,120,430
(iii) Refund of Gratuities under Secondary Teachers' Superannuation Scheme	43,000	43,166
2. Repeat Leaving Certificate course fees	195,000	131,930
3. Refund of portion of capital grants (Subhead F.2.)	8,000	8,539
4. Contributions to Superannuation Scheme for Clerical Assistants in Secondary Schools (Subhead D.3.)	141,000	150,918
5. Contributions towards the building and equipping costs of community schools	10,000	-
6. Recoupment of salaries etc., of teachers on secondment and recovery of overpayments of salary	8,694,000	9,229,445
7. Handling charge involved in making certain deductions from teachers' salaries	202,000	162,010
8. Miscellaneous	149,000	1,646,629
9. Contribution to Superannuation Scheme for Special Needs Assistants in second level education (Subhead D.12.)	551,000	420,434
Total	<u>268,501,000</u>	<u>282,516,402</u>

Explanation of Variations

- G.1.**
3. The €9.4 million surplus receipts arose due to the value of claims paid by the EU being higher than anticipated for a number of measures. Additionally €1.1 million was received in respect of activity relating to the 1994-1999 round of funding.
 4. The surplus arose due to delays by the European Commission in processing expenditure claims for 2004 and 2005 by projects under Measure 5.5 of the Peace II Programme.
 5. The surplus is principally due to the recoupment of overpayments, cancellations and out-of-date payable orders and other miscellaneous receipts which are difficult to estimate.
- G.2.**
- 1.1. The receipts under this subhead are generally one-off payments made by primary teachers to repay previous gratuities received to restore previous service for pension purposes. It is therefore difficult to predict the number or value of payments in any given year.
 2. The surplus receipts arose due to an increased level of superannuation contributions in 2006.
 6. The surplus is principally due to the recoupment of overpayments, cancellations and out-of-date payable orders and other miscellaneous receipts which are difficult to estimate.
 8. Due to the newness of the subhead it was difficult to forecast the level of superannuation contributions payable during 2006.
- G.3.**
2. The shortfall arose from a decrease in the number of pupils pursuing the repeat Leaving Certificate Programme.
 6. A surplus arose due to the receipt of outstanding secondment costs from 2005, higher than profiled secondment receipts for 2006, and higher than anticipated recovery of overpayments in 2006.
 7. The shortfall in handling charge receipts arose from a refund which resulted from new handling charge arrangements now in place arising from revised legislative measures and a general overestimation of the level of receipts for 2006.
 8. The surplus is principally due to the recoupment of overpayments, cancellations and out-of-date payable orders and other miscellaneous receipts which are difficult to estimate.
 9. The shortfall arose due to delays in recouping arrears of pension contributions during 2006.

10 COMMITMENTS

A. Global Commitments	€000
Commitments likely to materialise in subsequent years for:-	
Procurement subheads	420
Grant subheads	2,407
B. Multi-Annual Capital Commitments	Totals
	€000
1. Legally Enforceable Capital Commitments	
Expenditure in 2006	668,439
Commitments to be met in subsequent years	967,232

2.	Legally Enforceable Capital Commitments	Legally Enforceable Commitments			
	Capital projects involving total expenditure of €12,697,380 or more	Expenditure to 31 December 2005 €	Expenditure in 2006 €	to be met in Subsequent Years €	Totals €
	Subhead F.2.				
1.	Malahide C.S. ¹	2,476,615	9,162,106	2,329,995	13,968,716
2.	Rathoath V.S.	2,173,543	6,709,617	4,070,912	12,954,072
3.	Youghal C.S.	10,194,418	3,482,214	95,078	13,771,710
	Subhead F.3.				
4.	Cork - Tourism Building ²	16,694,511	1,012,992	592,497	18,300,000
5.	Galway/Mayo Library ²	28,271,808	277,496	249,591	28,798,895
6.	Waterford - Cert Building ²	1,680,710	3,755,485	18,684,805	24,121,000
7.	National University of Ireland, Dublin - Conway Institute ^{2 & 3}	11,421,410	247,166	1,103,611	12,772,187
8.	Dublin City University, National Centre for Cellular Biotechnology ²	3,647,702	11,357,487	3,151,987	18,157,176
9.	National University of Ireland, Dublin - Centre for Synthesis & Chemical Biology ^{2 & 3}	9,553,915	1,408,112	2,746,995	13,709,022
10.	National University of Ireland, Cork - Postgraduate Research Library ^{2 & 3}	2,569,663	4,998,758	6,152,555	13,720,976
	Subhead F.4.				
11.	Mary Immaculate College Campus Development Phase 1a/infrastructure	2,730,251	11,269,607	1,870,142	15,870,000
C.	Public Private Partnership				
1.	National Maritime College of Ireland PPP ⁴	18,853,722	9,201,118	162,706,595	190,761,435
2.	Schools Bundle PPP ⁴	42,463,821	10,721,940	202,973,177	256,158,938
3.	Cork School of Music ⁴	-	96,800	208,363,742	208,460,542

Notes

¹The Malahide C.S. Project was omitted from the Legally Enforceable Capital Commitments table in error in the 2005 Accounts.

²Expenditure on the projects is being met from Subhead F.3. of this Vote and from the Science and Technological Education (Investment) Fund.

³Each of these projects had their cumulative expenditure understated in the 2005 accounts due to a revision of the expenditure notified during 2006. The NUI Dublin - Conway Institute Project was understated by €384,951, the NUI Dublin Centre for Synthesis & Chemical Biology Project's cumulative expenditure was understated by €8,360 and the NUI - Cork Postgraduate Research Library Project was understated by €533,679.

⁴Expenditure on the projects is being met from Subhead F.6. of the Vote.

Note on PPP's

Each project is determined by the contract agreed. For example, the unitary payment for the National Maritime College (NMC) is €8.5 million but starts to reduce substantially in the later years eventually falling to around €4 million near the end of the concession period. The figures shown above comprise the total cost of the project based on the final financial model (which had not previously been available), the unitary payment paid to the end of December 2005 and VAT on construction.

The concession period of education PPP projects is twenty-five years. Provision is made for inflation and benchmarking the cost of services over that period. Therefore the Legal Commitments figure is subject to variation from time to time.

It should also be noted that the Schools PPP has about 21 years left in the contract, whereas the National Maritime College commenced its twenty-five year contract in October 2004. The Cork School of Music concession will commence in mid 2007.

The figures quoted for Enforceable Commitments exclude VAT on the operation elements of the PPP contract and comprise outstanding unitary payments based on the financial model at contract signing.

The return excludes payment outside the main PPP contracts that had previously been included.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Total Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	690,236	254	37	21,298
Overtime and extra attendance	1,186,490	460	52	22,930
Shift/roster allowances	33,294	5	2	16,367
Miscellaneous	<u>175,280</u>	101	9	14,205
Total extra remuneration	<u>2,085,300</u>			

Note

Certain individuals received payments in more than one category.

12 MISCELLANEOUS ITEMS

There is a carryover of €3,578,000 from 2006 to 2007 under the terms of the Administrative Budget Agreement.

Expenditure under Subhead B.24. includes compensation of €1,067,000 in respect of six redress cases. Legal costs totalling €944,679 were paid in six of these cases and six other cases. Medical and other costs totalling €42,598 were paid in eight other cases. (S18/5/99, S18/10/04 and D/Finance reference 24/01/2006 refers)

Expenditure under Subhead C.6. included a settlement of €568,706 and legal costs of €204,787 arising from five placement cases. (S18/28/76)

Expenditure under Subhead C.9. includes legal costs of €106,164 arising from compensation claims by eight staff members of Young Offender Centres for injuries received while on duty. Compensation totalling €177,000 was paid in two of these cases and in one other case. Medical and other costs totalling €2,778 were paid in two additional cases. (S18/7/00 and S18/9/92)

Expenditure under Subhead C.9. included an amount of legal costs totalling €102,509 arising from the retirement of a member of staff and the resignation of one other member of staff. (S18/7/00)

Expenditure under Subhead C.9. included two settlements totalling €13,259 arising from a road traffic accident. (S18/7/00)

Expenditure under Subhead D.5. included an amount of €74,651 in settlement of two compensation claims for accidents in Community and Comprehensive schools. Legal fees of €79,035 were paid in one of these cases and eight other cases. Medical and other fees totalling €21,498 were also paid in respect of two of the compensation cases, eight of the legal fees cases and in seven other cases. (S18/35/78)

Expenditure under Subhead D.5. included an amount of €132,500 in settlement of two claims for accidents in Community and Comprehensive schools. Legal costs of €57,368 were paid in respect of both of these settlement cases. (S18/35/78)

Expenditure under Subhead D.10. includes an amount of €3,778 arising from the write-off of nine irrecoverable payments which ranged in value from €62 to €924. (D/Finance reference 31/07/06)

Expenditure under Subhead D.11. included settlement costs of €34,470 arising from a case in relation to the loss of exam material in 1995. (S18/1/75Pt2)

A sum amounting to €10,571 was received from Vote 6, Office of the Minister for Finance in 2006 in respect of expenditure incurred in 2006 and expended to the value shown in 2006.

	€
Subhead A.5.	10,571

Expenditure under Subhead C.6. included an amount of €24,511,278 in respect of temporary school premises.

In line with the terms of the Administrative Budget Agreement, €93,893 was spent on awards under the 2006 Merit Scheme for exceptional performance. Thirty three individuals were awarded a sum of €1,000 each and a further one hundred and thirty four received net payments of €250 as part of group awards.

Also in 2006 the sum of €12,020 was spent on interest and penalties arising from an underpayment of PAYE and PRSI for the Department's merit awards for 2004 and 2005. The sum of €81,326 was also paid in respect of PAYE and PRSI for the years 2004 and 2005. (E45/4/37)

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."

Moneys from the Special Account, which are provided by the Oireachtas, are used to pay awards made by the Residential Institutions Redress Board and the costs of the Board in administering the Act. The other source of funding for the Special Account comes from moneys contributed under the terms of the Indemnity Agreement between the State and the contributing congregations. The first Schedule of this Agreement contains a list of the contributing congregations.

The accounts are subject to audit by the Comptroller and Auditor General.

13 EU FUNDING

The amount of €78,919,913 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.

14 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions, etc., to 31 December 2006 on account of which payments were made in the year was as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2006 €	Cumulative Expenditure to 31 Dec 2006 €
Commission to Inquire into Child Abuse	1999	8,523,942	36,356,159
Residential Institutions Review Committee	2003	513,110	1,797,772
New Schools Advisory Committee	2002	47,841	114,380
Commission on School Accommodation	1996	259,837	2,953,148

15 CONTINGENT LIABILITY

In addition there will be further payments associated with the Commission to Inquire into Child Abuse and the Redress Board. Final costs cannot be determined at this point as the work of both bodies is ongoing.

Expenditure on the Commission to Inquire into Child Abuse to the end of 2006 was €36,356,159. At this point it is estimated that a provision in the region of €50-€60 million may be required to meet remaining costs of the Commission. This is based on revised estimates received from the Commission and is a tentative provision given that the Commission has yet to receive and assess a large volume of third party legal costs.

Expenditure associated with the Redress Board to the end of 2006 was €564,428,194 at which time some 7,291 applications had been processed out of a total of 14,541 applications received by the Board. At this point it is estimated that a provision of some €600 million may be required to meet remaining costs of the Board. This estimate is tentative given that the Board has some 7,250 applications to process at the end of 2006 and that the level of award in these remaining cases may vary substantially.

16 STATEMENT OF LOANS

Loans issued towards building of Secondary Schools and repayments thereof (Subhead G.3.3.)

Period	Amounts of Loans Issued €	Repayments Principal €	Repayments Interest €
From 1 April 1968 to 31 December 2005	3,210,039	3,142,107	3,585,487
Year ended 31 December 2006	-	6,926	1,613
Total	<u>3,210,039</u>	<u>3,149,033</u>	<u>3,587,100</u>
Total Amounts of Loans Issued	3,210,039		
Total Amount of Principal Repaid		<u>(3,149,033)</u>	
Principal Outstanding		<u>61,006</u>	

17 MISCELLANEOUS ACCOUNTS

NON-VOTED ACCOUNTS

	Securities €	Cash €	Total €
Cash for Investment Balance on 1 January 2006	-	-	-
Securities Balance on 1 January 2006	1,069,989	-	1,069,989
Securities Redeemed	(65,217)	65,217	-
Transferred to Income Account	-	(21,507)	(21,507)
Securities Purchased	<u>42,382</u>	<u>(43,710)</u>	<u>(1,328)</u>
Balances on 31 December 2006	<u>1,047,154</u>	<u>=</u>	<u>1,047,154</u>

Receipts and Payments Account for the Year Ended 31 December 2006

	€
Balances on 1 January 2006	64,418
Receipts	133,510
Payments	<u>(133,967)</u>
Balances on 31 December 2006	<u>63,961</u>

REGISTRATION COUNCIL

Account of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the year ended 31 December 2006, in respect of Capital and Income.

Capital Account

	Securities €	Cash €	Total €
Cash Balance on 1 January 2006	-	-	-
Securities Balance on 1 January 2006	34,323	-	34,323
Securities Transferred to the Teaching Council ¹	<u>(508)</u>	<u>-</u>	<u>(508)</u>
Balances on 31 December 2006 ²	<u>33,815</u>	<u>=</u>	<u>33,815</u>

Income Account

	€
Balances on 1 January 2006	33,067
Dividends Received	1,244
Miscellaneous Receipts	46,997
Miscellaneous Payments	<u>(81,308)</u>
Balances on 31 December 2006	<u>=</u>

¹The Teaching Council Act provided for the establishment of an independent statutory agency to regulate the teaching profession and to maintain and enhance teaching standards. The Council was established on 28 March 2006 with the duty to take over the functions of the Registration Council.

²Stock to the value of €33,815 remained in the name of the Minister pending the completion of the stock transfer process at 31 December 2006. The transfer to the Teaching Council of the outstanding stock was finalised in January 2007.

ENDOWED SCHOOLS

Account of the Receipts and Payments of the Endowed Schools (constituted under the Educational Endowments (Ireland) Act, 1885) during the year ended 31 December 2006, in respect of Capital and Income.

	Securities €	Cash €	Total €
Cash for Investment Balance on 1 January 2006	-	-	-
Securities Balance on 1 January 2006	545,711	-	545,711
Adjustment to opening Stock Balance ¹	(1,895)	-	(1,895)
Securities Redeemed	(33,592)	33,592	-
Securities Purchased	<u>32,672</u>	<u>(33,592)</u>	<u>(920)</u>
Balances on 31 December 2006	<u>542,896</u>	<u>=</u>	<u>542,896</u>

Receipts and Payments Account for the Year Ended 31 December 2006

	€
Balances on 1 January 2006	12,009
Receipts	113,179
Transfers/Contras	47,226
Transfer to Capital Account	-
Payments	<u>(140,501)</u>
Balances on 31 December 2006	<u>31,913</u>

¹ Arising from a transposition error in regard to a treasury bond purchased in December 2005 the amount purchased was overstated by 1,895 units in the 2005 accounts.

GRANT-IN-AID FUNDS 2006

	€
Subhead B.1. - Fund for General Expenses of Adult Education	
Organisations (National Lottery Funded) (a)	891,000
Subheads B.8. & B.9. - Fund for General Expenses of Youth	
Organisations and Other Expenditure in relation to Youth Activities	
National Lottery (a)	36,664,106
Exchequer (b)	11,625,953
Subhead B.14. - Fund for General Expenses of Cultural, Scientific and	
Educational Organisations (National Lottery Funded) (a)	<u>229,200</u>
	<u>49,410,259</u>

- (a) Analysis of payments funded from National Lottery is included in Note 18.
- (b) A sum of €11,625,953 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	42,816
Presbyterian Youth	59,539
DYCW	30,645
City of Dublin VEC	7,025,599
County Dublin VEC	2,233,895
Dun Laoghaire VEC	581,592
Ceol Ballyfermot	38,556
City of Cork VEC	802,996
Fountain Resource Group	12,000
City of Limerick VEC	234,700
City of Galway VEC	222,905
County Carlow VEC	81,550
County Wicklow VEC	194,345
Dun Laoghaire/ Rathdown	<u>64,815</u>
Total	<u>11,625,953</u>

18 NATIONAL LOTTERY FUNDING**National Lottery Voted Funds****Payments in the year ended 31 December 2006**

	€
General Expenses of Youth Organisations and Other Expenditure in Relation to Youth Activities (Subhead B.9.)	36,664,106
Cultural Activities (Subhead B.14.)	229,200
Irish Language (Subhead B.10.)	1,227,837
Expenses of Adult Education Organisations (Subhead B.1.)	891,000
Total	<u>39,012,143</u>

Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Youth Organisations and Other Expenditure in relation to Youth Activities

	€
Assessor of Youth Work - Salary Costs	29,144
Ballaghadereen Youth Project	50,000
Ballyphehane/Greenmount Project, Cork City	10,000
Belvedere Youth Project, Dublin	50,000
Bishopstown Youth Project, Cork City	50,000
Blanchardstown Youth Service Computer Clubhouse	20,000
Boys Brigade	5,000
Carrigtwohill Area Youth Project, Co. Cork	50,000
Catholic Guides	15,000
Catholic Youth Care	32,250
Causeway	89,246
Cavan RAPID Project	50,000
Child Protection Training	145,481
Church of Ireland Youth Department	15,000
Co-operation Ireland	52,663
Council of Europe English Language Course	45,000
Curragh Youth Project, Co. Kildare	60,000
Development Fund for Youth Work Organisations	252,530
Foróige	4,500
Gaisce - President's Award Scheme	910,000
Gaisce - Funding towards 21st Century	17,237
Girls Brigade	3,000
Glen Youth Project, Cork City	12,500
Grants to Youth Organisations (Schedule A)	11,560,091
Gweedore Youth Project, Co. Donegal	50,000
ICTU	18,000
Irish Deaf Youth Association, Dublin	50,000
Leargas	547,655
Leargas Child Protection Seminar 2006	4,641
Local Voluntary Youth Councils	65,000
Local Youth Club Grants Scheme	635,002
Local Youth Club Grants Scheme - Administrative Costs	63,000
Lough Gur Project, Co. Limerick	25,000
Macra na Feirme	10,000
Mahon Youth Project, Cork City	12,500
Maynooth Diploma Course	160,000
Milford Community Youth Project, Co. Donegal	50,000
Milstreet Youth Project, Co. Cork	50,000
Miscellaneous Expenses	6,555
Miscellaneous - Youth Information	5,132
Mitchels Youth Work Project, Tralee	50,000
National Association of Traveller Centres	20,000
National Association of Youth Drama	40,000
National Youth Arts Programme	111,845
National Youth Conference	21,061
National Youth Council of Ireland	48,665
National Youth Council of Ireland - IS&W	15,000
National Youth Health Programme	103,736
National Youth Work Advisory Committee	12,040
National Youth Work Development Plan	433,200
Northside Youth Project, Drogheda	50,000
North/South Youth Work	4,000
Ogras	26,500
Order of Malta	20,000
Other Projects under Disadvantaged Youth (Schedule B)	276,598
Rathkeale Youth Project	48,300
Rathmines Area Youth Project	50,000
Review of Youth Work	17,382
Scouting Ireland	9,000

Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Youth Organisations and Other Expenditure in relation to Youth Activities

	€
Special Project for Youth Schemes	16,775,628
Strawberry Hill Youth Development Centre	10,000
The Base Special Youth Programme, Ballyfermot	50,000
The Hive Youth Café, New Ross	50,000
Tramore Youth Project, Waterford	50,000
YMCA Project, Dublin	12,500
Young Irish Film Makers	80,000
Young Mothers in Education Project, Galway	50,000
Youth Card/USIT	4,495
Youth Development Officer posts for VEC's	926,450
Youth Drop-in Centre, Carraroe, Co. Galway	50,000
Youth Information Centres	<u>1,966,579</u>
Total	<u>36,664,106</u>

Cultural Activities €

Cultural Organisations (Schedule C)	<u>229,200</u>
-------------------------------------	----------------

Irish Language €

Courses in Irish	<u>1,227,837</u>
------------------	------------------

Expenses of Adult Education Organisations €

Aontas	452,000
Irish Countrywomen's Association	23,000
National Adult Literacy Agency	314,000
People's College	<u>102,000</u>
Total	<u>891,000</u>

Schedule A**Grants to Youth Organisations** €

An Óige	224,157
Athlone Community Services	45,731
Boys Brigade	50,000
Catholic Guides of Ireland	320,255
Catholic Youth Care	1,055,153
Church of Ireland Youth Department	220,654
Comhthraenáil na nOgeagrais Gaeilge	19,876
Confederation of Peace Corps	104,959
ECO - UNESCO Club	150,640
Experiment in International Living	33,075
Feachtas	109,351
Foróige	2,319,001
Girls Brigade	53,772
Irish Girl Guides	458,267
Junior Chamber Ireland	21,041
Macra na Feirme	554,792
National Association for Youth Drama	123,759
National Federation of Archery Clubs	66,362
National Youth Council of Ireland	696,897
National Youth Federation (Youth Work Ireland)	2,442,563
No Name Club	109,562
Ogra, Chorcaí	677,956
Ogras	230,067
Order of Malta	58,766
Scouting Ireland	1,058,795

Grants to Youth Organisations	€
Voluntary Services International	100,197
Young Christian Workers	117,227
YMCA	<u>137,216</u>
Total	<u>11,560,091</u>

Schedule B**Special Projects for Youth**

	€
City of Dublin Youth Service Board - Annual Grant	120,820
Foróige Development Officer, North Co. Dublin	95,871
Foróige Development Officer, Co. Donegal VEC	33,211
Ronanstown Pilot Project	14,333
Sheelin Project, Co. Cavan VEC	<u>12,363</u>
Total	<u>276,598</u>

Schedule C**Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations**

	€
Artane School of Music	45,000
Feis Maitiu	44,500
Foras Éireann	12,700
National Youth Orchestra of Ireland	<u>127,000</u>
Total	<u>229,200</u>

19 STOCKS

Stocks at 31 December 2006 comprised:	€000
Stationery, Manuals, etc.	147
IT Consumables, etc.	<u>78</u>
	<u>225</u>

20 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
PAYE & PRSI	430
Withholding Tax	56
VAT	<u>8</u>
	<u>494</u>

21 ENHANCING INTERNAL CONTROLS

As Accounting Officer I have signed the Statement of Internal Financial Controls (SIFC).

In that regard and with specific reference to the SIFC the following is the position with regard to staff training, risk management, information and communication technology security and the ongoing review of the effectiveness of administrative and financial controls.

The Department's Training Unit provides access to, and encourages staff to avail of training in a wide range of programmes, financial and otherwise. In addition, the Performance Management and Development System (PMDS) provides an annual opportunity for job holders and managers to assess objectives and identify appropriate skills and training needs that would contribute to enhanced performance. During 2006 the Department's Training Unit provided training for staff in specific financial areas including Professional Services Withholding Tax and Fourth Schedule VAT. During 2006 the Training Unit worked with the Finance Unit to source and provide customised financial training courses to upskill staff of the Department in asset management and general financial management. It is intended that additional financial training will be rolled out to assist in enhancing staffs' understanding of financial management and corporate governance.

The Department operates a Risk Management System which has been incorporated into the business planning process for all sections of the Department. During 2006 the Department finalised its Risk Register which enabled the Department to identify significant risks, the controls in place to manage those risks and to take any action necessary on foot of such risks. During 2006 the Internal Audit Unit completed a comprehensive programme of audits and where necessary the Internal Audit Unit was requested to carry out audits of particular issues. The Department is subject to the oversight of the Audit Committee.

The Department seeks to operate to best practice in respect of Information and Communication Technology and continues to review, enhance and upgrade the ICT infrastructure.

Following the evaluation of the system of internal controls which commenced in 2004 and was reviewed in 2005 I have continued to emphasise the central role internal financial controls should play in the day to day management of operations. In this context I arranged for a review of the internal control system for each unit of the Department in November 2006.

Brigid Mc Manus

Accounting Officer

AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA

27 March 2007

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 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2006. Attention is drawn to Chapter 7 of the report for 2006 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General

12 September 2007

DEPARTMENT OF COMMUNITY, RURAL AND GAELTACHT AFFAIRS

Account of the sum expended, in the year ended 31 December 2006, 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 payment of certain grants.

Service	Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES	13,263	12,454	-
A.2. TRAVEL AND SUBSISTENCE	1,020	760	7
A.3. INCIDENTAL EXPENSES	1,605	1,471	88
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	500	389	10
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,925	963	(276)
A.6. OFFICE PREMISES EXPENSES	669	443	28
A.7. CONSULTANCY SERVICES	500	384	16
THE IRISH LANGUAGE AND THE GAELTACHT			
B. PAYMENTS TO AN FORAS TEANGA	15,568	15,135	-
C. PAYMENTS TO CISTE NA GAEILGE (PART FUNDED BY NATIONAL LOTTERY)	4,454	4,251	-
D. AN COIMISINÉIR TEANGA	731	647	-
E. GAELTACHT HOUSING - GRANTS UNDER THE HOUSING (GAELTACHT) ACTS 1929-2001	4,000	3,589	-
F. CULTURAL AND SOCIAL SCHEMES	8,350	10,162	-
G. IMPROVEMENT SCHEMES IN THE GAELTACHT			
<i>Current Year Provision</i>	15,750		
<i>Deferred Surrender</i>	<u>2,900</u>		
	18,650	24,240	-
H. ISLANDS			
<i>Current Year Provision</i>	17,139		
<i>Deferred Surrender</i>	<u>2,000</u>		
	19,139	10,131	10
I.1. ÚDARÁS NA GAELTACHTA - ADMINISTRATION	11,056	11,056	-
I.2. ÚDARÁS NA GAELTACHTA - CURRENT PROGRAMME	3,720	4,720	-
I.3. ÚDARÁS NA GAELTACHTA - GRANTS FOR PROJECTS AND CAPITAL EXPENDITURE ON PREMISES	21,500	27,000	-
I.4. ÚDARÁS NA GAELTACHTA - ELECTION	50	34	-
J. ADVANCED IRISH LANGUAGE SKILLS INITIATIVE	1,000	34	-
COMMUNITY AFFAIRS			
K.1. GRANTS FOR COMMUNITY AND VOLUNTARY SERVICE (PART FUNDED BY NATIONAL LOTTERY)	11,548	11,514	-
K.2. COMMUNITY SERVICES PROGRAMME	42,000	38,840	-
L.1. LOCAL AND COMMUNITY DEVELOPMENT PROGRAMMES (PART FUNDED BY NATIONAL LOTTERY)	74,381	71,148	1
L.2. IMPROVED CO-ORDINATION OF LOCAL AND COMMUNITY DEVELOPMENT SCHEMES	4,273	4,764	-
M. PROGRAMME FOR PEACE AND RECONCILIATION/ INTERREG	23,395	13,828	-
N. DRUGS INITIATIVE/YOUNG PEOPLES FACILITIES AND SERVICES FUND	43,006	41,308	16
O. RAPID	9,166	5,877	-

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
RURAL AFFAIRS				
P.1. WESTERN DEVELOPMENT COMMISSION		2,200	2,224	-
P.2. WESTERN INVESTMENT FUND		4,000	5,469	-
Q.1. RURAL DEVELOPMENT SCHEMES		1,629	1,431	10
Q.2. LEADER/NATIONAL RURAL DEVELOPMENT PROGRAMME				
<i>Current Year Provision</i>	25,000			
<i>Deferred Surrender</i>	<u>2,000</u>	27,000	36,567	-
Q.3. RURAL SOCIAL SCHEME		27,322	23,996	-
Q.4. RURAL SOCIAL SCHEME (DORMANT ACCOUNTS FUNDED)		16,000	16,000	-
R. CEANTAIR LAGA ARD-RIACHTANAIS (CLÁR)		22,950	23,007	-
OTHER SERVICES				
S. GRANT TO WATERWAYS IRELAND		34,700	34,133	-
T.1. DORMANT ACCOUNTS - ADMINISTRATION		2,000	1,429	19
T.2. INITIATIVES TACKLING ECONOMIC AND SOCIAL DISADVANTAGE (DORMANT ACCOUNTS FUNDED)		12,000	250	-
U. CHARITIES REGULATION		<u>100</u>	<u>99</u>	-
Gross Total				
<i>Current Year Provision</i>	478,470			
<i>Deferred Surrender</i>	<u>6,900</u>	485,370	459,747	(71)
<i>Deduct :-</i>				
V. APPROPRIATIONS-IN-AID		<u>49,250</u>	<u>43,110</u>	<u>5,832</u>
Net Total				
<i>Current Year Provision</i>	429,220			
<i>Deferred Surrender</i>	<u>6,900</u>	<u>436,120</u>	<u>416,637</u>	<u>(5,903)</u>
SURPLUS FOR THE YEAR		€19,483,110		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			416,637
Changes in Capital Assets			
Purchases Cash	(373)		
Disposals Cash	7		
Depreciation	893		
Gain on Disposals	<u>(6)</u>	521	
Assets under Development			
Cash Payments		(52)	
Changes in Net Current Assets			
Increase in Closing Accruals	(5,967)		
Increase in Stock	<u>(4)</u>	<u>(5,971)</u>	<u>(5,502)</u>
Direct Expenditure			411,135
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	3,945		
Notional Rents	<u>585</u>		<u>4,530</u>
Operating Cost			<u>415,665</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			2,656
Assets under Development (Note 4)			—
			2,656
Current Assets			
Stocks (Note 13)		15	
Prepayments		314	
Accrued Income		5,832	
Other Debit Balances:			
Suspense		4,369	
PMG Balance and Cash	(873)		
Orders Outstanding	<u>(1,225)</u>	<u>(2,098)</u>	
Total Current Assets		<u>8,432</u>	
Current Liabilities			
Accrued Expenses		243	
Other Credit Balances:			
Due to State (Note 14)	296		
Other Suspense accounts	<u>116</u>	412	
Net Liability to the Exchequer (Note 5)		<u>1,859</u>	
Total Current Liabilities		<u>2,514</u>	
Net Current Assets			<u>5,918</u>
Net Assets			<u>8,574</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Plant and Machinery €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	233	4,731	569	5,533
Additions	-	618	116	734
Adjustments and Assets transferred to the Department ¹	-	41	-	41
Disposals	-	(78)	-	(78)
Gross Assets at 31 December 2006	<u>233</u>	<u>5,312</u>	<u>685</u>	<u>6,230</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2006	74	2,496	189	2,759
Depreciation for the year	20	786	68	874
Depreciation on Adjustments and Assets transferred to Department	-	19	-	19
Depreciation on Disposals	-	(78)	-	(78)
Cumulative Depreciation at 31 December 2006	<u>94</u>	<u>3,223</u>	<u>257</u>	<u>3,574</u>
Net Assets at 31 December 2006	<u>139</u>	<u>2,089</u>	<u>428</u>	<u>2,656</u>

¹ Made up of assets that had not been initially included in the fixed asset register and assets transferred to the Department from Donegal County Council.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2006

	Development of IT Projects €000
Amounts brought forward at 1 January 2006	327
Cash Payments for the Year	52
Transferred to Assets Register	<u>(379)</u>
Amounts carried forward at 31 December 2006	<u>=</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 2006

	€000	€000
Surplus for the Year		
Surplus to be surrendered	19,483	
Deferred Surrender	=	19,483
Exchequer Grant Undrawn		<u>(17,624)</u>
Net Liability To the Exchequer		<u>1,859</u>
Represented by:		
Debtors		
Debit Balances: Suspense	4,369	
Net PMG position and cash	(2,098)	2,271
Creditors		
Due to State (Note 14)	(296)	
Credit Balances: Suspense	<u>(116)</u>	<u>(412)</u>
		<u>1,859</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	260	Savings arose due to lower than anticipated levels of travel in 2006.
A.5.	962	Underspend due mainly to delays in the commencement of the proposed Schemes Management Project and the proposed Document Management and Workflow Project.
A.6.	226	Expenditure on the interim relocation of certain staff under the Decentralisation Programme was lower than expected.
C.	203	Claims from certain grant-aided organisations were not received in time.
D.	84	The running costs for the newly established office of the Coimisinéir Teanga for 2006 were difficult to estimate.
E.	411	This scheme is demand-led.
F.	(1,812)	There was an increase in the number of students attending Gaeltacht courses during 2006.
G.	(5,590)	Approvals for payment for Roads and Piers in the Gaeltacht matured sooner than anticipated.
H.	9,008	Delays were encountered on 6 major infrastructural projects.
I.2.	(1,000)	Additional funding was required for initiatives relating principally to Gaeltacht co-operatives, language centres and community development.
I.3.	(5,500)	Additional funding was made available to meet certain unanticipated capital commitments.
I.4.	16	The cost of meeting residual bills attaching to the 2005 Údarás na Gaeltachta elections was less than anticipated.
J.	966	Applications by 3rd level institutions for drawdowns under this new programme were slower than anticipated.
K.2.	3,160	New projects coming on stream were insufficiently developed to draw on significant funding before year-end.
L.2.	(491)	A larger number of suitable proposals than envisaged came forward under the programmes.
M.	9,567	Final closure payments to projects were delayed due to specific EU closure requirements by year end.
O.	3,289	Funds committed to a range of projects were not drawn down in 2006.
P.2.	(1,469)	Additional funding was provided to meet accelerated commitments under the Western Investment Fund.
Q.1.	198	There has been a gradual fall in applications over recent years.
Q.2.	(9,567)	Additional expenditure arose as the LEADER+ and Area Based Rural Development Programmes matured.
Q.3.	3,326	Target numbers for participants on the scheme were not reached until mid 2006.
T.1.	571	Dormant Accounts funding measures did not progress as quickly as expected, resulting in lower administration costs.
T.2.	11,750	Priority projects in RAPID areas did not commence to draw funding until late in the year.

7 APPROPRIATIONS-IN-AID

	Estimated	Realised
	€	€
1 Miscellaneous receipts Pay	84,000	19,491
2 Miscellaneous receipts Non-Pay	166,000	114,238
3 Programme for Peace and Reconciliation	8,700,000	15,002,568
4 Rural Development Schemes	6,500,000	6,467,818
5 LEADER, INTERREG and Peace Programme	3,800,000	3,827,266
6 Dormant Accounts - Administration	2,000,000	1,428,747
7 Dormant Accounts - Programme Expenditure	12,000,000	250,000
8 Transfer from Dormant Accounts Fund for Rural Social Scheme	<u>16,000,000</u>	<u>16,000,000</u>
TOTAL	<u>49,250,000</u>	<u>43,110,128</u>

EXPLANATION OF VARIATIONS

- Shortfall due to later than expected recruitment of placenames staff.
- Receipts incorporate elements that are difficult to predict, including miscellaneous remittances and cancelled/out-of-date cheques.
- Timing of receipt of EU monies under the Programme for Peace and Reconciliation is difficult to accurately predict.
- Dormant Accounts funding measures did not progress as quickly as expected, resulting in lower administration costs.
- Priority projects in RAPID areas did not commence to draw funding until late in the year.

8 COMMITMENTS**(A) Global Commitments**

The figure for non-capital commitments likely to arise in 2007 and subsequent years is estimated to be €110,640,780

(B) Multi-annual Capital Commitments

The following table details expenditure in 2006 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2006:

	€
Expenditure in 2006	46,766,650
Commitments to be met in subsequent years	111,661,500

(C) Major Capital Projects

Expenditure was incurred on one project during 2006 where the total estimated cost of the project will exceed €6.5 million. Particulars of the project are:

Project	Cumulative Expenditure to 31/12/2005	Expenditure 2006	Subsequent Years
	€	€	€
Development of piers on Inishturk and Clare Island	10,738,756	847,455	260,299

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	210,575	57	10	19,480
Overtime and extra attendance	100,115	76	3	12,388
Miscellaneous	<u>93,845</u>	41	4	12,621
Total extra remuneration	<u>404,535</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 €779,000 is included in the Estimate for 2007.

A total of €26,810 was spent on merit awards as allowed for under the Administrative Budget Scheme, comprising 15 individual awards ranging from €250 to €3,245 and 20 team awards ranging from €220 to €3,245.

On legal advice a payment of €121,000 (including VAT) was made as a contribution towards legal costs in final settlement of High Court proceedings by an officer of the Department, since retired.

11 EU FUNDING

The outturns for Subheads I.1, I.2, M and Q.2 include expenditure in respect of activities co-financed from EU funds.

12 NATIONAL LOTTERY FUNDING

Subhead	€000
C. Payments to Ciste na Gaeilge	4,186
K.1. Grants for Community and Voluntary Services	6,688
L.1. Local and Community Development Programmes	<u>23,850</u>
	<u>34,724</u>

Subhead C - List of Payees (Ciste na Gaeilge) which received amounts of €6,350 or more

	€
Acadamh na hOllscolaíochta Gaeilge, Áras na Gaeilge, Ollscoil na hÉireann, Gaillimh	15,000
Áitainmneacha Chiarraí, An tÁras, 13 Paráid na Díge, Corcaigh	25,395
An Bíuró Eorpach do Theangacha Neamhfhorleathana, 46 Sráid Chill Dara, Baile Átha Cliath 2	12,750
An Cumann Scoilríomáíochta, 46 Sráid Chill Dara, Baile Átha Cliath 2	36,800
An Taibhdhearc, An tSráid Láir, Gaillimh	450,000
Bord na Leabhar Gaeilge, Ráth Cairn, Co na Mí	950,000
Cardiff University, Newport Road, Cardiff, Wales	22,000
Charles University Prague, Prama, Prague, Czech Republic	9,000
Cnuasach Bhéaloideas Éireann UCD, Belfield, Baile Átha Cliath 4	40,000
Coiste Logainmneacha Chorcaí, An tÁras, 13 Paráid na Díge, Corcaigh	25,395
Comhaltas Ceoltóirí Éireann, Baile na Manach, Co Bhaile Átha Cliath	1,470,000
Concordia University, Centre for Canadian Irish Studies, Quebec, Canada	11,000
Cumann na Sagart, Teach an tSagairt, Corr na Móna, Co na Gaillimhe	10,000
Down To Earth Sorcas, Ballymount Drive, Dublin 12	10,000
Féile Chill Chainnigh, Shee Alms House, Rose Inn Street, Kilkenny	24,000
Féile Phan Cheilteach, Leitir Cheanainn, Co Dhún na nGall	28,000
Fleadh An Domhain, Tinteán Theatre, Ballybunion, Co Kerry	12,000
Fulbright Commission, Shelbourne Road, Ballsbridge, Dublin 4	25,514
Gael-Taca, Áras Neasáin, Port Uí Shuilleabháin, Corcaigh	55,950
Gaillimh Le Gaeilge, Teach Uí Chiaruáin, Sráid Thobar an Iarla, Gaillimh	152,580
Glór na nGael, 32 Herbert Lane, Baile Átha Cliath 2	40,000
Glucksman Ireland House, New York University, New York, USA	17,000

	€
Iomairt Cholm Cille, 6-10 William Street, Belfast	262,000
Ireland Institute of Pittsburgh, Pittsburgh, USA	25,000
Isobel Ní Riain, 9 Bóthar na Claise, An tOileán Beag, Co Chorcaí	7,875
Károli Gáspár Református Egyetem, Budapest, Hungary	9,400
Cuny Institute for Irish-American Studies, Bronx, New York, USA	10,000
Liam Ó hAislbéil, Doire Inbhir, Leitir Fraic, Co na Gaillimhe	7,691
Barr Caoga - Gnó Le Gaeilge, 2 Hannahstown Hill, Belfast	10,000
Marburg Universitaet, Marburg, Germany	14,400
North American Association of Celtic Languages, Palo Alto, California, USA	20,000
Ruhr-Universitaet Bochum, Bochum, Germany	11,304
Spleodar, Na Fothraí Maola Thiar, Bearna, Co na Gaillimhe	15,000
Tiobraid Árann ag Labhairt, Bothar na hEaglaise, An tAonach, Co Thiobraid Árann	23,062
Tionscnamh Foclóra, Acadamh Ríoga na hÉireann, 19 Sráid an Dhásúin, Baile Átha Cliath 2	118,562
Universitaet Bonn, Bonn, Germany	25,000
Universitaet Dusseldorf, Dusseldorf, Germany	8,988
Universitaet Freiburg, Freiburg, Germany	11,098
Universitaet Mannheim, Mannheim, Germany	32,000
University of Cambridge, Cambridge, England	30,000
University of Montana, Missoula, Montana, USA	30,000
University of Notre Dame, Notre Dame, USA	11,000
University of Oslo, Oslo, Norway	10,200
University of St Thomas Minnesota, St Paul, Minnesota, USA	11,859
University of St Thomas Texas, Houston, Texas, USA	8,925
University of Wales, Aberystwyth, Wales	30,000

Subhead K - List of Payees (Community and Voluntary Service Organisations) which received amounts of €6,350 or more

K.1.1 Locally-based Community Grants	€
18th Dublin (Santry) Scout Group, 87 Shanard Road, Santry, Dublin 9	12,863
1st/10th Offaly Scout Group, 12 Healy Street, Tullamore, Co Offaly	20,229
30th Tipperary North Scout County, Rosfeg, Anacarty, Co Tipperary	10,000
58th/85th Donnycarney Scouting Group, 57 Belton Park Road, Donnycarney, Dublin, Dublin 9	10,000
8th Donegal Carndonagh Scouts, 50 Millbrae Meadows, Carndonagh, Co Donegal	9,054
Adrigole Women's Group, c/o The Caha Centre, Adrigole, Co Cork	10,989
African Women Forum, 74 Manor Street, Waterford, Co Waterford	7,580
Alternative Entertainments Ltd, Tymon Bawn Community Centre, Dublin 24	9,000
Angels Community Group, Queen of Angels Primary School, Wedgewood, Dublin 16	7,200
Ardfert Community Council, 9 Walnut Grove, Ardfert, Co Kerry	10,000
Askeaton-Ballysteen Community Council, Clounreask, Askeaton, Co Limerick	10,000
Athenry Area Development Company, Railway Buildings, Athenry, Co Galway	15,606
Athy Travellers Support Group Ltd., Mount Street Mary's, Athy, Co Kildare	15,000
Aungier/White Friar Area Community Council, 3C Bishop Street Flats, Dublin 8	6,750
Babes In The Wood, 31 Woodview, Bailieborough, Co Cavan	9,900
Ballinagh Community Trust Ltd., Gortahurk, Ballinagh, Co Cavan	10,000
Ballinasloe Community Resources Ltd., McNevin Avenue, Ballinasloe, Co Galway	7,482
Ballincurry Leisure Centre Ltd., Glinsk, Ballymoe, Co Galway	9,000
Ballinteer Active Retirement Association, 22 Broadford Park, Ballinteer, Dublin 16	10,000
Ballybane Community Resource Centre, Ballybane, Galway, Co Galway	11,085
Ballyboy Coulini Womens Group, Bowelk, Ballyboy, Co Monaghan	6,477
Ballycommon Telework & Training Centre Ltd, Ballycommon, Tullamore, Co Offaly	9,000
Ballyconneely Parish Hall Association Ltd., Ballyconneely, Clifden, Co Galway	20,770
Ballyfermot IT Centre Social Economy, 3B Le Fanu Road, Ballyfermot, Dublin 10	17,752
Ballyfermot IT Forum, Ballyfermot Community Civic Centre, Ballyfermot Road, Dublin 10	8,100
Ballymun Communications Ltd., Main Street, Ballymun, Dublin 9	8,488
Ballymun Regional Youth Resource, 28 Shangan Road, Ballymun, Dublin 9	10,000
Baptec Ltd., Coolmine Industrial Estate, Coolmine, Dublin 15	10,000
Beara Action Co-Op, Beara Action Offices, The Square, Castletownbere, Co Cork	10,000
Bedford Row Family Project, Lower Bedford Row, Limerick	10,000
Blackhall Community Forum, 21 Marmion Court, North King Street, Dublin, Dublin 7	19,693
Blackwater Region Leader Company Ltd., Blackwater Resource Development, The Showgrounds, Co Cork	40,000
Boherbue Senior Citizens Group, Boherbue, Mallow, Co Cork	7,560
Bohola Pottery and Art Centre Ltd., Galway Road, Ballyhaunis, Co. Mayo	9,000

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Bornacoola Community Development Association, Clooncarreen, Bornacoola, Co Leitrim	11,184
Breffni Community Development Co (Youth Group), Breffni Crescent, Co Leitrim	8,000
Brickens Community Centre Committee, Liscolman, Brickens, Claremorris, Co Mayo	24,000
Broomfield Aghnafarcon Development Group, Broomfield, Castleblayney, Co Monaghan	40,000
Brosna Hall Committee, Hillside House, Lavalla, Tralee, Co Kerry	18,190
Bunninadden Sports & Leisure Ltd., Knockgrania, Co Sligo	8,773
Buttevant Community Council, Copsetown, Mallow, Co Cork	10,000
Carlow Centre for Independent Living, St. Fiach's Leisure Centre, Carlow	9,500
Carnacon Community Development Association, Castlecarr, Clogher, Claremorris, Co Mayo	15,000
Carrig & Riverstown Development Association, Faddenmore, Carrig, Birr, Co Tipperary	15,000
Carrigtwohill Community Council, Ballinbrittig, Carrigtwohill, Co Cork	18,629
Castlebar Youth Information Centre (Foróige), Newtown, Castlebar, Co Mayo	7,640
Castledaly Ladies & Gents Senior Citizens Club, Mount Temple, Moate, Co Westmeath	9,450
Castlefin Partnership Initiative Ltd., Knockraver, Lifford, Co Donegal	10,000
Charlestown Town Hall Art Centre, Charlestown Enterprise Centre, Airport Road, Charlestown, Co Mayo	8,000
Clara Development Association, Derrylevick, Killybrone P.O., Co Monaghan	10,000
Clare Federation for Mentally Handicapped, 6 Tullyvarraga Crescent, Shannon, Co Clare	20,000
Clones Protestant Hall, Clonmore, Clones, Co Monaghan	25,500
Clonmel Community Resource Centre, Kickham Lodge, Clonmel, Co Tipperary	21,452
Club Vario Youth Club, Resource Office, 193 Greenhills Estate, Ballina, Co Mayo	6,671
Co Kildare Resource Centre for the Unemployed, Lower Eyre Street, Newbridge, Co Kildare	8,189
Co. Roscommon Support Group Ltd., Resource Centre, Derrane, Co Roscommon	10,384
Cois Tine, 21 Victoria Avenue, Cork	28,938
Comharchumann Forbartha an Leithtriúigh Teo, Halla Le Chéile, Trá Lí, Co Chiarraí	7,812
Comhlucht Forbartha An Tearmainn, Doonwell, Termon, Co Donegal	10,000
Comhrá na nAosach, Lurgan Village, Aran Islands, Co Galway	7,524
Community Radio Castlebar, Market Square, Castlebar, Co Mayo	10,000
Community Training & Education Centre, CTEC, Francis Street, Wexford, Co Wexford	14,500
Congress Information & Opportunity Centre, Harmony Row, Ennis, Co Clare	17,079
Cork Anti Poverty Resource Network, 8 North Mall, Cork City, Co Cork	10,000
County Monaghan Community Network Ltd., 9 The Grange, Plantation Wall, Monaghan	10,000
County Roscommon Youth Service, Castle Street, Roscommon	40,000
Crosskeys Women's Group, Crimlin, Co Cavan	10,000
Cuan Saor Women's Refuge, 3 Jervis Place, Clonmel, Co Tipperary	6,450
Cullen Hall Committee, Culleen, Knockclogher, Co Roscommon	25,475
Cumann Iosaef Teoranta, Balloonagh, Co Kerry	19,720
Cúram Family Centre, Cúram, Dalton Street, Claremorris, Co Mayo	7,380
Cushlough Community Council, Carrowkenney, Westport, Co Mayo	40,000
CWPC Ltd. / Tigh Filí Arts Centre, Thompson House, Cork City	12,893
CYMS Community Hall, Mill Road, Killorglin, Co Kerry	20,907
Darrara Muintir na Tíre, Ballymacwilliam, Co Cork	7,434
Deansrath Women's Group, 4 Westbourne Close, Clondalkin, Dublin 22	9,990
Dergfinn Partnership, Dergfinn Centre, Ballybofey, Co Donegal	9,000
Disability Legal Resource, Carmichael Centre, Coleraine Street, Dublin 7	6,920
Dóchas Offaly Cancer Support Group Ltd., 12 Henry Street, Co Offaly	10,000
Donegal Youth Services Ltd., 26 Celtic Apartments, Pearse Road, Letterkenny, Co Donegal	10,000
Downstrands Women's Group Ltd., Ard. Dallan, Narin, Portnoo, Co Donegal	7,500
Drimnagh Resource Centre (Crosscare), 75 Carrow Road, Dublin 12	8,700
Drogheda Community Forum, Unit 8 Workspace, Mayoralty Street, Co Louth	6,660
Drogheda Resource Centre, 7 North Quay, Drogheda, Co Louth	15,000
Drogheda Youth Development, Youthwork Centre, Westgate, Drogheda, Co Louth	10,000
Dublin Central Mission, Mount Tabor, Sandymount, Dublin 4	7,037
Dunfanaghy Youth Drop In Centre, Main St., Dunfanaghy, Co Donegal	7,061
Dunshaughlin Parish Hall Committee, 9 The Crescent, Dunshaughlin, Co Meath	28,459
Earlsfort Residents Centre, 54 Earlsfort Road, Lucan, Co Dublin	25,000
Edgeworthstown District Development Association, Ballymahon Road, Edgeworthstown, Co Longford	8,150
Effin & Garrienderk Development Association, Effin, Kilmallock, Co Limerick	40,000
Elphin Social Centre Trustees & Committee, The Fairways, Carnurlar, Elphin, Co Roscommon	40,000
Fahy Community Development, Fahy, Co Mayo	18,000
Fermoy Concert Band, Corrin View, Toberaneague, Rathcormac, Co Cork	7,698
Ferrybank Community Development Group, 58 Ard Daire, Ferrybank, Co Waterford	10,000
Fethard and Killusty Community Council, Main Street, Fethard, Co Tipperary	7,961
Fohenagh Killure Kilgerrill Community Council, Fohenagh, Caltra, Ballinasloe, Co Galway	40,000

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Francis Street Community Education Centre, St. Catherine's Foyer, Marrowbone Lane, Dublin 8	10,000
Galway Teleworking Co-Op Society Ltd., The Mart, Mountbellew, Co Galway	11,227
Glen Resource Centre, Glen Avenue, Cork	10,000
Glenamoy Women's Group Ltd., Léana Riabhach, Glenamoy, Ballina, Co Mayo	10,000
Glinsk Community Council, Glinsk, via Castlereagh, Co Galway	9,000
Gorthaganny Community Development Co. Ltd., Tully, Carrowbehy, Castlereagh, Co Roscommon	28,605
Greenbank Presbyterian Hall, Windy Hill, Three Trees, Quigley's Point, Co Donegal	10,000
Greencastle Community Development Co. Ltd, Carrowhugh, Greencastle, Moville, Co Donegal	22,680
Gurteen Development Association, Gurteen, Co Sligo	40,000
Horseleap/Streamstown Community Association, Windmill, Streamstown, Co Westmeath	12,902
ICON (Inner City Organisation Network), 22 Lower Buckingham Street, Dublin 1	7,200
Inch Island Parochial Hall Committee, Inch Hall, Carnaghan, Inch Island, Co Donegal	15,000
Iniscealtra Community Development Ltd., The Aistear, Mount Shannon, Co Clare	7,282
Irish Wheelchair Association Roscrea, Hannon House, Roscrea, Co Tipperary	7,410
Irish Wheelchair Association Tipperary Town, 15 O'Brien Street, Tipperary Town	13,600
Irish Wheelchair Association Ardee, Church Hill, Co Louth	45,000
Irish Wheelchair Association Athy, Teach Emmanuel, Athy, Co Kildare	9,000
Island Rohan Development Association, Tullabeg, Rahan, Tullamore, Co Offaly	27,283
Iveragh Park Residents & Community Development Association, 43 Iveragh Park, Killorglin, Co Kerry	30,000
IWA Centre Navan, Kells Road, Co Meath	13,300
Jamestown Community Centre Hall Committee, Jamestown, Co Leitrim	15,500
Kerry Diocesan Youth Service, K.D.Y.S. Youth Centre, Fairhill, Co Kerry	37,202
Kilbride Community Centre, Grange, Four Mile House, Co Roscommon	9,000
Kilcummin Recreation Hall, Knockinane West, Kilcummin, Killarney, Co Kerry	10,000
Kildare Traveller Network, 103 Esmond Esmondale, Naas, Co Kildare	6,870
Kilkenny L'Arche Community, Cluain Aoibhinn, Callan, Co Kilkenny	10,000
Kilkenny Traveller Community Movement, c/o Loughboy Area Resource Centre, Bishop Birch Training Institute, Kilkenr	10,000
Killeen Community Hall, Ballinagar, Ballylinan, Athy, Co Kildare	16,369
Killoughey Community Council, Rathrobin, Blueball, Tullamore, Co Offaly	9,900
Killucan Workmen's Club & Community Centre, 22 Chesnut Grove, Mullingar, Co Westmeath	30,000
Kilmovee Community Council, Clooniron, Kilmovee, Co Mayo	10,000
Kilneedy Community Development Group Ltd., Belville, Kilmeedy, Co Limerick	31,500
Klear Adult Education Centre, 82 Foxfield Grove, Raheny, Dublin 5	10,000
Knockaderry Clouncagh Community Council, Moviddy, Newcastle West, Co Limerick	42,662
Knockanure Development Association, Kilmeaney, Kilmokna, Listowel, Co Kerry	15,000
Knockmore Rathduff Economic & Social Development, Curraghban, Knockmore, Ballina, Co Mayo	8,000
Knocknagoshel Community Centre Committee, Scart, Knocknagoshel, Co Kerry	7,340
Knocknaheey Hollyhill Youth & Community Café, Hollyhill Youth Project, Hollyhill Shopping Centre, Cork	40,000
Laois Travellers Action Group, 7 Clonrooske View, Portlaoise, Co Laois	10,603
Latteragh Community Centre, Latteragh, Nenagh, Co Tipperary	10,000
Lehanmore Community Co-Op Ltd., Lehanmore, Beara, Co Cork	50,000
Loreto Centre, Crumlin Road, Dublin 12	13,430
Loughill Community Development Association, Carhubane, More, Co Limerick	7,568
Loughlinstown Estate Management, 14 Loughlinstown Park, Loughlinstown, Co Dublin	10,000
Loughrea Boxing Club, Barrack Street, Loughrea, Co Galway	12,340
Louth Traveller Support Group, 19 Clontygora Court, Muirhevnamore, Dundalk, Co Louth	8,735
Maceoin Park RA, 65 Maceoin Park, Longford	8,910
Management Committee Glenmore Hall, Corlecky, Ballybofey, Co Donegal	6,445
MCR Community Development Committee, MCR Community Centre, Mail Coach Road, Sligo	8,760
Mná Feasa, Ionad na nDaoine, 36 Ardmore Avenue, Cork	7,686
Moate Performing & Visual Arts Club, 4 Lakeview Drive, Moate, Co Westmeath	18,113
Monaghan Youth Federation Ltd., The Enterprise Centre, Castleblayney, Co Monaghan	9,000
Monaseed Community Group, "Larchvale", Craan, Gorey, Co Wexford	18,264
Moore Community Council, Dromalga Park, Oldtown, Athlone, Co Roscommon	7,609
Mountview/Blakestown CDT, 104 A Coolmine Industrial Estate, Coolmine, Dublin 15	16,823
Mourneabbey Community Council, Clashmorgan, Mourneabbey, Co Cork	23,440
Moville Community Complex Development Co. Ltd., Lower Main Street, Moville, Co Donegal	10,000
Muff Community Development Co-Op Ltd., Ardmore, Muff, Co Donegal	20,000
Nagle Centre/Presentation Convent, Waterford, Co Waterford	10,000
Nano Nagle Community Resource Centre, Clancy House, Carrick-on-Suir, Co Tipperary	9,000
National Association for Deaf People, 24A Academy Court, Letterkenny, Co Donegal	10,000
National Learning Network - Castlereagh, Church Road, Co Roscommon	7,200
NCDI, Main Street, Lifford, Co Donegal	9,000
Network Kildare, Jigginstown, Naas, Co Kildare	6,500

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New Life Centre, Darndale, Dublin 17	19,500
New Oak Community Development, 172 New Oak Estate, Carlow	8,100
Newbliss Union Hall Social, Sport & Recreation Group, Killyfuddy, Newbliss, Co Monaghan	19,000
North East Galway Development Co. Ltd., Carnaseer, Dunmore, Co Galway	12,768
North West Kildare Community Development, Allenwood Enterprise Park, Naas, Co Kildare	10,557
Order of Malta - Cabra Unit, 7 Grove Park Crescent, Glasnevin, Dublin 11	10,000
Outhouse, 105 Capel Street, Dublin 1	13,926
Pallaskenry Community Council of Muintir na Tíre, Tobermurry, Pallaskenry, Co Limerick	12,000
Parents & Friends of The Mentally Handicapped Mullingar, 43 Chestnut Drive, Mullingar, Co Westmeath	10,000
Parents Council Pollatomish NS, Aughoose, Pollatomish, Ballina, Co Mayo	31,513
Parents Making Children Aware, 4 St Patrick's Road, Dalkey, Co Dublin	10,000
Ramelton Town Hall Development Co. Ltd., Rectory Road, Ramelton, Co Donegal	10,000
Rathanna Community Group, Rosdilig, Co Carlow	6,760
Rathgormack North Waterford Community Development, Kilbrack, Rathgormack, Carrick-on-Suir, Co Waterford	14,356
Ravensdale Community Centre, Ballymakellet, Ravensdale, Dundalk, Co Louth	15,190
Ruhama, Senior House, All Hallows College, Drumcondra, Dublin 9	6,786
Scouting Ireland 3rd Tipperary, 52 Collins Park, Carrick-on-Suir, Co Tipperary	8,101
Seirbhísí Cúram Cill Chomáin Teo, Greannai, Ros Dumhach, Co Mhaigh Eo	10,000
Sligo Centre for Independent Living Ltd., Unit 4 Business Centre, Market Yard, Sligo	11,988
Sligo Interagency Group, Project Officer, Learning Disability Service, Sligo	10,000
South End Community Development Group, 43 Haytoon Road, Maudlintown, Wexford	9,800
Southill Community Services Board Ltd., Southill House, Roxboro Road, Limerick	20,000
Speedpak Ltd, Units 5-7, Clonsbaugh Industrial Estate, Dublin 17	20,000
Spirasi, 213 North Circular Road, Phibsboro, Dublin 7	8,707
St Anne's Youth Centre, Chapel Street, Sligo, Co Sligo	10,000
St Catherine's Community Service Centre, St. Joseph's Road, Carlow	9,729
St Dominic's Out of School Activity Centre, Kylemore Road, Dublin 10	8,600
St Helena's Women's Awareness Group, St Helena's House, St Helena's Road, Dublin 11	7,560
St Joseph's Foundation, Baker's Road, Charleville, Co Cork	9,052
St Kevin's Community Council, 18 Curzon Street, S.C.R, Dublin 8	15,714
St Kieran's Community Centre & Residents Association, 15 Tormey Villas, Athlone, Co Westmeath	10,000
St Mary's Community Hall, Fethard on Sea, New Ross, Co Wexford	24,465
St Mary's Hall Cooley, Gaultrim Island, Riverstown, Dundalk, Co Louth	40,000
St Patrick's Park Residents Community Group, 666 St Patrick's Park, Co Kildare	6,800
St Patrick's Scout Group (14th Galway), 39C Lurgan Park, Murrough, Galway	16,606
St Paul's Youth Club, 37 Daniele Road, Artane, Dublin 5	22,509
St Ruadhan's Community Hall, Harvest Lodge, Lorrha, Co Tipperary	10,000
Stanwix Charity Trust, Stanwix House, Thurles, Co Tipperary	10,000
Star Project Ballymun Ltd., 11 Coultry Road, Ballymun, Dublin 11	9,000
SVDP, 53 Mountjoy Square West, Dublin 1	9,960
SVDP, Athboy, Co Meath, St. James', Athboy, Co Meath	6,800
SVDP Ballina, Teeling Street, Ballina, Co Mayo	8,000
SVDP, Ozanam House, Mitchelstown, Co Cork	10,000
SVDP - Social Economy Castleisland, Caheragh, Castleisland, Co Kerry	10,000
SWEETS Ltd., The Crescent, Kilbeggan, Co Westmeath	8,385
Tallaght Travellers, St Aidan's Traveller Centre, Brookfield, Dublin 24	13,428
Tallazens Project, Killinarden Enterprise Park, Tallaght, Dublin 24	9,500
Teach Bhride, Tullow, Co Carlow	10,000
The Carers Association - Blanchardstown, Marian House, The Rise, Blanchardstown, Dublin 15	8,415
The Catherine McAuley Centre, 23 Herbert Street, Dublin 2	10,000
The Cloonloo Hall Development Committee, Cloonloo, via Boyle, Co Sligo	10,928
The Get Ahead Club, 4 Neilstown Crescent, Clondalkin, Dublin 22	8,492
The Sanctuary, Stanhope Street, Dublin 7	10,000
The Watergarden Camphill Community, The Watergarden, Ladywell Street, Thomastown, Co Kilkenny	40,000
Third Age Centre (Summerhill Active Retirement Group), Third Age Centre, Summerhill, Co Meath	7,398
Tipperary Centre for Independent Living, Shannon Development, Stradavoher, Co Tipperary	10,000
Tipperary IRD, 3 James Street, Tipperary Town	33,465
Tipperary Regional Youth Service, Croke Street, Co Tipperary	79,000
Tirhugh Resources Ltd., Tirhugh Resource Centre, Ballyshannon, Co Donegal	11,960
Tisrara Community Centre, The Presbytery, Tisrara, Four Roads, Co Roscommon	10,000
Tralee Volunteer Bureau, 7 Ashe Street, Co Kerry	9,360
Traveller Women's Group, St Mary's on the Hill NS, Knocknaheeney, Co Cork	10,000
Trinity Adult Resource Group for Education Training, 23 Holywell Crescent, Donaghmede, Dublin 13	9,835
Tuam Traveller Education & Development Association, Brú Bhride, Tuam, Co Galway	14,500
Tullyarvan Mill Project, Mill Lane, Co Donegal	50,000

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Waterford Befriending, c/o St. Brigid's Family & Community Centre, Waterford	7,021
Waterford Regional Youth Services / Dungarvan Youth Centre, Dungarvan Youth Centre, Rinnasilloge, Dungarvan, Co	9,510
Waterford Youth Arts Ltd., Waterford Youth Drama, 15 Broad Street, Waterford	6,752
Watergate Community Council, 28 Mungret Court, Watergate, Limerick City	9,852
Watergrasshill Community Association, Coneybeg, Watergrasshill, Co Cork	22,778
West Finglas Tenants and Residents Association, 31 McKelvey Ave, Finglas East, Dublin 11	13,821
Whitechurch & Waterloo Community Association, Community Centre, Whitechurch, Co Cork	12,150
Wicklow Trade Union Centre for the Unemployed, 97 Rere Main Street, Bray, Co Wicklow	10,000
Williamstown Development Company, W.D.C. Office, Williamstown, Co Galway	43,619
Windgap Finance Committee, Tullahought, Piltown, Co Kilkenny	10,000
Women Learning Mor, c/o Holy Family Development Group, St. Joseph's Campus, Dundalk, Co Louth	6,741
Women's Aid Dundalk, PO Box 60, Dundalk, Co Louth	8,600

K.1.2 Scheme of Community Support for Older People

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Abbeyknockmoy Community Development Company Ltd, Abbeyknockmoy, Tuam, Co Galway	8,106
Adamstown Community Alert, Adamstown, Co Wexford	9,092
Alone, 1 Willie Bermingham Place, Kilmainham Lane, Dublin 8	29,800
Anglesea Street Neighbourhood Watch, Anglesea Street Garda Station, Anglesea Street, Cork	29,700
Ashbourne District Senior Citizen Association, 27 Bourne Avenue, Ashbourne, Co Meath	9,144
Athlone Community Services Council Ltd, Northgate Street, Athlone, Co Westmeath	17,060
Ballaghadereen Social Services, Ballaghadereen, Co Roscommon	8,025
Ballyadams Ballylinan Development Association, Luggacurren, Stradbally, Co Laois	9,811
Ballyfermot Home Help Ltd, Ballyfermot Road, Ballyfermot, Dublin 10	18,145
Ballymoe Community Alert, Ballymoe, Castlereagh, Co Roscommon	11,410
Ballymun Partnership, North Mall, Ballymun Town Centre, Dublin 11	11,059
Ballyporeen Community Alert, Main Street, Ballyporeen, Cahir, Co Tipperary	6,686
Baltinglass ARA, 15 Allen Dale Park, Baltinglass, Co Wicklow	7,300
Barrack Street Neighbourhood Watch, Barrack Street Garda Station, Barrack Street, Cork	20,700
Boherlahan Dualla Development Association, Thurlesbeg, Cashel, Co Tipperary	9,170
Boolavogue ICA & Surrounding District, Boolavogue, Enniscorthy, Co Wexford	6,359
Boris Rathanna Ballymurphy Community Alert, Kilcloney Cross, Borris, Co Carlow	7,182
BREDA Ltd, Community Resource Centre, Old School, Johnstownbridge, Enfield, Co Meath	30,100
Bunclody Lions Club, Ferndale, Carrigduff, Bunclody, Co Wexford	12,100
Buncrana Senior Citizen Committee, 7 Lisowen Ave, Buncrana, Co Donegal	11,015
Care of Elderly Association, 21 Moore Park, Newbridge, Co Kildare	13,281
Carers Association Mullingar, Oliver Plunkett Street, Mullingar, Co Westmeath	10,431
Carers Association Wexford, 22 Henrietta Street, Wexford, Co Wexford	14,700
Caring For Carers, Abbey Arcade, Abbey Street, Ennis, Co Clare	28,450
Carrick on Shannon Active Age, Mullaghmore, Carrick on Shannon, Co Leitrim	9,709
Carrickallen Mountain Lodge Community Alert, Carrickallen, Cootehill, Co Cavan	7,915
CDCD Network, Market Square, Castlecomer, Co Kilkenny	19,792
Clondalkin Senior Citizens Social Club, 45 Cappaghmore, Clondalkin, Dublin 22	22,410
Cloughjordan Community Alert, Roselawn, Cloughjordan, Co Tipperary	6,400
Comharchumann Shailerna Teo, Na hAille, Indreabhán, Co na Gaillimhe	8,125
Coomhola/Ballylickey Community Alert, Inchinagown, Coomhola, Bantry, Co Cork	6,701
Coon Community Alert, Coon West, via Carlow, Co Kilkenny	7,336
Corbawn Area Neighbourhood Watch, 10 Corbawn Court, Shankill, Dublin 18	30,302
Corbawn West Neighbourhood Watch, 156 Corbawn Wood, Shankill, Dublin 18	30,189
Cumann Cabhrach na Sean, The Glen Day Care Centre, Rathkieran, Killarney, Co Kerry	11,500
Drogheda Community Services, Scarlet Crescent, Drogheda, Co Louth	11,652
Drogheda Senior Citizen Interest Group, Mayoralty Street, Drogheda, Co Louth	34,359
Dunmanway Town Community Alert, 2 Prospect Grove, Dunmanway, Co Cork	13,300
Enniscorthy ARA, Moyhill, Bellefield, Enniscorthy, Co Wexford	8,122
Eyrecourt & District Community Co Ltd, Eyrecourt, Ballinasloe, Co Galway	6,375
Fohenagh Killure Kilgerril Community Alert, Killure, Ahascragh, Ballinasloe, Co Galway	7,095
Fold Housing Association Ireland Ltd, 27 Upper Fitzwilliam Street, Dublin 2	28,835
Freshford Community Alert, Kilkenny Road, Freshford, Co Kilkenny	8,290
Galway Contact, 189 Corrib Park, Galway	30,568
Inchicore CDP, 197 Tyrconnell Road, Inchicore, Dublin 8	27,040
Inchicore Home Help Service Ltd, Ballyfermot Road, Ballyfermot, Dublin 10	7,161
Kilcornan Community Council, Ballyshonick, Pallaskenry, Co Limerick	7,135
Kilkenny Social Services, Waterford Road, Kilkenny	14,878
Killarney Active Retirement Association, Ballydribbeen, Killarney, Co Kerry	10,173
Killeagh Inch Community Council, Castlemartyr Road, Killeagh, Co Cork	7,454

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Killenaule Community Alert, River Street, Killenaule, Co Tipperary	30,100
Kilnaleck Social Services, Crosserlough, Co Cavan	6,772
Legan Community Alert, Vicarstown, Carrickboy, Co Longford	11,429
Letterkenny Community Development, 2 Errigal Road, Letterkenny, Co Donegal	33,748
Limerick Senior Citizens Club, Sexton Street, Limerick	30,600
Lisdoonvarna Doolin Community Alert Group, Lisdoonvarna, Co Clare	15,825
Lorcan O'Toole Day Care Centre, Kimmage Road West, Kimmage, Dublin 12	23,700
Monivea Community Alert Group, Galway Road, Monivea, Athenry, Co Galway	9,750
Naul Senior Citizens, Hazardstown, Naul, Co Dublin	17,970
Neighbourhood Watch Greystones, Ashgrove, Kindlestown, Greystones, Co. Wicklow	29,805
Northside Homecare Services, Cromcastle Road, Coolock, Dublin 5	24,265
Pobal ar Aire Ghaothdobhair, Knockastoller, Bunbeg, Letterkenny, Co Donegal	8,440
Portlaoise Employment Group Ltd, Dublin Rd, Portlaoise, Co. Laois	29,140
Raheen Community Alert, Ballagh, Adamstown, Co Wexford	15,636
Raphoe Friday Club, Volt House, Raphoe, Co. Donegal	20,548
Rath Mhuire Resource Centre, Granard, Co. Longford	7,375
Rathea/Irremore Community Alert, Behins, Listowel, Co Kerry	30,100
Renmore Neighbourhood Watch, 1 Mellows Park, Renmore, Galway	7,060
Seatown Neighbourhood Watch Committee, 58 Market Street, Dundalk, Co Louth	15,854
Shannonside Carers Group, Éirí Corca Baiscinn, Circular Road, Kilkee, Co Clare	8,970
Shillelagh Community Alert, 4 Chapel Lane, Shillelagh, Arklow, Co Wicklow	7,180
South Inner City Community Development Association, 90 Meath Street, Dublin 8	26,931
South Shankill Neighbourhood Watch, 72 Shanganagh Grove, Shankill, Dublin 18	30,100
St Catherine Community Service Centre, St Joseph's Road, Carlow	11,624
St Dominic Community Council, College Street, Mullingar, Co Westmeath	15,340
St John's Park Residents Association, 179 St John's Park, Waterford	6,497
St Johnston & Carrigans FRC, Chapel Road, St Johnston, Lifford, Co Donegal	16,809
Stroke Unit Limerick, St Camillus Hospital, Shelbourne Road, Limerick	14,584
SVDP Dundalk, Ozanam House, Jocelyn Street, Dundalk, Co Louth	8,065
SVDP Limerick, Ozanam House, Hartstonge Street, Limerick	6,839
SVDP Mallow, Mallow Town Council, Mallow, Co Cork	8,718
SVDP St Colman's Conference, Dalton Street, Claremorris, Co Mayo	10,133
SVDP St Nicholas Conference, 3 O'Hickey Place, Carrick-on-Suir, Co Tipperary	7,047
SVDP Tuam, Dublin Road, Tuam, Co Galway	22,442
Tallaght Home Help Service, 2 Main Street, Tallaght, Dublin 24	22,800
Tallaght Welfare Society, 1 Main Street, Tallaght, Dublin 24	30,000
Tang Community Alert, Tang, Ballymahon, Co Westmeath	28,880
TARGET, 23 Holywell Crescent, Donaghmede, Dublin 13	8,613
Templeglantine Community Alert, Church Road, Templeglantine, Co Limerick	10,109
Thurles Community Social Services, Rossa Street, Thurles, Co Tipperary	19,965
Tralee Social Services Ltd, Cumann Íosaef Centre, Tralee, Co Kerry	16,035
Tullamore Social Services Ltd, Offaly Street, Tullamore, Co Offaly	26,633
Waterford Care for the Aged Society, Lady Lane, Waterford	11,823
Wicklow Active Retirement Association, St Patrick's Road, Wicklow Town	10,631
Wicklow Community & Family Services, Wentworth Place, Wicklow Town	8,331

K.1.3 White Paper Supports for the Community and Voluntary Sector

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Accord, Columba Centre, Maynooth, Co Kildare	23,500
AMEN, St Annes's Resource Centre, Railway Street, Navan, Co Meath	17,500
Ballymun Community Law, 34 Shangan Road, Ballymun, Dublin 9	35,000
Bodywhys, P.O. Box 105, Blackrock, Dublin	23,500
Breaking Through, 51 Main Street, Leixlip, Co Kildare	66,000
Business in the Community, 32 Lower O'Connell Street, Dublin 1	35,000
Camphill Communities of Ireland, Cappaduff, Mountshannon, Co Clare	23,500
Carmichael Centre, North Brunswick Street, Dublin 7	44,074
Chambers of Commerce of Ireland, 17 Merrion Square, Dublin 2	30,000
Children in Hospital Ireland, Carmichael Centre, Coleraine St, Dublin 7	20,000
Comhlámh, 10 Upper Camden Street, Dublin 2	22,000
Cork Independent Living, 20 Commons Road, Cork	7,500
Donegal Youth Service, Pearse Road, Letterkenny, Co Donegal	10,000
Dyslexia Association of Ireland, 1 Suffolk Street, Dublin 2	41,000
Exchange House, 61 Great Strand Street, Dublin 1	10,000
Federation of Active Retirement Associations, 12 Eustace Street, Dublin 2	30,000
FLAC, 13 Dorset Street Lower, Dublin 1	47,000

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ICA, 58 Merrion Road, Ballsbridge, Dublin 4	17,500
INOUE, 8 North Richmond Street, Dublin 1	55,000
Irish Association Supported Employment, Muing, Belmullet, Co Mayo	105,000
Irish Autism Alliance, 23 Summerfield Meadows, Blanchardstown, Dublin 15	50,000
Irish Council for Social Housing, 50 Merrion Square East, Dublin 2	23,000
Irish Deaf Society, 30 Blessington Street, Dublin 7	87,500
Irish Rural Link, Clara Road, Moate, Co Westmeath	27,500
Macra na Feirme, Irish Farm Centre, Bluebell, Dublin 12	30,000
Muintir na Tíre, Canon Hayes House, Tipperary Town	73,500
Meath Youth Federation, 14 Ludlow Street, Navan, Co Meath	10,000
Mental Health Ireland, 6 Adelaide Street, Dún Laoghaire, Co Dublin	22,500
Midlands Regional Youth, Gleeson Street, Garden Vale, Athlone, Co Westmeath	10,000
NABCo Society Ltd, 33 Lower Baggot Street, Dublin 2, Dublin	47,000
NAMHI/Inclusion Ireland, The Steelworks, Foley Street, Dublin 1	40,000
National Association of Boards of Management Special Education, Kildare Town, Co Kildare	73,000
National Association of Traveller Centres, Monksland Retail Park, Athlone, Co Westmeath	17,500
National Collective Community Based Women's Network, 83/87 Main Street, Ranelagh, Dublin 6	23,500
National Federation of Voluntary Bodies providing Services to People with Intellectual Disability, Oranmore, Co Galway	70,500
National Traveller Women's Forum, Tuam Road Retail Centre, Tuam Road, Galway	23,500
National Women's Council of Ireland, 9 Marlborough Court, Marlborough Street, Dublin 1	35,000
Near FM, The Media Coop, Northside Civic Centre, Bunnary Drive, Dublin 17	25,583
Neurological Alliance of Ireland, Carmichael Centre, Coleraine House, Coleraine Street, Dublin 7	20,785
Rape Crisis Network, The Halls, Quay Street, Galway	94,860
Schizophrenia Ireland, 38 Blessington Street, Dublin 7	72,000
Tallaght Voluntary Bureau, 518 Main Street, Tallaght, Dublin 24	35,000
The Wheel, Irish Social Finance Centre, 10 Grattan Crescent, Inchicore, Dublin 8	87,000
Voluntary Drug Treatment Network, 4 Merchants Quay, Dublin 8	65,000
Volunteering Ireland, Carmichael Centre, Coleraine House, Coleraine Street, Dublin 7	35,000

Subhead L - List of Payees (Local and Community Development Organisations) which received amounts of €6,350 or over**L.1.2 Community Development Programme**

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Access 2000 - Waterford Women's Centre, 74 Manor Street, Waterford	131,300
Access 2000 (Wexford) Ltd., 2 Green Street, Wexford	123,220
Acorn CDP Longford, 11 Richmond Street, Longford	79,729
Action Inishowen, Millibrae, Carndonagh, Co. Donegal	111,500
Áit na nDaoiné CDP, 2 Grange Close, Muirehevnemor, Dundalk, Co. Louth	154,040
An Cosán, The Shanty Education Project Ltd., Kiltalown Village Centre, Tallaght, Dublin 24	133,100
An Síol, 19 Manor Street, Dublin 7	140,300
Arklow Community Enterprise Ltd., 8 St Mary's Terrace, Arklow, Co Wicklow	72,000
Athy CDP, Woodstock Street, Athy, Co. Kildare	136,705
Atlantic View CDP Ltd, Tir Conaill Street, Ballyshannon, Co. Donegal	111,100
Ballybane Mervue CDP, Ballybane Community Resource Centre, Ballybane, Co. Galway	116,500
Ballybeg CDP Ltd., Project Office, Ballybeg, Waterford, Co. Waterford	142,100
Ballybrack CDP Ltd., 57 Ennel Court, Loughlinstown, Co Dublin	50,769
Ballyfermot Travellers, 201C Decies Road, Ballyfermot, Dublin 10	85,359
Ballymun Men's Centre Ltd, Shangan Road, Ballymun, Dublin 9	113,330
Ballyphehane/Togher CDP, Community Resource Centre & Creche, Lower Friars Walk, Ballyphehane, Co. Cork	131,500
Bantry & District Resource Group, Community Resource Centre, Glengarriff Road, Bantry, Co. Cork	131,100
Bawnogue Women's Development Co. Ltd., Bawnogue Youth & Community Centre, Clondalkin, Dublin 22	58,100
Bere Island, Community Centre, Bere Island, Co. Cork	116,100
Blakestown CDP Ltd, Blakestown Community Resource Centre, Blakestown, Dublin 15	157,500
Blanchardstown Traveller Support Group, Parslickstown House, Ladyswell, Mulhuddart, Dublin 15	96,800
Blayney Blades Ltd, Castleblayney Arts & Community Centre, Conabury, Castleblayney, Co. Monaghan	125,086
Bluebell CDP, Bernard Curtis House, Bluebell, Dublin 12	100,682
Bosnian CDP, 40 Pearse Street, Dublin 2	110,600
Bray Travellers Development Network, 97 Main Street, Bray, Co. Wicklow	102,800
CAFTA, AXIS Ballymun Arts & Resource Centre, Main Street, Ballymun, Dublin 9	129,909
CLASP, Gleann Community Centre, Drumnacool, via Boyle, Co. Sligo	126,487
Cabra CDP, 19 Manor Street, Dublin 7	68,875
CAP Ballymun Ltd, AXIS Ballymun Arts & Resource Centre, Main Street, Ballymun, Dublin 9	117,900
CDP Newsletter, Community Centre, Moyross, Limerick, Co. Limerick	118,700
Cherry Orchard Equine Centre, Cherry Orchard Green, Ballyfermot, Dublin 10	128,195
Clare Island Community Co-op Ltd, Clare Island, Co. Mayo	108,400

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Clare Women's Network, Clonroad Business Park, Clonroad, Ennis, Co. Clare	87,940
Claremorris Women's Group, Cúram, D'Alton Street, Claremorris, Co. Mayo	21,100
Clondalkin Women's Network Ltd, Quarryvale Community & Leisure Centre, Greenfort Gardens, Clondalkin, Dublin 22	136,013
Clondalkin Travellers Development Group, Clondalkin Enterprise Centre, Neilstown Road, Clondalkin, Dublin 22	111,600
Comharchumann Inis Toirc Co-op Society, Inishturk Island, Co Galway	101,900
Community After Schools Project, 57 Amiens Street, Dublin 1	154,400
Community Connections, Kilycarney, Blacklion, Co. Cavan	123,800
Community Development Network Moyross, Moyross Community Enterprise Centre, Moyross, Co. Limerick	115,700
Community Development Project Navan Ltd, Teach na nDaoine, 96 Claremont Estate, Navan, Co. Meath	109,984
Community Technical Aid, Killarney Court, Buckingham Street, Dublin 1	134,300
Connemara Community Radio Ltd, Connemara West Centre, Letterfrack, Co. Galway	107,450
Corduff CDP Ltd, Corduff Community Resource Centre, Blackcourt Road, Blanchardstown, Dublin 15	115,500
Cork City Partnership Ltd - CDP, Sunbeam Industrial Park, Millfield, Mallow Road, Cork	34,320
Cork Social & Health Education Project, The Bessborough Centre, off Skehard Road, Blackrock, Cork	104,855
Cork Travellers Visibility Group, 25 Lower John Street, Cork	110,600
Corracla Teo Achill, Achill Sound, Westport, Co. Mayo	79,254
Cosgallen CDP, Airport Road, Charlestown, Co Mayo	109,347
Crumlin CDP, Clogher Road, Crumlin, Dublin 12	49,122
Cúl Le Chéile Portarlinton CDP, Main Street, Portarlinton, Co. Laois	61,000
Cumann na nDaoine, 10 North Main Street, Youghal, Co Cork	113,372
Darndale / Belcamp Resource Centre, Darndale, Dublin 17	118,797
Dóchas for Women Ltd, Teach na nDaoine, Oriel Road, Monaghan, Co Monaghan	112,900
Dolcáin Project (S.W. Clondalkin), Bawnogue Enterprise & Community Centre, Clondalkin, Dublin 22	108,158
Dolphin House CDP, 227 Dolphin House, Rialto, Dublin 12	81,400
Donegal Travellers Project, Pinehill Industrial Estate, The Mountain Top, Letterkenny, Co Donegal	113,900
Donegal Women's Network, 10 Donegal Street, Ballybofey, Co Donegal	128,757
Doras Buí, Bunratty Drive, Coolock, Dublin 17	130,665
Drumlin CDP, Farney Workhouse, Shercock Road, Carrickmacross, Co Monaghan	119,662
Dungarvan Community Dev. Project Ltd., 24 Lower Main Street, Dungarvan, Co Waterford	113,500
East Clare Community Project Ltd, Connaught Road, Scarriff, Co Clare	119,329
Edenderry CDP, Edenderry Business Park, Edenderry, Co Offaly	72,186
Edenmore Raheny CDP, Coolock Development Centre, Bunratty Drive, Coolock, Dublin 17	62,279
Éirí Corca Baiscinn Ltd, Community Centre, Circular Road, Kilkee, Co Clare	24,927
Ennis CDP, Mill House, Mill Road, Ennis, Co Clare	126,200
FAB Community Development Project, Coolcotts, Wexford, Co Wexford	136,300
Farranree CDP, 98 Knockpogue Ave, Farranree, Co Cork	118,100
Fermoy CDP, Community Resource Centre, 42 McCurtain Street, Fermoy, Co Cork	63,275
Finglas South CDP, St Helena's Family Resource Centre, Finglas South, Dublin 11	114,200
Forum Connemara Rural Project, Letterfrack, Connemara, Co Galway	182,400
Galway Traveller Movement Ltd, 1 The Plaza, Headford Road, Co Galway	122,900
Greater Blanchardstown Development Project, Parlickstown House, Ladyswell Road, Mulhuddart, Dublin 15	125,600
Harmony CDP, Garden Vale, Athlone, Co Westmeath	137,400
Inchicore CDP Co. Ltd, 197 Tyrconnell Road, Inchicore, Dublin 8	72,000
Independent Mother's Project [IMP] Ltd., 75 Manor Street, Waterford	60,500
Inishbofin Development Company Ltd, Community Centre, Inishbofin Island, Co Galway	135,177
Inner City Renewal Group, 57 Amiens Street, Dublin 1	132,545
Iorras Le Chéile North Mayo, Erris Community Development Project, American Street, Belmullet, Co Mayo	103,755
Irish Senior Citizen National Parliament, 90 Fairview Strand, Dublin 3	78,000
Jobstown Community Development Project Ltd., 49 Bawnlea Ave, Jobstown, Tallaght, Dublin 24	120,300
Kerry Network of People With Disabilities, 3 Basin Court, Tralee, Co Kerry	55,443
Kerry Travellers Development Project, St Anthony's Centre, Mitchel's Road, Tralee, Co Kerry	132,693
Kilbarrack CDP Ltd, Swan's Nest Road, Kilbarrack, Dublin 5	124,687
Kilmore West CDP, St Luke's Parish Centre, Kilbarron Park, Kilmore West, Dublin 5	107,793
Kiltimagh CDP Ltd, Main Street, Kiltimagh, Co Mayo	121,830
Knockanrawley Resource Centre Ltd, Knockanrawley, Tipperary Town, Co Tipperary	189,000
KWCD Partnership Ltd, Ashleaf Centre, Crumlin Cross, Crumlin, Dublin 12	76,000
Larchville/Lisduggan CDP Ltd, Millennium Youth & Community Building, Lisduggan, Co Waterford	102,050
Le Chéile Community Development Ltd, Redeemer Family Resource Centre, Cedarwood Park, Dundalk, Co Louth	119,600
Letterkenny CDP Ltd, Community House, 2 Errigal Road, Letterkenny, Co Donegal	144,200
Lifford/Clonleigh Resource Centre, Croghan Heights, Lifford, Co Donegal	124,400
Limerick Adult Basic Education, Adult Education Centre, Sexton Street, Limerick	56,100
Limerick Travellers Development Group, 30 Castle Park, Moyross, Co Limerick	100,800
Limerick Women's Network, 5 Verdant Crescent, Kings Island, Limerick	27,808
Link Project, The Orchard Community Centre, Cherry Orchard, Dublin 10	139,505
Little Bray Family Resource Centre, Árd Chualann, Bray, Co Wicklow	120,300

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Lough Allen CDP Ltd, Rowantree, Main Street, Drumkeeran, Co Leitrim	109,600
Loughboy Area Resource Centre, Bishop Birch Training Institute, Nuncio Road, Kilkenny	145,800
Louisburgh CDP, The Pastoral Centre, Long Street, Louisburgh, Co Mayo	122,500
Lourdes Youth & Community Services, Lourdes Day Care Centre, Lower Sean McDermott Street, Dublin 1	131,376
MACRO, 1 Green Street, Dublin 7	106,200
Mahon CDP, Community Resource Centre, Avenue de Rennes, Mahon, Co Cork	136,697
Markiewicz Community Centre, 205 Decies Road, Ballyfermot, Dublin 10	72,069
Matt Talbot Community Trust, rear of Assumption Church, Kylemore Road, Ballyfermot, Dublin 10	136,500
Mayfield CDP, Community Resource Centre, 328 Old Youghal Road, Mayfield, Co Cork	125,184
Men's Development Project, 30 O'Connell Street, Waterford	119,300
Mountwood Fitzgerald Community Development Ltd, Mountwood, Dún Laoghaire, Co Dublin	120,000
N.W. Kildare Community Development Co., Allenwood Enterprise Park, Allenwood, Naas, Co Kildare	83,031
Na Calai - South East Galway, Abbey Street, Portumna, Co Galway	112,828
Nascadh CDP, Regal House, 28 Fitzwilliam Street, Ringsend, Dublin 4	75,500
National Traveller Women's Forum, Tuam Road Centre, Tuam Road, Galway	91,000
New Ross CDP Ltd, Barrack Lane, New Ross, Co Wexford	108,700
North Clondalkin Community Development Ltd, 24 Neilstown Park, Clondalkin, Dublin 22	135,573
North Leitrim Women's Resource Group, Manorhamilton, Co Leitrim	115,200
North Wall Women's Centre, Lower Sherriff Street, North Wall, Dublin 1	107,100
North West Roscommon, Market Street, Ballaghaderreen, Co Roscommon	96,390
Northside Travellers Support Group, The Resource Centre, Clonsaugh Drive, Dublin 17	94,700
NW Inner City Women's Network, 19 Manor Street, Dublin 7	47,927
Open Door Community Development Project, 165 The Laurels, Tullow Road, Carlow	114,400
Our Lady of Lourdes CDP, 49 Clarina Court, Ballinacurra Weston, Co Limerick	116,897
Parents Alone Support Services Ltd, 3a Main Street, Finglas, Dublin 11	107,040
Parkside CDP, 30-32 St Patrick's Estate, Ballina, Co Mayo	125,290
Partners in Mission, 24 Northbrook Road, Dublin 6	175,800
PIECE Project, 12 Snowdrop Walk, Darndale, Dublin 17	41,573
Pléaráca Teo, Ionad Fiontair, Ros Muc, Co na Gaillimhe	119,400
Pobail Le Chéile CDP Teoranta, Gort a' Chóirce, Leitir Ceanainn, Co Dhún na nGall	121,700
Priorswood CDP, Outreach Centre, Clonsaugh Drive, Priorswood, Dublin 17	109,600
Project West, Finglas West Community Development Project, Barry Road, Finglas, Dublin 11	123,300
Quarryvale Community House Project Ltd, 46 Greenfort Drive, Quarryvale, Clondalkin, Dublin 22	114,300
Rialto Community Network Ltd, 568 South Circular Road, Rialto, Dublin 8	124,593
Ringsend CDP, 28 Fitzwilliam Street, Ringsend, Dublin 4	149,930
Robert Emmet CDP, St Audeon's House, Cook Street, Dublin 8	123,585
Ronanstown Womens CDP Ltd., 43 Collinstown Grove, Clondalkin, Dublin 22	124,480
Roscommon Women Network, Dún Maeve Centre, Strokestown, Co Roscommon	49,677
Rowlagh Women's Group Ltd, Áras Rualach, Neilstown Road, Clondalkin, Dublin 22	95,500
SICCDA, 90 Meath Street, Dublin 8	91,781
SPLTU Ltd., 3B Brookfield Enterprise Centre, Brookfield, Tallaght, Dublin 24	103,400
S.W. Wexford Community Development Group, Ramsgrange, New Ross, Co Wexford	164,300
Shanganagh CDP, Shanganagh Park House, Shankill, Dublin 18	47,165
Sligo Northside Community Partnership Ltd, Community Resource Centre, Forthill, Co Sligo	113,552
South West Cavan CDP Ltd, Realtóg Centre, Upper Main Street, Kilmaleck, Co Cavan	119,600
South West Donegal CDP, The Carpet Factory, Killybegs, Co Donegal	126,400
Southill CDP Ltd, 266 Avondale Court, O'Malley Park, Southill, Co Limerick	117,581
Southside Community Development Association Ltd, Rathmullen Community House, Drogheda, Co Louth	113,150
Southside Partnership Ltd., 24 Adelaide Street, Dún Laoghaire, Co Dublin	49,500
Southside Travellers Action Group Ltd, St Kieran's Enterprise Centre, Sandyford Industrial Estate, Dublin 18	103,840
Southside Women's Action Network Ltd, 56A Ennel Court, Loughlinstown, Dublin 18	85,421
St Margaret's Traveller Group, St Margaret's Park, Ballymun, Dublin 11	94,500
St Fergal's Resource Centre, 107 Old Court Avenue, Bray, Co Wicklow	118,840
St Mary's CDP Ltd, 5 Verdant Crescent, Kings Island, Co Limerick	120,431
St Michael's Family Resource Centre, Inchicore, Dublin 8	116,780
St Munchin's CDP Ltd, Kileely Court, Kileely, Limerick	126,418
SW Kerry Women's Assoc, The O'Connell Centre, Caharn Road, Caherciveen, Co Kerry	76,800
TACCTIC CDP Ltd., 286 Elm Park, Clonmel, Co Tipperary	15,210
Tallaght Travellers CDP Ltd, Killinarden Enterprise Park, Killinarden, Tallaght, Dublin 24	118,300
Templeshannon CDP Ltd, St Senan's Community Centre, Templeshannon, Enniscorthy, Co Wexford	114,451
The Arts Specialists Support Agency Ltd, The Outreach Centre, Clonsaugh Drive, Priorswood, Dublin 17	94,800
The Bridge CDP, 5 Frances Lane, Newbridge, Co Kildare	106,625
The Glen, The Glen Resource & Sports Centre, The Glen, Cork	121,584
The Rosses, An Sean Teach, Gweedore Road, Dungloe, Co Donegal	119,200
The Suir CDP Ltd, 12 New Street, Carrick on Suir, Co Tipperary	99,580

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Thurles Action for CDP Ltd, 9 Parnell Street, Thurles, Co Tipperary	94,700
Tipperary Rural Travellers Project Ltd., The Ashling Centre, Knockanrawley, Tipperary Town, Co Tipperary	97,550
Tralee CDP, Rock Business Centre, Upper Rock Street, Tralee, Co Kerry	132,800
Tralee Women's Resource Centre, 35 Ashe Street, Tralee, Co Kerry	78,475
Tuam Community Development Resource Centre, Bishop Street, Tuam, Co Galway	141,900
Tullamore Travellers Movement, Harbour Street, Tullamore, Co Offaly	117,700
Vista CDP Ltd, Donore Youth & Community Centre, Donore Avenue, Dublin 8	100,131
Waterford Traveller CDP Ltd, Parish Centre, Ballybeg, Waterford	150,546
We The People, Hollyhill Shopping Centre, Knocknaheeny, Cork	122,850
West Clare Early Years, Glebe House, Grace Street, Kilrush, Co Clare	10,000
West Cork Arts Centre, North St, Skibbereen, Co Cork	7,500
West Cork Traveller Centre Association, 8 Park Road, Clonakilty, Co Cork	60,200
West Limerick CDP Ltd, 2 Main Street, Abbeyfeale, Co Limerick	88,997
West Tallaght Resource Centre Ltd, 16 Glenshane Lawns, Brookfield, Tallaght, Dublin 24	146,903
Westside Community Development Resource Centre, Seamus Quirke Road, Galway	121,668
Wicklow Travellers Group, CEART, Crinion Park, Wicklow Town	114,420
Wicklow Working Together-Croi Rath Naoi, 7 Convent Road, Wicklow Town	71,313
Wolfe Tone Women's Group Ltd, 34 Wolfe Tone Villas, Wexford	60,100
Women of the North West, Moygownagh Community Centre, Moygownagh, Ballina, Co Mayo	85,800
Women Together Tallaght Network Ltd, Brookfield Enterprise Centre, Brookfield, Tallaght, Dublin 24	98,650
Women's Community Project Mullingar, Parish Community Centre, Bishopsate Street, Mullingar, Co Westmeath	22,580

Regional Support Agencies

	€
Draiocht Community Development Organisation Ltd, An Tobar, Elm Court, Kiltalown, Tallaght, Dublin 24	401,853
Framework, 30 O'Connell Street, Waterford	445,284
South & Mid West Community Development Support Agency, Ashbourne Business Park, Dock Road, Limerick	553,404
Tosach, 44 Lower Gardiner Street, Dublin 1	372,313
Triskele RSA, 1A Parnell Square, Carrickmacross, Co Monaghan	292,447
West Training & Development Ltd, Moyalty House, Merchant's Road, Galway, Co Galway	379,979

Specialist Support Agencies

	€
DESSA, Fumbally Court, Fumbally Lane, Dublin 8	171,800
Pavee Point, 46 North Great Charles Street, Dublin 1	170,600
Women's Aid, Everton House, 47 Old Cabra Road, Dublin 7	189,700

L.1.3 Grants to the Society of St Vincent de Paul and Protestant Aid

	€
Protestant Aid, 74 Upper Leeson Street, Dublin 4	100,000
Society of St Vincent de Paul, 8 New Cabra Road, Phibsborough, Dublin 7	1,350,000

13 STOCKS

Stocks at 31 December 2006 comprised:	€000
Stationery and Miscellaneous Items	3
IT Consumables	<u>12</u>
	<u>15</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
Income Tax	215
Pay Related Social Insurance	<u>81</u>
	<u>296</u>

15 ENHANCING INTERNAL CONTROL

A statement on internal financial controls in the standard format for the year ended 31 December 2006 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 enhance the capability and skills of staff in financial management methods, the Department continued to provide a customised programme of training in 2006, covering the areas of financial management, corporate governance and accountability, as well as the Government Accounting Framework. In addition, training in the operation of the Financial Management System continues to be made available to personnel on a targeted individual or group basis. Overall, care is taken to ensure that training in financial management is linked into wider training needs identified under the PMDS process, particularly in the context of staff movement arising from the Decentralisation Programme.

ICT Systems

Existing ICT systems are protected by a standard range of security features such as internet firewall, web sweeper and anti-virus software. The Department continues to keep these matters under review so as to ensure that up-to-date protection remains in place. The Department's Internal Audit is currently conducting a follow-up review of the ICT security audit carried out in 2005 to ensure that recommendations arising from that audit are fully implemented.

Risk Assessment

Divisional Risk Registers, including Decentralisation Registers, were updated in 2006 and are in place for every area of operation in the Department. Risks identified in the Risk Registers are reflected in the Business Planning process. An updated Corporate Risk Register is also in place and a Departmental Risk Policy has been approved by the Management Advisory Committee. A Risk Reporting mechanism is being put in place and will provide an updated risk report to the Management Advisory Committee and to Ministers on a quarterly basis. This mechanism will operate through the Risk Steering Committee, chaired at Assistant Secretary level, which oversees the Department's risk management programme.

Financial Control

The primary responsibility of individual senior managers for the effectiveness of the systems of administrative and financial controls in the Department is set out in delegations made under the Public Service Management Act 1997. The Senior Financial Management Group, operating under specific terms of reference, provides overall monitoring and guidance in relation to financial management practices. The Department's Internal Audit Unit monitors the systems of financial control and the Audit Committee, (which has three external members, including the Chairperson), continues to review the work of the Internal Audit Unit, with particular reference to the over-arching focus on controls.

The Department's Capital Expenditure Committee keeps capital expenditure, and related issues of appraisal and monitoring of capital projects, under close review. In late 2006, it was agreed that the remit of this Committee would be expanded to include the review of current expenditure. The Department's VFM/Expenditure Review Committee continued to review and progress the value for money agenda in the Department, publishing two Reports during 2006, with implementation of recommendations ongoing.

GERRY KEARNEY

Accounting Officer

DEPARTMENT OF COMMUNITY, RURAL AND GAELTACHT AFFAIRS

30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Community, Rural and Gaeltacht Affairs for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Community, Rural and Gaeltacht Affairs. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the period ended 31 December 2006.



JOHN PURCELL

Comptroller and Auditor General

12 September 2007

FOREIGN AFFAIRS

Account of the sum expended, in the year ended 31st December 2006, 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	91,619	90,101	75
A.2. TRAVEL AND SUBSISTENCE	8,187	7,937	(135)
A.3. INCIDENTAL EXPENSES	6,707	6,595	276
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	8,811	8,017	(1,623)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	37,030	29,922	4,263
A.6. OFFICE PREMISES EXPENSES	41,764	36,869	(1,657)
A.7. CONSULTANCY SERVICES	1,074	592	12
OTHER SERVICES			
B. REPATRIATION AND MAINTENANCE OF DISTRESSED IRISH PERSONS ABROAD	27	160	5
C. SUPPORT FOR IRISH IMMIGRANT SERVICES	12,000	11,828	-
D. INFORMATION SERVICES	564	480	17
E. CONTRIBUTIONS TO BODIES IN IRELAND FOR THE FURTHERANCE OF INTERNATIONAL RELATIONS - (GRANTS-IN-AID)	288	288	-
F.1. NORTH-SOUTH AND ANGLO-IRISH CO-OPERATION	2,697	3,387	20
F.2. INTERNATIONAL FUND FOR IRELAND	195	195	-
G. CULTURAL RELATIONS WITH OTHER COUNTRIES (GRANT-IN-AID)	981	981	5
H. IRISH-AMERICAN ECONOMIC ADVISORY BOARD	28	22	-
I. CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	26,361	26,711	(2,781)
J. ACTIONS CONSEQUENT ON TITLE V OF THE TREATY ON EUROPEAN UNION	516	422	(153)
K. ASSISTANCE TO EU AND OTHER EASTERN EUROPEAN STATES	2,847	2,072	(233)
L. ATLANTIC CORRIDOR PROJECT	250	250	-
M. MILLENNIUM PROJECTS	1,200	-	-
N. ASIA STRATEGY	<u>200</u>	<u>133</u>	<u>2</u>
Gross Total	243,346	226,962	(1,907)
<i>Deduct :-</i>			
O. APPROPRIATIONS-IN-AID	<u>39,000</u>	<u>38,608</u>	<u>-</u>
Net Total	<u>204,346</u>	<u>188,354</u>	<u>(1,907)</u>
SURPLUS TO BE SURRENDERED	€15,992,248		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000
Net Outturn		188,354
Changes in Capital Assets		
Purchases Cash	(23,900)	
Disposals Cash	110	
Loss on Disposals	53	
Depreciation	<u>14,958</u>	(8,779)
Changes in Net Current Assets		
Decrease in Closing Prepayments	1,904	
Increase in Stock	<u>(1,083)</u>	<u>821</u>
Direct Expenditure		180,396
Expenditure Borne Elsewhere		
Net Allied Services Expenditure	12,335	
Notional Rents	<u>1,254</u>	<u>13,589</u>
Operating Cost		<u>193,985</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			165,777
Current Assets			
Stocks (Note 11)		2,418	
Prepayments		9,381	
Other Debit Balances:			
Mission Accounts	13,196		
Inter Government Department Accounts	1,462		
Imprest and Personal Suspense Accounts	774		
Foreign Salary Advance Accounts	178		
Miscellaneous	<u>3,427</u>	<u>19,037</u>	
Total Current Assets		<u>30,836</u>	
Less Current Liabilities			
PMG Balance and Cash	(2,941)		
Orders Outstanding	<u>7,336</u>	4,395	
Due to State (Note 12)		4,831	
Net Liability to the Exchequer (Note 4)		8,645	
Accrued Expenses		7,474	
Cultural Relations with Other Countries Fund (Grant-in-Aid)		109	
Miscellaneous		<u>1,056</u>	
Total Current Liabilities		<u>26,510</u>	
Net Current Assets			<u>4,326</u>
Net Assets			<u>170,103</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Land and Buildings €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	116,807	59,504	38,604	214,915
Additions	13,520	8,783	1,597	23,900
Disposals	-	(607)	-	(607)
Gross Assets at 31 December 2006	<u>130,327</u>	<u>67,680</u>	<u>40,201</u>	<u>238,208</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2006	-	36,859	21,163	58,022
Depreciation for the year	-	12,122	2,836	14,958
Depreciation on Disposals	-	(549)	-	(549)
Cumulative Depreciation at 31 December 2006	-	<u>48,432</u>	<u>23,999</u>	<u>72,431</u>
Net Assets at 31 December 2006	<u>130,327</u>	<u>19,248</u>	<u>16,202</u>	<u>165,777</u>

Note: Fixed Assets included under Land and Buildings represent properties owned outside the State. In addition, the Department occupies ten buildings within the State, of which one is State-owned and nine 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 2006

	€000	€000
Surplus to be surrendered		15,992
Exchequer Grant Undrawn		<u>(7,347)</u>
Net Liability to the Exchequer		<u>8,645</u>
Represented by:		
Debtors		
Debit Balances: Suspense		19,037
Creditors		
Net PMG position and cash	(4,395)	
Due to State	(4,831)	
Credit Balances: Suspense	<u>(1,166)</u>	<u>(10,392)</u>
		<u>8,645</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.4.	794	Costs were lower than expected under this subhead partly due to reduced telecommunication costs.
A.5.	7,188	The main variance was due to savings on capital spending on the Biometrics project and to lower spending on passport booklets.
A.6.	4,895	Savings arose due to lower than expected costs on major maintenance, service costs and temporary accommodation.
A.7.	482	The level of engagement of consultants was less than expected.
B.	(133)	The additional costs relate to the evacuation of Irish citizens from the Lebanon and includes the cost of chartering two aircraft. The amount was vired from Subhead C with Department of Finance approval.
D.	84	Costs were lower than expected and €70,000 was vired to Subhead F with Department of Finance approval.
F.	(690)	Additional payments were made to organisations involved in reconciliation work. The amount was vired from Subheads D., J., M. and N. with Department of Finance approval.
I.	(350)	Additional funding was required to meet an increase in our assessed contributions to the OECD which were higher than expected as a result of the improvement in our GNP/GDP. Funds were vired from Subhead K with Department of Finance approval.
J.	94	A payment to the Glencree Middle East Peace Project was deferred until 2007 pending agreement on programme activities.
K.	775	Ireland's support towards Nuclear Power Station Decommissioning Support Funds was discontinued in 2006 due to delays in the decommissioning process.
M.	1,200	The Manchester Irish World Heritage Centre Project has been delayed by various issues. As a result there was no drawdown of funds in 2006.
N.	67	The underspend was due to delays in completion of the processing of project proposals in the Asia region.

6 APPROPRIATIONS-IN-AID

	Estimated €000	Realised €000
1. Passport, Visa and other Consular Services	37,863	36,930
2. Repayment of Repatriation and Maintenance Advances	-	4
3. VAT refunds to Irish Missions abroad	590	805
4. Miscellaneous	<u>547</u>	<u>869</u>
	<u>39,000</u>	<u>38,608</u>

Explanation of Variations

- Receipts under this heading are dependant on the level of demand for passports and visas. During 2006 these were €933,439 lower than expected.
- VAT refunds on purchases by Missions abroad were €215,187 higher than expected.
- Miscellaneous receipts, which include refunds of expenditure from prior years, were €322,291 higher than expected.

7 COMMITMENTS

The estimated total figure for commitments at 31 December 2006 is €46.6m relating to property rental payments abroad in 2007 and subsequent years and a contract for the printing of passport booklets.

8 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	238,711	78	18	19,480
Overtime and extra attendance	2,369,975	600	54	36,494
Comcen Allowance	16,600	4	-	-
Miscellaneous	<u>406,983</u>	295	5	-
Total extra remuneration	<u>3,032,269</u>			

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

9 MISCELLANEOUS ITEMS

A total of €3,783 was paid to a retired civil servant 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 €699,878 was paid in bonuses, and merit pay awards in 2006 consisting of 378 individual and 21 group awards.

Merit awards amounting to €3,817 were also paid to 27 staff for attendance on bank holidays to issue urgent passports and to 4 officers to mark their retirement during the year.

A total of €335 in ex gratia payments were paid to 2 members of staff.

As agreed with the Department of Finance under the Delegated Administrative Budget Scheme, a carryover of €6m is included in the Estimates allocation for 2007.

A payment of €75,000 was made in settlement of a Personal Injuries claim by a civilian arising from an incident at the residence of the Ambassador in Warsaw.

Sanction was received from Department of Finance for the write-off in 2006 of various Suspense Account balances. The sanction was for an amount up to €688,041 and the eventual write-off amount was €505,308.

10 MISCELLANEOUS ACCOUNTS

Repatriation Advances		€	€
	Balance Outstanding 1st January 2006		20,068
Add	Advances/expenditure 2006 (Subhead B.)		<u>160,564</u>
			180,632
Less	Amounts written off ex 2006 expenditure	(44,355)	
	Amounts Recovered (Subhead O.)	<u>(4,428)</u>	
			<u>(48,783)</u>
	Balance Outstanding 31st December 2006		<u>131,849</u>

Cultural Relations with Other Countries (Grant-in-Aid) Account
Account of receipts and payments during year ended 31 December 2006

	€
Balance at 1 January 2006	-
Grant-in-Aid 2006	<u>981,000</u>
	981,000
Expenditure 2006	<u>871,803</u>
Balance at 31 December 2006	<u>109,197</u>

11 STOCKS

Stocks at 31 December 2006 comprised:	€000
Passport Booklets	2,234
Protocol Stocks	110
Stationery	36
Franking Machines	25
IT Consumables	<u>13</u>
	<u>2,418</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
Income Tax	2,500
Pay Related Social Insurance	995
Pension Contributions	780
VAT	341
Withholding Tax	<u>215</u>
	<u>4,831</u>

DERMOT GALLAGHER

Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
31 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Foreign Affairs for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2006.



JOHN PURCELL
Comptroller and Auditor General
12 September 2007

INTERNATIONAL CO-OPERATION

Account of the sum expended, in the year ended 31st December 2006, 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 the salaries and expenses in connection therewith.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES WAGES AND ALLOWANCES	15,744	15,096	(181)
A.2. TRAVEL AND SUBSISTENCE	2,660	2,455	38
A.3. INCIDENTAL EXPENSES	3,531	3,141	(7)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,500	1,108	27
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,020	992	-
A.6. OFFICE PREMISES EXPENSES	2,099	2,370	(140)
A.7. CONSULTANCY SERVICES	2,000	2,248	184
OTHER SERVICES			
B. PAYMENT TO GRANT-IN-AID FUND FOR BILATERAL AID AND OTHER CO-OPERATION (GRANT-IN-AID)	426,510	426,510	(5,472)
C. EMERGENCY HUMANITARIAN ASSISTANCE	60,000	60,000	-
D. PAYMENTS TO INTERNATIONAL FUNDS FOR THE BENEFIT OF DEVELOPING COUNTRIES	22,650	22,637	(3,332)
E. CONTRIBUTIONS TO UNITED NATIONS AND OTHER DEVELOPMENT AGENCIES	<u>62,900</u>	<u>62,900</u>	<u>(152)</u>
Gross Total	600,614	599,457	(9,035)
<i>Deduct :-</i>			
F. APPROPRIATIONS-IN-AID	<u>135</u>	<u>630</u>	=
Net Total	<u>600,479</u>	<u>598,827</u>	<u>(9,035)</u>
SURPLUS TO BE SURRENDERED	€1,651,976		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000
Net Outturn		598,827
Changes in Capital Assets		
Purchases Cash	(876)	
Disposals Cash		
Loss on disposals		
Depreciation	596	(280)
Changes in Net Current Assets		
Increase in Stock	(3)	
Increase in Closing Accruals	(3,145)	(3,148)
Operating Cost		<u>595,399</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			7,445
Current Assets			
Stocks	10		
Prepayments	9,387		
PMG Balance and Cash	2,289		
Orders Outstanding	—	11,686	
Other Debit Balances		<u>575</u>	
Total Current Assets		<u>12,261</u>	
Less Current Liabilities			
Net Liability to the Exchequer (Note 4)		1,126	
Accrued Expenses		351	
Due to State (Note 11)		98	
Bilateral and Other Aid Fund (Grant-in-Aid)		1,603	
Other Credit Balances		<u>37</u>	
Total Current Liabilities		<u>3,215</u>	
Net Current Assets			<u>9,046</u>
Net Assets			<u>16,491</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Land and Buildings €000	Equipment €000	Office Equipment €000	Furniture and Fittings €000	Vehicles €000	Totals €000
Cost or Valuation at 1 January 2006	5,474	282	420	990	1,334	8,500
Additions	357	74	61	31	401	924
Disposals	—	—	(13)	(3)	(96)	(112)
Gross Assets at 31 December 2006	<u>5,831</u>	<u>356</u>	<u>468</u>	<u>1,018</u>	<u>1,639</u>	<u>9,312</u>
Accumulated Depreciation:						
Opening Balance at 1 January 2006	-	159	235	300	679	1,373
Depreciation for the year	-	72	94	102	328	596
Depreciation on Disposals	—	—	(13)	(3)	(86)	(102)
Cumulative Depreciation at 31 December 2006	—	<u>231</u>	<u>316</u>	<u>399</u>	<u>921</u>	<u>1,867</u>
Net Assets at 31 December 2006	<u>5,831</u>	<u>125</u>	<u>152</u>	<u>619</u>	<u>718</u>	<u>7,445</u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2006

	€000	€000
Surplus to be surrendered		1,652
Exchequer Grant Undrawn		<u>(526)</u>
Net Liability to the Exchequer		<u>1,126</u>
Represented by:		
Debtors		
Net PMG position and cash ¹	2,289	
Debit Balances: Suspense	<u>575</u>	2,864
Creditors		
Due to State	(98)	
Credit Balances: Suspense	<u>(1,640)</u>	<u>(1,738)</u>
		<u>1,126</u>

¹Includes Bank Account Balance of €182,495 as at 31 December 2006.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	648	Under spend due to delays / deferred increases in staff numbers.
A.2.	205	Lower than expected travel to Programme Countries.
A.3.	390	Current spending less than expected. Some expected motor vehicle purchases did not take place.
A.4.	392	Higher than expected saving on telecommunications costs.
A.5.	28	Lower than expected office running costs.
A.6.	(271)	Higher than expected maintenance and refurbishment costs incurred in Programme Country offices.
A.7.	(248)	Increased level of consultancy arising from continued emphasis on monitoring , evaluation and accountability.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Appropriations-in-Aid	<u>135,000</u>	<u>629,961</u>

Explanation of Variation

The surplus arose from the higher than expected Vat refunds, bank interest received, proceeds from the sale of fixed assets and refunds from Bilateral Aid project grants.

Receipts under this heading fluctuate greatly and are difficult to estimate accurately.

7 DETAILS OF EXTRA REMUNERATION

	Total Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual payment of €6,350 or more €
Higher, special or additional duties	21,958	7	1	7,275
Overtime and extra attendance	34,281	28	-	-
Miscellaneous	<u>63,504</u>	61	-	-
Total extra remuneration	<u>119,743</u>			

8 MISCELLANEOUS ITEMS

The Administrative Budget provides for the recognition of exceptional performance by staff. A total of €39,250 was paid in bonuses and merit pay awards in 2006, consisting of 17 individual awards.

A total of €32,013 was paid to a retired civil servant in receipt of a civil service pension whose services were employed during the year.

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover from 2006 savings of €1,142,000 is included in the estimates for 2007.

Expenditure - Subhead E. (Voluntary Contributions to UN Development Agencies)

	€000
United Nations Development Programme (UNDP)	16,900
United Nations Children's Fund (UNICEF)	10,600
United Nations High Commissioner for Refugees (UNHCR)	9,260
World Health Organisation (WHO) Programmes	2,750
United Nations Population Fund	3,600
Office of the United Nations High Commissioner for Human Rights	3,300
United Nations Volunteers	1,000
United Nations Development Fund for Women (UNIFEM)	790
UN International Drugs Control Programme	1,140
UN Junior Professional Officer Programme	243
UN Industrial Development Organisation	401
Organisation for Economic Co-operation and Development (OECD)	115
International Organisation for Migration	90
International Labour Organisation	106
UNEP Trust Fund	1,230
Others - various	<u>11,375</u>
	<u><u>62,900</u></u>

9 MISCELLANEOUS ACCOUNTS

**Bilateral and Other Aid Fund (Grant-in-Aid) Account
Account of Receipts and Payments during year ended 31 December 2006**

	€
Balance on 1 January 2006	1,018,508
Grant-in-Aid 2006	<u>426,510,000</u>
	427,528,508
Expenditure 2006	<u>(425,827,430)</u>
Balance on 31 December 2006	<u><u>1,701,078</u></u>
Represented by:	
Amounts due to State	98,369
Other Closing Balances	<u>1,602,709</u>
	<u><u>1,701,078</u></u>

10 STOCKS

Stocks at 31 December 2006 comprised:-	€000
Stationery	<u>10</u>

11 DUE TO THE STATE

The amounts due to the State at 31 December 2006 consisted of:	€000
Professional Services Withholding Tax	71
Value Added Tax	<u>27</u>
	<u><u>98</u></u>

DERMOT GALLAGHER

Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
31 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for International Co-operation for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2006.



JOHN PURCELL

Comptroller and Auditor General
12 September 2007

COMMUNICATIONS, MARINE AND NATURAL RESOURCES

Account of the sum expended, in the year ending 31 December 2006, 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, Marine 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 €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	26,290	26,651	-
A.2. TRAVEL AND SUBSISTENCE	2,126	2,009	24
A.3. INCIDENTAL EXPENSES	1,830	2,123	55
A.4. POSTAL AND TELECOM SERVICES	1,209	1,380	20
A.5. OFFICE MACHINERY	7,923	8,210	503
A.6. OFFICE PREMISES EXPENSES	1,775	1,702	14
A.7. CONSULTANCY SERVICES	2,891	2,707	105
A.8. EQUIPMENT, STORES AND MAINTENANCE	292	943	3
SHIPPING, HARBOURS AND TOURISM			
B.1. DEVELOPMENT AND UPGRADING OF HARBOURS FOR FISHERY PURPOSES			
<i>Current Year Provision</i>	21,385		
<i>Deferred Surrender</i>	<u>1,557</u>	22,942	16,913
B.2. COAST PROTECTION AND MANAGEMENT	3,082	3,778	7
B.3. MARINE AND NATURAL RESOURCES TOURISM PROGRAMME			
<i>Current Year Provision</i>	1		
<i>Deferred Surrender</i>	<u>850</u>	851	-
B.4. FORESHORE DEVELOPMENT	1,396	162	3
MARINE RESEARCH AND DEVELOPMENT			
C.1. MARINE INSTITUTE (GRANT-IN-AID)	26,151	25,960	-
C.2. NATIONAL SEABED SURVEY	4,000	6,153	12
SEAFOOD DEVELOPMENT			
D.1. BORD IASCAIGH MHARA (GRANT-IN-AID)			
<i>Current Year Provision</i>	44,490		
<i>Deferred Surrender</i>	<u>5,000</u>	49,490	43,986
D.2. FISHERIES CONSERVATION AND MANAGEMENT INCLUDING SHELLFISH MONITORING PROGRAMME	1,471	1,462	102
D.3. FISH PROCESSING	2,006	1,497	-
D.4. AQUACULTURE DEVELOPMENT	5,800	4,618	-
D.5. AQUACULTURE LICENCES APPEALS BOARD	460	520	-
E. INLAND FISHERIES	28,078	30,683	2
ENERGY			
F.1. PETROLEUM SERVICES	66	362	14
F.2. ENERGY CONSERVATION (GRANT-IN-AID)	22,338	22,338	-
F.3. GRANTS FOR GAS NETWORKS	12,700	12,700	-
F.4. ENERGY RTDI PROGRAMME	4,170	7,907	14

Service	Estimate Provision	Outturn	Closing Accruals
ENERGY (Cont'd)	€000	€000	€000
F.5. ENERGY EFFICIENCY INITIATIVES			
<i>Original</i>	-		
<i>Supplementary</i>	<u>1</u>	3,279	-
COMMUNICATIONS			
G.1. INFORMATION AND COMMUNICATIONS TECHNOLOGY PROGRAMME			
<i>Current Year Provision</i>	33,118		
<i>Deferred Surrender</i>	<u>3,632</u>	32,094	103
G.2. MULTIMEDIA DEVELOPMENTS		4,262	-
BROADCASTING			
H.1. GRANT TO RADIO TELEFÍS ÉIREANN FOR BROADCASTING LICENCE FEES (GRANT-IN-AID)		183,050	-
H.2. PAYMENT TO AN POST FOR COLLECTION OF BROADCASTING LICENCE FEES		12,770	-
H.3. BROADCASTING COMMISSION OF IRELAND (GRANT-IN-AID)		5,233	-
H.4. RADIO TELEFÍS ÉIREANN - DEONTAS I LEITH THEILIFÍS NA GAEILGE (DEONTAS-I-gCABHAIR)			
<i>Original</i>	29,501		
<i>Supplementary</i>	889		
<i>Deferred Surrender</i>	<u>390</u>	30,780	-
H.5. BROADCASTING FUND		9,634	-
H.6. GRANTS FOR DIGITAL TERRESTRIAL TELEVISION		4,200	95
MISCELLANEOUS			
I. CHANGE MANAGEMENT FUND FOR NON-COMMERCIAL BODIES FUNDED BY THE DEPARTMENT		483	-
J. OTHER SERVICES			
<i>Original</i>	16,677		
<i>Supplementary</i>	<u>(889)</u>	4,829	(60)
K. RAPID PROGRAMME (DORMANT ACCOUNTS ALLOCATION)		<u>1,000</u>	-
Gross Total			
<i>Original</i>	527,688		
<i>Supplementary</i>	1		
<i>Deferred Surrender</i>	<u>11,429</u>	515,378	1,045
Deduct :-			
L. APPROPRIATIONS-IN-AID		<u>236,666</u>	<u>2,113</u>
Net Total			
<i>Original</i>	291,440		
<i>Supplementary</i>	1		
<i>Deferred Surrender</i>	<u>11,429</u>	<u>278,712</u>	<u>(1,068)</u>
SURPLUS FOR THE YEAR		€ 24,158,288	
DEFERRED SURRENDER under Section 91 of the Finance Act 2004		€ 15,257,000	
SURPLUS TO BE SURRENDERED		€ 8,901,288	

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

NOTES

1. OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			278,712
Changes in Capital Assets			
Purchases Cash	(3,804)		
Disposals Cash	24		
Depreciation	4,342		
Loss on Disposals	<u>21</u>	583	
Assets under Development			
Cash Payments		(4,474)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(3,706)		
Decrease in Stock	<u>907</u>	<u>(2,799)</u>	<u>(6,690)</u>
Direct Expenditure			272,022
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	22,005		
Notional Rents	<u>4,231</u>		<u>26,236</u>
Operating Cost			<u>298,258</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			21,431
Assets under Development (Note 4)			<u>1,094</u> 22,525
Current Assets			
Stocks (Note 15)		826	
Prepayments		164	
Accrued Income		2,113	
Other Debit Balances:			
Suspense		<u>23,811</u>	
Total Current Assets		<u>26,914</u>	
Less Current Liabilities			
Accrued Expenses		1,209	
Other Credit Balances:			
Suspense	1,269		
Due to the State (Note 16)	1,103		
PMG Balance and Cash	31		
Orders Outstanding	<u>2,901</u>	5,304	
Net Liability to the Exchequer (Note 5)		<u>18,507</u>	
Total Current Liabilities		<u>25,020</u>	
Net Current Assets			<u>1,894</u>
Net Assets			<u>24,419</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Land and Buildings €000	Office Furniture €000	Office/IT Equipment €000	Specialist Equipment €000	Totals €000
Cost or Valuation at 1 January 2006	1,533	2,169	9,179	14,529	27,410
Additions	-	67	17,608	2,232	19,907
Transferred to Department of Transport	(460)	(307)	(819)	(12,587)	(14,173)
Disposals	-	(1)	(70)	(123)	(194)
Gross Assets at 31 December 2006	<u>1,073</u>	<u>1,928</u>	<u>25,898</u>	<u>4,051</u>	<u>32,950</u>
Accumulated Depreciation:					
Opening Balance at 1 January 2006	-	1,336	5,695	9,506	16,537
Depreciation for the year	-	139	3,479	724	4,342
Depreciation on assets transferred	-	(178)	(671)	(8,362)	(9,211)
Depreciation on Disposals	-	(1)	(52)	(96)	(149)
Cumulative Depreciation at 31 December 2006	-	<u>1,296</u>	<u>8,451</u>	<u>1,772</u>	<u>11,519</u>
Net Assets at 31 December 2006	<u>1,073</u>	<u>632</u>	<u>17,447</u>	<u>2,279</u>	<u>21,431</u>

Notes:

(a) The following fisheries are owned by the Minister for Communications, Marine and Natural Resources but are managed by the Central Fisheries Board or a Regional Fisheries Board:

- (i) Galway
- (ii) Owenea/Owentocker

(b) Lands and Buildings – these fall into two categories:

- (i) Land adjoining Mornington Jetty (0.8 hectares approximately).
- (ii) GPO, Henry Street Arcade.

(c) Equipment which was acquired in respect of Digital Terrestrial Television (Subhead H.6) is not included in this statement because this is a pilot project running to the end of 2008. A decision will be made at the end of 2008 about the inclusion of this equipment in the Statement.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2006

	Computer Applications and Research €000
Amounts brought forward at 1 January 2006	14,276
Cash Payments for the Year	4,474
Transferred to Asset Register	(16,119)
Transfers to the Department of Transport	<u>(1,537)</u>
Amounts carried forward at 31 December 2006	<u>1,094</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 2006**

	€000	€000
Surplus for the year		
Surplus to be surrendered	8,901	
Deferred Surrender	<u>15,257</u>	24,158
Exchequer Grant Undrawn		<u>(5,651)</u>
Net Liability to the Exchequer		<u>18,507</u>
Represented by:		
Debtors		
Debit Balances: Suspense	<u>23,811</u>	23,811
Creditors		
Net PMG position and cash	(2,932)	
Due to State	(1,103)	
Credit Balances: Suspense	<u>(1,269)</u>	<u>(5,304)</u>
		<u>18,507</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€000
Conscience Money	<u>1</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.8.	(651)	The excess was due to the necessity to purchase additional equipment for the Geological Survey of Ireland.
B.1.	6,029	Savings arose because a number of projects did not progress as quickly as planned for a variety of technical, financial and timing reasons.
B.2.	(696)	The excess was due to a decision to direct extra funding to coast protection projects in the course of the year.
B.3.	851	Savings arose because neither of the approved projects progressed in 2006. In one case the application for funding was withdrawn and in the other case the project sponsors failed to satisfy the conditions for grant aid.
B.4.	1,234	Savings arose because provision had been made for a number of contingencies, such as the return of deposits for offshore windfarms and the removal of unauthorised structures on the foreshore, which did not arise. In addition valuation costs were lower than anticipated.
C.2.	(2,153)	The excess was due to the purchase of capital items in order to displace rentals and to increase data acquisition capacity.
D.1.	5,504	Savings arose because demand under the decommissioning scheme was less than had been expected. In addition the allocation for current pay was reduced in order to meet staffing priorities elsewhere in the Department.
D.3.	509	Savings reflect both the lower level of development in the seafood processing sector and the timing of expenditure and claims.

Sub-head	Less/(More) Than Provided €000	Explanation
D.4.	1,182	Savings arose because the number of completed projects was less than had been anticipated.
D.5.	(60)	Excess arose because, due to an oversight, the salaries of seconded staff were charged directly to this Subhead rather than being recovered from the Board. Disbursements in 2007 will reflect this overpayment.
E.	(2,605)	Excess was due to an increased allocation to the Fisheries Boards to fund essential capital works to meet health and safety and operational needs. The excess was partially offset by savings on the Lough's Agency.
F.1.	(296)	Excess arose because the cost of ongoing consultancies (which was previously met from Subhead A.7.) was charged to this Subhead in 2006.
F.4.	(3,737)	Excess was due to the commencement of a programme to encourage energy research.
F.5.	(3,278)	Excess was due to the necessity to fund an advertising campaign to increase public awareness of the necessity to reduce energy consumption.
G.1.	4,656	Savings arose because expenditure on the Group Broadband Scheme and the Metropolitan Area Networks Programme was lower than anticipated.
G.2.	(1,162)	Excess was due to the necessity to provide additional capital funding to the National Digital Research Centre.
H.2.	(1,290)	Excess was due to buoyant sales of licences resulting in payment of a higher fee.
H.3.	1,147	Savings arose because the funding requirement of the Broadcasting Commission of Ireland was less than provided due to legal expenses being lower than estimated.
H.6.	1,800	Savings arose because some components of this project were rescheduled to 2007.
I.	517	Savings arose because some projects were submitted too late for consideration for 2006 funding; some approved projects did not take place and some approved projects did not proceed quickly enough to draw down funding in 2006.
J.	10,959	Savings arose mainly because a capital contingency of €7,000,000 was reallocated to other headings. Mining compensation expenditure was much lower than expected because of the death of one claimant; expenditure on mine rehabilitation was delayed pending legislation which was passed in December 2006. In addition a provision of €500,000, to cover the clearance of EU accounts was not required and approved projects under Cross Border initiatives required less funding than provided.
K.	1,000	Savings arose because it was not possible to process applications within the year in respect of a scheme of ICT Initiatives for Disadvantaged Youth.

8. APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Proceeds of fines and forfeitures in respect of fishery offences	295,000	385,408
2 Receipts under the 1933 Foreshore Act and the 1954 State Property Act	1,263,000	1,693,746
3 EU Recoupment in respect of expenditure on fisheries conservation and management	50,000	-
4 Aquaculture licence fees	409,000	397,832
5 Receipts under the Minerals Development Act, 1940 and the Petroleum and other Minerals Act, 1960	6,568,000	8,780,655
6 Petroleum Infrastructure Support Group	33,000	32,000
7 Broadcasting licence fees	209,135,000	205,605,752
8 Geological Survey receipts	96,000	227,909
9 Rent on properties in GPO	228,000	227,737
10 EU FIFG Receipt - Aquaculture Development	6,200,000	6,819,070
11 EU FIFG Receipt - Fisheries Development	5,400,000	5,223,371
12 Geological Survey Contract Income	441,000	639,096
13 All Island Energy - Recoupment from Commission for Energy Regulation	4,000,000	4,000,000
14 Rapid Programme (Dormant Accounts Allocation)	1,000,000	-
15 Miscellaneous	<u>1,130,000</u>	<u>2,633,618</u>
Total	<u>236,248,000</u>	<u>236,666,194</u>

Explanation of Variation

1. Fines imposed were larger than had been estimated.
2. Surplus resulted from ongoing work to collect overdue rents. In addition it is difficult to accurately estimate initial payments on new leases.
3. Shortfall occurred because the claim for EU recoupment had not been paid by year end.
5. Mining royalties increased due to rise in zinc prices; while some payments were received earlier than expected. Petroleum exploration revenue also exceeded forecasts but recoverable payments in respect of private mineral rights were lower than anticipated
8. Surplus was due to increased and sustained efforts to collect outstanding debts.
10. Surplus was due to receipt of monies which had been withheld in previous years.
12. Surplus reflects the level of activity undertaken.
14. Shortfall is reflective of the lack of spending activity under ICT Initiatives for Disadvantaged Youth.
15. Receipts in this category are difficult to estimate with any degree of accuracy. The receipts comprise

	€
EU receipt in respect of PEACE II programme	753,466
Pension contribution from Sustainable Energy Ireland	492,170
Receipt in respect of International Subscriptions	480,731
Pension contribution from Broadcasting Commission of Ireland	286,134
Pension contribution from Marine Institute	275,206
Consultancy costs recovered from other bodies	142,304
Royalties in respect of Metropolitan Area Networks	122,550
Other	<u>81,057</u>
	<u>2,633,618</u>

9. COMMITMENTS**(A) Global Commitments**

The figure for non-capital commitments likely to materialise in subsequent years is €210,589,000 inclusive of co-financing which might arise.

10. DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, Special or Additional Duties	329,281	152	13	21,240
Overtime and Extra Attendance	808,804	127	39	43,266
Shift and Roster Allowances	267,673	38	24	15,663
Miscellaneous	<u>61,109</u>	6	5	13,281
Total extra remuneration	<u>1,466,867</u>			

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

11. MISCELLANEOUS ITEMS

Functions relating to maritime transport, safety and security were transferred from this Vote to the Vote for Transport (No 32) with effect from 1 January, 2006 (S.I. No 842 of 2005). €481,532 was expended in the completion of software projects which were already under development when maritime safety functions were transferred to the Department of Transport.

Under the provisions of Section 91 of the Finance Act, 2004, €15,257,000 in respect of the capital elements of Subheads B.1, D.1, H.6. and J. was carried over to 2007.

€25,000 was paid in settlement of a personal injuries claim arising from a swimming accident. Settlement was made on the advice of State Claims Agency and was inclusive of plaintiff's legal costs. (E164/1/05).

€131,481 was paid in respect of various expenses arising out of the Department's involvement in the Moriarty Tribunal.

€51,670 was issued in respect of merit awards comprising twenty-nine payments ranging from €300-€1,000; two hundred and seventy-three gift vouchers ranging in value from €30-€250; five donations to charity in the range €20-€570 and a €4,500 contribution to the retired staff Christmas party.

Interest accrued on refundable deposits for foreshore licences (offshore energy projects) amounted to €138,914 at 31 December, 2006. The total contingent liability is €838,914.

€18,400 was received from the Change Management Fund, Subhead M of Vote 6, Office of the Minister for Finance. It was applied to Subhead A.7. Consultancy Services.

€47,431 was paid to three retired Civil Servants in receipt of civil service pensions who were re-engaged on a fee basis.

12. EU FUNDING

The outturn shown for Subheads B.1, F.2, G.1 and J (Cross Border Initiatives) for 2006 includes expenditure which was co-financed from the European Regional Development Fund.

The outturn shown for Subheads D.1 and D.4 for 2006 includes expenditure which was co-financed from the Financial Instrument for Fisheries Guarantee (FIFG).

The outturn shown for Subhead D.2 for 2006 includes expenditure in respect of fisheries surveillance activities and equipment co-financed by the European Union.

Funding received by the Vote in respect of FIFG and Fisheries Surveillance is shown as Appropriations-in-Aid.

Sustainable Energy Ireland received €56,604 from the EU in 2006 in respect of EU programmes administered by it.

The Marine Institute received €1,654,394 from the EU in 2006 in respect of research contracts.

An Bord Iascaigh Mhara received €120,000 from the EU in 2006 in respect of various projects.

The Eastern Regional Fisheries Board received €263,017 from the EU in 2006 in respect of INTERREG III A and Peace II projects.

13. COMMISSIONS AND INQUIRIES, ETC.

Total expenditure in respect of Commissions, Committees and Special Inquiries on account of which payments were made from the Vote in the year ended 31 December 2006 is as follows :

Commission, Committee or Special Inquiry	Subhead	Year of Appointment	Expenditure in 2006 €	Total Expenditure to 31-Dec-06 €
National Salmon Commission	F.	2000	53,807	390,106

14. MISCELLANEOUS ACCOUNTS

Statement of Receipts and Payments by the Department of Communications, Marine and Natural Resources on the under mentioned Non-Voted Service in the year ended 31 December 2006.

Petroleum Infrastructure Programme Fund 2006

	€
Balance at 1 January 2006	2,420,127
Payments 2006	(1,027,838)
Balance at 31 December 2006	<u>1,392,289</u>

15. STOCKS

Stocks at 31 December 2006 comprised:	€000
IT equipment	25
Geological Survey of Ireland	793
Stationery	8
	<u>826</u>

16. DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
Withholding Tax	587
Pensions	1
Value Added Tax	515
	<u>1,103</u>

17. CONTINGENT LIABILITY

There is potential for financial liabilities to arise in 2007 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.

BRENDAN TUOHY

Accounting Officer

ROINN CUMARSÁIDE, MARA AGUS ACMHAINNÍ NÁDÚRTHA

30 MARCH 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Communications, Marine and Natural Resources for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Communications, Marine 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 2006.



JOHN PURCELL

Comptroller and Auditor General
12 September 2007

AGRICULTURE AND FOOD

Account of the sum expended, in the year ended 31 December 2006, 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 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	218,779	214,273	-
A.2. TRAVEL AND SUBSISTENCE	13,725	13,518	22
A.3. INCIDENTAL EXPENSES	8,107	7,872	(47)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	7,282	6,428	(127)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	14,589	13,828	(2,600)
A.6. OFFICE PREMISES EXPENSES	6,514	6,682	(145)
A.7. CONSULTANCY SERVICES	7,135	11,553	3
A.8. SUPPLEMENTARY MEASURES TO PROTECT THE FINANCIAL INTERESTS OF THE EU	721	425	15
A.9. LABORATORY EQUIPMENT	9,534	6,663	11
PROGRAMME EXPENDITURE			
B. RESEARCH AND TRAINING	34,933	32,217	1,105
C. FOOD SAFETY (AND PUBLIC HEALTH), ANIMAL HEALTH AND WELFARE AND PLANT HEALTH	149,455	135,773	1,200
D. INCOME AND MARKET SUPPORTS	25,953	22,716	3,903
E. INCOME SUPPORT IN DISADVANTAGED AREAS	238,400	257,542	409
F. RURAL ENVIRONMENT	322,927	329,233	1,157
G. LAND MOBILITY (EARLY RETIREMENT / INSTALLATION AID SCHEMES)	79,231	60,392	143
H. DEVELOPMENT OF AGRICULTURE AND FOOD	76,281	44,059	1,164
I. FORESTRY			
Current Year Provision	118,011		
Deferred Surrender	<u>18,297</u>		
J. TEAGASC - GRANT-IN-AID FOR GENERAL EXPENSES	122,018	110,304	115
K. AN BORD BIA - GRANT-IN-AID FOR GENERAL EXPENSES	22,403	22,403	-
L. FOOD AID DONATIONS - WORLD FOOD PROGRAMME	6,206	8,506	-
M. OTHER SERVICES	16,322	10,693	-
N. SPECIAL BEEF PREMIUM	<u>100</u>	=	=

Agriculture and Food**Vote 31**

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
Gross Total				
<i>Current Year Provision</i>	1,498,626			
<i>Deferred Surrender</i>	<u>18,297</u>	1,516,923	1,437,098	18,328
<i>Deduct :-</i>				
O. APPROPRIATIONS-IN-AID		<u>450,241</u>	<u>497,770</u>	<u>137,171</u>
Net Total				
<i>Current Year Provision</i>	1,048,385			
<i>Deferred Surrender</i>	<u>18,297</u>	<u>1,066,682</u>	<u>939,328</u>	<u>(118,843)</u>
SURPLUS ON CURRENT YEAR PROVISION		€ 127,354,196		
DEFERRED SURRENDER under Section 91 of the Finance Act 2004		€ 20,277,000		
SURPLUS TO BE SURRENDERED		€107,077,196		

The Statement of Accounting Policies and Principles and Notes 1 to 18 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Systems are not sufficiently developed to provide accurate information in respect of Fixed Assets and Stocks. The information supplied includes an element of estimation.

2 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			939,328
Changes in Capital Assets			
Purchases Cash	(16,278)		
Depreciation	17,277		
Loss on Disposals	<u>124</u>	1,123	
Assets under Development			
Cash Payments		(950)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(97,521)		
Increase in Stock	<u>2,393</u>	<u>(95,128)</u>	<u>(94,955)</u>
Direct Expenditure			844,373
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			5,348
Notional Rents			<u>15,082</u>
Operating Cost			<u>864,803</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 4)			40,392
Assets under Development (Note 5)			5,525
Current Assets			
Stocks (Note 16)		2,886	
Prepayments		3,557	
Accrued Income		137,171	
Other Debit Balances:			
Travel		457	
Department of Finance		1,820	
Other		36	
PMG Balance and Cash	174,390		
Outstanding Orders	(130,528)	43,862	
Total Current Assets		189,789	
Less Current Liabilities			
Accrued Expenses		21,885	
Other Credit Balances:			
Accounts Receivable Prepayments	83		
Forest Focus	45		
Due to State (Note 17)	6,189		
Securities	2,741		
EU Suspense	6,601		
Milk Quota sales/levies	593		
Cork & Dublin District Milk Board Funds	642		
Milk Super Levy 1% Retention	194		
Pesticides Fee for Reg/Pesticides Pay	723		
Veterinary Ireland	13		
Training Fund	13		
Uncashed cheques	507		
Land purchase annuities	6		
Travel	277		
AIBP Settlement	1,472		
Superannuation ex-Milk Board	55		
NDP TB Research Project Abbotstown	41		
Miscellaneous	85	20,280	
Net Liability to the Exchequer (Note 6)		25,895	
Total Current Liabilities		68,060	
Net Current Assets			121,729
Net Assets			167,646

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Office Equipment/ Other Machinery €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	163,705	11,406	175,111
Additions	15,954	324	16,278
Disposals	(1,473)	(4)	(1,477)
Gross Assets at 31 December 2006	<u>178,186</u>	<u>11,726</u>	<u>189,912</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2006	125,651	7,945	133,596
Depreciation for the year	15,941	1,336	17,277
Depreciation on Disposals	(1,349)	(4)	(1,353)
Cumulative Depreciation at 31 December 2006	<u>140,243</u>	<u>9,277</u>	<u>149,520</u>
Net Assets at 31 December 2006	<u><u>37,943</u></u>	<u><u>2,449</u></u>	<u><u>40,392</u></u>

Notes

- 1 Valuations of land and buildings held by the Department are not available. A schedule of land and buildings is maintained.
- 2 6.776 hectares of non-agricultural land was transferred to Duchas.
- 3 The Minister, as successor to the Irish Land Commission, had the following lands on hand at 31 December 2006:
- | | |
|------------------|--------------|
| Agricultural | 20 hectares |
| Non-Agricultural | 433 hectares |

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2006

	Computer Applications €000
Amounts brought forward at 1 January 2006	13,491
Cash Payments for the Year	950
Transferred to Asset Register	(8,916)
Amounts carried forward at 31 December 2006	<u><u>5,525</u></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 2006		
	€000	€000
Surplus for the Year		
Surplus to be surrendered	107,077	
Deferred Surrender	<u>20,277</u>	127,354
Exchequer Grant Undrawn		(101,459)
Net Liability to the Exchequer		<u><u>25,895</u></u>
Represented by:		
Debtors		
Net PMG position and cash	43,862	
Debit Balances: Suspense	<u>2,313</u>	46,175
Creditors		
Due to State	(6,189)	
Credit Balances: Suspense	<u>(14,091)</u>	(20,280)
		<u><u>25,895</u></u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Agricultural Levies collected under EU Regulations and paid to the Exchequer	1,890,270
Dublin District Milk Board Pension Fund	11,161
Witness Expenses	4,864
Compensation from Kildare Co. Council re: Kildare by-pass	35,114
Refund of VAT overcharged	1,377,170
Change Management Fund	1,199,000
Surplus on disposal costs of Meat and Bone Meal	561,176
Conscience Money	200
Total	<u>5,078,955</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.7.	(4,418)	IT staff vacancies and additional essential work requirements on major IT Systems led to increased outsourcing and contracting in of IT specialists which resulted in an excess.
A.8.	296	Most of the funding allocated to cover contingency measures was not required.
A.9.	2,872	The savings arose mainly due to a deferral of the purchase and installation of some items of laboratory equipment at the Department's new laboratory complex in Backweston.
B.	2,716	The rate of completion of multi-year research projects was somewhat lower than had been provided for.
C.	13,682	Savings in this subhead arose mainly from a continued reduction in the level of animal diseases and changes in BSE depopulation policy. There were also savings on the new animal health and movement computer systems.
D.	3,237	Low levels of intervention purchases and associated costs during the year led to savings under this heading.
E.	(19,142)	A top-up to the Disadvantaged Areas Scheme was paid through the Vote, leading to additional expenditure in this sub-head, matched by additional Appropriations-In-Aid funded by deductions diverted from the Single Payments Scheme to Rural Development measures - a process referred to as "modulation".
G.	18,839	Uptake of the Early Retirement Scheme in 2006 was less than had been provided for. The fact that an enhanced scheme is to be introduced in 2007 may have been a factor.
H.	32,222	The savings arose mainly under the Farm Waste Management Scheme. A significantly enhanced scheme was introduced during the year. Application levels under the new Scheme were very high, but relatively few projects were completed and funded during 2006.
I.	26,004	The savings arose as there were less than expected new plantings under the Afforestation Programme.
L.	(2,300)	An additional €2.3m. was granted to the World Food Programme, of which €1m was to provide food aid to children in Namibia and the remainder was allocated to ongoing protracted relief and recovery operations.
M.	5,629	Disbursements arising from court judgements, settlements and related legal expenses were less than allowed for in this contingency provision.
N.	100	Residual claims for payment under the Special Beef Scheme did not arise as originally anticipated.

9 APPROPRIATIONS-IN-AID

	Debit Subhead	Estimated €000	Realised €000	Liabilities/ Accrued Income €000
ADMINISTRATION				
1 Recoupment of salaries, etc. of officers on loan to outside bodies	A.1.	1	-	-
2 Forfeited deposits and securities under EU intervention, export refund, etc. arrangements		1	958	-
3 Refunds from fees for veterinary inspection services at poultry plants and meat inspection fees		18,020	15,400	2,890
4 Receipts from veterinary inspection fees for live exports		1,060	1,658	2
5 Receipts from fees for dairy premises inspection services		5,097	4,869	314
OTHER SERVICES				
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	B. & C.	543	752	167
7 Receipts from seed testing fees, certification fees, licensing fees, pesticides, registration fees, etc. and from Backweston Farm	B.	2,017	2,177	173
8 Receipts from licences and from sale and leasing of livestock etc.	B.	33	37	2
9 Receipts from farmer contributions towards the cost of eradicating Bovine Disease	C.	10,000	10,495	820
10 Land Commission receipts	N.	5,748	11,145	-
11 Other Receipts		208	279	1
RECEIPTS FROM EU UNDER EAGGF (GUARANTEE) REGULATIONS				
12 Market intervention expenses and financing costs for other FEOGA (Guarantee) section measures	D.	9,136	9,613	293
13 Intervention Stock losses, etc.	D.	1	-	-
14 NDP - Guarantee Receipts	E.,F.,G. & I.	356,590	398,672	111,938
15 BSE Receipts	C.	9,467	9,587	8,350
16 Veterinary Fund	C.	3,001	3,455	-
17 Other Guarantee Receipts from EU	D. & N.	1,095	756	-
RECEIPTS FROM EU UNDER STRUCTURAL REGULATIONS				
18 National Development Plan - Structural Receipts	H. & I.	<u>28,223</u>	<u>27,917</u>	<u>12,221</u>
Total		<u>450,241</u>	<u>497,770</u>	<u>137,171</u>

Explanation of Variations

- 2 Only a nominal amount 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 The level of fees refunded was less than estimated mainly due to a decrease in the number of animals slaughtered and less time spent by Department staff at product plants and cold stores.
- 4 The surplus mainly arose because of a higher level of live cattle and pig exports than had been anticipated.
- 6 Receipts both from testing undertaken by the Veterinary Laboratory Services and from the sale of animals at the Department's farms were higher than anticipated.
- 7 Work on the review of pesticide dossiers on behalf of the EU was completed earlier than anticipated resulting in a higher level of fees being received than originally estimated.
- 8 Receipts were higher than anticipated due to an increase in the number of participants in the Pedigree Sheep Breed Improvement Programme.
- 10 A higher level of redemption of annuities than expected took place under the buy-out scheme under the Land Act 2005.
- 11 Receipts under this subhead are, by their nature, very difficult to anticipate.
- 12 The receipts reflect a lower level of produce put into intervention and sales of existing stocks, resulting in reduced recoupment of intervention costs.
- 14 Includes an additional €23 million EU co-funding under the 2000-2006 CAP Rural Development Plan. In addition, €18.320 million in modulation transfers was received in Appropriations-In-Aid to fund top-up payments on the Disadvantaged Areas Scheme in 2006.
- 16 The amount recouped was more than estimated as a claim under the 2005 Scrapie Programme was not received until 2006.
- 17 The lower level of receipts reflects a lower than anticipated take-up of the School Milk Scheme. The Scheme was revised during the year.

10 COMMITMENTS

Global figure for Commitments likely to materialise in subsequent year(s) under Procurement and Grant Subheads: €2,733,522,321.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more €
Higher, special or additional duties	2,079,745	802	26	18,507
Overtime and extra attendance	9,404,385	1,815	533	50,400
Shift and roster allowances	368,714	80	20	10,116
Miscellaneous	<u>1,240,543</u>	966	31	17,425
Total extra remuneration	<u>13,093,387</u>			

Note:

Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carry over from 2006 of savings of €5.108m is included in the Estimates for 2007.

An ex-gratia payment of €25,000 was made to a staff member as a conciliated settlement in a bullying claim. [Subhead A.(D/Finance reference E164/4/04 of 29 November 2006)].

A provision for deferred surrender of unspent capital of €20,277,000 was made under Section 91 of the Finance Act, 2004.

A payment of €147,404 was made in respect of legal costs arising from the Tribunal of Inquiry into the Beef Processing Industry. [Subhead A. (99/27 of 23 March 1999 and D/Finance reference 75/2006)].

A payment of €71,063 was made to a plaintiff in settlement of a court case under the Afforestation Scheme. [Subhead M. (99/27 of 23 March 1999 DS05009 of 7 December 2005)].

Ex-gratia payments totalling €44,080 were made to five applicants under the Rural Environmental Protection Scheme. [Subhead M. (99/27 of 23 March 1999 various D/Finance references of 2006)].

Payments totalling €462,564 were made in respect of legal costs arising from the court cases under the milk quota regime. [Subhead M. (S90/45/99 & S90/18/98 of 9 November 2004)].

A payment of €800,000 was made to a company and €700,000 to third parties in final settlement of High Court proceedings. [Subhead M. (S90/45/99 of 15 December 2006)].

Ex-gratia payments totalling €1,221,000 were made to ninety three animal welfare organisations. [Subhead C. (S90/2004)].

A total of €352,500 was paid in merit awards under the Administrative Budget Agreement. A total of 1,714 individuals and 40 groups benefited.

Ex-gratia payments totalling €52,765 were paid to nine potato seed growers in compensation for losses incurred under the Seed Potato Certification Scheme. [Subhead B. (D/Finance reference 87/2006 of 17 October 2006)].

An ex-gratia payment of €7,500 was made to an applicant in respect of the 1992 EU Suckler Cow Scheme.[Subhead E. (D/Finance reference of 10 January 2006)].

Ex-gratia payments totalling €20,000 were made to the Chairman of the Farm Animal Welfare Advisory Council. [Subhead C. (D/Finance references of 25 January and 12 December 2006)].

A payment of €8,500 was made to a plaintiff for damages awarded by the Circuit Court in relation to the TB Eradication Scheme. [Subhead M. (D/Finance reference 37/2006 of 21 April 2006)].

A payment of €150,000 was made to a herd owner in settlement of a claim under the disease eradication regulations. Legal costs totalling €165,873 were paid in respect of five other cases. [Subhead M. (D/Finance reference 106/2006 of December 2006) and various delegated sanctions].

A payment of €56,016 was made in respect of final settlement of legal costs arising from High Court proceedings. [Subhead C. (99/27 of 23 March 1999)].

A payment of €9,131 was made in respect of legal fees relating to High Court proceedings brought by Civilian Drivers. (Subhead M).

A sum of €150,000 was paid to a staff member in an out of court settlement in respect of an occupational injuries claim. Legal costs and other fees totalling €16,434 were also paid in this case. [Subhead M. (E61/4/70(10) of 22 March 2004)].

Payments totalling €156,941 were paid in settlement of legal actions taken by officers of the Department.

Compensation and associated legal and miscellaneous costs totalling €36,603 were paid in five cases of personal injury claims by employees.

Compensation and associated legal and miscellaneous costs totalling €51,372 were paid in six cases of personal injury claims by non-employees.

	Reference	Amount €	
The following sums were written off:			
Scheme of Early Retirement from Farming	Sanction No.S90/17/2000 of various dates in 2006	53,871	
Rural Environmental Protection Scheme	Sanction No.S90/17/2000 of various dates in 2006	15,032	
Beef Export Refunds Scheme	Sanction No. 4/2006 of 12 January 2006	6,953	
Cap Forestry Programme 1989-1997	Sanction No.S90/17/2000 of various dates in 2006	24,244	
Bovine Tuberculosis and Brucellosis Eradication Scheme		2006	Total to 2006
Statement of Payments and Receipts and Cumulative Totals to 31 December 2006		€m	€m
Gross Cost			
Grants for Reactors (Subhead C.)		17	760
Fees to Veterinary Surgeons (Subhead C.)		11	468
Other (Travel, Subsistence, Tuberculin, Tags, Equipment, etc.) (Subhead C.)		18	294
Administration Costs (Estimated)		<u>35</u>	<u>695</u>
Total		<u>81</u>	<u>2,217</u>
Receipts			
Contributions by Farmers under the Bovine Disease (Levies) Act, 1979 (Subhead O.9.)		11	511
EU contributions to Cost of Schemes (Subhead O.16.)		<u>3</u>	<u>80</u>
Total		<u>14</u>	<u>591</u>
Net Cost		<u>67</u>	<u>1,626</u>

13 EU FUNDING

The Department activities include measures fully funded by FEOGA and activities co-financed by the EU and from the Vote. Subheads C., D., E., F., G., H. and I include expenditure in respect of activities co-financed from FEOGA.

The outturn shown in Subhead C. includes expenditure in respect of activities that are co-financed from the Veterinary Fund.

The Account includes interest of €2.938m paid on short-term borrowings of €650m in 2005 to fund FEOGA expenditure pending recoupment from the EU. A total of €730m in short-term borrowings were used in 2006.

FEOGA-funded Expenditure managed by the Department of Agriculture and Food

	Total
	€000
Guarantee	
- Fully-funded FEOGA Expenditure	
Export Refunds	96,396
Livestock Premium	4,994
Arable Area Aid	418
Single Farm Payment	1,308,948
Special Dairy Measures	7,781
Intervention	242
Sundry Other Measures	4,198
- Co-financed FEOGA Expenditure ¹	
Rural Development ²	356,046
Other Co-financing Receipts	750
Guidance ¹	
NDP S&E/BMW Region	27,917
Veterinary Fund ¹	
incl. BSE / Bovine Disease Eradication	13,042
Total Expenditure :-	<u>1,820,732</u>

¹ This is EU funding provided through the Vote of the Department of Agriculture and Food (Vote 31) in respect of voted expenditure programmes which are co-financed by the EU. Only the EU Co-funding on these programmes is shown on this Table. The figure in the Table excludes a Rural Development advance of €42m paid by the EU Commission at the start of the 2000-2006 CAP Rural Development Programme, which was repaid to the EU in 2006.

² These comprise REPS, Early Retirement, Compensatory Allowances and Forestry.

14 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2006 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2006 €	Cumulative Expenditure to 2006 €
Tribunal of Inquiry into the Beef Processing Industry	1991	147,404	27,230,053

15 MISCELLANEOUS ACCOUNTS

World Food Programme (Grant-in-Aid) Account
Account of Receipts and Payments in the Year Ended 31 December 2006

	€
Balance on 1 January 2006	-
Grant-in-Aid (Subhead L.)	6,982,314
Contribution to World Food Programme	<u>(6,982,314)</u>
Balance on 31 December 2006	=

Food Aid Convention Under International Wheat Agreement (Grant-in-Aid) Account
Account of the Receipts and Payments in the Year ended 31 December 2006

	€
Balance on 1 January 2006	-
Grant-in-Aid (Subhead L.)	1,523,686
Expenditure	<u>(1,523,686)</u>
Balance on 31 December 2006	=

16 STOCKS

Stocks at 31 December 2006 comprised:	€000
Laboratory Supplies, Chemicals	208
Stationery Supplies	132
Computer Supplies	62
Veterinary Supplies	1,970
Livestock	352
Agricultural Stock	102
Safety Items & First Aid Supplies	35
Cleaning Supplies	25
	<u>2,886</u>

17 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
Withholding Tax	871
Value Added Tax	324
Relevant Contracts Tax	13
Superannuation	99
Intervention VAT	(214)
Department of Finance	<u>5,096</u>
	<u>6,189</u>

18 ENHANCING INTERNAL CONTROL

A statement of internal financial controls in the standard format for the year ended 31 December 2006 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, information and communications technology security and ongoing review of the effectiveness of administrative and financial controls:

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 6 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 a professional accountancy firm which certifies the annual FEOGA Guarantee Account. In 2006, the Department was subject to approximately 3,000 audit person 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 on-going basis. The programme, as revised in 2005, continued to function satisfactorily in 2006.

The MIF Management Group directs and monitors the delivery of the Department's Management Information Framework. It is chaired at Assistant Secretary level. Over the past year, management reports comprising financial and non financial performance indicator information, which were established under its supervision have bedded down and the Group is at present engaged in a review of the system.

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 BS7799/ISO17799: code of Practice for Information Security management, for its IT security.

There is ongoing identification of training needs, including those relating to financial management. Induction 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. A revised financial procedures manual for the department is being finalised, and material for a training course for financial liaison officers in line divisions is being prepared and will be rolled out in 2007.

T. MORAN

Accounting Officer

DEPARTMENT OF AGRICULTURE AND FOOD

30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Agriculture and Food for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Agriculture 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 2006.



JOHN PURCELL

Comptroller and Auditor General

12 September 2007

TRANSPORT

Account of the sum expended, in the year ended 31 December 2006, 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 grants-in-aid and certain other services.

- 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		38,368	38,252	-
A.2. TRAVEL AND SUBSISTENCE		3,799	3,727	2
A.3. INCIDENTAL EXPENSES		4,670	2,930	268
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		1,067	1,199	26
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		2,750	2,513	78
A.6. OFFICE PREMISES EXPENSES		1,322	629	83
A.7. CONSULTANCY SERVICES		2,134	1,813	129
ROADS				
B.1. ROAD IMPROVEMENT/MAINTENANCE				
	<i>Original</i>	1,423,865		
	<i>Supplementary</i>	110,000		
	<i>Deferred Surrender</i>	<u>96,500</u>	1,630,365	1,650,644
B.2. ROAD HAULAGE DEVELOPMENT PROGRAMME		265	96	-
B.3. ROAD SAFETY AGENCIES AND EXPENSES		18,854	16,648	256
PUBLIC TRANSPORT				
C.1. PUBLIC SERVICE PROVISION PAYMENTS				
	<i>Original</i>	311,987		
	<i>Supplementary</i>	<u>(6,462)</u>	305,525	301,120
C.2. PUBLIC TRANSPORT INVESTMENT PROGRAMME				
	<i>Original</i>	491,526		
	<i>Supplementary</i>	(101,300)		
	<i>Deferred Surrender</i>	<u>2,500</u>	392,726	353,758
C.3. PUBLIC TRANSPORT AGENCIES AND EXPENSES		16,079	13,257	-
CIVIL AVIATION				
D.1. AIRCRAFT ACCIDENT INVESTIGATION INSURANCE		500	560	(12)
D.2. REGIONAL AIRPORTS				
	<i>Original</i>	27,686		
	<i>Supplementary</i>	<u>(8,700)</u>	18,986	17,987
D.3. PAYMENTS TO THE IRISH AVIATION AUTHORITY IN RESPECT OF EXEMPT SERVICES			3,823	2,466
D.4. MISCELLANEOUS AVIATION SERVICES				
	<i>Original</i>	615		
	<i>Supplementary</i>	<u>6,463</u>	7,078	6,661
D.5. NORTH SOUTH CO-OPERATION		4,500	-	-

Service	Estimate Provision	Outturn	Closing Accruals
€000	€000	€000	€000
MARITIME TRANSPORT AND SAFETY			
E.1. IRISH COAST GUARD	32,468	31,745	560
E.2. MARITIME SAFETY AND MARINE REGULATION	8,646	6,995	-
E.3. SEAPORTS AND SHIPPING	4,359	915	775
E.4. CROSS BORDER INITIATIVES	145	-	-
MISCELLANEOUS			
F.1. SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS	5,713	6,592	15
F.2. MISCELLANEOUS SERVICES	<u>131</u>	<u>81</u>	<u>3</u>
Gross Total			
<i>Original</i>	2,405,272		
<i>Supplementary</i>	1		
<i>Deferred Surrender</i>	<u>99,000</u>	2,504,273	2,460,588
<i>Deduct :-</i>			6,943
G. APPROPRIATIONS-IN-AID	<u>36,581</u>	<u>40,211</u>	<u>18,096</u>
Net Total			
<i>Original</i>	2,368,691		
<i>Supplementary</i>	1		
<i>Deferred Surrender</i>	<u>99,000</u>	<u>2,467,692</u>	<u>2,420,377</u>
SURPLUS FOR THE YEAR	€ 47,315,450		
DEFERRED SURRENDER under Section 91 of the Finance Act 2004	€ 29,100,000		
SURPLUS TO BE SURRENDERED	€ 18,215,450		

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 2006

	€000	€000	€000
Net Outturn			2,420,377
Changes in Capital Assets			
Purchases Cash	(735)		
Disposals Cash	2		
Depreciation	1,641		
Loss on Disposals	<u>41</u>	949	
Assets Under Development			
Cash Payments		(1,812)	
Changes in Net Current Assets			
Increase in Closing Accruals	3,934		
Increase in Stock	<u>(284)</u>	<u>3,650</u>	<u>2,787</u>
Direct Expenditure			2,423,164
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	20,545		
Notional Rents	<u>698</u>		<u>21,243</u>
Operating Cost			<u><u>2,444,407</u></u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 4)			3,390
Assets Under Development (Note 5)			<u>3,348</u>
			6,738
Current Assets			
Stocks (Note 15)		701	
Prepayments		136	
Accrued Income		18,096	
Other Debit Balances:			
Retirement Lump Sum	467		
OPW	335		
General	<u>108</u>	910	
PMG Balance and Cash	58,009		
Orders Outstanding	<u>(4,310)</u>	<u>53,699</u>	
Total Current Assets		<u>73,542</u>	
Less Current Liabilities			
Accrued Expenses		7,079	
Other Credit Balances:			
Department of Communications, Marine and Natural Resources	22,077		
Due to State (Note 16)	1,230		
Payroll Deductions	488		
General	<u>73</u>	23,868	
Net Liability to the Exchequer (Note 6)		<u>30,741</u>	
Total Current Liabilities		<u>61,688</u>	
Net Current Assets			<u>11,854</u>
Net Assets			<u>18,592</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Land and Buildings €000	Office Equipment ³ €000	Furniture and Fittings €000	Motor Vehicles €000	Specialist Equipment €000	Totals €000
Cost or Valuation at 1 January 2006	-	2,655	336	99	-	3,090
Transfer of assets from DCMNR ¹	460	730	49	4,268	8,306	13,813
Additions	-	390	4	285	56	735
Disposals / transfer of assets ²	-	(62)	(2)	(38)	-	(102)
Gross Assets at 31 December 2006	<u>460</u>	<u>3,713</u>	<u>387</u>	<u>4,614</u>	<u>8,362</u>	<u>17,536</u>
Accumulated Depreciation						
Opening Balance at 1 January 2006	-	1,984	165	44	-	2,193
Transfer of assets from DCMNR ¹	-	606	20	3,294	6,451	10,371
Depreciation for the year	-	385	40	511	705	1,641
Depreciation on transfers / disposals ²	-	(21)	-	(38)	-	(59)
Cumulative Depreciation at 31 December 2006	-	<u>2,954</u>	<u>225</u>	<u>3,811</u>	<u>7,156</u>	<u>14,146</u>
Net Assets at 31 December 2006	<u>460</u>	<u>759</u>	<u>162</u>	<u>803</u>	<u>1,206</u>	<u>3,390</u>

³The opening balance has been adjusted

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2006

	Specialist Equipment €000	Information Systems €000	Total €000
Amounts brought forward at 1 January 2006 ¹	1,220	316	1,536
Cash Payments for year	<u>1,331</u>	<u>481</u>	<u>1,812</u>
Amounts carried forward at 31 December 2006	<u>2,551</u>	<u>797</u>	<u>3,348</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 2006

	€000	€000
Surplus to be surrendered		18,215
Deferred Surrender		29,100
Exchequer Grant Undrawn		<u>(16,574)</u>
Net Liability to the Exchequer		<u>30,741</u>
Represented by:		
Debtors		
Debit Balances: Suspense	910	
Net PMG position and cash	<u>53,699</u>	54,609
Creditors		
Due to State (Note 16)	(1,230)	
Credit Balances: Suspense	<u>(22,638)</u>	<u>(23,868)</u>
		<u>30,741</u>

¹ These transactions reflect the transfer of certain maritime safety and transport functions from the Department of Communications, Marine and Natural Resources (DCMNR) to the Department of Transport on 1 January 2006.

² These transactions primarily reflect the transfer of certain road safety functions from the Department of Transport to the Road Safety Authority on 1 September 2006.

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

€

Pobal - Refund of unspent funding	1,981,198
Seconded Staff (Pension Charges)	<u>34,480</u>
	<u>2,015,678</u>

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

Subhead	Less/(More) than Provided €000	Explanation
A.3.	1,740	The variation arose primarily as measures to reduce driving test waiting times, for which €1.8 million was provided in 2006, could not take effect pending the resolution of IR issues.
A.6.	693	The variation in this subhead arose primarily due to deferred costs relating to office maintenance.
B.2.	169	The variation arose as the number of valid claims from the Irish Road Haulage Association was lower than anticipated.
B.3.	2,206	The variation arose due to less than anticipated expenditure on driver licensing expenses, on the road haulage tachograph programme and on the re-location of the Medical Bureau for Road Safety.
C.2.	38,968	The variation arose as certain Luas extensions and the Kildare Route Project did not complete the statutory approval processes as quickly as anticipated. As a result certain planned expenditure did not materialise in 2006.
C.3.	2,822	The variation arose as expenditure on Luas (including Public Inquiries) and Railway Order expenses were lower than anticipated due to statutory approval processes not proceeding as quickly as planned.
D.1.	(60)	The variation arose as insurance premia were higher than anticipated.
D.2.	999	The savings arose from the need to devise a new grants scheme compliant with new EU guidelines for regional airports and the subsequent rigorous project evaluation and selection process.
D.3.	1,357	The variation arose as the number of exempted flights for which the Irish Aviation Authority are reimbursed under this subhead were less than originally anticipated.
D.4.	417	The variation arose as additional funding was required to meet the cost of expenses associated with the Aer Lingus IPO.
D.5.	4,500	The variation arose as the anticipated expenditure in respect of the costs of a runway safety project at Derry City Airport did not materialise in 2006.
E.2.	1,651	The variation arose as expenditure in relation to the relocation of Commissioner of Irish Lights to Dun Laoghaire was less than anticipated.
E.3.	3,444	The variation arose due to slower than anticipated progress on projects for remedial works at regional harbours.
E.4.	145	The variation arose as the anticipated expenditure to fund research into the area of marine communications and safety at sea and infrastructural facilities of ports did not materialise.
F.1.	(879)	The variation arose due to higher than anticipated subscriptions to Eurocontrol.

F.2.	50	The variation arose as the amount spent on monitoring and approval of Tachograph workshops was less than anticipated.
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9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Recoupment for Seconded Staff	337,000	386,661
2. Road Transport Licence Fees	601,000	1,454,917
3. Irish Aviation Authority Refund of Subscriptions to International Organisations	5,331,000	6,456,391
4. Irish Aviation Authority Recoupment of Rents, etc.	305,000	305,116
5. Irish Aviation Authority Associated Costs	1,552,000	2,029,727
6. Recoupment of Costs of IAA Safety Audit	1,000	-
7. Miscellaneous Receipts	223,000	694,462
8. Driving Test Fees	7,300,000	8,421,052
9. National Toll Roads	18,000,000	18,522,371
10. Vehicle Testing	801,000	1,372,526
11. LGF Recoupment for Driver Licensing costs	1,680,000	370,458
12. Receipts under the Merchant Shipping and Mercantile Marine Acts	<u>450,000</u>	<u>197,184</u>
Total	<u>36,581,000</u>	<u>40,210,865</u>

Explanation of Variations

- The variation arose as the number of staff on secondment during 2006 was higher than originally anticipated.
- The increase in revenue was due to the introduction of Smart Cards for Digital Tachographs in 2006, which led to an additional revenue stream, and as a consequence of increased activity in the road transport sector due to economic growth.
- The increase in subscriptions in 2006 arose as a result of increased costs following a review of pension arrangements in respect of Eurocontrol.
- The variation arose primarily in relation to higher than expected administrative costs in overseeing and monitoring the IAA for which the Department is re-imbursed.
- Miscellaneous receipts are by their very nature difficult to estimate.
- The increase arose as the number of applications received for Driving Tests was higher than anticipated.
- The increase in receipts arose due to an increase in the number of cars being tested.
- The variation arose as anticipated driving license costs which would have been recouped under this subhead did not materialise.
- The reduction in receipts arose from a decrease in marine survey activity during the year.

10 COMMITMENTS

(A) Global Commitments

	€
(i) Procurement Subheads	23,881,144
(ii) Grant Subheads	45,916,353

11 MATURED LIABILITIES

The total of matured liabilities at 31 December 2006 was €2,262,472.

12 DETAILS OF EXTRA REMUNERATION

	Amount €	Number of recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more €
Higher, special or additional duties	1,048,309	326	77	43,708
Overtime and extra attendance	2,242,433	346	130	30,183
Shift and Roster Allowance	<u>367,659</u>	62	29	11,558
Total extra remuneration	<u>3,658,401</u>			

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

13 MISCELLANEOUS ITEMS

Under Section 91 of the Finance Act 2004, €99m of unspent allocation in respect of the capital element of Subheads B.1. and C.2. was carried forward to 2006.

€29.1m of unspent allocation in respect of the capital element of Subheads B.1., B.3., E.1. and E.3. has been carried forward to 2007 by Ministerial Order for spending of capital carryover.

As agreed with the Department of Finance under the terms of the Administrative Budget Agreement a carry forward of savings of €2,164,000 from 2006 is included in the Estimates for 2007.

A total of €60,600 (gross) was spent on merit awards, i.e. a total of 295 individual awards resulting in individual payments ranging from €150 to €650.

A sum of €35,252 was received from the Change Management Fund, Subhead M. of the Vote for the Department of Finance.

This account includes penalty interest payments under the Prompt Payment of Accounts Act, 1997 amounting to €893.

14 EU FUNDING

EU funding received by bodies under the aegis of this Department was as follows:

Funding under the European Regional Development Fund	€000
Public Transport Priority (Córas Iompair Éireann / Irish Rail)	52,605
Trans European Network - Transport	
Córas Iompair Éireann (Railway)	-
Total	<u>52,605</u>

15 STOCKS

Stocks at 31 December 2006 comprised:	€000
Stationery and office supplies	49
IT Consumables, etc.	10
Specialised Consumables (Irish Coast Guard)	<u>642</u>
	<u>701</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
Income Tax	509
Value Added Tax	318
Pay Related Social Insurance	211
Withholding Tax	<u>192</u>
	<u>1,230</u>

JULIE O'NEILL

Accounting Officer
DEPARTMENT OF TRANSPORT
29 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Transport for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2006. Attention is drawn to Chapter 8 of the report for 2006 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General
12 September 2007

NATIONAL GALLERY

Account of the sum expended, in the year ended 31 December 2006, 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	4,770	4,745	1
A.2. TRAVEL AND SUBSISTENCE	52	69	-
A.3. INCIDENTAL EXPENSES	1,753	1,400	81
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	152	136	3
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	305	445	(32)
A.6. OFFICE PREMISES EXPENSES	971	977	49
A.7. CONSULTANCY SERVICES	136	278	29
OTHER SERVICES			
B. GRANT-IN-AID FUND FOR ACQUISITIONS AND CONSERVATION	1,260	1,260	(8)
C. NATIONAL GALLERY JESUIT FELLOWSHIP (GRANT-IN-AID)	<u>41</u>	<u>41</u>	-
Gross Total	9,440	9,351	123
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>1</u>	<u>2</u>	-
Net Total	<u>9,439</u>	<u>9,349</u>	<u>123</u>
SURPLUS TO BE SURRENDERED	€89,507		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			9,349
Changes in Capital Assets			
Purchases Cash	(317)		
Depreciation	<u>258</u>	(59)	
Changes in Net Current Assets			
Decrease in Closing Accruals		<u>(234)</u>	<u>(293)</u>
Decrease in Stock			
Direct Expenditure			9,056
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>623</u>
Operating Cost			<u>9,679</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			887
Current Assets			
Stocks (Note 9)		9	
Prepayments		107	
Other Debit Balances			
Miscellaneous		13	
PMG Balance and Cash	1,100		
Orders Outstanding	<u>(481)</u>	619	
Net Liability from the Exchequer (Note 4)		<u>69</u>	
Total Current Assets		<u>817</u>	
Current Liabilities			
Accrued Expenses		230	
Other Credit Balances:			
Grant-in-Aid Fund for Acquisitions and Conservation (Note 8)	479		
National Gallery Jesuit Fellowship Grant-in-Aid Fund (Note 8)	<u>222</u>	<u>701</u>	
Total Current Liabilities		<u>931</u>	
Net Current Liabilities			<u>(114)</u>
Net Assets			<u>773</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	1,771	1,017	2,788
Additions	153	132	285
Disposals	=	=	=
Gross Assets at 31 December 2006	<u>1,924</u>	<u>1,149</u>	<u>3,073</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2006	1,452	476	1,928
Depreciation for the year	161	97	258
Depreciation on Disposals	=	=	=
Cumulative Depreciation at 31 December 2006	<u>1,613</u>	<u>573</u>	<u>2,186</u>
Net Assets at 31 December 2006	<u>311</u>	<u>576</u>	<u>887</u>

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2006**

	€000	€000
Surplus to be surrendered		90
Exchequer Grant Undrawn		<u>(159)</u>
Net Liability from the Exchequer		<u>(69)</u>
Represented by:		
Debtors		
Net PMG position and cash		619
Debtors Balances: Suspense		13
Creditors		
Grant-in-Aid Fund for Acquisitions and Conservation	(479)	
National Gallery Jesuit Fellowship Grant-in-Aid Fund	<u>(222)</u>	<u>(701)</u>
		<u>(69)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2	(17)	Foreign travel costs incurred to secure future exhibitions were greater than anticipated.
A.3	353	General exhibition costs, insurance and staff training were significantly lower than expected.
A.4	16	Efficiencies were achieved in telephone costs in 2006.
A.5	(140)	This excess arose mainly from greater than expected printing costs, and the provision of an audio guide service not included in the original budget.
A.7	(142)	Consultancy costs relating to IT, Conservation and Human Resources was greater than expected.

6 APPROPRIATIONS-IN-AID

	Estimated	Realised
	€	€
1 Miscellaneous Receipts	<u>1,000</u>	<u>2,435</u>

Explanation of Variation

The variation in receipts arose as a result of cancelled and out-of-date cheques.

7 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more
	€			€
Higher, special or additional duties	16,112	4	1	7,187
Overtime and extra attendance	112,407	84	4	11,354
Shift and roster allowances	<u>6,144</u>	77	-	-
Total extra remuneration	<u>134,663</u>			

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

8 MISCELLANEOUS ACCOUNTS**Grant-in-Aid Fund for Acquisitions and Conservation**

	Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals	Totals
	€	€	€	€
Balance at 1 January 2006	1,135,726	4,884	44,244	1,184,854
Grant-in-Aid 2006 (Subhead B.)	1,180,000	40,000	40,000	1,260,000
Expenditure 2006	<u>(1,896,634)</u>	<u>(32,938)</u>	<u>(36,085)</u>	<u>(1,965,657)</u>
Balance at 31 December 2006	<u>419,092</u>	<u>11,946</u>	<u>48,159</u>	<u>479,197</u>

Grant-in-Aid Fund for The National Gallery Jesuit Fellowship

	€
Balance at 1 January 2006	181,407
Grant-in-Aid 2006 (Subhead C.)	41,000
Expenditure 2006	-
Balance at 31 December 2006	<u>222,407</u>

9 STOCKS

Stocks at 31 December 2006 comprised:	€000
Stationery	6
Cleaning Materials	<u>3</u>
	<u>9</u>

10 ENHANCING INTERNAL CONTROL

A Statement of Internal Financial Controls in the standard format for the year ended 31 December 2006 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.

The Performance Management and Development System (PMDS) continues to be utilized to identify staff training needs.

RAYMOND KEAVENEY

Accounting Officer

NATIONAL GALLERY

30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the National Gallery for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the 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 2006.



JOHN PURCELL

Comptroller and Auditor General

12 September 2007

ENTERPRISE, TRADE AND EMPLOYMENT

Account of the sum expended, in the year ending 31 December 2006, 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, 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	34,714	33,464	-
A.2. TRAVEL AND SUBSISTENCE	2,523	1,887	64
A.3. INCIDENTAL EXPENSES	1,457	1,210	40
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	974	949	27
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	5,684	4,329	(183)
A.6. OFFICE PREMISES EXPENSES	2,017	2,365	54
A.7. CONSULTANCY SERVICES	727	347	6
A.8. ADVERTISING AND INFORMATION RESOURCES	610	287	(6)
A.9. OFFICE OF THE DIRECTOR OF CORPORATE ENFORCEMENT	4,713	3,354	89
A.10. LABOUR COURT	2,728	2,748	8
ENTERPRISE, AGENCIES, SCIENCE AND TECHNOLOGY			
B.1. FORFÁS - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	31,031	30,181	-
B.2. INTERTRADE IRELAND			
<i>Current Year Provision</i>	9,325		
<i>Deferred Surrender</i>	<u>700</u>	10,025	9,664
C.1. IDA IRELAND - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	37,918	37,918	-
C.2. IDA IRELAND - GRANTS TO INDUSTRY	84,000	76,000	-
C.3. IDA IRELAND - GRANT FOR BUILDING OPERATIONS	17,300	17,300	-
D.1. ENTERPRISE IRELAND - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	93,738	93,738	-
D.2. ENTERPRISE IRELAND - GRANT TO INDUSTRY	53,028	46,028	-
D.3. ENTERPRISE IRELAND - GRANT FOR CAPITAL EXPENDITURE	3,900	2,900	-
E.1. SHANNON FREE AIRPORT DEVELOPMENT COMPANY LIMITED - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	100	-	-
E.2. SHANNON FREE AIRPORT DEVELOPMENT COMPANY LIMITED - GRANTS TO INDUSTRY	3,300	2,684	-
F. SCIENCE TECHNOLOGY AND INNOVATION PROGRAMMES			
<i>Current Year Provision</i>	258,498		
<i>Deferred Surrender</i>	<u>6,355</u>	264,853	254,641
G. COUNTY ENTERPRISE DEVELOPMENT			
<i>Current Year Provision</i>	30,421		
<i>Deferred Surrender</i>	<u>3,000</u>	33,421	31,216
H. MONITORING AND EVALUATION OF EU PROGRAMMES	120	19	-

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ENTERPRISE, AGENCIES, SCIENCE AND TECHNOLOGY (Cont'd)	€000	€000	€000
I.1. NATIONAL STANDARDS AUTHORITY OF IRELAND - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES			
<i>Current Year Provision</i>	6,526		
<i>Deferred Surrender</i>	<u>365</u>	6,891	6,633
I.2. NITRIGIN ÉIREANN TEORANTA	50	-	-
J.1. LOAN SUBSIDY FOR SMALL BUSINESS EXPANSION SCHEME - PAYMENTS TO ICC BANK plc.	1	-	-
LABOUR FORCE DEVELOPMENT			
K.1. FÁS ADMINISTRATION AND GENERAL EXPENSES	140,967	140,967	-
K.2. FÁS TRAINING AND INTEGRATION SUPPORTS	78,043	78,043	-
K.3. FÁS EMPLOYMENT PROGRAMMES	376,295	376,295	-
K.4. FÁS CAPITAL			
<i>Current Year Provision</i>	30,390		
<i>Deferred Surrender</i>	<u>19,360</u>	49,750	56,550
L. GRANT TO IRISH NATIONAL ORGANISATION FOR THE UNEMPLOYED	50	50	-
M.1. TECHNICAL SUPPORT FOR COMMUNITY INITIATIVES	717	695	(122)
M.2. MATCHING FUNDING FOR COMMUNITY INITIATIVES	250	-	-
M.3. OPERATIONAL PROGRAMME FOR HUMAN RESOURCES DEVELOPMENT - TECHNICAL ASSISTANCE	645	365	3
M.4. LEONARDO PROGRAMME	125	125	-
M.5. EQUAL COMMUNITY INITIATIVE DEVELOPMENT PARTNERSHIPS	6,460	5,959	-
EMPLOYMENT RIGHTS AND INDUSTRIAL RELATIONS			
N. LABOUR RELATIONS COMMISSION - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	5,012	4,626	-
O.1. GRANTS FOR TRADE UNION EDUCATION AND ADVISORY SERVICES	1,801	1,801	-
O.2. WORKPLACE INNOVATION FUND PROMOTION OF PARTNERSHIP	500	301	-
P. TRADE UNION AMALGAMATIONS	143	-	-
COMMERCE, CONSUMERS AND COMPETITION			
Q. GRANT TO THE COMPETITION AUTHORITY	5,831	4,818	1
R.1. OFFICE OF THE DIRECTOR OF CONSUMER AFFAIRS - GRANT FOR ADMINISTRATION AND GENERAL AFFAIRS	7,289	5,872	45
R.2. CONSUMER SUPPORT	65	65	-
S.1. COMPANIES REGISTRATION OFFICE - GRANT FOR ADMINISTRATION AND GENERAL AFFAIRS	9,308	9,288	(343)
S.2. IRISH AUDITING AND ACCOUNTING SUPERVISORY AUTHORITY (GRANT-IN-AID)	919	570	-
HEALTH AND SAFETY			
T. HEALTH AND SAFETY AUTHORITY - GRANT FOR ADMINISTRATION AND GENERAL AFFAIRS	20,598	20,598	-

	Service		Estimate Provision	Outturn	Closing Accruals
		€000	€000	€000	€000
	OTHER SERVICES				
U.	RESEARCH INCLUDING MANPOWER SURVEYS		359	363	-
V.	NATIONAL FRAMEWORK COMMITTEE FOR WORK/LIFE BALANCE POLICIES		271	258	-
W.	SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS, ETC.		14,995	14,983	-
X.1.	COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES		866	761	4
X.2.	MISCELLANEOUS PAYMENTS		2,051	1,019	4
X.3.	SUPERANNUATION AND PENSIONS FOR MEMBERS OF THE LABOUR COURT, THE RESTRICTIVE PRACTICES COMMISSION AND THE COMPETITION AUTHORITY		635	484	-
X.4.	EXPORT CREDIT INSURANCE - REFUND TO THE EXCHEQUER		<u>85</u>	<u>82</u>	-
	Gross Total				
	<i>Current Year Provision</i>	1,390,073			
	<i>Deferred Surrender</i>	<u>29,780</u>	1,419,853	1,384,795	(309)
	<i>Deduct :-</i>				
Y.	APPROPRIATIONS-IN-AID		<u>101,530</u>	<u>114,281</u>	<u>(7,194)</u>
	Net Total				
	<i>Current Year Provision</i>	1,288,543			
	<i>Deferred Surrender</i>	<u>29,780</u>	<u>1,318,323</u>	<u>1,270,514</u>	<u>(7,503)</u>
	SURPLUS FOR THE YEAR		€ 47,809,031		
	DEFERRED SURRENDER under Section 91 of the Finance Act 2004		€ 16,322,000		
	SURPLUS TO BE SURRENDERED		€ 31,487,031		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			1,270,514
Changes in Capital Assets			
Purchases Cash	(728)		
Depreciation	3,343		
Loss on Disposals	82	2,704	
Assets under Development			
Cash Payments		(1,847)	
Changes in Net Current Assets			
Increase in Closing Accruals	2,382		
Decrease in Stock	10	2,392	3,249
Direct Expenditure			1,273,763
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	24,926		
Notional Rents	2,518		27,444
Operating Cost			1,301,207

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			11,553
Assets under Development (Note 4)			<u>797</u>
			12,350
Current Assets			
Stocks (Note 17)		191	
Prepayments		882	
Accrued Income		943	
Other Debit Balances:			
Imprests Advanced	26		
Department of Justice, Equality and Law Reform	35		
Department of Arts, Sport and Tourism	7		
Miscellaneous Debit Balances	567		
Recoupable Expenditure	<u>843</u>	1,478	
PMG Balance and Cash	32,628		
Orders Outstanding	<u>(4,702)</u>	<u>27,926</u>	
Total Current Assets		<u>31,420</u>	
Less Current Liabilities			
Accrued Expenses		573	
Deferred Income		8,137	
Other Credit Balances:			
Due to State (Note 18)	1,956		
European Union Funds	5,041		
Miscellaneous Credit Balances	<u>1,713</u>	8,710	
Net Liability to the Exchequer (Note 5)		<u>20,694</u>	
Total Current Liabilities		<u>38,114</u>	
Net Current Liabilities			<u>(6,694)</u>
Net Assets			<u>5,656</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Motor Vehicles €000	Office and IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	13	27,328	8,195	35,536
Additions	-	2,037	82	2,119
Disposals	-	(1,023)	(196)	(1,219)
Gross Assets at 31 December 2006	<u>13</u>	<u>28,342</u>	<u>8,081</u>	<u>36,436</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2006	3	17,271	5,396	22,670
Depreciation for the year	2	2,703	638	3,343
Depreciation on Disposals	-	(1,021)	(109)	(1,130)
Cumulative Depreciation at 31 December 2006	<u>5</u>	<u>18,953</u>	<u>5,925</u>	<u>24,883</u>
Net Assets at 31 December 2006	<u>8</u>	<u>9,389</u>	<u>2,156</u>	<u>11,553</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT
AS AT 31 DECEMBER 2006

	In House Computer Applications €000
Amounts brought forward at 1 January 2006	344
Cash Payments for the Year	1,847
Amount written off during 2006	(3)
Transferred to Asset Register	(1,391)
Amounts carried forward at 31 December 2006	<u>797</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 2006

	€000	€000
Surplus to be surrendered	31,487	
Deferred Surrender 2006	<u>16,322</u>	47,809
Exchequer Grant Undrawn		<u>(27,115)</u>
Net Liability to the Exchequer		<u>20,694</u>
Represented by:		
Debtors		
Net PMG position and cash	27,926	
Debit Balances: Suspense	<u>1,478</u>	29,404
Creditors		
Due to State	(1,956)	
Credit Balances: Suspense	<u>(6,754)</u>	<u>(8,710)</u>
		<u>20,694</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Export Credit - Recoveries from Iraq	1,800,000	1,294,032
IDA Ireland Interconnectivity Project Receipts	55,000	2,679,864
IDA Ireland ESF Refund	-	3,961,041
IDA Ireland Administration Refunds	-	40,000
Enterprise Ireland - Surplus Own Resource Income	9,780,000	253,772
FAS Sale of Assets	44,000	43,659
FAS Refund in respect of Birr Site	-	1,561,005
Shannon Development - Grant refund	-	712,322
Science Foundation Ireland - F	-	1,048,000
Enterprise Ireland - Capital Grant Refund - F	-	582,427
Small Business	-	59,698
Refund to Information Society Fund	-	15,796
Total	11,679,000	12,251,616

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	636	Additional funding was allocated to this Subhead in 2006 in anticipation of additional Labour Inspectors being appointed on foot of the finalisation of a new Social Partnership Agreement. Savings were realised due to the delay in ratifying the new Agreement, <i>Towards 2016</i> , in 2006.
A.6.	(348)	The overspend arose from the following unexpected expenses: A once off payment to OPW of €200,000; A final payment for IT Training rooms of €12,143; Reconfiguring of rooms of €6,932; Unplanned furniture and fittings of €14,288; Repairs to sewage and heating of €45,583; Replacement of air conditioning of €42,257 and replacement of carpets €26,581. The overspend is covered by savings elsewhere in the Department's Administrative Budget.
A.7.	380	The variation between the Estimate and the Outturn is due to the following factors: (i) savings achieved on a number of consultancy projects which were completed for significantly less than the original estimated cost, (ii) a decision not to proceed with one project and (iii) deferment of four projects to 2007, originally to commence and incur expenditure in 2006.
A.8.	323	A substantial increase was sought in the 2006 Estimate for this subhead to take account of the anticipated expenditure under the Official Languages Act (2003). The underspend occurred due to the fact that the implications of the Official Languages Act (2003) did not materialise in 2006.
A.9.	1,359	The underspend was due to legal and other professional costs being significantly less than anticipated in the Office of the Director of Corporate Enforcement. Having regard to the large number of enforcement cases awaiting hearing in the Courts and investigations on hands, an increase in this expenditure is anticipated in 2007.
A.10.	(20)	Subhead A.10. covers the administrative costs of the Labour Court. The excess in 2006 occurred due to higher than expected costs on necessary renovation work on the Court's offices. The overspend is covered by savings elsewhere in the Department's Administrative Budget.
C.2.	8,000	It is difficult to predict exact expenditure under this subhead as expenditure is driven by company demand and economic activity. The savings, which amounted to circa 10% of the allocation, were due to a reduction in grant claims received in 2006 compared to expectations when the original estimate was determined at the beginning of the year.
D.2.	7,000	The savings were due to lower than expected demand from Enterprise Ireland clients and delays in project execution.

Sub-head	Less/(More) Than Provided €000	Explanation
D.3.	1,000	The underspend of €1m is due to the postponement of building renovations scheduled as part of the planned move by Enterprise Ireland to new premises at East Point, Dublin.
E.1.	100	An allocation of €100,000 was made available to Shannon Development in 2006. As in recent years, the company did not drawdown monies as all administration expenditure was funded from company's own generated income.
E.2.	616	The variation is attributable to the demand-led nature of Shannon Development's Grants to Industry scheme, which makes it difficult to predict exactly the level of drawdown required each year. The Company also received grant refunds totalling €47,083 during the year, which effectively reduced the Exchequer drawdown.
G.1.	2,205	Additional funding was provided in 2006 for core CEB activities and to fund possible new initiatives arising from the Report of the Small Business Forum. In the event, the Forum's Report did not give rise to any material additional expenditure in 2006 and €2m has been carried forward to 2007 for this purpose. The remainder of the 2006 saving represents a minor shortfall in expenditure compared with the original estimate.
H.	101	Provision was made in the 2006 for possible work associated with a new Operational Programme under the NDP 2007-2013, e.g. producing programme documents, consultancy services, etc. It emerged late in 2006 that management of all Operational Programmes under the new NDP will be the responsibility of the Department of Finance. Accordingly, expenditure in 2006 was considerably lower than anticipated.
I.2.	50	NET is the vehicle by which the State holds its interests in Irish Fertiliser Industries. Following the liquidation of IFI in November 2002, NET has had no source of income. The provision in this subhead was intended to cover NET's ongoing running costs. However, the company had sufficient resources on hands to meet its limited costs in 2006 and it did not prove necessary to draw down the €50,000 provided in the subhead.
J.1.	1	The reason for the underspend is that some loans under the Loan Subsidy scheme operated by ICC bank (now Bank of Scotland) were paid back early, giving rise to a lesser interest subsidy being required from the Exchequer.
K.4.	(6,800)	A virement of €6.8 million from subhead C.2. to subhead K.4. was approved by the Department of Finance to fund a number of new FAS Capital projects, including upgrading and replacement of equipment to conform with Health & Safety standards.
M.2.	250	The underspend is explained by the fact that this is a demand-led subhead and it is extremely difficult to anticipate the level of drawdown that might be required in the course of the year.
M.3.	280	Savings are attributable to vacancies in the ESF Financial Control Unit in 2006 and also to the delay in completing the ex-ante evaluation of the ESF Programmes for 2007-2013.
M.5.	501	The drawdown of funds from this subhead is dependent on expenditure levels and expenditure returns from the 43 projects funded under the EQUAL programme. The level of expenditure was less than anticipated due primarily to slight delays in the start up of some projects.
N.	386	The underspend was due to premises refurbishments not proceeding as planned in 2006. In addition, expenditure on Assessors' reports was less than expected.
O.2.	199	The establishment of the Workplace Innovation Fund was agreed as part of the Social Partnership Agreement, <i>Towards 2016</i> . As the Agreement was not ratified until late in 2006, it was not possible for social partners, to whom this Fund is available, to devise projects and draw down funds until late in the year.
P.	143	There were no applications for grants under this subhead during 2006 and, accordingly, there was no expenditure during the year.
Q.	1,013	The savings in this subhead were due to an underspend on payroll costs caused by the existence of a number of vacancies during 2006. Sanction for 7 new posts was given in January 2006 and while the recruitment process commenced immediately, the first of the posts was not filled until August while two remained vacant for the whole year. In addition, 3 Member positions were vacant for part of 2006.

Sub-head	Less/(More) Than Provided €000	Explanation
R.1.	1,417	The principal reasons for the variation were: (i) savings in pay due to the resignation of the Director of Consumer Affairs in early February 2006 and delays in filling other vacancies in the ODCA; (ii) a number of outstanding Court cases were withdrawn and savings were achieved; (iii) expenditure was deferred in areas such as training, IT and general office expenses in preparation for the forthcoming incorporation of the ODCA into the new National Consumer Agency; (iv) the 2006 Estimate included €1m for staff to assist the Interim Board of the National Consumer Agency but the recruitment process did not commence until the latter half of 2006 for logistical reasons.
S.2.	349	It was expected that IAASA would be established during 2005 and that full staffing and office accommodation would be completed by the end of that year. However, IAASA was not established until early 2006 which resulted in consequential delays in commencing the recruitment campaign for staff. While the Authority's premises were completed by year-end, only seven staff of an approved complement of fifteen was in situ.
X.1.	105	The underspend primarily relates to savings in relation to Company Law inquiries, as well as savings on the activities of the Business Regulation Forum.
X.2.	1,032	The underspend is primarily related to savings in legal costs which were provided for in the 2006 Estimate. Some savings were also realised in relation to advertising costs on the National Minimum Wage.
X.3.	151	This subhead includes provision for payment of death gratuities and possible spouses and children's pension in the event of a 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. Savings were realised as none of these circumstances arose in 2006.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts from the Social Insurance Fund	1,500,000	1,660,534
2. Work Permit Fees	10,000,000	10,778,369
3. Employment Agency Licences	250,000	298,970
4. Companies Registration Office	21,100,000	32,785,159
5. Registry of Friendly Societies	143,000	103,705
6. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964	11,000,000	9,555,105
7. Occasional Trading Licences	16,000	10,697
8. Office of the Director of Consumer Affairs	490,000	693,237
9. Merger Notifications	696,000	776,000
10. FÁS Pay	3,000,000	3,501,771
11. European Social Fund	53,000,000	52,445,345
12. ODCE Legal	50,000	26,514
13. County Enterprise Development	120,000	78,162
14. Enterprise Policy (InterTrade Ireland)	15,000	25,603
15. IDA Capital	50,000	50,000
16. Miscellaneous	100,000	1,492,256
Total	<u>101,530,000</u>	<u>114,281,427</u>

Explanation of Variations

- The Administrative costs of Redundancy, Insolvency and Finance Units, which are funded through receipts from the Social Insurance Fund, are difficult to predict, as they are affected by overtime and annual increments. The actual outturn for 2006 exceeded the Estimate for this reason.
- The 2006 estimate was based on the expectation of a further reduction in demand for work permits due to the free movement of workers in the enlarged EU, and tighter provisions for granting permits to other workers. In the event, demand for work permits was stronger than anticipated and in excess of 24,000 permits were issued in 2006.

3. The income received exceeded the amount estimated due to a greater than anticipated buoyancy in the labour market in 2006.
4. Appropriations-in-Aid for the CRO continues to be dominated by late filing penalties. The Office had been anticipating a significant drop in receipts from that source as presenters and companies adapted to the stricter enforcement regime. However, the reduction was not as much as anticipated in 2006.
5. The Estimate of €143,000 was based on previous income figures. The outturn for 2006 was less than anticipated because the RFS cancelled the registration of 58 Societies which had ceased trading. This is part of an ongoing process to tidy up the Register.
6. The variation between estimate and outturn is primarily due to the fact that the Patents Office overestimated the number of trade mark Registrations arising under the Trade Marks Act, 1996 which would be renewed in 2006. The level of fee income received by the Patents Office can vary from year to year and can be influenced by commercial considerations which are outside the control of the Office.
7. The amount of fees collected in respect of Occasional Trading permits is a function of the number of traders who are willing to trade and the economic circumstances pertaining at the time. It is not possible to predict these factors with any accuracy.
8. The increase in actual revenue received from registrations against projected revenue was as a result of the fact that: (i) two surveys were carried out in 2006 to identify unregistered credit intermediaries. These surveys found 92 unauthorised intermediaries and produced additional revenue; and (ii) An additional 87 new applications were received in 2006 mainly from insurance brokers offering finance on insurance policies to consumers.
9. The reason for the variation in income in 2006 over the estimated amount is due to a higher number of merger notifications than was anticipated being made to the Competition Authority under Section 18 of the Competition Act, 2002. The Authority attributes the increase in merger notifications to the continuing positive economic climate in which companies are investing and targeting growth.
10. Receipts relate to FÁS staff pay-as-you-go pension contributions returned to the Department in respect of staff in FÁS who are not part of a closed (ie former ANCO) pension scheme. The amount received in 2006 includes €327,489.23 received by the Department on 4 January 2006 in respect of December 2005 contributions, which was recorded as accrued income in the Appropriation Account for 2005. The balance of the excess of actual over projected income (€174,281.77) is due to the fact that the estimate prepared by FÁS was affected by the timing of individual retirements and staff changes in the organisation.
11. ESF receipts amounted to 99% of the 2006 Estimate. The variation is due to rounding of figures in the Estimate.
12. Income was less than the Estimate as forecasts of legal costs that might be awarded to ODCE are difficult to predict.
13. A total of €78,162 was returned to the Department by the County and City Enterprise Boards in 2006. €60,000 refers to the surrender of unspent monies by South Cork CEB which occurred very late in the year. 9 payments totalling €18,162 were received from the CEBs where grants approved in earlier years were repaid to the Boards by project promoters in circumstances where they no longer fulfilled the eligibility criteria e.g. due to a cessation of trading, where the project did not proceed or where the conditions attaching to a grant were not met.
14. Receipts relate to the operation of the North/South Pension Scheme for InterTrade Ireland. 2006 was the first full year of operation of the scheme and it was not possible to accurately forecast the level of staff contributions to the pension scheme at the start of the year.
16. By its very nature, it is difficult to predict exactly what funds, if any, will be received under this heading. Significant receipts in 2006 related to pension contributions in respect of staff of the Personal Injuries Assessment Board (€1.171 million) and also to the transfer of funds from dormant Suspense Accounts following a review by the Department.

9 COMMITMENTS

	€
(A) Procurement	387,710
(B) Grants	2,098,741,812
(C) Capital - Multi-Annual Capital Commitments	781,151,486

10 MATURED LIABILITIES

Estimated Matured Liabilities undischarged at the year end were €140,156.

11 CONTINGENT LIABILITY

In December 2004, the European Commission indicated its intention to commence a procedure which could result in the reduction of ESF monies due to Ireland under the Employment Community Initiative 1994-1999. The amount under consideration is €12,765,702. The Department strongly contested the Commission's position in a letter dated 18 February 2005. No further communication has been received on the matter from the European Commission since then.

12 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	253,691	92	10	21,736
Overtime and delegates allowance	1,278,359	526	57	28,065
Miscellaneous	260,597	164	8	37,218
Total extra remuneration	<u>1,792,647</u>			

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

13 MISCELLANEOUS ITEMS

Under the provisions of section 91 of the Finance Act 2006, €16,322,000 of unspent allocation in respect of the capital element of the Subheads B.2., C.2., D.2., D.3., E.2., F., G.1 and I.1 was carried forward to 2007.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €1,845,000, was included in the Estimate for 2007.

A total of €47,707 was spent on merit awards, of which €37,707 was awarded to 32 individual officers. The balance was paid towards the cost of staff functions organised by the Department's social club.

Expenditure under Subhead X.2. included a payment of €100,000 made by way of settlement of a case taken by a staff member. A sum of €155,000 was also paid from Subhead X.2. to cover a portion of the staff member's legal costs as part of the settlement terms.

14 EU FUNDING

The amount of €52,445,345 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:- D.2., K.1. and K.2.

In addition to the grants from the Vote, the following bodies under the aegis of the Department of Enterprise, Trade and Employment received European Social Fund Aid and European Regional Development Fund Aid in 2006 as shown below:

	ESF €	ERDF €	Other €	Total €
County Enterprise Development	66,021	-	-	66,021
Enterprise Ireland	6,619,665	-	-	6,619,665
FAS	470,660	-	730,015	1,200,675
IDA	3,961,041	-	-	3,961,041
SFADCo	-	1,986,724	131,741	2,118,465
Total	<u>11,117,387</u>	<u>1,986,724</u>	<u>861,756</u>	<u>13,965,867</u>

15 COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2006 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2006	Cumulative Expenditure to 31 Dec 2006
		€	€
National Framework Committee for Work/Life Balance Policies	2004	257,836	622,644
Joint Labour Committees	1946	129,574	932,255
Company Law Inquiries	1994	10,857	1,838,488
Company Law Review Group	2000	184,624	572,079
Workplace Safety	2002	400,000	1,297,140
Departmental Audit Committee	2004	2,422	6,022
Business Regulation Group	2006	33,157	33,157
Total		<u>1,018,470</u>	<u>5,301,785</u>

16 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 2006	Total to 31 December 2006
Received by Minister for Enterprise, Trade and Employment	1,809,078	2,885,806,816
Paid by Minister for Enterprise, Trade and Employment into the Exchequer	1,809,078	2,874,929,967
Paid by Minister for Enterprise, Trade and Employment to Department of Social and Family Affairs ¹	-	10,876,880

¹Due to overpayment by DSFA to the Exchequer in respect of the Employment & Training Levy, sanction was received from the Department of Finance for the DETE to pay refunds received to a total of €10,876,880 which were completed in October 2004.

17 STOCKS

Stocks at 31 December 2006 comprise:	€000
Stationery	87
Forms/Leaflets	28
IT Supplies	57
Cleaning Materials	<u>19</u>
	<u>191</u>

18 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
Income Tax	835
Superannuation	643
Pay Related Social Insurance	280
Withholding Tax	148
VAT on Intra EU Acquisitions	<u>50</u>
	<u>1,956</u>

19 ENHANCING INTERNAL CONTROL

A statement on internal financial controls in the standard format for the year ended 31 December 2006 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.

Financial Management System

In pursuit of the Government's priority to implement the Management Information Framework (MIF) across all Departments and Offices, a new financial management system was put in place in the Department in 2004. The system is extensively used within the Department's Finance Unit, IT Unit and Organisation Unit, which are the main areas responsible for making or processing payments from the Department's Vote. Significant progress was made in 2006 in relation to providing direct access to Vote expenditure reports for Line Managers throughout the Department. Training of Line Managers in accessing these reports commenced in December 2006 and will continue in 2007. Bespoke training on other aspects of the Financial Management system was provided to staff of the Department's Finance Unit in 2006.

Monthly reports to the Management Board

Expenditure Reports are discussed at meetings of the Department's Management Board on a monthly basis. 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 significant underspends and serve as an early warning signal on areas that may require correction.

Financial Management Working Group

The Department established a Financial Management Working Group in 2003, with senior management representation from each Division, to provide a forum to consider and discuss emerging financial management issues. The role of the Working Group is, inter alia, to review the Department's Programme and Administrative spending at regular intervals, to consider new and emerging financial management issues and to provide advice as to how the Department should implement those issues. In 2006, the Working Group considered, inter alia, the allocation of the Department's Capital Envelope 2006-2010, the Minister for Finance's Value for Money Initiative, the Reform of the Budget and Estimates Process, new reporting requirements on disability expenditure, and the delegation of Administrative expenditure at Divisional level. The Terms of Reference of the Working Group will be reviewed in 2007 with a view to strengthening the Group's input to any new strategic financial management issues which emerge.

Risk Management

In 2005, the Department issued its formal policy in relation to risk management. This policy sets out the Department's objective, which is for management to identify and manage effectively the risks to which the organisation may be exposed. The Department's Risk Management Policy was integrated into the Business Planning cycle from 2005. Risk Registers are maintained and updated at Divisional level and roll up to a Departmental level Risk Register.

ICT

The Department seeks to operate to best practice in respect of Information and Communication Technology. An Information Security Officer was appointed during 2006 with responsibility for overseeing the Department's information security systems and processes. In addition, a contract was awarded to a leading Information Security consultant to undertake a comprehensive review of all aspects of information security within the Department. This review will be completed in early 2007 and the Information Security Officer will lead an ongoing programme of work aimed at maintaining appropriate levels of information security. An important element of information security is the ability to maintain the continuity and integrity of the Department's financial and other records in the event of a disaster or other system breakdown. To this end, the Department's IT Unit carried out two successful Disaster Recovery exercises during the year and the Department continues to review and enhance its Disaster Recovery strategy. During 2006, the IT Unit began the development of a new ICT Strategy which will direct its work for the coming years to ensure that appropriate levels of information and communications technologies, and associated control mechanisms, continue to be provided to staff and clients.

SEAN GORMAN

Accounting Officer

DEPARTMENT OF ENTERPRISE, TRADE AND EMPLOYMENT

30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Enterprise, Trade and Employment for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2006.



JOHN PURCELL
Comptroller and Auditor General
12 September 2007

ARTS, SPORT AND TOURISM

Account of the sum expended, in the year ended 31 December 2006, 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
ADMINISTRATION	€000	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES		8,683	8,785	-
A.2. TRAVEL AND SUBSISTENCE		346	279	19
A.3. INCIDENTAL EXPENSES		524	447	15
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		391	278	60
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		846	709	68
A.6. OFFICE PREMISES EXPENSES		727	395	39
A.7. CONSULTANCY SERVICES		331	159	7
A.8. ADVERTISING AND PUBLICITY		154	210	4
TOURISM SERVICES				
B.1. FÁILTE IRELAND - (GRANT-IN-AID)				
<i>Original</i>	77,857			
<i>Supplementary</i>	<u>3,600</u>	81,457	81,457	-
B.2. TOURISM IRELAND LIMITED - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES		18,737	18,737	-
B.3. SHANNON FREE AIRPORT DEVELOPMENT COMPANY LIMITED - ADMINISTRATION AND GENERAL EXPENSES (TOURISM DEVELOPMENT) (GRANT-IN-AID)		810	810	-
B.4. TOURISM MARKETING FUND (GRANT-IN-AID FUND)		40,000	40,000	-
B.5. TOURISM PRODUCT DEVELOPMENT (GRANT-IN-AID)				
<i>Current Year Provision</i>	3,000			
<i>Deferred Surrender</i>	<u>2,000</u>	5,000	3,000	-
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>	62,724			
<i>Deferred Surrender</i>	<u>5,000</u>	67,724	60,053	351
C.2. GRANTS FOR PROVISION AND RENOVATION OF SWIMMING POOLS				
<i>Current Year Provision</i>	22,800			
<i>Deferred Surrender</i>	<u>9,500</u>	32,300	22,772	-
C.3. IRISH SPORTS COUNCIL- (GRANT-IN-AID) (PART FUNDED BY NATIONAL LOTTERY)		40,914	40,914	-
C.4. SPORTS CAMPUS IRELAND		10,798	2,245	2
C.5. LANSDOWNE ROAD				
<i>Original</i>	20,000			
<i>Supplementary</i>	<u>(3,600)</u>	16,400	12,591	-
C.6. HORSE AND GREYHOUND RACING FUND		70,059	70,059	-

Arts, Sport and Tourism**Vote 35**

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
SPORTS AND RECREATION SERVICES (Cont'd)				
C.7. GRANT TO SUPPORT SPORT IN DISADVANTAGED AREAS (DORMANT ACCOUNTS FUNDING)		1,500	-	-
ARTS AND CULTURE				
D.1. PAYMENTS TO MATCH RESOURCES GENERATED BY THE NATIONAL ARCHIVES		40	37	2
D.2. GENERAL EXPENSES OF THE NATIONAL ARCHIVES AND NATIONAL ARCHIVES ADVISORY COUNCIL		2,806	1,619	(5)
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>Original</i>	13,005			
<i>Supplementary</i>	<u>4,030</u>	17,035	17,019	-
D.4. CULTURAL PROJECTS		5,174	7,098	98
D.5. CULTURAL INFRASTRUCTURE				
<i>Original</i>	45,155			
<i>Supplementary</i>	<u>(16,729)</u>	28,426	20,538	2
D.6. CULTURE IRELAND		3,000	2,326	679
D.7. AN CHOMHAIRLE EALAÍON (PART FUNDED BY NATIONAL LOTTERY) (GRANT-IN-AID)				
<i>Original</i>	72,310			
<i>Supplementary</i>	<u>10,000</u>	82,310	82,310	-
D.8. GENERAL EXPENSES OF THE NATIONAL MUSEUM OF IRELAND (GRANT-IN-AID)		19,842	19,842	-
D.9. GENERAL EXPENSES OF THE NATIONAL LIBRARY OF IRELAND (GRANT-IN-AID)				
<i>Original</i>	11,417			
<i>Supplementary</i>	<u>400</u>	11,817	11,817	-
D.10. IRISH FILM BOARD (GRANT-IN-AID)				
<i>Original</i>	17,126			
<i>Supplementary</i>	<u>2,300</u>	<u>19,426</u>	<u>19,426</u>	-
Gross Total				
<i>Original</i>	571,076			
<i>Supplementary</i>	1			
<i>Deferred Surrender</i>	<u>16,500</u>	587,577	545,932	1,341
<i>Deduct :-</i>				
E. APPROPRIATIONS-IN-AID		<u>2,890</u>	<u>1,856</u>	<u>5</u>
Net Total				
<i>Original</i>	568,186			
<i>Supplementary</i>	1			
<i>Deferred Surrender</i>	<u>16,500</u>	<u>584,687</u>	<u>544,076</u>	<u>1,336</u>
SURPLUS FOR YEAR		€ 40,611,406		
DEFERRED SURRENDER under Section 91 of the Finance Act 2004		€ 20,842,000		
SURPLUS TO BE SURRENDERED		€ 19,769,406		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			544,076
Changes in Capital Assets			
Purchases Cash	(893)		
Depreciation	509		
Loss on Disposals	<u>13</u>	(371)	
Assets Under Development			
Cash Payments		(137)	
Changes in Net Current Assets			
Increase in Closing Accruals		1,156	
Increase in Stocks		<u>(8)</u>	<u>640</u>
Direct Expenditure			544,716
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		5,642	
Notional Rents		<u>5,826</u>	<u>11,468</u>
Operating Cost			<u>556,184</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			2,746
Current Assets			
Stocks (Note 15)		57	
Prepayments		49	
Accrued Income		5	
Other Debit Balances:			
OPW	296		
Other Suspense Balances	<u>197</u>	493	
PMG Balance and Cash	44,542		
Less Orders Outstanding	<u>(10,658)</u>	<u>33,884</u>	
Total Current Assets		<u>34,488</u>	
Less Current Liabilities			
Accrued Expenses		1,390	
Other Credit Balances:			
General Suspense	684		
Due to State (Note 16)	<u>412</u>	1,096	
Net Liability to the Exchequer (Note 5)		<u>33,281</u>	
Total Current Liabilities		<u>35,767</u>	
Net Current Liabilities			<u>(1,279)</u>
Net Assets			<u>1,467</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	2,582	3,665	6,247
Reclassification of assets	(9)	9	-
Additions	422	471	893
Disposals	<u>(110)</u>	<u>-</u>	<u>(110)</u>
Gross Assets at 31 December 2006	<u>2,885</u>	<u>4,145</u>	<u>7,030</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2006	1,608	2,264	3,872
Depreciation for the year	324	185	509
Depreciation on Disposals	<u>(97)</u>	<u>-</u>	<u>(97)</u>
Cumulative Depreciation at 31 December 2006	<u>1,835</u>	<u>2,449</u>	<u>4,284</u>
Net Capital Assets at 31 December 2006	<u>1,050</u>	<u>1,696</u>	<u>2,746</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2006

	National Archive of Ireland Projects €000
Amounts brought forward at 1 January 2006	-
Cash Payments for year	137
Transferred to Asset Register	-
Amounts carried forward at 31 December 2006	<u>137</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 2006

	€000	€000
Surplus for Year		
Surplus to be surrendered	19,769	
Deferred Surrender	<u>20,842</u>	40,611
Exchequer Grant Undrawn		<u>(7,330)</u>
Net Liability to the Exchequer		<u>33,281</u>
Represented by:		
Debtors		
Net PMG position and cash	33,884	
Debit Balances: Suspense	<u>493</u>	34,377
Creditors		
Due to State	(412)	
Credit Balances: Suspense	<u>(684)</u>	<u>(1,096)</u>
		<u>33,281</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.4.	113	Savings arose due to lower than anticipated telecommunications costs arising in 2006. In particular, some of the costs of new telecommunication links between the Department's Dublin and Kerry offices did not fall to be met in 2006 as anticipated.
A.6.	332	Savings arose as a result of certain costs associated with the establishment of temporary office accommodation in Killarney, as part of the Government's decentralisation programme, being met by the Office of Public Works.
A.7.	172	Savings arose due to the fact that a number of consultancies did not proceed in 2006 as anticipated.
A.8.	(56)	The overspend occurred as a result of additional advertising costs associated with the newly launched national "Volunteers in Sport" Awards scheme together with additional advertising costs associated with the opening of the Department's temporary office in Killarney.
B.5.	2,000	The subhead provided for a special Budget 2005 allocation of €2 million in respect of the Irish Seal Sanctuary's Marine and Conservation Centre. Due to the slow rate of progress on the project, this funding could not be drawn down.
C.1.	7,671	The saving arose as the Department did not receive validated claims of sufficient value from grantees under the Sports Capital Programme to utilise the subhead provision.
C.2.	9,528	Drawdown under the Local Authority Swimming Pool Programme is dependent on the speed at which local authorities progress with projects. In 2006, the underspend was due to insufficient grant claims from local authorities.
C.4.	8,553	Savings arose because of a delay in the start up of the project arising from the need to complete a Planning Study for the site under the County Development Plan for Fingal County Council.
C.5.	3,809	Savings arose because commencement of construction work on site did not proceed as planned due to the exigencies of the planning process. Although planning permission for the project was granted by Dublin City Council in July 2006, a subsequent appeal to An Bord Pleanála resulted in an oral hearing in December 2006.
C.7.	1,500	Savings arose as no grants under the Department's new Dormant Accounts funded scheme were made during 2006.
D.2.	1,187	Savings arose mainly as a result of two projects - the introduction of an electronic digital research management system and the provision of new reading rooms - not progressing as fast as anticipated.
D.4.	(1,924)	This overspend arose from additional current and capital expenditure by a number of cultural institutions. Sanction for this additional expenditure, which was funded from savings elsewhere in the Vote, was received from the Department of Finance.
D.5.	7,888	The savings arose as a number of projects grant-aided under the Subhead were unable to meet the grant payment conditions in 2006. The subhead originally contained an allocation of €22m towards the costs of acquiring the Earlsfort Terrace site from UCD for the National Concert Hall redevelopment project. This cost was met from the OPW Vote in 2006. The Department of Finance agreed to the re-allocation of the provision to other appropriate arts/culture projects. Some €16.729m was re-allocated to other subheads by way of Supplementary Estimate.

Sub-head	Less/(More) Than Provided €000	Explanation
D.6.	674	Savings arose due to grantees being slower than anticipated in drawing down approved grant-aid. The majority of events for which support was approved took place in 2006 but grantees did not draw down funds within the financial year.
E.	1,034	A 2006 Estimates provision was made for receipt of €1.5 million from the Dormant Accounts Fund. As no grants under the Department's Dormant Account funded scheme were made, the Department did not submit a claim for such funds.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. European Union receipts	1,350,000	1,013,120
2. TIL Pension Receipts	-	772,349
3. National Archives	40,000	39,848
4. Miscellaneous Receipts	-	31,170
5. Dormant Accounts	<u>1,500,000</u>	-
Total	<u>2,890,000</u>	<u>1,856,487</u>

Explanation of Variation

- 1 Funding received from the European Union under the PEACE I programme was less than anticipated.
- 2 No estimate provision was made for receipt of staff pensions deductions from Tourism Ireland Ltd. Under new arrangements for pension contributions for North/South bodies introduced in 2005, staff pension deductions are now lodged as Appropriations-in-Aid to the parent Department.
- 4 It is difficult to accurately predict miscellaneous income, such as receipts in respect of refunds, reimbursements and FOI requests.
- 5 The estimate provision was intended to offset payments made under the Department's new Dormant Accounts funded grant scheme (Subhead C.7). As no grants were awarded under the scheme in 2006, no claim for recoupment was made by the Department.

8 MATURED LIABILITIES

The total of matured liabilities at 31 December 2006 was €365,378.

9 COMMITMENTS

As at 31 December 2006, estimated commitments likely to materialise in future years were as follows:

A. Global Commitments	€
Commitments likely to materialise in subsequent years for:-	
Procurement subheads	1,358,365
Grants Subheads	2,072,634

B. Multi-Annual Capital Commitments**1. Legally enforceable commitments under capital grant schemes:**

Sports & Recreational Grants	170,107,616
Local Authority Swimming Pool Programme	37,075,374
ACCESS (cultural development grants)	13,167,152
Other Arts capital projects	18,736,614

2. Capital projects with legally enforceable commitments in excess of €6,349,000:

Lansdowne Road Redevelopment	168,102,063
Theatre Royal, Wexford	<u>21,608,418</u>

Total 432,228,236

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	111,010	59	3	18,508
Overtime and extra attendance	<u>180,203</u>	53	10	29,564
Total extra remuneration	<u>291,213</u>			

Note:

Certain individuals received extra remuneration in more than one category.

11 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €480,000 is included in the Estimates for 2007.

Under the provision of Section 91 of the Finance Act 2004, €20,842,000 of unspent 2006 appropriations to capital supply services was carried forward to Subheads C.1. And C.2. for 2007

Awards totalling €19,050 were made to staff under the scheme for recognition of exceptional performance.

12 COMMISSIONS AND ENQUIRIES ETC.

The cumulative expenditure on Commissions etc. to 31 December 2006 in respect of which payments were made in the year is as follows:

	Year of Appointment	Expenditure in 2006 €	Cumulative Expenditure to 31-Dec-2006 €
Independent Enquiry into certain matters affecting Bord na gCon	2006	41,891	41,891

13 MISCELLANEOUS ACCOUNTS

Grant-in-Aid Fund for General Expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery - Account of Receipts and Payments for the year ending 31 December 2006

	€	€
Balance at 1 January 2006		-
Subhead D.3 (2006 Estimate provision)		17,035,000
Payments		
Irish Museum of Modern Art	8,834,960	
National Concert Hall	3,926,800	
Chester Beatty Library	3,083,000	
Crawford Gallery, Cork	<u>1,173,955</u>	
2006 Expenditure		<u>17,018,715</u>
Balance at 31 December 2006		<u>16,285</u>

Horse and Greyhound Racing Fund
Account of Receipts and Payments for the year ended 31 December 2006.

Balance on 1 January 2006	-
Receipts (Subhead C.6.)	70,059,000
Expenditure	<u>70,059,000</u>
Balance at 31 December 2006	<u>=</u>

14 NATIONAL LOTTERY FUNDING

Subheads Part Funded by National Lottery - Payments in the year ended 31 December 2006

	€000
Payments	
Grants for Sporting Bodies and the provision of Sports and Recreational Facilities (Subhead C.1.)	60,053
Irish Sports Council (Grant-in-Aid) (Subhead C.3.)	40,914
An Comhairle Ealaíon - The Arts Council (Grant-in-Aid) (Subhead D.7.)	<u>82,310</u>
Total	<u>183,277</u>

Grants for Sporting Bodies and the Provision of Sports and Recreational Facilities (Subhead C.1.)

Organisation	Area	Amount €
Ballon GAA Club	Carlow	40,000
Clonmore GAA Club	Carlow	47,500
County Carlow RFC	Carlow	50,000
Mount Leinster Rangers GAA Club	Carlow	18,576
Myshall GAA Club	Carlow	60,000
Old Leighin Community Support	Carlow	39,680
Rathanna Community Group	Carlow	61,750
Ballinagh Leisure & Sports	Cavan	35,000
Ballyjamesduff Soccer Club	Cavan	40,000
Belturbet GAA Club	Cavan	42,281
Cootehill GAA Club	Cavan	20,000
Corlough GAA Club	Cavan	2,500
Crosserlough GAA Club	Cavan	23,968
Drumlane GAA Club	Cavan	6,000
Kill Community Development Ltd.	Cavan	56,050
Kingscourt Handball & Racquet Club	Cavan	44,385
Knockbride GAA Club	Cavan	11,236

		€
Lacken Celtic GAA Club	Cavan	50,000
Lavey GAA Club	Cavan	28,713
Loch Gowna GAA Club	Cavan	53,228
Mullagh Community Park	Cavan	29,183
Mullahoran GAA Club	Cavan	95,000
Shercock Sport & Recreation Centre	Cavan	65,000
St Marys GFC Swanlinbar	Cavan	76,000
Templeport St Aidan's GAA Club	Cavan	68,000
Virginia RFC	Cavan	27,010
Annaghneal Hall Development	Clare	9,229
Banner GAA Club	Clare	30,000
Burren Sub Aqua Club	Clare	9,221
Clooney-Quin GAA Club	Clare	30,000
Corbally United	Clare	150,000
Corofin GAA Club	Clare	20,000
Cratloe GAA Club	Clare	110,478
Crusheen GAA Club	Clare	31,053
Eire Og GAA Club Ennis	Clare	100,490
Kilfenora Heritage Association Ltd	Clare	26,472
Lifford Oldtown AFC	Clare	50,000
Limerick Sub Aqua Club	Clare	25,000
Newmarket Celtic AFC	Clare	30,000
O'Callaghan's Mills GAA Club	Clare	59,640
Parteen Pitch & Putt Club	Clare	8,000
Shannon Handball Club	Clare	500
Sixmilebridge GAA Club	Clare	78,650
St Pat's AFC	Clare	90,250
St. Breckans GAA Club	Clare	30,000
St. Senans RFC	Clare	152,000
Tuamgraney Handball Club	Clare	15,000
Tulla Soccer Club	Clare	91,489
Whitegate GAA Club	Clare	22,786
Ahakista Rowing Club	Cork	15,000
Ballinhassig Soccer Club	Cork	33,573
Ballydehob Community Assoc	Cork	30,378
Ballyhea GAA Club	Cork	85,500
Banteer Community Sportsfield	Cork	2,250
Bishopstown GAA Club	Cork	50,000
Brian Dillon's GAA Club	Cork	72,079
Canovee GAA Club	Cork	75,000
Casement Celtic FC	Cork	12,497
Castelyons GAA Club	Cork	7,398
Castlemagner GAA Club	Cork	9,550
Castletownroche GAA Club	Cork	90,000
Charleville RFC	Cork	60,000
Cill Mhuire GAA Club	Cork	71,250
Cobh GAA Club	Cork	43,641
Cobh Pirates RFC	Cork	28,500
Cobh Ramblers FC	Cork	356,478
Community & Renewal Enterprises	Cork	150,000
Cork Acro-Gymnastic Club	Cork	2,870
Cork Boat Club	Cork	40,000
Cork City Council (Churchfield)	Cork	380,000
Cork City Council (Mahon)	Cork	372,675
Cork Constitution RFC	Cork	150,000
Cork County Cricket Club	Cork	664
Cork Harlequins Cricket Club	Cork	5,000
Cork Institute of Technology	Cork	855,000
Cumann Iomanaíochta Cloch Dubh	Cork	9,000

		€
Cumann Peile Naomh Mhichil Naofa	Cork	38,000
Delany's Hurling & Football Club	Cork	45,325
Donoughmore Hurling & Football Club	Cork	19,000
Drinagh Rangers AFC	Cork	70,242
Dromina GAA Club	Cork	2,500
Durrus & District Community Council	Cork	141,000
ESB Pitch & Putt Club	Cork	11,151
Fermoy AFC	Cork	21,610
Fermoy Boys and Girls Boxing Club	Cork	4,000
Gabriel Rangers GAA Club	Cork	100,000
Glen Rovers Hurling Club	Cork	50,980
Glenans Sailing Club	Cork	9,000
INE Church of Ireland Garryduff Sports Cntr	Cork	10,000
Inniscarra Community Centre	Cork	30,000
Irish Amateur Rowing Union	Cork	2,108,420
Kanturk AFC	Cork	56,753
Kanturk Rugby Club	Cork	20,000
Kanturk/Millstreet Gym Club	Cork	8,000
Kilcrohane Development Association	Cork	47,500
Kildorrery GAA Club	Cork	50,000
Kilmeen & Kilbree GAA	Cork	130,000
Kilshannig Pitch & Putt Club	Cork	18,000
Kinsale AFC	Cork	23,835
Kinsale RFC	Cork	51,910
Kiskeam GAA Club	Cork	30,000
Knocknagree GAA Club	Cork	39,725
Leeds AFC	Cork	22,505
Leevale Athletic Club	Cork	5,424
Liscarroll GAA Club	Cork	19,863
Lismire GAA Club	Cork	66,500
Mallow GAA Club	Cork	375,000
Mallow Tennis Club	Cork	60,000
Mayfield GAA/Riverview Fitness Centre	Cork	40,000
Mayfield Utd AFC	Cork	48,816
Meelin GAA Club	Cork	50,000
Middleton CBS/AC	Cork	56,330
Milford GAA Club	Cork	49,926
Millstreet Town Park	Cork	750
Mourneabbey Foroige Youth	Cork	980
Moyross Rowing Club	Cork	8,000
Munster FA (Turners Cross)	Cork	519,344
Na Piarasigh Hurling & Football Club	Cork	565,500
Nemo Rangers GAA Club	Cork	265,000
Newtownshandrum GAA Club	Cork	3,000
Rathluirc GAA Club	Cork	61,750
Ringmahon Rangers AFC	Cork	100,000
Riverside Pitch & Putt Club	Cork	17,714
Rockchapel GAA Club	Cork	47,000
Rocklodge Pitch & Putt Club	Cork	13,386
Springfield AFC	Cork	8,000
St. Annes Pitch and Putt	Cork	6,000
St. Catherine's GAA Club	Cork	35,000
St. Oliver Plunkett's GAA Club	Cork	47,500
St. Mary's AFC	Cork	817
St. Vincent's GAA Club	Cork	16,580
Tadhg MacCarthaig GAA Club	Cork	2,000
Wilton United AFC	Cork	61,988
Youghal GAA Club	Cork	44,020
Youghal RFC	Cork	24,326
Youghal United AFC Ltd.	Cork	42,750

		€
Ardara GAA Club	Donegal	84,276
Burt Tennis Club	Donegal	19,000
Carndonagh Boxing Club	Donegal	5,000
Castlefin Celtic FC	Donegal	14,600
Castlefin Partnership	Donegal	237,500
CLG Carndomhnaigh	Donegal	80,000
CLG Naomh Pádraig (Muff)	Donegal	38,000
Curragh Athletic FC (CAKE)	Donegal	5,000
Donegal Town Soccer Club	Donegal	22,243
Donoughmore GAA/Setanta Hurling Club	Donegal	5,114
Eany Celtic FC/Inver Development	Donegal	40,000
Finn Harps Co-Op Society	Donegal	50,558
Four Masters GAA Club	Donegal	39,579
Gaíl Fhánadha GAA Club	Donegal	13,432
Gleneely Colts FC	Donegal	45,459
Glenswilly GAA Club	Donegal	76,000
Greencastle Community Development	Donegal	114,000
Inniskeel AC & St Columba's	Donegal	51,100
Letterkenny RFC & Gaels GAA Club	Donegal	192,403
Letterkenny Sports & Leisure Centre	Donegal	1,484,860
Letterkenny Tennis Centre	Donegal	47,500
Milford Park Development	Donegal	54,236
Moville Celtic FC	Donegal	34,477
Ozanam Community Sports Centre	Donegal	10,200
Páirc Colmcille Sportsfield Committee	Donegal	2,068
Quigleys Point Community Centre	Donegal	57,157
Quigleys Point Swifts FC	Donegal	76,984
Raphoe Hockey Club	Donegal	7,600
Red Hughs GAA Club	Donegal	4,250
Robert Emmets GAA Club	Donegal	17,290
St. Eunan's GAA Club	Donegal	144,452
St. Michael's GAA Club Donegal	Donegal	89,924
St. Patrick's GAA Club Malin	Donegal	16,149
Swilly Rovers FC	Donegal	40,000
Tremone Youth & Recreation	Donegal	29,244
Twin Towns Boxing Club	Donegal	2,788
Athletics Association of Ireland	Dublin	459,278
Ballyboden St Enda's GAA Club	Dublin	200,000
Ballyfermot Gymnastics	Dublin	3,553
Ballymum Comprehensive	Dublin	7,500
Ballymun Regeneration Ltd	Dublin	246,400
Basketball Ireland	Dublin	300,320
Bay City ABC	Dublin	3,200
Beggsboro AFC	Dublin	12,599
Brisk	Dublin	20,000
Bushido Kickboxing Club	Dublin	20,000
Charleville LTC	Dublin	8,750
Cherry Orchard FC	Dublin	57,000
Civil Service Cricket Club	Dublin	4,853
Clann Mhuire GAA Club	Dublin	57,713
Clontarf Yacht & Boat Club	Dublin	47,500
Coolmine RFC	Dublin	332,500
CYM Sports Club	Dublin	190,000
Dalkey Scuba Divers	Dublin	15,000
DCC - Dean Swift Sports Club	Dublin	6,349
DCC - Le Fanu Sports & Leisure Centre	Dublin	950,000
DCC - Herbert Park Bowling Club	Dublin	75,000
DCC - Larkin College	Dublin	226,634
DCC - Mellows Road, Finglas	Dublin	478,251

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DCC - Tolka Park Pitch & Putt	Dublin	20,000
DeLaSalle Palmerston RFC	Dublin	95,000
DLRCC Loughlinstown Leisure Centre	Dublin	47,971
DLRCC Snorkel Mania Project	Dublin	4,000
Drumcondra School Boys FC	Dublin	8,842
Dublin GAA County Board (Parnell Park)	Dublin	326,974
Dublin Volleyball Club	Dublin	1,120
Dundrum Athletic FC	Dublin	8,105
Dun Laoghaire Archery Club	Dublin	6,698
Esker Celtic FC	Dublin	157,296
Fifth Port Dollymount Sea Scouts	Dublin	332,500
Football Association of Ireland	Dublin	750,000
GAA - Croke Park	Dublin	2,732,454
Garristown GAA Club	Dublin	5,000
Glin Road Tae Kwon Do ITU	Dublin	9,000
Irish Amateur Boxing Association	Dublin	129,045
Irish Amateur Rowing Union	Dublin	95,199
Irish Canoe Union (High Performance Equip)	Dublin	116,146
Irish Hockey Association	Dublin	107,978
IRFU (Lansdowne Road)	Dublin	65,000
Irish Wheelchair Association (Equipment)	Dublin	100,000
Kenilworth Bowling Club	Dublin	76,000
Kilbarrack United FC	Dublin	75,296
Kilnamanagh Family Recreation Centre	Dublin	318,298
Larkview FC	Dublin	33,722
Leicester Celtic FC	Dublin	110,000
Leinster Cricket Club	Dublin	87,749
Lucan United FC	Dublin	47,500
Malahide Cricket Club	Dublin	17,109
Marino & District Comm Centre Ltd	Dublin	19,444
Merrion Cricket Club	Dublin	32,093
Motor Cycling Ireland	Dublin	12,000
Mount Tallant Boxing Club	Dublin	4,000
Na Fianna GAA Club	Dublin	35,000
Naomh Fionbarra GAA Club	Dublin	90,000
Neptune Rowing Club	Dublin	12,563
Oscar Traynor Coaching Centre	Dublin	873,938
Ozanam House	Dublin	4,502
Pembroke Wanders Hockey	Dublin	150,000
Phoenix Cricket Club	Dublin	16,150
Portmarnock ABC	Dublin	5,000
Portmarnock Sports & Leisure	Dublin	47,500
Quarryvale Community & Leisure	Dublin	10,500
Rathcoole Boys FC	Dublin	70,000
Rathgar Tennis and Bowling	Dublin	40,000
Rush Athletic AFC	Dublin	150,000
Sacred Heart FC	Dublin	123,500
South Dublin Co Co Jobstown All-weather	Dublin	1,182,369
South Dublin Football League	Dublin	550,471
Sportsworld Running Club	Dublin	25,000
St. Ann's GAA Club	Dublin	160,000
St. James Athletic FC	Dublin	17,100
St. Kevin's Boys FC	Dublin	47,500
St. Monica's GAA Club	Dublin	4,500
St.Oliver Plunketts/Eoghan Ruadh GAA Club	Dublin	27,697
St. Paul's Youth Club	Dublin	22,000
St. Mary's Boys FC	Dublin	48,250
St. Patrick's Athletic FC	Dublin	340,578
Stars of Erin GAA Club	Dublin	14,474
Stratford LTC	Dublin	18,500
Sutton Dinghy Club	Dublin	57,000

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Templeogue Tennis	Dublin	95,000
Templeogue United FC	Dublin	308,829
Thomas Davis GAA Club	Dublin	234,439
Trident Sub Aqua Club	Dublin	4,370
UCD - AFC - UEFA	Dublin	35,429
UCD Irish Hockey	Dublin	35,000
Valley Park United	Dublin	1,774
Wexford Centre Project	Dublin	11,480
Whitehall Colmcilles GAA Club	Dublin	15,000
Whitehall Rangers AFC	Dublin	36,000
Annaghdown GAA Club	Galway	66,500
Ballinasloe & District BC	Galway	4,900
Ballinasloe GAA Club	Galway	85,500
Ballinasloe RFC	Galway	24,522
Ballincurry Leisure Group	Galway	6,000
Cappataggle Comm Sportsfld	Galway	8,419
Claddaghduff Hall Co. Ltd.	Galway	56,480
Clarinbridge Hurling Club	Galway	10,252
Clonfert Sportsfield Committee	Galway	38,000
Colemanstown United FC	Galway	42,505
Connaught Branch IRFU	Galway	205,480
Creggs RFC	Galway	70,540
Eyrecourt Sports & Social	Galway	66,208
Father Sammon Comm Centre Ltd	Galway	47,500
Fohenagh & Districts GAA Club	Galway	17,193
Galway Bay Sailing Club	Galway	83,392
Galway Corinthians RFC	Galway	61,322
Galway Karate Club	Galway	27,473
Headford GAA Club	Galway	29,989
Killannin Community Centre	Galway	47,500
Killimordaly GAA Club	Galway	95,000
Killyan Development Association	Galway	32,406
Leitrim-Ballydugan Community Field	Galway	11,033
Loughrea RFC	Galway	14,250
Mervue/Ballybane GAA Club	Galway	50,000
Monivea RFC	Galway	3,000
Mullagh GAA Club	Galway	66,500
Oughterard Community Centre	Galway	95,000
Portumna Angling Association	Galway	10,000
Renmore Gymnastics	Galway	7,600
Renmore Judo Club	Galway	5,000
Salthill Devon FC	Galway	1,000,000
Scoil Padraig Naofa	Galway	50,000
Sean McDermott GAA, Galway	Galway	85,000
St. Gabriels GAA Club	Galway	12,000
St. Michael's GAA Club	Galway	46,000
St. Thomas GAA Club	Galway	38,000
Terryland Park Development Committee	Galway	53,653
Tuam RFC	Galway	70,000
Tuam Stars GAA Club	Galway	99,980
Turloughmore Hurling Club	Galway	34,071
Abbeydorney Community Centre	Kerry	2,000
An Ríocht Athletic Club	Kerry	678,372
Asdec Rovers FC	Kerry	22,246
Atlantic Sailing Club	Kerry	20,000
Austin Stacks GAA Club	Kerry	39,741
Ballyhar Dynamos AFC	Kerry	48,720
Ballylongford GAA Club	Kerry	35,356
Caherciveen Community Resource	Kerry	50,000
Cashen Vale Boxing Club	Kerry	3,000

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Castlegregory GAA Club	Kerry	36,583
Castleisland Community Dev.Committee	Kerry	10,000
Castleisland Tennis Club	Kerry	8,000
Castlemaine Community Servs Ltd	Kerry	32,281
Commercial Rowing Club Killarney	Kerry	46,889
Cordal Community Centre	Kerry	2,368
Cromane GAA Club	Kerry	15,957
CYMS Community Hall Killorglin	Kerry	94,211
Dr. Crokes GAA Club	Kerry	195,000
Duagh GAA Club	Kerry	14,250
Farranfore-Maine Valley AC	Kerry	5,000
Ferry Rangers AFC	Kerry	42,000
Foilmore GAA Club	Kerry	84,941
Fossa GAA Club	Kerry	25,000
Glenbeigh Glencar GAA Club	Kerry	114,000
Glenbeigh Sports Hall Committee	Kerry	137,000
Insitute Technology Tralee	Kerry	76,000
John Mitchells GAA Club	Kerry	30,762
Keel GAA Club	Kerry	45,816
Kenmare Shamrocks GAA Club	Kerry	139,486
Kerins O Rahillys Hurling and Football	Kerry	66,031
Kerry District League	Kerry	50,000
Killarney Aikido Club	Kerry	2,000
Killarney Athletic FC	Kerry	20,114
Killarney Celtic FC	Kerry	95,000
Killarney Legion GAA Club	Kerry	88,696
Killorglin Rowing Club	Kerry	9,783
Kilmoyley Community Centre	Kerry	38,000
Laune Rangers GAA Club	Kerry	190,000
Lickeen Field Development	Kerry	28,000
Listowel Celtic Soccer Club	Kerry	107,800
Maharees Regatta Committee	Kerry	1,855
Na Gaeil GAA Club	Kerry	9,546
Over The Water Rowing Club	Kerry	6,096
Portmagee Community Centre	Kerry	6,400
Rathmore GAA Club	Kerry	47,500
Sive Rowing Club	Kerry	66,547
Sneem Rowing Club	Kerry	29,224
South Kerry Sports Centre	Kerry	200,418
St. Brendans Athletics Club	Kerry	2,537
St. Brendan's Park FC	Kerry	38,068
St. Brendan's Rowing Club	Kerry	47,500
St. Patrick's GAA Club Blennerville	Kerry	95,000
St. Mary's Asdee GAA Club	Kerry	26,696
Tarbert GAA Club	Kerry	40,000
Tralee Gymnastics Club	Kerry	10,000
Tralee Rowing Club	Kerry	1,000
Valentia Community Health and Welfare	Kerry	155,997
Valentia Regatta Committee	Kerry	7,000
Waterville Community Centre Ltd	Kerry	4,250
Workmens Rowing Club	Kerry	6,204
Allenwood GAA Club	Kildare	160,072
Athy RFC	Kildare	187,000
Athy Rowing Club	Kildare	4,658
Ballyteague GAA Club	Kildare	60,000
Carbury GAA Club	Kildare	12,500
Celbridge Athletic Club	Kildare	114,000
Celbridge Town AFC	Kildare	100,000
Clane GAA Club	Kildare	40,354

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Clane United AFC	Kildare	23,450
Crookstown-Millview AC	Kildare	6,939
Cuan Mhuire Teo	Kildare	44,052
Eadestown GAA Club	Kildare	9,012
Golfing Union of Ireland (Golf Academy)	Kildare	475,000
Kilcullen AFC	Kildare	7,468
Naas Sports Group Ltd.	Kildare	39,998
Raheen GAA Club	Kildare	78,311
St. Michaels Boxing Club	Kildare	140,444
St. Laurence's GAA Club	Kildare	522,499
Carrick On Suir Rugby Club	Kilkenny	38,000
Conahy Shamrocks GAA Club	Kilkenny	72,640
Dicksboro GAA Club	Kilkenny	47,049
Erins Own GAA Club	Kilkenny	45,000
Graigie Ballycallan GAA Club	Kilkenny	50,596
Kilkenny & District League	Kilkenny	23,750
Kilkenny City FC	Kilkenny	27,857
Kilkenny GAA County Board (Nowlan Park)	Kilkenny	50,000
Kilkenny Judo Club	Kilkenny	3,000
Kilmacow Hall Committee	Kilkenny	53,112
Mooncoin GAA Club	Kilkenny	171,000
Muckalee Community Centre	Kilkenny	15,820
Paulstown Boxing Club	Kilkenny	1,000
Piltown GAA Club	Kilkenny	2,250
Railyard GAA Club	Kilkenny	18,681
Slieverue GAA Club	Kilkenny	19,000
St. Joseph's Athletic Club	Kilkenny	5,000
St. Patricks GAA Club Ballyragget	Kilkenny	4,250
Ballypickas GAA Club	Laois	25,000
Castletown GAA Club	Laois	9,500
Clonad GAA Club	Laois	1,000
Clonin Sports Field	Laois	9,749
Hawthorn Community Development	Laois	90,000
Killeen Community Hall Dev. Assoc.	Laois	1,500
Kyle GAA Club	Laois	56,128
Lions FC	Laois	14,582
Mountmellick GAA Club	Laois	19,298
O'Dempsey's GAA Club	Laois	6,488
Portarlinton Community Centre	Laois	25,000
Portarlinton RFC	Laois	3,300
Portlaoise Boxing Club	Laois	5,000
Portlaoise RFC	Laois	114,000
Portlaoise Soccer Club	Laois	3,000
Rathdowney GAA Club	Laois	25,760
St. Joseph's GAA Club	Laois	50,000
Stradbally GAA Club	Laois	15,000
Aughavas GAA Club	Leitrim	32,944
Cloone GAA Club	Leitrim	80,000
Kiltoghert Development Group	Leitrim	20,000
Kiltubrid GAA Club	Leitrim	4,200
St. Hugh's Park GAA Club	Leitrim	28,500
Bally Rovers Soccer Club	Limerick	90,000
Askeaton AFC	Limerick	110,000
Athlunkard Boat Club	Limerick	5,000
Aughinish Diving Club	Limerick	8,767
Ballybrown Youth Field	Limerick	45,000
Blackrock GAA Club	Limerick	80,000
Broadford United AFC	Limerick	125,000
Caherconlish/Caherline Community Centre	Limerick	4,197
Cappamore Development Association	Limerick	9,523

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Crecora GAA Club	Limerick	13,090
Croagh-Kilfinny Development Organisation	Limerick	17,474
Croom United Soccer Club	Limerick	66,037
Dromcollogher Broadford GAA Club	Limerick	18,000
Feenagh Kilmeedy Bord na nOg	Limerick	2,000
Feohanagh-Castlemahon GAA	Limerick	45,000
Glantine FC	Limerick	27,808
Glenroe GAA Club	Limerick	62,766
Granville Rangers AFC	Limerick	30,000
Herbertstown Development Association	Limerick	20,765
Kilmallock United AFC	Limerick	85,000
Knockaderry GAA Club	Limerick	1,750
Limerick Boat Club	Limerick	15,000
Limerick City Council - Grove Island	Limerick	1,000,000
Limerick District League	Limerick	61,750
Mountcollins GAA Club	Limerick	79,237
Moyross Development Company	Limerick	21,449
Murroe AFC	Limerick	45,000
National Coaching & Training Centre	Limerick	90,414
Newcastlewest & District Comm. Centre	Limerick	71,250
Old Christians GAA Club	Limerick	13,296
Oola GAA Club	Limerick	48,598
Pallasgreen GAA Club	Limerick	8,000
Patrickswell Powerlifting	Limerick	2,000
Roxboro United Schoolboys FC	Limerick	23,750
Southill Powerlifting Club	Limerick	3,200
St. Michael's Rowing Club	Limerick	18,800
Young Munster RFC	Limerick	15,000
Abbeylara Handball Club	Longford	107,200
Ballymahon AFC	Longford	91,117
Ballymahon GAA Club	Longford	66,500
Cashel GAA Club (Longford)	Longford	40,000
Clonguish GAA Club	Longford	100,000
Colmcille GAA Club	Longford	40,000
County Longford Lawn Tennis Club	Longford	50,000
Drumlsh Community Assoc.	Longford	10,000
Lanesboro Boxing Club	Longford	1,598
Longford Boxing Club	Longford	5,306
Longford County Board GAA - Pearse Park	Longford	10,000
Longford Town FC	Longford	428,776
Rathcline GAA Club	Longford	46,500
Sean Connolly's GAA Club	Longford	32,900
Shroid Slashers GAA Club	Longford	7,000
St. Columbas GAA Club Mullinalachta	Longford	100,000
Bellurgan United FC	Louth	51,332
Carlingford Advance Racing Club	Louth	15,186
Carlingford Community Development	Louth	45,139
Cooley Kickhams GAA Club	Louth	112,000
Cuchullain Archers	Louth	2,000
Dowdallshill GAA Club & AC	Louth	77,000
Drogheda Boys AFC	Louth	6,250
Drogheda United FC	Louth	27,752
Dundalk & Carlingford Sailing Club	Louth	158,000
Dundalk Football Club	Louth	391,701
Dundalk Schoolboys League	Louth	16,733
Dundalk Sub Aqua Club	Louth	4,000
Dundalk Young Irelands GAA Club	Louth	27,649
Glenmore Athletics Club & County Louth VEC	Louth	164,166
Ionad na nDaoine an tShlanatheora Teo	Louth	15,900
John Mitchel's GAA Club	Louth	85,500
Mattock Rangers GAA Club	Louth	14,699

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O'Raghallaigh GAA Sport & Social Club	Louth	57,000
Outdoor Xchange Canoe Club	Louth	2,877
Roche Emmets GAA Club	Louth	60,000
St. Nicholas GAA Club	Louth	32,874
St. Paul's Table Tennis Club	Louth	1,000
St. Joseph's GAA Club	Louth	57,000
St. Mary's GAA Club Ardee	Louth	20,935
Walshestown Juvenile FC	Louth	95,000
Balla GAA Club	Mayo	90,000
Ballina Town AFC	Mayo	10,000
Ballinrobe GAA Club	Mayo	80,000
Ballyglass AFC	Mayo	27,320
Ballyheane AFC	Mayo	45,000
Ballyvary/Keellogues Dev. Co.	Mayo	20,287
Bangor Hibs FC Ltd	Mayo	20,196
Castlebar Celtic FC	Mayo	60,000
Castlebar Handball Club	Mayo	35,000
Cloonfad United FC	Mayo	35,336
Conn Rangers AFC Ltd.	Mayo	7,563
Crossmolina AFC	Mayo	17,314
Crossmolina GAA Community Centre	Mayo	53,425
Glenans Sailing Club	Mayo	40,000
Kilfian GAA Club	Mayo	3,036
Killala Sports & Social Club	Mayo	3,500
Kilmovee Shamrocks GAA Club	Mayo	54,640
Kiltimagh/Knock United Soccer Club Ltd	Mayo	40,000
Knockmore GAA Club	Mayo	149,548
Knockmore Rathduff E&SD Co	Mayo	80,000
Lacken Sport & Recreation Association	Mayo	30,000
Lahardane McHales GAA Club	Mayo	16,710
Moy Villa FC	Mayo	70,000
Partry Athletic FC	Mayo	35,000
Snugboro United FC	Mayo	95,000
Swinford Handball Club	Mayo	9,200
Blackhall Gaels GAA Club	Meath	82,480
Bohermeen Track Development	Meath	60,711
Cortown GAA Club	Meath	30,000
Donoughmore/Ashbourne GAA Club	Meath	7,500
Drumconrath GAA Club	Meath	24,351
Dunboyne Ladies GAA Club	Meath	2,000
Dunderry GAA Club	Meath	114,000
Kilbride GAA Club	Meath	862
Meath & District League	Meath	90,800
Meath County Council - Leisurelink	Meath	41,718
Meath Hill GAA Club	Meath	71,250
Moynalty Tennis Club	Meath	17,627
Navan RFC	Meath	7,618
Navan Tennis Club	Meath	40,000
Newtown Utd. FC	Meath	90,250
Ratoath GAA Club	Meath	107,605
Senechalstown Community Sports	Meath	142,500
Simonestown Gaels GAA Club	Meath	142,500
Slane GAA Club	Meath	12,801
St. Oliver's Community Centre	Meath	38,000
St. Colmcille's GAA Club	Meath	95,000
Stamullen Cycling Club	Meath	5,000
Summerhill Archery Club	Meath	4,143
Torro United FC	Meath	3,250
Ballinode Community Project	Monaghan	25,000
Ballybay Pearse Bros GAA Club	Monaghan	142,763
Blackhill Emeralds GAA Club	Monaghan	87,599
Clara Community Playground	Monaghan	10,130

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Clones Amateur Boxing Club	Monaghan	1,000
Clontibret O'Neills GAA Club	Monaghan	40,000
Donagh Sports Field Committee	Monaghan	47,500
Doohamlet Sports Development	Monaghan	35,000
Drumhowan GAA Club	Monaghan	40,000
Gaeil Triucha GAA Club	Monaghan	59,584
Iniskeen Grattans GAA Club	Monaghan	118,750
Killeevan Development Assoc	Monaghan	50,000
Monaghan United FC	Monaghan	15,000
Oram GAA Club	Monaghan	78,672
Smithboro Amatuer boxing Club	Monaghan	1,000
Birr RFC	Offaly	5,635
Clara GAA Club	Offaly	25,000
Clonmore Harps FC	Offaly	20,000
Coolderry GAA Club	Offaly	20,250
Derry Rovers AFC	Offaly	15,000
Drumcullen GAA Club	Offaly	16,104
Erin Rovers GAA Club	Offaly	50,000
Esker Ground Development	Offaly	50,000
Killoughey Community Centre	Offaly	70,000
Kinnity GAA Club	Offaly	120,000
Lusmagh GAA Club	Offaly	39,262
Offaly GAA County Board (O'Connor Park)	Offaly	950,000
Raheen GAA Club	Offaly	68,000
Rhode GAA Club	Offaly	100,000
Seir Kieran GAA Club	Offaly	6,000
St. Broughan's Boxing Club	Offaly	2,000
St. Brendan's Sportsplex Birr	Offaly	21,000
Tullamore Canoe Club	Offaly	5,000
Ballaghaderreen Community Park	Roscommon	74,784
Castlerea Celtic FC	Roscommon	80,000
Dysart Community Sports Centre	Roscommon	76,000
Kilglass Gaels GAA Club	Roscommon	94,000
Kilmore GAA Club	Roscommon	80,750
Lisacul Handball Club	Roscommon	10,160
Moore United FC	Roscommon	70,000
Padraig Pearse's GAA Club	Roscommon	70,488
Roscommon Athletic Club	Roscommon	4,278
St. Brigid's GAA Sports and Social Club	Roscommon	83,422
Western Gaels GAA Club	Roscommon	20,000
Aclare Development Council	Sligo	70,500
Coolaney Development Company	Sligo	21,771
Drumcliffe Rosses Point GAA Club	Sligo	13,607
Fr. Kevin Brehony Memorial Park	Sligo	14,225
Geevagh Community Resource Group	Sligo	7,202
Mercy College Sligo	Sligo	646,624
Mullaghmore Sailing Club	Sligo	30,373
Oxfield Playing Grounds	Sligo	7,547
Riverstown Community Pk Committee	Sligo	47,500
Skreen & Dromard Community Council	Sligo	28,498
Sligo GAA County Board - Markievicz Park)	Sligo	560,476
Sligo Rovers FC	Sligo	195,457
Aherlow GAA Club	Tipperary	10,000
Arravale Rovers GAA Club	Tipperary	112,200
Ballinahinch GAA Club	Tipperary	16,000
Ballylooby/Castlegrace GAA Club	Tipperary	63,560
Ballyporeen/Skeheenarinsky GAA Club	Tipperary	75,000
Borrisoleigh Town Park Ltd.	Tipperary	16,063
Canon Hayes Recreation Centre	Tipperary	79,402
Cappawhite Community Council Ltd	Tipperary	71,628
Carrick United AFC Ltd	Tipperary	18,700
Carrig & Riverstown GAA Club	Tipperary	30,000

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Cashel RFC	Tipperary	76,000
Clodiagh Rangers FC	Tipperary	6,000
Clonmel Athletic Club	Tipperary	9,242
Clonmel Boxing Club	Tipperary	2,660
Clonmel Celtic FC	Tipperary	9,750
Clonmel Swimming Club	Tipperary	3,180
Clonmel Town FC	Tipperary	100,000
Clonoulty Rossmore GAA Club	Tipperary	60,000
Duneske Leisure Ltd	Tipperary	440,000
Eire Og Annacarty GAA Club	Tipperary	42,000
Fr. Sheehy GAA Club	Tipperary	3,500
Galtee Rovers GAA Club	Tipperary	55,095
Glengoole Community Development	Tipperary	45,000
Grangemockler Community Sports	Tipperary	47,500
Killavilla Utd AFC	Tipperary	7,500
Lattin Lawn Tennis Club	Tipperary	8,750
Moycarkey/Borris GAA Club	Tipperary	27,808
Moyle Rovers Rovers GAA Club	Tipperary	20,198
Mullinahone GAA Club	Tipperary	39,010
Nenagh Lawn Tennis Club	Tipperary	13,296
Newport Town AFC	Tipperary	120,000
Puckane & District Tennis Club	Tipperary	24,700
Rockwell Rovers GAA Club	Tipperary	50,000
Sean Treacy's GAA Club	Tipperary	11,111
St. Michaels AFC	Tipperary	54,600
Templemore Athletic Club	Tipperary	239,965
Thurles Gaelic Sportsfield	Tipperary	835,148
Ballyduff Lower GAA Club	Waterford	40,000
Ballygunner GAA Club	Waterford	66,500
Bohemians FC	Waterford	3,750
Cappoquin Snooker Club/CYMS Hall	Waterford	4,300
Dungarvan Boxing Club	Waterford	5,565
Dungarvan Hurling & Football Club	Waterford	57,400
Ferrybank AFC	Waterford	80,000
Ferrybank GAA Club	Waterford	42,000
Seaview Celtic FC	Waterford	3,085
Sliabh gCua / St Mary's GAA Club	Waterford	27,495
Stradbally GAA Club	Waterford	47,500
Svrs Crystal & St Svrs AFC	Waterford	21,850
Tallow Hurling and FC	Waterford	130,000
Tourin GAA Club	Waterford	29,661
Tramore GAA Club	Waterford	3,000
Waterford LEDC	Waterford	152,291
Athlone GAA Club	Westmeath	100,378
Athlone Tennis Club	Westmeath	6,000
Athlone Town FC	Westmeath	1,311,513
Athlone UDC Regional Sports	Westmeath	190,461
Ballinahown Community Sports	Westmeath	3,800
Ballymore GAA Club	Westmeath	95,000
Bunbrodna GAA Club	Westmeath	134,400
Coralstown/Kinnegad GAA Clb	Westmeath	251,750
Lough Ree Yacht Club	Westmeath	93,500
Loughnavalley GAA	Westmeath	26,622
Moate All Whites GAA Club	Westmeath	116,017
Ringtown GAA and Community Centre	Westmeath	37,862
Rosemount Community Centre	Westmeath	17,377
Shandonagh GAA Club	Westmeath	3,250
St. Kieran's Community Centre	Westmeath	16,000
St. Lomans GAA Club	Westmeath	1,000
Tubberclair GAA Club	Westmeath	95,000
Bunclody AFC	Wexford	431,231
Courtown Hibernian AFC	Wexford	29,400

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Crossabeg Ballymurn GAA	Wexford	29,400
Edermine Ferry Rowing Club	Wexford	1,698
Enniscorthy RFC	Wexford	110,695
Enniscorthy Swimming	Wexford	45,000
Ferns Diocesan Youth Service	Wexford	10,766
Ferns St Aidans GAA Club	Wexford	80,642
Ferns United AFC	Wexford	47,500
Fethard/ St Mogues GAA Club	Wexford	70,912
Geraldine O'Hanrahan's GAA	Wexford	12,646
Glynn Barntown GAA Club	Wexford	26,744
Gorey Rangers AFC	Wexford	95,662
Gymstars Gymnastics Club	Wexford	15,000
Hook Sub Aqua Club	Wexford	30,000
Horeswood GAA Club	Wexford	148,040
Kilrush Askamore GAA Club	Wexford	28,230
New Ross Coarse Angling	Wexford	37,400
North End United	Wexford	51,710
Oulart the Ballagh GAA Club	Wexford	18,900
Rosslare Rangers AFC	Wexford	62,241
Sarsfields GAA Club	Wexford	40,000
Shamrocks Hurling and Football Club	Wexford	40,000
St. Annes GAA Club and Community Group	Wexford	28,284
St. John's Volunteers Community Centre	Wexford	2,500
St. Joseph's FC	Wexford	3,750
St. Mary's Rosslare GAA Club	Wexford	190,000
St. Michaels Boxing Club	Wexford	16,799
St. Pat's Pitch & Putt Club	Wexford	14,250
St. Ibars/Joseph Boxing Club	Wexford	1,092
St. Kearns Rowing Club	Wexford	1,799
Starlights/Rapparees GAA Club	Wexford	95,000
Taghmon/Camross GAA	Wexford	57,999
Arklow Town FC	Wicklow	51,642
Avondale GAA Club	Wicklow	40,000
Ballinacor Community Project	Wicklow	110,000
Blessington GAA Club	Wicklow	465,100
Bray Wanderers AFC	Wicklow	372,311
Carnew Emmets GAA Club	Wicklow	22,402
Eire Og GAA Club Greystones	Wicklow	200,000
Hollywood Shamrocks GAA Club	Wicklow	55,401
Rathdrum Gymnastics Club	Wicklow	700
Rathdrum RFC	Wicklow	7,500
Shillelagh GAA Club	Wicklow	13,710
Tinahealy GAA Club	Wicklow	29,529
Woodbrook Archery Club	Wicklow	<u>929</u>
Overall Totals		<u>60,053,126</u>

15 STOCKS

Stocks at 31 December 2006 comprise:	€000
Stationery	35
IT Consumables	21
Publications	<u>1</u>
	<u>57</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of: **€000**

Tax, PRSI and Superannuation	260
Withholding Tax, VAT and Relevant Contracts Tax	<u>152</u>
	<u>412</u>

17 ENHANCING INTERNAL CONTROLS

A statement on internal financial control in the standard format for the year ended 31 December 2006 has been submitted with this account to the Comptroller and Auditor General.

CON HAUGH

Accounting Officer

DEPARTMENT OF ARTS, SPORT AND TOURISM

30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Arts, Sport and Tourism for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2006.



JOHN PURCELL

Comptroller and Auditor General

12 September 2007

DEFENCE

Account of the sum expended, in the year ended 31 December 2006, 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.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	18,190	17,166	-
A.2. TRAVEL AND SUBSISTENCE	450	354	23
A.3. INCIDENTAL EXPENSES	840	336	6
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	760	695	60
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	2,000	1,006	512
A.6. OFFICE PREMISES EXPENSES	1,452	1,328	37
A.7. CONSULTANCY SERVICES	51	23	-
DEFENCE FORCES			
B. PERMANENT DEFENCE FORCE: PAY	442,050	437,695	-
C. PERMANENT DEFENCE FORCE: ALLOWANCES	54,221	54,597	-
D. RESERVE DEFENCE FORCE: PAY, ETC.	13,001	9,728	-
E. CHAPLAINS AND OFFICIATING CLERGYMEN: PAY AND ALLOWANCES	1,197	1,182	-
F. CIVILIANS ATTACHED TO UNITS: PAY, ETC.	40,935	36,964	-
G. DEFENSIVE EQUIPMENT	37,034	33,279	567
H. AIR CORPS: EQUIPMENT AND EXPENSES	36,245	44,270	(9,090)
I. MILITARY TRANSPORT	11,271	14,181	122
J. NAVAL SERVICE: EQUIPMENT AND EXPENSES	13,030	14,060	525
K. BARRACK EXPENSES AND ENGINEERING EQUIPMENT	16,079	16,954	88
L. BUILDINGS	36,171	31,474	534
M. ORDNANCE, CLOTHING AND CATERING	16,304	15,141	424
N. COMMUNICATIONS AND INFORMATION TECHNOLOGY	9,801	10,836	681
O. MILITARY TRAINING	3,647	2,961	7
P. TRAVEL AND FREIGHT SERVICES	4,830	4,599	201
Q. MEDICAL EXPENSES	3,157	3,130	83
R. LANDS	1,448	1,038	35
S. EQUITATION	976	1,054	5
T. COMPENSATION	6,000	6,430	484
U. MISCELLANEOUS EXPENDITURE	3,893	3,056	307
OTHER SERVICES			
V. COSTS ARISING DIRECTLY FROM IRELAND'S PARTICIPATION IN THE E.U.'S EUROPEAN SECURITY AND DEFENCE POLICY	1,230	1,054	-
W. CIVIL DEFENCE BOARD (GRANT-IN-AID)	5,928	5,928	-
X. IRISH RED CROSS SOCIETY (GRANT-IN-AID)	910	910	-
Y. COISTE AN ASGARD (GRANT-IN-AID) (NATIONAL LOTTERY FUNDED)	<u>749</u>	<u>749</u>	-
Gross Total	783,850	772,178	(4,389)
<i>Deduct :-</i>			
Z. APPROPRIATIONS-IN-AID	<u>25,850</u>	<u>19,596</u>	<u>7,601</u>
Net Total	<u>758,000</u>	<u>752,582</u>	<u>(11,990)</u>
SURPLUS FOR THE YEAR	€5,418,027		
<i>Less:-</i>			
DEFERRED SURRENDER under Section 91 of the Finance Act 2004	€2,600,000		
SURPLUS TO BE SURRENDERED	€2,818,027		

The Statement of Accounting Policies and Principles and Notes 1 to 16 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 Lands and Buildings administered by the Department. 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 2006

	€000	€000	€000
Net Outturn			752,582
Changes in Capital Assets			
Purchases Cash	(49,666)		
Depreciation	45,615		
Loss on Disposals	<u>960</u>	(3,091)	
Assets under Development			
Cash Payments (Note 5)		(18,234)	
Changes in Net Current Assets			
Increase in Closing Accruals	19,217		
Increase in Stock	<u>(27,022)</u>	<u>(7,805)</u>	<u>(29,130)</u>
Direct Expenditure			723,452
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		8,523	
Notional Rents		<u>3,971</u>	<u>12,494</u>
Operating Cost			<u>735,946</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 4)			365,375
Assets under Development (Note 5)			<u>5,315</u>
			370,690
Current Assets			
Stocks (Note 15)		218,654	
Prepayments ¹			
2004	5,499		
2005	21,182		
2006	<u>15,903</u>	42,584	
Accrued Income		7,628	
Other Bank and Cash balances		3,995	
PMG Balance and Cash	19,371		
Orders Outstanding	<u>(11,671)</u>	<u>7,700</u>	
Total Current Assets		<u>280,561</u>	
Less Current Liabilities			
Accrued Expenses		11,514	
Deferred Income		27	
Other Credit Balances:			
Suspense	586		
Payroll Deductions	338		
Due to State (Note 16)	<u>6,352</u>	7,276	
Net Liability to the Exchequer (Note 6)		<u>4,419</u>	
Total Current Liabilities		<u>23,236</u>	
Net Current Assets			<u>257,325</u>
Net Assets			<u>628,015</u>

Note:

¹The total figure includes downpayments of €5.5m in 2004, €2m in 2005 and a further €11m in 2006 for helicopters; €15m in 2005 for armoured personnel carriers and €4m for aircraft upgrade; and €4m in 2006 for defensive equipment.

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006¹

	Military Equipment €000	Office/IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation as at 1 January 2006	665,150	29,171	1,871	696,192
Adjustments ²	-	(22)	-	(22)
Reclassifications ²	67	(87)	20	-
Additions	48,695	11,091	72	59,858
Disposals	(18,826)	-	(6)	(18,832)
Gross Assets as at 31 December 2006	<u>695,086</u>	<u>40,153</u>	<u>1,957</u>	<u>737,196</u>
Accumulated Depreciation				
Opening Balance as at 1 January 2006	320,724	22,012	1,269	344,005
Adjustments ²	64	4	5	73
Depreciation for the year	40,811	4,701	103	45,615
Depreciation on Disposals	(17,868)	-	(4)	(17,872)
Cumulative Depreciation as at 31 December 2006	<u>343,731</u>	<u>26,717</u>	<u>1,373</u>	<u>371,821</u>
Net Assets as at 31 December 2006	<u>351,355</u>	<u>13,436</u>	<u>584</u>	<u>365,375</u>

Notes:

¹The Department of Defence administers land (approx. 8,200 hectares) and buildings at 100 different locations, as well as 23 properties outside of barracks which serve as married quarters. The disposal of these properties continues to be pursued. As indicated in Note 1, Land and Buildings are not included in this Statement.

²Some minor adjustments and reclassifications of assets, including consequential adjustments to Cumulative Depreciation, were necessary following the implementation of the new computerised Asset Register under the MIF project in 2006.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT
AS AT 31 DECEMBER 2006

	In-house Computer Applications €000	Construction Contracts ¹ €000	Totals €000
Amounts brought forward at 1 January 2006	9,417	7,731	17,148
Cash Payments for the Year	-	18,234	18,234
Transferred to Asset Register	(9,417)	(20,650)	(30,067)
Amounts carried forward at 31 December 2006	<u>-</u>	<u>5,315</u>	<u>5,315</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 2006		
	€000	€000
Surplus to be surrendered		2,818
Deferred Surrender		2,600
Exchequer Grant Undrawn		<u>(999)</u>
Net Liability to the Exchequer		<u>4,419</u>
Represented by:		
Debtors		
Net PMG position and cash	7,700	
Other Bank and Cash balances	<u>3,995</u>	11,695
Creditors		
Due to State (Note 16)	(6,352)	
Credit Balances: Suspense and payroll deductions	<u>(924)</u>	<u>(7,276)</u>
		<u>4,419</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

There were no Exchequer Extra Receipts during 2006.

A claim made in 2002 and totalling €262,914 for reimbursement by the UN in respect of Court Awards relating to death and disablement of members of the Permanent Defence Force who served with the United Nations Peacekeeping Force in Lebanon is not being pursued on the grounds that it is irrecoverable.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	504	This subhead covers a wide range of expenses which can vary significantly from year to year and are difficult to forecast accurately.
A.5.	994	The saving is due to anticipated costs in relation to software licence fees associated with the MIF systems and restocking of hardware in the Department not being incurred during 2006.
A.7.	28	The saving is due to expenditure on consultancy services being less than anticipated.
D.	3,273	The saving is due to the numbers of Reserve personnel who attended full time training being less than provided for in the Estimate.
F.	3,971	The saving is due to the number of civilian employees being less than anticipated.
G.	3,755	The saving is due to the late delivery of certain orders.
H.	(8,025)	The excess is due to a requirement to make a downpayment on a contract for the purchase of two helicopters.
I.	(2,910)	The excess is due mainly to the requirement to purchase additional vehicles.
J.	(1,030)	The excess is due mainly to the purchase of additional marine fuel during 2006.
K.	(875)	The excess is due to increased utility charges and the procurement of equipment required for the new deployment to UNIFIL.
L.	4,697	The saving is due to some building projects not progressing as quickly as expected.

M.	1,163	The saving is due to the late delivery of certain orders.
N.	(1,035)	The excess is due mainly to the requirement to procure communications equipment for the new deployment to UNIFIL and for the Naval Service.
O.	686	The saving is due mainly to the deferral of the development of proposed new training facilities.
R.	410	The saving is due to costs associated with the proposed establishment of the Curragh Authority not materialising in 2006.
S.	(78)	The excess is due mainly to the purchase of additional horses.
T.	(430)	Expenditure under this subhead is subject to a number of unpredictable variables, including the number and value of awards and settlements.
U.	837	The saving is due mainly to progress on an advertising campaign on Emergency Planning being slower than expected.
V.	176	The saving is due to a reduced contribution requirement from Ireland in 2006 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.		9,100,000	5,980,525
2. Receipts from EU in respect of fishery protection costs		220,000	-
3. Receipts from banks in respect of cash escort services		6,000,000	6,033,219
4. Receipts from occupation of official quarters		350,000	327,122
5. Receipts from rations on repayment		1,400,000	1,237,999
6. Receipts from other issues on repayment		100,000	83,591
7. Receipts for aviation fuel		100,000	35,280
8. Receipts on discharge by purchase		80,000	152,673
9. Lands and premises :-			
(1) Rents, etc.	450,000		436,157
(2) Sales	<u>7,000,000</u>	7,450,000	3,391,161
10. Sale of surplus stores		500,000	1,229,613
11. Refunds in respect of services of seconded personnel		150,000	154,690
12. Miscellaneous		<u>400,000</u>	<u>534,180</u>
Total		<u>25,850,000</u>	<u>19,596,210</u>

Explanation of Variations

- The shortfall is due to delays in the reimbursement by the UN of Troop and Equipment costs in respect of the United Nations Mission in Liberia (UNMIL).
- The shortfall is due to the fact that monies anticipated for receipt in 2006 were received and brought to account in 2005.
- The shortfall is due to a decrease in the number of personnel in occupation of quarters.
- The shortfall is due to a decrease in the number of personnel availing of rations during 2006.
- Receipts under this heading are difficult to forecast because there are a number of variable factors involved.
- The shortfall is due to a decrease in the number of foreign aircraft visiting Baldonnell.
- The surplus is due to the number of personnel discharged by purchase being higher than anticipated.
- The shortfall is due to sales of a number of properties not being completed as anticipated in 2006.
- The excess is due to the sale of surplus aircraft being concluded earlier than had been anticipated.
- 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 2007 and subsequent years is estimated to be €117m. This includes €45m for the purchase and modification of aircraft; €52m for the purchase of defensive equipment; and €18m for a number of building projects.

(B) Multi-annual Capital Commitments

Expenditure in 2006 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2006:

	€
Expenditure	18,233,863
Commitments to be met in subsequent years	16,038,143

11 MATURED LIABILITIES

Matured Liabilities outstanding at year end amounted to €350,421.

12 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	176,957	155	7	18,507
Overtime and extra attendance	1,147,759	542	49	19,609
Miscellaneous	<u>35,710</u>	5	3	13,345
Total extra remuneration	<u>1,360,426</u>			

Notes:

Amounts of €36,437 and €5,110 were received from Vote 1 and 2 respectively by military officers for performing duties as Aides-de-Camp to the President and An Taoiseach.

Certain individuals received extra remuneration in more than one category.

13 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget scheme, a carryover of €950,000 is included in the Defence Estimate for 2007.

Under the provisions of Section 91 of the Finance Act 2004, €2,600,000 of unspent allocation in respect of the capital element of Subhead L was carried forward to 2007.

At 31 December 2006, there were 1,703 personal injury claims (996 in respect of alleged loss of hearing) on hand, of which 1,354 have been referred to the State Claims Agency.

This account includes the sums indicated below in respect of the remuneration and travel and subsistence costs, as appropriate, of military personnel working with various organisations:

<u>Organisation</u>	€
United Nations Missions	54,457,902
Military Staffs (EU, PSC, EUMS etc.), Brussels	1,585,118
European Union Missions (E144/6/91)	887,467
Organisation for Security and Co-operation in Europe (S4/11/58)	691,630
Permanent Mission of Ireland to the UN, New York	77,915

Of the total costs of €54.5m for UN missions, €26.1m relates to costs incurred on a non-repayment basis, while €28.4m relates to missions (UNMIL and UNIFIL) in respect of which arrangements for the reimbursement of certain personnel and equipment costs have been agreed with the UN. The amount actually received from the UN by way of appropriations-in-aid in 2006 was €6m (Note 9), of which €3.3m related to military personnel costs and the remaining €2.7m to equipment costs. (Receipts during any particular year do not necessarily refer to costs incurred in that year). The total amount due from the UN at end 2006 (for that year and earlier years) was €5m, inclusive of personnel costs of €1.7m.

This account includes the sum of €78,843 in respect of the remuneration of one military officer on loan to the Defence Forces Canteen Board (S4/30/40 and S4/11/58).

This account includes the sum of €219,746 in respect of the remuneration of three 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 €190,876 in respect of the remuneration of four 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 €52,694 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 €100,139 in respect of the remuneration of a civil servant seconded to the European Council in Brussels.

This account includes the sum of €17,976 in respect of the remuneration of a civil servant seconded to the Civil and Public Service Union in the context of Partnership.

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 one Garda helicopter and the pilot costs only of the second Garda helicopter.

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).

Loss of or damage to stores, equipment or property for which negligence could not be attributed to any person resulted in the sum of €114,009 being written off (S4/11/62).

Twenty four cases of damage to military vehicles resulted in the sum of €24,369 being written off (S4/11/62).

Grants of €50,000 each were paid to the Organisation of National ex-Servicemen and Women Teoranta and the Irish United Nations Veterans Association in 2006 (S4/11/62).

This account includes penalty interest payments amounting to €27,707 under the Prompt Payment of Accounts Act 1997, as amended by the European Communities (Late Payment in Commercial Transactions) Regulations 2002.

Ex-gratia payments totalling €15,090 were made in 2006 to military personnel (€13,925) and civil servants (€1,165).

A total of €41,118 was spent on awards under the Scheme for the Recognition of Exceptional Performance comprising 35 individual awards ranging from €50 to €2,000, and 26 group awards ranging from €80 to €1,080.

14 NATIONAL LOTTERY FUNDING

Subhead	Description	€
Y.	Coiste an Asgard (Grant-in-Aid)	<u>749,000</u>

15 STOCKS

Stocks at 31 December 2006 comprise:	€000
Military Stocks	218,512
Stationery, Manuals, etc.	88
IT Consumables, etc.	<u>54</u>
	<u>218,654</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:

€000

Income Tax	643
Pay Related Social Insurance	483
Withholding Tax	194
Relevant Contracts Tax	32
Pension Contributions	38
Value Added Tax	<u>4,962</u>
	<u>6,352</u>

MICHAEL HOWARD

Accounting Officer
DEPARTMENT OF DEFENCE
30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of Defence for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2006.



JOHN PURCELL
Comptroller and Auditor General
12 September 2007

ARMY PENSIONS

Account of the sum expended, in the year ended 31 December 2006, 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
ARMY PENSIONS BOARD	€000	€000	€000	€000
A. SALARIES, WAGES AND ALLOWANCES		102	100	-
PENSIONS, ALLOWANCES, ETC.				
B. DEFENCE FORCES (PENSIONS) SCHEMES AND PAYMENTS IN RESPECT OF TRANSFERRED SERVICE				
<i>Original</i>	161,522			
<i>Supplementary</i>	<u>2,815</u>	164,337	164,174	-
C. WOUND AND DISABILITY PENSIONS, ALLOWANCES AND GRATUITIES TO OR IN RESPECT OF FORMER MEMBERS OF THE DEFENCE FORCES				
<i>Original</i>	10,140			
<i>Supplementary</i>	<u>(1,377)</u>	8,763	8,733	-
D. PAYMENTS TO OR IN RESPECT OF VETERANS OF THE WAR OF INDEPENDENCE				
<i>Original</i>	2,345			
<i>Supplementary</i>	<u>477</u>	2,822	2,826	-
E. COMPENSATION PAYMENTS				
<i>Original</i>	304			
<i>Supplementary</i>	<u>(273)</u>	31	29	-
F. MEDICAL APPLIANCES AND TRAVELLING AND INCIDENTAL EXPENSES				
<i>Original</i>	87			
<i>Supplementary</i>	<u>(42)</u>	<u>45</u>	<u>45</u>	-
Gross Total				
<i>Original</i>	174,500			
<i>Supplementary</i>	<u>1,600</u>	176,100	175,907	-
<i>Deduct :-</i>				
G. APPROPRIATIONS-IN-AID				
<i>Original</i>	5,500			
<i>Supplementary</i>	<u>400</u>	<u>5,900</u>	<u>6,159</u>	-
Net Total				
<i>Original</i>	169,000			
<i>Supplementary</i>	<u>1,200</u>	<u>170,200</u>	<u>169,748</u>	-
SURPLUS TO BE SURRENDERED		€452,143		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000
Net Outturn	169,748
Expenditure Borne Elsewhere	
Net Allied Services Expenditure	<u>1,817</u>
Operating Cost	<u>171,565</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Current Assets			
Suspense		493	
PMG Balance and Cash	2,638		
Orders Outstanding	<u>(1,428)</u>	<u>1,210</u>	
Total Current Assets		<u>1,703</u>	
Less Current Liabilities			
Suspense		4	
Payroll Deductions		319	
Due to State (Note 7)		929	
Net Liability to the Exchequer (Note 3)		<u>451</u>	
Total Current Liabilities		<u>1,703</u>	
Net Assets			=

3 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2006

	€000	€000
Surplus to be surrendered		452
Exchequer Grant Undrawn		<u>(1)</u>
Net Liability to the Exchequer		<u>451</u>
Represented by:		
Debtors		
Net PMG position and cash	1,210	
Debit Balances: Suspense	<u>493</u>	1,703
Creditors		
Due to State (Note 7)	(929)	
Credit Balances: Suspense and Payroll deductions	<u>(323)</u>	<u>(1,252)</u>
		<u>451</u>

4 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

The sum of €39,800 was recovered from the United Nations in respect of benefits granted due to the death of a member of the Permanent Defence Force while serving with the United Nations Mission in Liberia (UNMIL).

5 APPROPRIATIONS-IN-AID

		Estimated €	Realised €
1. Contributions to Defence Forces Spouses' and Children's Pension Schemes			
<i>Original</i>	4,708,000		
<i>Supplementary</i>	<u>400,000</u>	5,108,000	5,329,330
2. Contributions to Defence Forces Contributory (Main) Pensions Schemes		670,000	756,429
3. Recoveries of overpayments		41,000	36,028
4. Payments received in respect of transferred service		20,000	10,595
5. Miscellaneous		<u>61,000</u>	<u>27,249</u>
Total		<u>5,900,000</u>	<u>6,159,631</u>

Explanation of Variations

2. } Receipts under these headings are difficult to forecast accurately.
5.

6 MISCELLANEOUS ITEMS

70 cases of overpayment of pensions/allowances resulted in a gross loss of €13,944, of which €1,897 was recovered and €12,047 was written off (S4/11/62).

7 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:

	€000
Income Tax	890
Pay Related Social Insurance	<u>39</u>
	<u>929</u>

MICHAEL HOWARD
Accounting Officer
DEPARTMENT OF DEFENCE
30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Army Pensions for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2006.



JOHN PURCELL
Comptroller and Auditor General
12 September 2007

SOCIAL AND FAMILY AFFAIRS

Account of the sum expended, in the year ended 31 December 2006, 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 €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	186,360	186,992	-
A.2. TRAVEL AND SUBSISTENCE	4,998	3,811	334
A.3. INCIDENTAL EXPENSES	13,070	6,646	87
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	19,788	15,865	(1,253)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	22,761	19,238	(422)
A.6. OFFICE PREMISES EXPENSES	8,390	8,448	456
A.7. CONSULTANCY SERVICES	11,492	8,728	252
A.8. PAYMENTS FOR AGENCY SERVICES	65,018	55,969	4,419
A.9. INFORMATION SOCIETY - ELECTRONIC GOVERNMENT - REACH	11,508	14,768	(48)
A.10. INFORMATION SOCIETY - ELECTRONIC GOVERNMENT - MODERNISATION OF THE CIVIL REGISTRATION SERVICE	1,775	2	-
A.11. e - GOVERNMENT RELATED PROJECTS	3,750	1,085	-
SOCIAL ASSISTANCE			
B. OLD AGE PENSION - (NON-CONTRIBUTORY)	729,700	727,782	-
C. BLIND PENSION	16,900	16,964	-
D. CHILD BENEFIT	2,044,200	2,056,295	-
E. UNEMPLOYMENT ASSISTANCE	742,000	768,560	-
F. FARM ASSIST SCHEME	73,200	71,085	-
G. EMPLOYMENT SUPPORT SERVICES	120,632	115,552	-
H. PRE-RETIREMENT ALLOWANCE	114,700	113,063	-
I. ONE-PARENT FAMILY PAYMENT	847,200	834,262	-
J. WIDOWS', WIDOWERS' AND ORPHANS' (NON-CONTRIBUTORY) PENSIONS	112,500	108,520	-
K. SOCIAL ASSISTANCE AND OTHER ALLOWANCES	10,800	10,560	-
L. FAMILY INCOME SUPPLEMENT	94,500	107,137	-
M. CARER'S ALLOWANCE	281,300	284,584	-
N. SUPPLEMENTARY WELFARE ALLOWANCES	733,601	686,364	-
O. DISABILITY ALLOWANCE	737,200	738,431	-
P. RESPITE CARE GRANT	45,600	50,458	-
Q. FREE SCHEMES (ASSISTANCE)	236,472	237,838	8,325
R. MONEY ADVICE & BUDGETING SERVICE	16,416	13,575	-
S. FAMILY SUPPORT AGENCY	28,025	26,506	-
T.1. GRANT TO THE COMBAT POVERTY AGENCY (GRANT-IN-AID)	4,521	3,689	-
T.2. EU COMMUNITY ACTION PROGRAMME TO COMBAT SOCIAL EXCLUSION 2002 - 2006	123	30	-
U. GRANT TO COMHAIRLE	24,362	24,362	-
V. DORMANT ACCOUNTS - ECONOMIC AND SOCIAL DISADVANTAGE	1,000	-	-
W. MISCELLANEOUS SERVICES	<u>21,193</u>	<u>21,728</u>	<u>8</u>
Gross Total	7,385,055	7,338,897	12,158
<i>Deduct :-</i>			
X. APPROPRIATIONS-IN-AID	<u>169,809</u>	<u>161,717</u>	-
Net Total	<u>7,215,246</u>	<u>7,177,180</u>	<u>12,158</u>
SURPLUS TO BE SURRENDERED	€38,066,393		

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			7,177,180
Changes in Capital Assets			
Purchases Cash	(8,944)		
Depreciation	8,368		
Loss on Disposals	<u>17</u>	(559)	
Assets under Development			
Cash Payments		(17,778)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(3,677)		
Decrease in Stock	<u>103</u>	<u>(3,574)</u>	<u>(21,911)</u>
Direct Expenditure			7,155,269
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	29,176		
Notional Rents	<u>15,456</u>		<u>44,632</u>
Operating Cost			<u>7,199,901</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			26,858
Assets under Development (Note 4)			<u>39,464</u>
			66,322
Current Assets			
Stocks (Note 12)		1,344	
Prepayments		2,928	
Other Debit Balances:			
Due from Social Insurance Fund in respect of			
Unemployment and Free Scheme Payments	9,296		
Advances to An Post for postage expenditure	1,215		
Suspense	8,645		
Advances to OPW for office furniture and electrical work	220		
Other Recoupable Expenditure	<u>356</u>	19,732	
PMG Balance and Cash ¹	14,901		
Orders Outstanding	<u>(4,618)</u>	<u>10,283</u>	
Total Current Assets		<u>34,287</u>	
Current Liabilities			
Net Liability to the Exchequer (Note 5)		23,067	
Accrued Expenses		15,086	
Other Credit Balances:			
Due to State (Note 13)	4,496		
Payroll Deductions	2,075		
Suspense	<u>377</u>	<u>6,948</u>	
Total Current Liabilities		<u>45,101</u>	
Net Current Liabilities			<u>(10,814)</u>
Net Assets			<u>55,508</u>

¹PMG balances plus balances held in suspense accounts e.g. An Post.

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	154,919	22,235	177,154
Additions	8,361	2,637	10,998
Disposals	(8)	(127)	(135)
Gross Assets at 31 December 2006	<u>163,272</u>	<u>24,745</u>	<u>188,017</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2006	137,501	15,408	152,909
Depreciation for the year	6,752	1,616	8,368
Depreciation on Disposals	(6)	(112)	(118)
Cumulative Depreciation at 31 December 2006	<u>144,247</u>	<u>16,912</u>	<u>161,159</u>
Net Assets at 31 December 2006	<u>19,025</u>	<u>7,833</u>	<u>26,858</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2006

	In House Computer Applications €000
Amounts brought forward at 1 January 2006	23,771
Cash Payments for the Year ¹	17,778
Transferred to Asset Register	(2,085)
Amounts carried forward at 31 December 2006	<u>39,464</u>

¹Cash payments do not include in-house developed software which is fully developed during the course of the year.

5 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2006**

	€000	€000
Surplus to be surrendered		38,066
Exchequer Grant Undrawn		<u>(14,999)</u>
Net Liability to the Exchequer		<u>23,067</u>
Represented by:		
Debtors		
Debit Balances: Suspense	19,732	
Net PMG position and cash	<u>10,283</u>	30,015
Creditors		
Due to State	(4,496)	
Credit Balances: Suspense	<u>(2,452)</u>	<u>(6,948)</u>
		<u>23,067</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Conscience Money	32,135
Witness Expenses	<u>9,800</u>
	<u>41,935</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	6,424	Under Government Decision, the Minister for Finance advised each Minister to agree with his/her Accounting Officer a contingency amount to be held back to cater for unforeseen circumstances that may arise in 2006. The saving on this subhead is due mainly to the Department's contingency not being required in 2006.
A.9.	(3,260)	The excess was due mainly to the costs of providing Managed Services (MSP) and Operational support to the live Reachservices system being greater than expected.
A.10.	1,773	The Civil Registration Modernisation Programme was a joint programme of work between the Department of Social and Family Affairs (DSFA) and the Department of Health and Children (DoH&C). The saving arose from a change of responsibilities between the two Departments in relation to the funding of the Programme in 2006.
A.11.	2,665	Procurement exercises in respect of three e-Government related projects, all of which have a general public sector wide impact, were delayed due to the complexities involved and the interdependencies with other major information technology projects.
L.	(12,637)	The excess was due mainly to the average value of payments being higher than expected.
N.	47,237	The saving arose almost entirely on basic Supplementary Welfare Allowance payments and was due mainly to the number of recipients being lower than expected.
P.	(4,858)	The excess was due to the number of grants being higher than expected.
R.	2,841	The underspend was primarily due to the slower than expected progress by MABS National Development Limited in introducing the telephone helpline service and the fact that suitable new premises for the company and the new service were not sourced.
S.	1,519	The saving was due mainly to expenditure on administration, research and information services being less than expected.
T.1.	832	Expenditure on both administration and research was lower than anticipated, the latter being mainly due to payment timing factors.
T.2.	93	Requests for funding under this programme were less than anticipated, with some programme participants from Ireland being able to fund their involvement from other sources. In some other cases, applications from Ireland to participate in the programme were unsuccessful.
V.	1,000	The allocation under this subhead was not drawn down in 2006 as the project for which provision was made, the establishment of a Solidarity Loan Fund, did not progress to the stage where a drawdown of funding was required.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Recovery of administration expenses from the Social Insurance Fund	152,100,000	143,000,000
2. Recoveries of Social Assistance overpaid	8,700,000	10,087,322
3. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	5,300,000	5,606,540
4. Receipts under "Liability to Maintain Family" provisions in Part 12 of the Social Welfare (Consolidation) Act, 2005	1,900,000	1,792,841
5. Dormant Account Receipts	1,000,000	-
6. Miscellaneous	<u>802,000</u>	<u>1,230,763</u>
Total	<u>169,802,000</u>	<u>161,717,466</u>

Explanation of Variation

- 1 Administration costs less than anticipated.
- 2,3,4,5 & 6 Receipts under these headings cannot be accurately forecasted.

9 COMMITMENTS

Commitments likely to materialise in subsequent years amount to €20,782,267.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	522,538	385	13	18,486
Overtime and extra attendance	4,806,270	2,215	197	29,293
Shift and roster allowances	356,188	57	27	12,722
Miscellaneous (Delegates Allowance)	<u>31,094</u>	22	-	-
Total extra remuneration	<u>5,716,090</u>			

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

11 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carry forward from 2006 of savings of €7,900,000 is included in the estimates for 2007.

A total of €62,995 was spent on the Input scheme (DP6/84) with awards made to 93 officers.

A total of €425,420 was spent on merit awards as allowed for under the Administrative Budget Scheme, comprising 53 individual awards ranging from €500 to €1,000 and 73 team awards ranging from €150 to €650.

Compensation and associated legal and miscellaneous costs totalling €37,554 were paid in 5 cases of personal injury claims by employees.

A payment of €10,000 was made to an officer of the Department as compensation under the Employment Equality Acts.

Payments totalling €44,138 in respect of legal expenses and damages were made to 3 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 A.7. Consultancy Services, a sum of €32,853 was received from the Change Management Fund, Subhead M. of the Vote for the Office of the Minister for Finance.

A member of staff received €6,995 in respect of membership of the Legal Aid Board.

In consultation with the Department of Finance, amounts of €520,575 and €495,119 were charged to Vote 38 and the Social Insurance Fund, respectively, in 2006, in order to clear an outstanding balance in one of the Department's bank accounts. The individual Vote Subheads and the amounts concerned were Subhead E. Unemployment Assistance (€49,300), Subhead H. Pre-Retirement Allowance (€3,432), Subhead L. Family Income Supplement (€8,880) and Subhead N. Supplementary Welfare Allowance (€458,963).

An amount of €1,122,682 was received from the EU as a partial refund of monies advanced from a suspense account in respect of social inclusion elements of the Peace and Reconciliation Programme. As at 31 December 2006, a balance of €4,275,740 was outstanding in relation to the Programme. This outstanding balance is being pursued with the relevant Departments with responsibility for disbursement of funds under the Programme.

Recoveries of Assistance overpayments amounting to €10,087,322 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 €6,204,224 were made by deductions from Assistance entitlements.

The summary position on Assistance overpayments at 31 December 2006 was as follows:

	€	€
Overpayments outstanding at 1 January 2006	104,733,565	
Net Overpayments recorded in 2006	<u>33,902,481</u>	138,636,046
Less:		
Amounts recovered in 2006	16,291,546	
Amounts written off as irrecoverable	<u>3,307,803</u>	<u>19,599,349</u>
Overpayments outstanding at 31 December 2006		<u>119,036,697</u>

12 STOCKS

Stocks at 31 December 2006 comprised:	€000
Stationery Supplies	1,265
IT Consumables	79
	<u>1,344</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
Income Tax	2,032
Notional Service	20
CSWOP Schemes	262
Pay Related Social Insurance	1,003
Interstat Value Added Tax	43
Withholding Tax	<u>1,136</u>
	<u>4,496</u>

JOHN HYNES

Accounting Officer

DEPARTMENT OF SOCIAL AND FAMILY AFFAIRS

31 MARCH 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Social and Family Affairs for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2006. Attention is drawn to Chapter 9 of the report for 2006 prepared by me pursuant to Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General
12 September 2007

HEALTH AND CHILDREN

Account of the sum expended, in the year ended 31 December 2006, 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 (including Oifig an Ard-Chláraitheora), 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 €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	34,217	33,496	-
A.2. TRAVEL AND SUBSISTENCE	1,034	843	97
A.3. INCIDENTAL EXPENSES	2,896	2,538	196
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,310	1,058	(28)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	5,315	3,637	23
A.6. OFFICE PREMISES EXPENSES	3,475	1,404	143
A.7. CONSULTANCY SERVICES	1,200	694	29
GRANTS			
B.1. GRANTS TO RESEARCH BODIES	32,488	32,073	-
B.2. GRANTS TO HEALTH AGENCIES AND OTHER SIMILAR ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)	3,815	3,815	-
OTHER SERVICES			
C. SUPERINTENDENT AND DISTRICT REGISTRARS	9	2	-
D. EXPENSES IN CONNECTION WITH THE WORLD HEALTH ORGANISATION AND OTHER INTERNATIONAL BODIES	1,399	1,572	-
E. STATUTORY AND NON-STATUTORY INQUIRIES AND MISCELLANEOUS LEGAL FEES AND SETTLEMENTS	14,125	4,631	93
F.1. DEVELOPMENTAL, CONSULTATIVE, SUPERVISORY AND ADVISORY BODIES	96,680	82,972	6
F.2. THE FOOD SAFETY PROMOTION BOARD	6,580	6,580	-
F.3. THE NATIONAL TREATMENT PURCHASE FUND BOARD	78,644	78,644	-
F.4. IRELAND / NORTHERN IRELAND INTERREG	216	112	-
F.5. OFFICE OF THE OMBUDSMAN FOR CHILDREN	1,500	1,266	-
G.1. PAYMENTS IN RESPECT OF DISABLEMENT CAUSED BY THALIDOMIDE	287	310	-
G.2. PAYMENTS IN RESPECT OF PERSONS CLAIMING TO HAVE BEEN DAMAGED BY VACCINATION	1	-	-
G.3. PAYMENTS TO A SPECIAL ACCOUNT ESTABLISHED UNDER SECTION 10 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS 1997 AND 2002	64,286	64,286	-
G.4. PAYMENTS TO A REPARATION FUND ESTABLISHED UNDER SECTION 11 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS 1997 AND 2002	11,349	11,349	-
H. DISSEMINATION OF INFORMATION, CONFERENCES AND PUBLICATIONS IN RESPECT OF HEALTH AND HEALTH SERVICES	4,612	4,128	26
I. PAYMENTS TO THE STATE CLAIMS AGENCY IN RESPECT OF COSTS RELATING TO CLINICAL NEGLIGENCE	7,000	12,027	-

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
CAPITAL SERVICES				
J. 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>	<u>2,000</u>	<u>22,000</u>	<u>16,727</u>	<u>-</u>
Gross Total				
<i>Current Year Provision</i>	392,438			
<i>Deferred Surrender</i>	<u>2,000</u>	394,438	364,164	585
Deduct :-				
K. APPROPRIATIONS-IN-AID		<u>380</u>	<u>803</u>	<u>1</u>
Net Total				
<i>Current Year Provision</i>	392,058			
<i>Deferred Surrender</i>	<u>2,000</u>	<u>394,058</u>	<u>363,361</u>	<u>584</u>
SURPLUS FOR YEAR			€ 30,696,770	
DEFERRED SURRENDER UNDER SECTION 91 FINANCE ACT, 2004			€ 2,000,000	
SURPLUS TO BE SURRENDERED			€ 28,696,770	

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			363,361
Changes in Capital Assets			
Purchases Cash	(883)		
Depreciation	2,868		
Loss on Disposals	<u>12</u>	1,997	
Changes in Net Current Assets			
Increase in Closing Accruals	107		
Decrease in Stock	<u>311</u>	<u>418</u>	<u>2,415</u>
Direct Expenditure			365,776
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	12,927		
Notional Rents	<u>3,916</u>		<u>16,843</u>
Operating Cost			<u>382,619</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			4,826
Current Assets			
Stocks (Note 13)		82	
Prepayments		307	
Accrued Income		1	
Other Debit Balances:			
Compensation Tribunal	31,080		
Recoupable Salaries	747		
Recoupable Services	588		
Other Suspense Items	<u>228</u>	<u>32,643</u>	
Total Current Assets		<u>33,033</u>	
Less Current Liabilities			
Accrued Expenses		892	
Other Credit Balances:			
Due to State (Note 14)	2,412		
EU Funding	4		
Miscellaneous	<u>92</u>	2,508	
PMG Balance and Cash	22,467		
Orders Outstanding	<u>6,128</u>	28,595	
Net Liability to the Exchequer (Note 4)		<u>1,540</u>	
Total Current Liabilities		<u>33,535</u>	
Net Current Liabilities			(502)
Net Assets			<u>4,324</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2006	18,894	4,828	23,722
Additions	593	273	866
Disposals	(180)	(57)	(237)
Gross Assets at 31 December 2006	<u>19,307</u>	<u>5,044</u>	<u>24,351</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2006	12,970	3,912	16,882
Depreciation for the year	2,653	215	2,868
Depreciation on Disposals	(172)	(53)	(225)
Cumulative Depreciation at 31 December 2006	<u>15,451</u>	<u>4,074</u>	<u>19,525</u>
Net Assets at 31 December 2006	<u>3,856</u>	<u>970</u>	<u>4,826</u>

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor Balances held at 31 December 2006**

	€000	€000
Surplus to be Surrendered	28,697	
Deferred Surrender	<u>2,000</u>	
Surplus for the year		30,697
Exchequer Grant Undrawn		<u>(29,157)</u>
Net Liability to the Exchequer		<u>1,540</u>
Represented by:		
Debtors		
Debit Balances: Suspense		32,643
Creditors		
Due to State		(2,412)
Net PMG position and cash		(28,595)
Credit Balances: Suspense		<u>(96)</u>
		<u>1,540</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.5.	1,678	The saving was due to the mid year decision not to relocate the Department's offices. As a consequence, planning of the upgrade of the IT accommodation and facilities, to include the requirements of the Office of Minister for Children was undertaken, expenditure for which will be incurred in 2007.
A.6.	2,071	The saving was due to the mid year decision not to relocate the Department's offices. As a consequence, planning of refurbishment of the present office accommodation to include accommodation for the Office of the Minister for Children was undertaken, expenditure for which will be incurred in 2007.
A.7.	506	One major consultancy project approved in 2006 did not commence in time to allow payments to be made in 2006.
D.	(173)	The excess arose due to the increase in the annual subscription to the World Health Organisation.
E.	9,494	The saving was due to a reduction in legal costs of Inquiries.
F.1.	13,708	There was a saving of approximately €5.7 million by the Mental Health Commission due to a lower than planned number of tribunals under the Mental Health Act. A number of health agencies had accumulated savings of €4 million and the balance of €4 million related to contingency funds which were not required.
F.4.	104	Spending is contingent on project approval and how quickly local arrangements to use funds can be activated.
F.5.	234	The saving was due to timing factors associated with recruitment processes.
G.1.	(23)	The excess was due to an underestimation of the funding requirement.
H.	484	Savings arose from a reduction in the number of reports requiring publication and conference expenditure was less than anticipated.
I.	(5,027)	Compared with other types of professional liability insurance, medical malpractice liabilities are characterised by long gaps between the events which give rise to the claims and claims being made and also long gaps between claims being made and resolved. Therefore it is difficult in these circumstances to accurately predict the expenditure requirement.
J.	5,273	The saving in 2006 was due to timing factors associated with the delivery of various projects, primarily the construction of the new BreastCheck units at Cork and Galway and the establishment of HIQA.

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

€

Exchequer Extra Receipts

344,436

The Tallaght Regional Hospital Board refunded the balance remaining in the Board's bank account following the completion of the Tallaght Hospital Board Project.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Searches and certified copies of entries of Births, Deaths and Marriages	380,000	591,290
2. Miscellaneous	-	211,280
Total	<u>380,000</u>	<u>802,570</u>

Explanation of Variation

1. Receipts in respect of searches and certified copies of entries of Births, Deaths and Marriages were greater than anticipated and are dependent on customer demand.
2. Receipts in respect of miscellaneous fees, receipts and pension remittances were higher than anticipated.

8 COMMITMENTS

(A) Global Commitments	€000
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Commitments likely to arise in subsequent years for:
Procurement subheads

4,113

(B) Multi-Annual Capital Commitments

1.	Legally Enforceable Capital Commitments				Totals €000
	Expenditure in 2006				16,727
	Commitments to be met in subsequent years				33,541
2.	Legally Enforceable Capital Commitments	Cumulative spend to 31 Dec 2005	Paid in 2006	To be paid in subsequent years	Total
	Capital Projects over €6.3 million:	€m	€m	€m	€m
	BreastCheck - National Expansion to South/West regions	0.398	1.420	22.741	24.559

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more €
Higher, special or additional duties	403,357	123	23	23,379
Overtime and extra attendance	455,305	249	21	22,176
Shift and roster allowances	<u>17,847</u>	6	1	7,307
Total extra remuneration	<u>876,509</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 €1,977,000 is included in the Estimate for 2006.

Under the provisions of Section 91 Finance Act, 2004, €2,000,000 of unspent allocation in respect of the capital elements of Subhead J. was carried forward to 2006.

The amount of €99,762 (cash-in-transit as at 31 December 2005) was lodged to Appropriations-in-Aid in 2006. There was an amount of €891 (cash-in-transit as at 31 December 2006) awaiting transfer to Appropriations-in-Aid.

In addition to the amounts expended under Subheads A.3. and F.1. €22,030 was received from the Change Management Fund, Subhead M. of the Vote of the Minister for Finance.

A total of €7,350 was spent on awards under the recognition of Exceptional Performance by Staff Scheme.

One ex-gratia amount of €1,800 was paid in 2006.

11 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2006 on account of which payments were made in the year is as follows:

	Year of Appointment	Expenditure in 2006	Cumulative Expenditure to 31 Dec 2006
Commission, Committee or Special Inquiry		€	€
Tribunal of Inquiry into the Infection with HIV and Hepatitis C of Persons with Haemophilia and related matters	1999	-	46,649,166
Post Mortem Inquiry into all post mortem examination policy practice and procedure in the State since 1970, and in particular as it relates to organ removal, retention, storage and disposal, by reference to prevailing standards both in and outside the State and related matters	2000	78,373	12,030,253
Commission on Assisted Human Reproduction	2000	531	758,737
Ferns Inquiry	2003	81,649	2,068,499
Lourdes Inquiry	2004	299,334	2,955,403

12 NATIONAL LOTTERY FUNDING

Payments in the year ended 31 December 2006

Miscellaneous Allocation	€
Aisling Group/Bradán Day Program, 29 Tara Court Road, Navan, Co. Meath	45,000
Alliance for Mental Health, 140 St. Lawrences Road, Clontarf, Dublin 3	2,500
Arthritis Ireland, 1 Clanwilliam Square, Grand Canal Quay, Dublin 2	10,725
Ballymote Active Retirement Association, Knockadalteen, Ballymote, Co. Sligo	1,389
Boherbue Parish Hall Committee, Laharn, Boherbue, Mallow, Co. Cork	15,000
Brú Columbanus, Cardinal Way, Bishopstown, Cork	50,000
Cáirde, 19 Belvedere Place, Dublin 1	15,000
Calry Select Vestry/Catacombs Project, Calry Rectory, The Mall, Sligo	100,000
Cancer Fund Donegal Town Limited, Ardeskin, Donegal Town, Co. Donegal	100,000
Castlebridge Community Centre, The Avenue, Castlebridge, Co. Wexford	20,000
Castlelyons Community Centre, Kilcor, Castlelyons, Fermoy, Co. Cork	10,000
Charleville Sheltered Housing Services, Tower House, Church View, Charleville, Co. Cork	10,000
Children in Hospital Ireland, Carmichael Centre, Coleraine House, Coleraine Street, Dublin 7	90,000
Clarecastle Daycare Centre Limited, Clarecastle, Co. Clare	30,000
Clondalkin Partnership, Camac House, Oakfield Industrial Estate, Clondalkin, Dublin 22	109,210
Clondalkin Senior Citizens Social Club, c/o 45 Cappaghmore, Clondalkin, Dublin 22	4,000
Clondalkin Women's Network, Quarryvale Community & Leisure Centre, Greenfort Gardens, Clondalkin, Dublin 22	7,550
Cloughjordan Active Retirement Association, Roselawn, Cloughjordan, Co. Tipperary	7,000
Cobh Youth Services Ltd, "Glencree", 89 Norwood Park, Cobh, Co. Cork	25,000
Coiste Ionad Curam Leanaí, Seanaghurraíne, An Spidéal, Co. na Gaillimhe	5,000
Community of Lough Arrow Social Project, Gleann Community Centre, Drumnacool, via Boyle, Co. Sligo	20,000
Conna Community Council Housing for the Elderly Association Ltd, Aghern, Conna, Co. Cork	10,000
Console (Bereaved by Suicide Foundation), All Hallows College, Drumcondra, Dublin 9	50,000
Cork Children's Chorus, Cliffdene, Castlegreina Park, Boreenmanna Road, Cork	10,000
Cork Counselling Services, 7 Fr. Matthew Street, Cork City	96,000
Cuan Mhuire Teoranta, Cuan Mhuire, Athy, Co. Kildare	45,000
Cuidiú - Irish Childbirth Trust, 33 Obelisk Rise, St. Augustine's Park, Blackrock, Co. Dublin	6,500
DARA (Defibrillation and Resuscitation Access), Slatta, Roosky, Co. Roscommon	10,000
Dolmen Clubhouse Ltd, Cualgara, Teeling Street, Ballina, Co. Mayo	30,000
Dromcollogher & District Respite Care Centre, Ross, Dromcollogher, Co. Limerick	60,000
Duagh Community and Family Resource Centre, Trienearagh, Duagh, Listowel, Co. Kerry	10,000
Dublin Clubhouse Alliance, T/A Empowering People Ireland, 24-26 Upper Ormond Quay, Dublin 7	5,000
Dublin North East Drugs Task Force, 'Le Cheile', Clancarthy Road, Donnycarney, Dublin 5	15,000
Edgeworthstown Community Childcare Committee, Ringowney, Edgeworthstown, Co. Longford	45,000
Embrace, 4 Fairy Ville Lawn, The Lough, Cork	12,000
Embury Close Sheltered Housing, Rathkeale Road, Adare, Co. Limerick	30,000
Eurochild International Project (CWPC Ltd), Tigh Filí, Thompson House, MacCurtain Street, Cork	25,000
Europa Donna Ireland, 15 Ashworth Place, Harold's Cross, Dublin 6	10,000
Family Centre, Chapel Street, Castlebar, Co. Mayo	3,000
Finglas Senior Help Line, 817 Ratoath Road, Finglas West, Dublin 11	2,500
Friends of Castlecomer District Hospital, 42 Maryville, Castlecomer, Co. Kilkenny	10,000
Friends of Clonakilty Day Care Centre, Hospital Grounds, Clonakilty, Co. Cork	50,000
Galway Contact for the Elderly, 189 Corrib Park, Newcastle, Galway	10,000
Galway Mental Health Association, c/o 73 Manor Court, Knocknacarra, Galway	28,500
Genesis Psychotherapy & Family Therapy Services Limited, Blackcourt Road, Corduff, Blanchardstown, Dublin 15	100,000
Glasnevin Educate Together National School, Board of Management, Church Avenue, Glasnevin, Dublin 9	6,433
Inclusion Ireland, Unit C2, The Steelworks, Foley Street, Dublin 1	80,000
Inver Arts & Crafts Group, c/o Glengad, Pollathomas, Ballina, Co. Mayo	2,944
Inver Foróige Club, Inver, Barnatra, Ballina, Co. Mayo	1,600
Irish Association of Suicidology/International Association for Suicide Prevention, 16 New Antrim Street, Castlebar, Co. Mayo	50,000
Irish Kidney Association, Donor House, Block 43A, Park West, Dublin 12	550,000
Irish Kidney Association, Donor House, Block 43A, Park West, Dublin 12	35,000
Irish Progressive Association for Autism, Unit 1G, Marina Commercial Park, Centre Park Road, Cork	40,000
Irish Senior Citizens Parliament, 90 Fairview Strand, Dublin 3	175,000
Irish Wheelchair Association, Blackheath Drive, Clontarf, Dublin 3	20,000
Irish Wheelchair Association for the Acquired Brain Injury Network, Blackheath Drive, Clontarf, Dublin 3	10,000
Kare Social Services, 2 Sybil Hill Road, Raheny, Dublin 5	13,000
Kilkenny Branch Alzheimer Society, 3 Lacken Drive, Kilkenny	10,000
Killala Senior Citizens Group, Killala Community Centre, Killala, Co. Mayo	30,000
Killawalla Community Council, Killawalla, Westport, Co. Mayo	20,000

	€
Kilmoyley Community Care, Ballyhemican, Kilmoyley, Co. Kerry	20,000
Kiltubrid Afterschool Club, "Disildo", Proughlish, Keshcarrigan, Co. Leitrim	2,000
Knockadoon Camp, 6 Liffey Avenue, Lucan, Co. Dublin	75,000
Liberty House Parents Group/Children's Clubs, St. Mary's, 4 Telford House, Merrion, Dublin 4	2,000
Lifestart Cherry Orchard, 162 Cherry Orchard Avenue, Cherry Orchard, Dublin 10	5,000
Lifestart National Office, Church Street, Sligo	9,419
Limerick Senior Citizens Club, Vokes Villas, Ballinacurra, Limerick	16,000
Little V.I.P. Playschool, Loughill, Lavagh, Ballymote, Co. Sligo	5,000
Lucan Active Retirement Association, Timberley, Leixlip Road, Lucan, Co. Dublin	1,300
Marino and District Community Centre Limited, 12 Shelmartin Avenue, Marino, Dublin 3	70,000
Meningitis Research Foundation, 63 Lower Gardiner Street, Dublin 1	25,000
Meningitis Trust, P.O. Box 102, Bray, Co. Wicklow	3,000
Mental Health Ireland, Mensana House, 6 Adelaide Street, Dun Laoghaire, Co. Dublin	100,000
Millennium Holiday Home Project Ltd, 19 Manor Street, Dublin 7	3,000
Mulranny Day Centre Housing Co. Ltd, St. Brendan's Village, Mulranny, Co. Mayo	5,100
Music Network Ltd, The Coach House, Dublin Castle, Dublin 2	8,000
Myasthenia Gravis Association, Lavalla, Ballynacally, Ennis, Co. Clare	18,000
Nás na Ríogh Housing Association Ltd, 67 Kingsfurze Avenue, Naas, Co. Kildare	70,000
National Association of the Ovulation Method of Ireland, 119 Patrick Street (Entrance Drawbridge Street), Cork	10,000
National Infertility Support & Information Group, P.O. Box 131, Togher, Cork	10,000
National Network of Womens Refuges and Support Services, 27 Church Street, Athlone, Co. Westmeath	50,000
National Parents' and Siblings' Alliance, 31 Magenta Hall, Santry, Dublin 9	35,000
North Fingal Rural Transport Company Ltd, Security House, Ballyboughal, Co. Dublin	60,000
Nova Helpline Ltd, 19 Upper Ormond Quay, Dublin 2	100,000
Oasis Counselling Service, 1 Drumfinn Park, Dublin 10	5,000
Obair Newmarket-on-Fergus Ltd, Main Street, Newmarket-on-Fergus, Co. Clare	8,750
Order of Malta Ambulance Corps, St. John's House, 32 Clyde Road, Ballsbridge, Dublin 4	80,000
Order of Malta Ambulance Corps (Thurles), 25 Ballycurrane, Thurles, Co. Tipperary	75,000
Our Lady's Manor Nursing Home, Dublin Road, Edgeworthstown, Co. Longford	5,000
Pieta C.P.S.O.S. (Centre for the Prevention of Self-Harm or Suicide), Pieta House, Old Lucan Road, Lucan, Co. Dublin	30,000
Queen of Peace Dinner Club, Good Shepherd Convent, Roxboro Road, Limerick	2,000
Ramelton Community Youth Project, c/o Ramelton Community Centre, Pound Street, Ramelton, Co. Donegal	1,300
Raphoe Community Playscheme, c/o 234 St. Eunan's Terrace, Raphoe, Lifford P.O., Co. Donegal	4,000
Raphoe Friday Seniors Club, Volt House Resource Centre, Raphoe, Co. Donegal	5,000
Serenity Active Retirement, Dunmore, Cudaff, Co. Donegal	5,000
Sixmilebridge & District Community Complex Society Limited, "The Bridge Complex", Sixmilebridge, Co. Clare	7,000
Sli Eile Housing Association, Dromina, Charleville, Co. Cork	10,000
Southill Family Resource Centre, 267-268 Avondale Court, O'Malley Park, Southill, Limerick	10,000
Southwest Counselling Centre, Emmets Road, Killarney, Co. Kerry	15,000
Stroke Unit Limerick, St. Camillus Hospital, Shelbourne Road, Limerick	28,000
Stroke Unit Limerick, Therapy Department, St. Camillus' Hospital, Limerick	2,500
St. Anne's Special School, Fountain Court, Lahinch Road, Ennis, Co. Clare	8,000
St. Brigid's School Summer Fun, St. Brigid's School, Harbour Street, Mullingar, Co. Westmeath	1,000
St. Brigid's Senior Citizens Club, 13 St. Patrick's Park, Blanchardstown, Dublin 15	2,700
St. John's Rest and Day Care Centre, Knock Shrine, Knock, Co. Mayo	11,500
St. John Ambulance Brigade of Ireland, 17 Seven Oaks, Kilmallock Road, Limerick	10,000
St. Joseph's Association for the Mentally Handicapped, Portrane, 53 Avondale Lawn, Blackrock, Co. Dublin	24,000
St. Martin's GAA Community Centre, Ballykilliane, Drinagh, Co. Wexford	15,000
St. Michaels Day Care Centre, Cappamore, Co. Limerick	10,000
St. Vincent's Day Centre for the Elderly, St. Vincent's Health Centre, Station Road, Tipperary Town	6,080
Summerhill Active Retirement Group, Third Age Centre, Summerhill, Co. Meath	15,000
Summerhill Active Retirement Group, Third Age Centre, Summerhill, Co. Meath	10,000
Templemore Community Services, Day Care Centre, Bank Street, Templemore, Co. Tipperary	12,000
Terrerath Community Alert, Cassagh, New Ross, Co. Wexford	1,000
The Coeliac Society of Ireland, 4 North Brunswick Street, Dublin 7	30,000
The Galway Association, Children's Respite Centre, 5 Carragh Drive, Knocknacarra Road, Galway	10,000
The Irish Institute of Naturopathic Medicine Ltd, The Fulcrum, Colliga House, Knockanarrigan, Glen of Immal, Co. Wicklow	75,000
Thurles Lions Trust Housing Association Limited, Friar Street, Thurles, Co. Tipperary	100,000
Tinahely Active Retirement Association, 3 The Hollows, Lugduff, Tinahely, Co. Wicklow	2,500
Vita House Family Centre, Abbey Street, Roscommon	30,000
Western Care Association, John Moore Road, Castlebar, Co. Mayo	10,000
Westgate Foundation, Westgate, West Village, Ballincollig, Co. Cork	40,000
Total	3,815,000

13 STOCKS

Stocks at 31 December 2006 comprised:	€000
Stationery	52
IT Consumables	<u>30</u>
	<u>82</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
Income Tax	1,318
Pay Related Social Insurance	470
Withholding Tax	186
Value Added Tax	42
Pension Contributions	<u>396</u>
	<u>2,412</u>

MICHAEL SCANLAN

Accounting Officer

DEPARTMENT OF HEALTH AND CHILDREN

30 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Health and Children for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2006.


JOHN PURCELL

Comptroller and Auditor General

12 September 2007

HEALTH SERVICE EXECUTIVE

Account of the sum expended, in the year ended 31 December 2006, 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 €000	Outturn €000	Closing Accruals €000
ADMINISTRATION	€000	€000	€000
A. SALARIES, WAGES AND ALLOWANCES AND OTHER ADMINISTRATION EXPENSES OF CORPORATE HSE	27,136	45,134	3,360
SERVICES			
B.1 HSE - EASTERN REGIONAL AREA	2,365,835	2,367,005	213,903
B.2 HSE - MIDLAND AREA	564,701	577,114	51,549
B.3 HSE - MID-WESTERN AREA	781,246	749,578	59,897
B.4 HSE - NORTH EASTERN AREA	717,027	746,379	64,462
B.5 HSE - NORTH WESTERN AREA	670,313	679,656	51,587
B.6 HSE - SOUTH EASTERN AREA	958,572	949,436	103,370
B.7 HSE - SOUTHERN AREA	1,271,466	1,267,426	107,793
B.8 HSE - WESTERN AREA	1,058,417	1,068,401	79,278
B.9 GRANTS IN RESPECT OF CERTAIN OTHER HEALTH BODIES INCLUDING VOLUNTARY AND JOINT BOARD HOSPITALS	1,860,743	1,890,907	236,263
B.10 HSE - MEDICAL CARD SERVICES SCHEME	1,511,000	1,488,106	270,350
B.11 HEALTH AGENCIES AND OTHER SIMILAR ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)	7,193	4,794	2,589
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	14,952	16,746	-
B.13 ECONOMIC AND SOCIAL DISADVANTAGED AND DISABILITY (DORMANT ACCOUNTS FUNDED)	22,000	-	-
B.14 PAYMENT TO A SPECIAL ACCOUNT ESTABLISHED UNDER SECTION 13 OF THE HEALTH (REPAYMENT) SCHEME ACT 2006	-	-	-
Original	-	-	-
Supplementary	<u>340,000</u>	340,000	-
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	485,517	421,440	20,847
C.2 BUILDING, EQUIPPING AND FURNISHING OF HEALTH FACILITIES (PART FUNDED BY NATIONAL LOTTERY)	2,539	-	-
C.3 INFORMATION SYSTEMS AND RELATED SERVICES FOR HEALTH AGENCIES	65,000	22,284	-
C.4 INFORMATION SOCIETY - INITIATIVES IN THE HEALTH SECTOR, INCLUDING THE MEDICAL CARD SERVICES SCHEME	<u>5,000</u>	=	=
Gross Total			
Original	12,388,657		
Supplementary	<u>340,000</u>	12,728,657	12,294,406
Deduct:-			
D. APPROPRIATIONS-IN-AID	<u>2,371,804</u>	<u>2,302,564</u>	<u>90,348</u>
Net Total			
Original	10,016,853		
Supplementary	<u>340,000</u>	<u>10,356,853</u>	<u>9,991,842</u>
SURPLUS TO BE SURRENDERED		€365,011,000	

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

NOTES**1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES****Superannuation**

Superannuation is met on a pay as you go basis and the amounts due in respect of the year are included in the outturn of the HSE. Superannuation contributions are credited to the HSE Vote as Appropriations in Aid. Eligible staff employed in the health service on establishment of the HSE are members of a variety of defined benefit superannuation schemes. Under Section 23 of the Health Act, 2004, the HSE is required to establish a new scheme in respect of new staff employed from 1 January 2005. The HSE has developed a new scheme which has been submitted to the Minister for Health and Children for approval.

Remuneration

Accrued expenses includes liabilities in respect of remuneration earned up to 31 December 2006.

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 the predecessor bodies by the HSE are stated at book value on establishment day, 1 January 2005. Lands are valued at the Department of Health and Children valuation established in 2002.

Depreciation is calculated to write-off the book value 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: 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.

2 OPERATING COST STATEMENT FOR 2006

	€000	€000	€000
Net Outturn			9,991,842
Changes in Capital Assets			
Purchases Cash	(218,190)		
Disposals Cash	8,336		
Depreciation	157,858		
Loss on Disposals	<u>88,372</u>	36,376	
Changes in Net Current Assets			
Increase in Closing Accruals	99,098		
Increase in Stock	<u>(23,545)</u>	<u>75,553</u>	<u>111,929</u>
Operating Cost			10,103,771
Reconciliation of Operating Cost to Expenditure Recognised in the Annual Financial Statements			
Operating Cost			10,103,771
Expenditure Met from Other Income			2,419,721
Capital Expenditure charged to Income and Expenditure Account			218,190
Depreciation			(157,858)
Loss on Disposals			<u>(88,372)</u>
Expenditure per Income and Expenditure Accounts			<u>12,495,452</u>
Revenue Expenditure per Revenue Income and Expenditure Account			12,037,650
Capital Expenditure per Capital Income and Expenditure Account			<u>457,802</u>
Expenditure per Income and Expenditure Accounts			<u>12,495,452</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 4)			4,610,373
Financial Assets			3
Current Assets			
Stocks (Note 15)	120,215		
Debtors and Prepayments	111,106		
Debit Balances: Suspense	101,073		
Bank and Cash	13,272		
PMG Balance	<u>40,738</u>		
Total Current Assets		<u>386,404</u>	
Less Current Liabilities			
Creditors	1,269,718		
Credit Balances: Suspense	14,450		
Deferred Income	<u>14,568</u>	1,298,736	
Other Credit Balances:			
Due to State (Note 16)	108,050		
EU Funding	=	108,050	
Net Liability to the Exchequer (Note 5)		<u>32,583</u>	
Total Current Liabilities		<u>1,439,369</u>	
Net Current Liabilities			<u>(1,052,965)</u>
Net Assets			<u>3,557,411</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

	Land €000	Buildings €000	Work-in Progress €000	Equipment €000	Vehicles €000	Totals €000
Cost or Valuation at 1 January 2006	2,104,456	2,043,378	482,923	845,667	71,584	5,548,008
Additions	1,418	221,797	(104,963)	99,978	6,450	224,680
Disposals	<u>(86,225)</u>	<u>(8,324)</u>	<u>(1,578)</u>	<u>(4,144)</u>	<u>(4,035)</u>	<u>(104,306)</u>
Gross Assets at 31 December 2006	<u>2,019,649</u>	<u>2,256,851</u>	<u>376,382</u>	<u>941,501</u>	<u>73,999</u>	<u>5,668,382</u>
Accumulated Depreciation:						
Opening Balance at 1 January 2006	-	354,820	-	502,288	50,641	907,749
Depreciation for the year	-	52,580	-	96,507	8,771	157,858
Depreciation on Disposals	-	<u>(85)</u>	-	<u>(3,717)</u>	<u>(3,796)</u>	<u>(7,598)</u>
Cumulative Depreciation at 31 December 2006	-	<u>407,315</u>	-	<u>595,078</u>	<u>55,616</u>	<u>1,058,009</u>
Net Assets at 31 December 2006	<u>2,019,649</u>	<u>1,849,536</u>	<u>376,382</u>	<u>346,423</u>	<u>18,383</u>	<u>4,610,373</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 2006

	€000	€000
Surplus to be surrendered		365,011
Exchequer Grant Undrawn		<u>(332,428)</u>
Net Liability to the Exchequer		<u>32,583</u>
Represented by:		
Debtors		
Net PMG Position and Cash	54,010	
Debit Balances : Suspense	<u>101,073</u>	155,083
Creditors		
Due to State (Note 16)	(108,050)	
Credit Balances : Suspense	<u>(14,450)</u>	<u>(122,500)</u>
		<u>32,583</u>

6 EXTRA EXCHEQUER RECEIPTS

Extra Exchequer Receipts totalling €19.658m in respect of the sale of land and buildings were paid to the Exchequer in 2006.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	(17,998)	A number of national contracts awarded in 2006 were charged to this Subhead.
B.11	2,399	National Lottery Grants are not paid until conditions of the grant are fulfilled.
B.12.	(1,794)	The growth in expenditure under this service was greater than anticipated in 2006.
B.13.	22,000	No claims for projects funded by the Dormant Accounts Fund were received in 2006.
B.14.	340,000	No payments were made to the Special Account in 2006 as the administrative arrangements to effect these payments were not finalised until early 2007. Payments amounting to €16.349m in respect of claims and administrative costs were made in 2006 and charged to suspense.
C.1.	64,077	There were some delays in approving capital projects with a resultant delay in expenditure.
C.2	2,539	All capital projects in 2006 were funded from Subhead C.1.
C.3.	42,716	The underspend was due to the suspension of the FISP and PPARS Projects.
C.4.	5,000	All ICT capital projects in 2006 were funded from Subhead C.3.

8 APPROPRIATIONS-IN-AID

	Estimated €000	Realised €000
1. Receipts from health contributions	1,203,128	1,188,481
2. Recovery of cost of Health Services provided under regulations of the European Community	422,200	396,769
3. Receipts from certain excise duties on tobacco products	167,605	167,605
4. Recovery from the UK Department of Health and Social Security of their share of the Leopardstown Park Hospital	171	-
5. Recoupment of certain Ophthalmic Services Scheme costs from the Social Insurance Fund	5,000	9,537
6. Recoupment of certain Dental Treatment Services Scheme costs from the Social Insurance Fund	8,500	16,969
7. Charges for maintenance in public and semi private accommodation in public hospitals	250,000	227,566
8. Dormant Accounts - Economic & Social Disadvantage	4,000	-
9. Dormant Accounts - Disability	18,000	-
10. Superannuation	190,000	185,235
11. Miscellaneous Receipts	<u>103,200</u>	<u>110,402</u>
Total	<u>2,371,804</u>	<u>2,302,564</u>

Explanation of Variation

2. Receipts from the UK Department of Health and Social Security were less than anticipated.
4. No receipts in respect of Leopardstown Park Hospital were received in 2006.
5. Receipts in respect of 2005 and 2006 were received in 2006.
6. Receipts in respect of 2005 and 2006 were received in 2006.
7. The amendment to the charging regime for long-stay charges resulted in lower than expected receipts.
8. No receipts were received from the Dormant Accounts Fund in 2006.
9. No receipts were received from the Dormant Accounts Fund in 2006.

9 COMMITMENTS

Global Commitments	€000
Commitments likely to arise in subsequent years for:	
Procurement Subheads	102,278
Operating Leases	33,178
Finance Leases	41,770

Legally Enforceable Capital Commitments

	Cumulative spend to 31 Dec 2006 €m	To be paid in subsequent years €m	Total €m
Capital Projects over €6.35 million:			
Beaumont Hospital - Equipment & Refurbishment	32.73	4.49	37.22
Longford-Westmeath Hospital, Phase 2B	3.21	12.00	15.21
Cork University Hospital - Infrastructure Upgrade	13.38	9.17	22.55
Cork University Hospital - Amalgamated Maternity Unit	66.01	8.75	74.76
University College Hospital, Galway - Phase 2	94.08	5.83	99.91
Midland Regional Hospital, Tullamore - Construction	111.38	3.23	114.61
St Vincents University Hospital - Main Development, Phase 1	181.84	15.00	196.84
Community Health, Manorhamilton	8.29	0.07	8.36
PPARS	87.80	0.17	87.97
Tralee Community Nursing Unit	0.64	6.00	6.64
Connolly Hospital, Blanchardstown	1.41	7.16	8.57
Cavan General Hospital-Ward and theatre fit out	0.94	6.23	7.17
Meath Hospital Refurbishment	6.97	0.20	7.17
Midlands Regional Hospital, Portlaoise-New A+E Unit	4.53	3.96	8.49
Our Lady's Hospital for Sick Children-MRI/Oncology/Haematology	7.24	0.66	7.90
Cork University Hospital - Cardiac Renal	5.08	15.47	20.55
IPMS	15.47	31.36	46.83
St Columille's Hospital	6.19	1.50	7.69
Radiation Oncology Suites	-	<u>12.00</u>	<u>12.00</u>
Total	647.19	143.25	790.44

10 MATURED LIABILITIES UNDISCHARGED AT YEAR END

The total amount of matured liabilities undischarged at 31 December 2006 was €19,227,924.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more €
Allowances	111,321,887	44,356	2,490	160,557
Overtime	205,156,771	32,819	7,637	134,849
Night duty	63,088,422	34,173	1,136	18,507
Weekends	183,450,842	57,806	7,439	29,253
On-Call	53,613,477	7,376	1,885	132,812
Other	<u>46,884,340</u>	22,544	383	240,116
Total Extra Remuneration	<u>663,515,739</u>			

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

12 MISCELLANEOUS ITEMS

The HSE paid €27.013m in respect of insurance policies in 2006.

The HSE paid a further €6,345,075 in respect of various claims brought against it and settled in 2006 which were not covered under insurance.

There were a total of 2,563 outstanding claims against the HSE with Irish Public Bodies Mutual Insurances Ltd at the end of 2006.

The HSE has 1,103 outstanding claims for compensation at 31 December 2006.

Other Ex-gratia payments totalling €133,861 were paid in 2006.

The cost of severance awards paid in 2006 totalled €380,878.

Payments to retired staff for services in 2006 amounted to €8,902,044.

Gratuities (excluding lump sums) amounted to €2,632,092 while other payments amounted to €662,128.

Performance related pay paid in 2006 was €1,239,274.

During 2006 the HSE wrote off bad debts to the value of €10.909m and other write offs for obsolete stock etc. amounted to €82,324.

Prompt payment penalty interest paid by the HSE in 2006 was €703,632.

Payments of €381,936 were made in 2006 arising from Labour Relations Commission/Rights Commission awards.

Included in the outturns for Subheads B.1. - B.8. is an amount of €4,416,316 in respect of initiatives under the Change Management Fund.

Interest on investment of patients' private monies has in the past been retained by former Health Boards and used to partially cover the significant costs incurred in administering the 15,000 patients' private property accounts spread over more than 150 locations. Former Health Boards operated on the basis of various legal advices which indicated either that they were entitled as bailors to retain any interest, or as trustees to levy a charge to recoup their costs with costs exceeding the interest. Interest amounts retained by former Health Boards since 1976 are estimated at approximately €31m. Following legal advices obtained, subsequent clarifications received and discussions with relevant parties, it is now considered appropriate that the HSE disclose a potential obligation in respect of this matter.

It is not practicable to reliably estimate the likely value of this potential obligation, on the basis that our investigations to date indicate that, due to the passage of time, there will be significant gaps in the availability of records that are sufficiently detailed to facilitate the identification of the amount of interest to be repaid to individual patients or the identity of individuals or estates of deceased patients in a significant number of cases.

However, it is expected that this possible obligation, if crystallised, will be material in the context of the accounts. The HSE is seeking to obtain further operational and legal clarity on this issue to facilitate the adoption of a policy that can be implemented practically to address it.

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 2006

Block Allocations to HSE Areas	€
Eastern Regional Authority	1,400,658
Midland	708,416
Mid Western	564,269
North Western	309,000
North Eastern	394,905
South Eastern	575,973
Southern	294,047
Western	546,883
Total	<u>4,794,151</u>

15 STOCKS

Stocks at 31 December 2006 comprised:	€000
Medical, Dental and Surgical Supplies	34,884
Laboratory Supplies	6,749
Pharmacy Supplies	20,264
High Tech Pharmacy Stocks	19,576
Pharmacy Dispensing Stocks	2,590
Blood and Blood Products	1,363
Vaccine Stocks	23,215
Household Services	8,570
Stationery and Office Supplies	2,283
Sundries	721
	<u>120,215</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:	€000
Income Tax	53,907
Pay Related Social Insurance	34,816
Withholding Tax	17,490
Value Added Tax	1,837
	<u>108,050</u>

17 ENHANCING INTERNAL CONTROLS**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 HSE. This responsibility is exercised in the context of the resources available to me and my other obligations as Accounting Officer. 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. A review of the effectiveness of the internal control system within the HSE was completed in 2006.

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

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.

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

Internal Audit

I confirm that the HSE 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 HSE is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

PROFESSOR BRENDAN DRUMM

Accounting Officer

HEALTH SERVICE EXECUTIVE

26 March 2007

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Health Service Executive for 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Health Service Executive. 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 2006. Attention is drawn to Chapter 10 of the report for 2006 prepared by me in pursuance of Section 3 of the Act.



JOHN PURCELL

Comptroller and Auditor General

12 September 2007

OFFICE OF THE MINISTER FOR CHILDREN

Account of the sum expended, in the year ended 31 December 2006, 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, including miscellaneous grants.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
CHILDCARE PAYMENTS			
A. EARLY CHILDCARE PAYMENT	265,000	281,367	1,560
CHILDCARE PROGRAMMES			
B.1. EQUAL OPPORTUNITIES CHILDCARE PROGRAMME	81,888	65,854	-
B.2. NATIONAL CHILDCARE INVESTMENT PROGRAMME	12,303	3,750	-
C. EARLY INTERVENTION PROGRAMME FOR CHILDREN (DORMANT ACCOUNTS FUNDED)	3,000	-	-
NATIONAL CHILDREN'S STRATEGY (NCS)			
D. NCS - NATIONAL LONGITUDINAL STUDY AND OTHER PROGRAMMES	<u>3,530</u>	<u>2,735</u>	<u>(450)</u>
Gross Total	365,721	353,706	1,110
<i>Deduct :-</i>			
E. APPROPRIATIONS-IN-AID	<u>13,481</u>	<u>6,268</u>	-
Net Total	<u>352,240</u>	<u>347,438</u>	<u>1,110</u>
SURPLUS TO BE SURRENDERED		€4,802,422	

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

NOTES

1 OPERATING COST STATEMENT FOR 2006

	€000	€000
Net Outturn		347,438
Changes in Capital Assets		
Purchases Cash	-	
Depreciation	-	
Changes in Net Current Assets		
Increase in Closing Accruals	1,110	
Increase in Stock	-	<u>1,110</u>
Direct Expenditure		348,548
Expenditure Borne Elsewhere		
Net Allied Services Expenditure		-
Operating Cost		<u>348,548</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2006

	€000	€000	€000
Capital Assets (Note 3)			
Current Assets			
Prepayments		482	
PMG Balance and Cash	740		
Orders Outstanding	<u>(795)</u>	(55)	
Net Liability to the Exchequer (Note 4)		<u>72</u>	
Total Current Assets		<u>499</u>	
Less Current Liabilities			
Accrued Expenses		1,592	
Other Credit Balances:			
Due to State (Note 10)		<u>17</u>	
Total Current Liabilities		<u>1,609</u>	
Net Current Liabilities			<u>(1,110)</u>
Net Liabilities			<u>(1,110)</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2006

Any capital assets are reflected in the Appropriation Account of the Department of Health and Children.

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2006

	€000
Surplus to be Surrendered	4,802
Exchequer Grant Undrawn	(4,874)
Net Liability to the Exchequer	<u>(72)</u>
Represented by:	
Debtors	
Net PMG position and cash	(55)
Debit Balances: Suspense	-
Creditors	
Due to State	(17)
Credit Balances: Suspense	=
	<u>(72)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.	(16,367)	The excess was a result of the higher number of entitlements to this payment, in the first year of operation, than was originally estimated when the scheme was announced in Budget 2006.
B.1.	16,034	The main saving was in relation to staffing grants. Demand for staffing grants is contingent on new community childcare facilities being completed within the expected timeframe. There was also a capital saving of €6 million which was primarily due to timing factors associated with the community delivery of various projects.
B.2.	8,553	Spending is contingent on project approval and how quickly local arrangements to use funds can be activated.
C.	3,000	Spending was contingent on the recommendations of the Expert Advisory Committee which was not in a position to give a final recommendation until late in 2006.
D.	795	The saving primarily relates to the National Longitudinal Study and arose because of delays in the recruitment of staff by the ESRI.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. EU Receipts	10,481,000	6,268,467
2. Dormant Account Funding	<u>3,000,000</u>	-
	<u>13,481,000</u>	<u>6,268,467</u>

Explanation of Variation

- EU receipts under the Equal Opportunities Childcare Programme are dependent on the retrospective certification of expenditure of grant recipients in line with Structural Funds Regulation. This Office has no control over the certification process which can lead to variations between profile and receipts.
- Recoupment from Dormant Account Funding was not required in 2006 as no payments were made from Subhead C. during the year.

7 COMMITMENTS**(A) Global Commitments****€000**

Commitments likely to arise in subsequent years for:
Procurement subheads

6,676

(B) Multi-Annual Capital Commitments**Legally Enforceable Capital Commitments**

Expenditure in 2006

34,911

Commitments to be met in subsequent years

111,328

8 DETAILS OF EXTRA REMUNERATION

Staff costs are included in the Appropriation Account of the Department of Health and Children.

9 MISCELLANEOUS ITEMS

As a consequence of the transfer of functions and responsibilities from the Department of Justice, Equality and Law Reform to the newly established Office of the Minister for Children, €16,972,423 (of which €13,104,829 represented capital and €3,867,594 represented current expenditure) was re-imbursed to the Department of Justice, Equality and Law Reform. (S22/12/06)

10 DUE TO THE STATE

The amount due to the State at 31 December 2006 consisted of:

€000

Income Tax	2
Pay Related Social Insurance	-
Withholding Tax	15
Value Added Tax	-
Pension Contributions	-
	<u>17</u>

MICHAEL SCANLAN

Accounting Officer

OFFICE OF THE MINISTER FOR CHILDREN

30 MARCH 2007

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 2006 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Health and Children in respect of the Office of the Minister for 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 2006.



JOHN PURCELL

Comptroller and Auditor General
12 September 2007

CONTINGENCY FUND DEPOSIT ACCOUNT

Account of the Receipts and Payments in the Year Ended 31 December 2006

	€
Balance at 1 January 2006	1,200,395
Receipts (Vote of the Office of the Minister for Finance)	= 1,200,395
Payments	-
Balance at 31 December 2006	<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 2010.


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 of Finance also apply in respect of this Fund.

DAVID DOYLE
Accounting Officer
Department of Finance
30 March 2007

Certificate of the Comptroller and Auditor General

I certify that I have examined this account and it is correct.


JOHN PURCELL
Comptroller and Auditor General
12 September 2007