



Audited

Appropriation Accounts

2007



Audited Appropriation Accounts

2007

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

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

Dublin
Published by the Stationery Office

To be purchased directly from the
Government Publications Sales Office,
Sun Alliance House, Molesworth Street, Dublin 2
or by mail order from
Government Publications, Postal Trade Section,
Unit 20 Lakeside Retail Park,
Claremorris, Co. Mayo
(Tel: 01-6476834/37 or 1890 213434;
Fax: 01-6476843 or 094 9378964)
or through any bookseller.

(Prn.A8/1318)

Price €13.00

© Government of Ireland 2008

Table of Contents

	Page
The Appropriation Accounts – An Introduction	<i>iii</i>
Duties of the Comptroller and Auditor General and Accounting Officers in relation to the Appropriation Accounts	<i>iii</i>
Statement of Accounting Policies and Principles	<i>v</i>
Statement by Accounting Officers on Internal Financial Control	<i>ix</i>
Summary of Appropriation Accounts	<i>xi</i>
Accounts	
President's Establishment	1
Department of the Taoiseach	6
Office of the Attorney General	13
Central Statistics Office	19
Office of the Comptroller and Auditor General	25
Office of the Minister for Finance	33
Superannuation and Retired Allowances	42
Office of the Appeal Commissioners	50
Office of the Revenue Commissioners	57
Office of Public Works	55
State Laboratory	69
Secret Service	75
Office of the Chief State Solicitor	78
Office of the Director of Public Prosecutions	84
Valuation Office	89

Public Appointments Service	95
Office of the Commission for Public Service Appointments	101
Office of the Ombudsman	106
Office of the Minister for Justice, Equality and Law Reform	112
Garda Síochána	124
Prisons	134
The Courts Service	144
Property Registration Authority	151
Charitable Donations and Bequests	158
Environment, Heritage and Local Government	162
Office of the Minister for Education and Science	175
Department of Community, Rural and Gaeltacht Affairs	197
Foreign Affairs	223
International Co-Operation	229
Communications, Marine and Natural Resources	235
Agriculture, Fisheries and Food	245
Transport	260
National Gallery	268
Enterprise, Trade and Employment	273
Arts, Sport and Tourism	287
Defence	309
Army Pensions	319
Social and Family Affairs	322
Health and Children	330
Health Services Executive	339
Office of the Minister for Children	349
Contingency Fund	354

The Appropriation Accounts - An Introduction

Dáil Éireann provides money for voted services by:

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

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

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

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

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

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

Duties of Accounting Officers

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Statement of Accounting Policies and Principles

1. Basis of Accounts

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

2. Reporting Period

The Reporting period is the year ended 31 December 2007.

3. Receipts

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

4. Payments

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

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

5. Closing Accruals

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

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

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

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

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

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

6. Stocks

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

7. Operating Cost Statement

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

8. Statement of Assets and Liabilities

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

9. Statement of Capital Assets

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

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

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

(ii) Valuation of Assets

Land and Buildings

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

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

Equipment, Furniture and Fittings

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

Other Assets

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

(iii) Depreciation

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

Furniture and Fittings, and Telecommunications Equipment - 10%

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

Land is not depreciated

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

10. Statement of Capital Assets Under Development

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

11. Net Liability to the Exchequer

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

12. Commitments

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

13. Superannuation

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

14. Foreign Currency Transactions

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

15. Notes to Accounts - General Principles

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

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

Statement by Accounting Officers on Internal Financial Control

1. Responsibility for system of Internal Financial Control

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

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

2. Financial Control Environment

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

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

3. Administrative Controls and Management Reporting

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

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

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.

PUBLIC SERVICES

APPROPRIATION ACCOUNTS, 2007

SUMMARY

Public Services Appropriation Accounts, 2007 Summary

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

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

Total Amount to be Surrendered €

493,958

PRESIDENT'S ESTABLISHMENT

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

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

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

NOTES

1 OPERATING COST STATEMENT FOR 2007

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

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

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

4 NET LIABILITY TO THE EXCHEQUER

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

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

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

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

6 DETAILS OF EXTRA REMUNERATION

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

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

7 MISCELLANEOUS ITEMS

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

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

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

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

8 STOCKS

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

9 DUE TO THE STATE

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

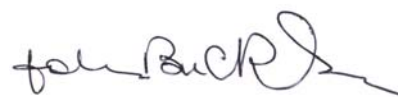
DAVID DOYLE
Accounting Officer
DEPARTMENT OF FINANCE
26 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the President's Establishment for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.

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

JOHN BUCKLEY

Comptroller and Auditor General
19 September 2008

DEPARTMENT OF THE TAOISEACH

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department and for payment of grants and grants-in-aid.

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

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

NOTES

1 OPERATING COST STATEMENT FOR 2007

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

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

Notes:

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

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

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

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007**

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

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

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

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Miscellaneous	100,000	163,502

Explanation of Variation

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

7 COMMITMENTS

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

8 MATURED LIABILITIES

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

9 CONTINGENT LIABILITIES

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

10 DETAILS OF EXTRA REMUNERATION

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

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

11 MISCELLANEOUS ITEMS

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

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

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

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

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

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

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

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

12 COMMISSIONS AND INQUIRIES, ETC.

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

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

13 STOCKS

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

14 DUE TO THE STATE

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

DERMOT McCARTHY


Accounting Officer
DEPARTMENT OF THE TAOISEACH
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of the Taoiseach for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.

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

JOHN BUCKLEY

Comptroller and Auditor General
19 September 2008

OFFICE OF THE ATTORNEY GENERAL

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Attorney General, including a grant-in-aid.

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

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

NOTES

1 OPERATING COST STATEMENT FOR 2007

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

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

4 NET LIABILITY TO THE EXCHEQUER

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

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

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

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

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

6 APPROPRIATIONS-IN-AID

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

Explanation of Variation

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

7 COMMITMENTS

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

8 MATURED LIABILITIES

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

9 DETAILS OF EXTRA REMUNERATION

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

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

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

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

Carryover under Administrative Budget Scheme

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

Change Management Funding

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

Office of the Attorney General: €12,000 in respect of Resource Allocation, Business Planning Project;

Law Reform Commission: €4,825 in respect of the Consultation Process for Third Programme of Law Reform.

Refund in respect of Redundancy Payments

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

11 STOCKS

Stocks at 31 December 2007 comprised:

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

12 DUE TO THE STATE

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

	€000
Income Tax	165
Pay Related Social Insurance	67
Pensions	1
Withholding Tax	20
Value Added Tax	<u>2</u>
	<u>262</u>

13 ENHANCING INTERNAL CONTROLS

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

Staff Training

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

Risk Management

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

Information and Communications Technology Security

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

Administrative and Financial Controls

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

FINOLA FLANAGAN

Accounting Officer

OFFICE OF THE ATTORNEY GENERAL

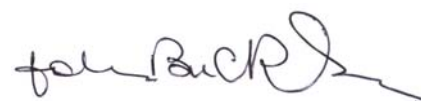
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Attorney General for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.



JOHN BUCKLEY

Comptroller and Auditor General

19 September 2008

CENTRAL STATISTICS OFFICE

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Central Statistics Office.

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

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

NOTES

1 EXCEPTION TO GENERAL ACCOUNTING POLICIES

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

Statement of Capital Assets - Depreciation of Office Equipment and Machinery

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

2 OPERATING COST STATEMENT FOR 2007

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

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

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

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

6 NET LIABILITY TO THE EXCHEQUER

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

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

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

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

8 APPROPRIATIONS-IN-AID

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

Explanation of variation

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

9 COMMITMENTS

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

10 DETAILS OF EXTRA REMUNERATION

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

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

11 MISCELLANEOUS ITEMS

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

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

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

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

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

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

12 STOCKS

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

13 DUE TO THE STATE

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

GERARD O'HANLON


Accounting Officer
CENTRAL STATISTICS OFFICE
27 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Central Statistics Office for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Comptroller and Auditor General.

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

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

NOTES

1 OPERATING COST STATEMENT FOR 2007

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

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

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

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

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

5 NET LIABILITY TO THE EXCHEQUER

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

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

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

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

7 APPROPRIATIONS-IN-AID

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

Explanation of Variation

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

8 COMMITMENTS

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

9 DETAILS OF EXTRA REMUNERATION

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

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

10 MISCELLANEOUS ITEMS

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

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

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

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

11 STOCKS

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

12 DUE TO THE STATE

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

€000

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

JOHN BUCKLEY

Accounting Officer

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

28 March 2008

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

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

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

Respective Responsibilities of the Accounting Officer and the Auditor

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

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

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

Basis of Opinion

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

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

Opinion


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

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

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

CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL

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

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

JOHN BUCKLEY

Comptroller and Auditor General
19 September 2008

OFFICE OF THE MINISTER FOR FINANCE

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Finance, including the Paymaster General's Office, for certain services administered by the Office of the Minister and for payment of certain grants and grants-in-aid.

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

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

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

NOTES

1 OPERATING COST STATEMENT FOR 2007

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

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

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

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

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

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

5 NET LIABILITY TO THE EXCHEQUER

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

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

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

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

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

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

8 APPROPRIATIONS-IN-AID

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

Explanation of Variation

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

9 COMMITMENTS

Commitments at year end totalled €733,177.

10 DETAILS OF EXTRA REMUNERATION

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

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

11 MISCELLANEOUS ITEMS

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

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

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

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

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

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

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

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

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

12 EU FUNDING

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

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

13 COMMISSIONS AND INQUIRIES, ETC.

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

14 NATIONAL LOTTERY FUNDING

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

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

15 STOCKS

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

16 DUE TO THE STATE**€000**

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

Income Tax	678
Pay Related Social Insurance	215
Professional Services Withholding Tax	98
Value Added Tax	31
Pensions	(18)
Other - Exchequer Extra Receipts	<u>48</u>
	<u>1,052</u>

DAVID DOYLE

Accounting Officer

DEPARTMENT OF FINANCE

26 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Finance for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.


JOHN BUCKLEY

Comptroller and Auditor General

19 September 2008

SUPERANNUATION AND RETIRED ALLOWANCES

Account of the sum expended in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts 1834 to 1963 and the Superannuation and Pensions Act 1976 and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Finance; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Board; payments in respect of Pensions Benefit System, miscellaneous payments, etc.

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

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

NOTES

1 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

2 NET LIABILITY TO THE EXCHEQUER

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

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

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

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

4 APPROPRIATIONS-IN-AID

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

Explanation of Variations

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

5 DETAILS OF EXTRA REMUNERATION

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

6 DUE TO THE STATE

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

€000

Income Tax

1,691

Pay Related Social Insurance

105

1,796

DAVID DOYLE

Accounting Officer

DEPARTMENT OF FINANCE


26 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Superannuation and Retired Allowances for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.



JOHN BUCKLEY

Comptroller and Auditor General

19 September 2008

OFFICE OF THE APPEAL COMMISSIONERS

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

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

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

NOTES

1 OPERATING COST STATEMENT FOR 2007

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

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

4 NET LIABILITY TO THE EXCHEQUER

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

	€000
Surplus to be surrendered	169
Exchequer Grant Undrawn	<u>(168)</u>
Net Liability to the Exchequer	<u>1</u>
Represented by:	
Debtors	
PMG Balance	182
Less Creditors	
Due to Vote 9 (Revenue Commissioners)	<u>(181)</u>
	<u>1</u>

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

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

JOHN O'CALLAGHAN

Accounting Officer

OFFICE OF THE APPEALS COMMISSIONERS

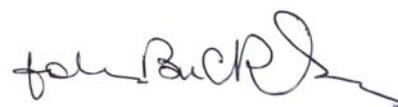
18 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Appeal Commissioners for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.



JOHN BUCKLEY

Comptroller and Auditor General

19 September 2008

OFFICE OF THE REVENUE COMMISSIONERS

Account of the sum expended, in the year 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations in-aid in addition thereto, for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

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

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

NOTES

1 OPERATING COST STATEMENT FOR 2007

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

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

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

In-House
Computer
Applications
€000

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

5 NET LIABILITY TO THE EXCHEQUER

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

	€000	€000
Surplus to be surrendered		6,740
Exchequer Grant Undrawn		<u>(6,631)</u>
Net Liability to the Exchequer		<u>109</u>

Represented by:

Debtors

Net PMG position and cash	8,291	
Shared Building Advances	357	
Advances to OPW for building works etc.	1,006	
Advances for Travel and Subsistence purposes	20	
Miscellaneous Suspense	91	
Recoupable Expenditure	486	
Vote 8 (Appeal Commissioners)	181	
Net Pay	<u>1</u>	10,433

Less Creditors

Payroll Deductions	(3,792)	
Due to State	(6,390)	
Vote Deposits	<u>(142)</u>	<u>(10,324)</u>
		<u>109</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

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

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

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

8 APPROPRIATIONS-IN-AID

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

Explanation of Variation

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

9 COMMITMENTS

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

10 DETAILS OF EXTRA REMUNERATION 2007

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

11 MISCELLANEOUS ITEMS

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

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

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

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

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

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

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

12 STOCKS

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

13 LIABILITIES DUE TO STATE

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

JOSEPHINE FEEHILY

Accounting Officer

OFFICE OF THE REVENUE COMMISSIONERS

31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Revenue Commissioners for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007. Attention is drawn to Chapter 3 of the report for 2007 prepared by me pursuant to Section 3 of the Act.

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

JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

OFFICE OF PUBLIC WORKS

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto:-

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

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

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

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

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

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

(a) Operating Cost Statement

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

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

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

(c) Capital Assets Under Development

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

(d) Depreciation

Vehicles

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

Other Capital Assets

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

2 OPERATING COST STATEMENT FOR 2007

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

Notes:

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

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

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

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

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

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

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

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

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

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

6 NET LIABILITY TO THE EXCHEQUER

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

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

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Proceeds from sale of Property	3,540,000

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

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

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

9 APPROPRIATIONS-IN-AID

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

Explanation of Variations

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

10 COMMITMENTS

(A) Global Commitments

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

(B) Multi-annual Capital Commitments

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

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

(C) Major Capital Projects

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

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

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

11 DETAILS OF EXTRA REMUNERATION

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

Notes:

Certain individuals received extra remuneration in more than one category.

¹ Extra remuneration for grades specific to OPW.

12 MISCELLANEOUS ITEMS

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

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

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

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

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

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

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

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

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

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

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

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

13 STOCKS

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

14 DUE TO THE STATE

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

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

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

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

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

17 ENHANCING INTERNAL CONTROLS

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

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

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

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

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

SEÁN BENTON

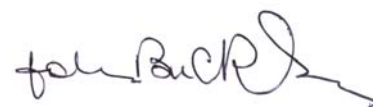
Accounting Officer
OFFICE OF PUBLIC WORKS
27 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of Public Works for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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 2007. Attention is drawn to Chapter 4 of the report for 2007 prepared by me pursuant to Section 3 of the Act.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

STATE LABORATORY

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the State Laboratory.

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

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

NOTES

1 OPERATING COST STATEMENT FOR 2007

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

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

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

4 NET LIABILITY TO THE EXCHEQUER

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

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

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

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

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Receipts for various analyses, examinations, tests, etc.	<u>100,000</u>	<u>374,472</u>

Explanation of Variation

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

7 COMMITMENTS

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

8 MATURED LIABILITIES

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

9 DETAILS OF EXTRA REMUNERATION

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

10 MISCELLANEOUS ITEMS

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

11 STOCKS

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

12 DUE TO THE STATE

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

13 ENHANCING INTERNAL CONTROLS

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

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

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

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

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

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

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


DERMOT HAYES
Accounting Officer
STATE LABORATORY
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the State Laboratory for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

SECRET SERVICE

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

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

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

NOTES

1 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

2 NET LIABILITY TO THE EXCHEQUER

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

	€000
Surplus to be surrendered	289
Exchequer Grant Undrawn	<u>(216)</u>
Net Liability to the Exchequer	<u>73</u>
Represented by:	
Debtors	
Net PMG position and cash	<u>73</u>

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

The estimate is necessarily conjectural.

4 STATEMENT ON INTERNAL FINANCIAL CONTROL

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

DAVID DOYLE
Accounting Officer
DEPARTMENT OF FINANCE
26 March 2008

Certificate of the Comptroller and Auditor General

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

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

JOHN BUCKLEY

Comptroller and Auditor General

19 September 2008

OFFICE OF THE CHIEF STATE SOLICITOR

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Chief State Solicitor.

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

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

NOTES

1 OPERATING COST STATEMENT FOR 2007

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

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

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

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007**

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

5 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

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

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

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

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Costs and Fees received by the Chief State Solicitor	<u>270,000</u>	<u>1,176,517</u>

Explanation of Variation

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

8 MATURED LIABILITIES

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

9 COMMITMENTS

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

10 DETAILS OF EXTRA REMUNERATION

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

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

11 MISCELLANEOUS ITEMS

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

12 STOCKS

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

13 DUE TO THE STATE

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

14 ENHANCING INTERNAL CONTROLS

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

Staff Training

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

Risk Management

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

Information and Communications Technology Security

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

Administrative and Financial Controls

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

DAVID J. O'HAGAN

Accounting Officer

OFFICE OF THE CHIEF STATE SOLICITOR

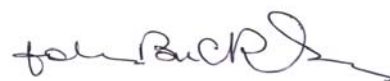
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Chief State Solicitor for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.



JOHN BUCKLEY

Comptroller and Auditor General

19 September 2008

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Director of Public Prosecutions.

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

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

NOTES

1 OPERATING COST STATEMENT FOR 2007

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

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

4 NET LIABILITY TO THE EXCHEQUER

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

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

5 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

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

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

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

7 APPROPRIATIONS-IN-AID

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

Explanation of Variations

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

8 COMMITMENTS

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

9 MATURED LIABILITIES

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

10 DETAILS OF EXTRA REMUNERATION

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

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

11 MISCELLANEOUS ITEMS

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

12 STOCKS

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

13 DUE TO THE STATE

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

14 ENHANCING INTERNAL CONTROLS

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

BARRY DONOGHUE

Accounting Officer

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Director of Public Prosecutions for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.



JOHN BUCKLEY

Comptroller and Auditor General

19 September 2008

VALUATION OFFICE

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Valuation Office and certain minor services.

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

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

NOTES

1 OPERATING COST STATEMENT FOR 2007

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

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

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

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

5 NET LIABILITY TO THE EXCHEQUER

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

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

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

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

7 APPROPRIATIONS-IN-AID

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

Explanations of Variations

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

8 COMMITMENTS

At 31 December 2007 commitments totalled €139,797.

9 DETAILS OF EXTRA REMUNERATION

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

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

10 MISCELLANEOUS ITEMS

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

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

11 STOCKS

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

12 DUE TO THE STATE

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

13 ENHANCING INTERNAL CONTROL

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

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

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

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

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

AIDAN MURRAY
Accounting Officer
VALUATION OFFICE
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Valuation Office for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

PUBLIC APPOINTMENTS SERVICE

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted, and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Public Appointments Service.

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

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

NOTES

1 OPERATING COST STATEMENT FOR 2007

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

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

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

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

5 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007**

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

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

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

7 APPROPRIATIONS-IN-AID

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

Explanation of Variation

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

8 COMMITMENTS

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

9 MATURED LIABILITIES

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

10 DETAILS OF EXTRA REMUNERATION

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

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

11 MISCELLANEOUS ITEMS

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

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

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

12 STOCKS

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

13 DUE TO THE STATE

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

14 ENHANCING INTERNAL CONTROLS

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

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

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

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

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

BRYAN ANDREWS

Accounting Officer

PUBLIC APPOINTMENTS SERVICE

31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Public Appointments Service for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.

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

JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

OFFICE OF THE COMMISSION FOR PUBLIC SERVICE APPOINTMENTS

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

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

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

NOTES

1 OPERATING COST STATEMENT FOR 2007

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

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor Balances held at 31 December 2007**

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

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

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

6 COMMITMENTS

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

7 DETAILS OF EXTRA REMUNERATION

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

8 MISCELLANEOUS ITEMS

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

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

9 STOCKS

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

10 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Income Tax	-
Pay Related Social Insurance	-
Withholding Tax	26
Value Added Tax	-
Pension Contributions	<u>-</u>
	<u>26</u>

11 ENHANCING INTERNAL CONTROL

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

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

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

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

BRENDAN O'CALLAGHAN

Accounting Officer

OFFICE OF THE COMMISSION FOR PUBLIC SERVICE APPOINTMENTS

19 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Commission for Public Service Appointments for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.

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

JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

OFFICE OF THE OMBUDSMAN

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

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

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

NOTES

1 OPERATING COST STATEMENT FOR 2007

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

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

4 NET LIABILITY TO THE EXCHEQUER

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

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

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

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

6 DETAILS OF EXTRA REMUNERATION

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

Note:

Certain individuals received extra remuneration in more than one category.

7 MISCELLANEOUS ITEMS

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

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

8 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

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

9 STOCKS

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

10 DUE TO THE STATE

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

11 ENHANCING INTERNAL CONTROLS

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

The Office uses the Performance Management and Development System (PMDS), *inter alia*, for identifying staff training needs, including financial management and accounting skills. The required training is then organised or sourced as appropriate.

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

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

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

PAT WHELAN

Accounting Officer

OFFICE OF THE OMBUDSMAN

31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Ombudsman for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.

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

JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

OFFICE OF THE MINISTER FOR JUSTICE, EQUALITY AND LAW REFORM

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Justice, Equality and Law Reform and of certain other services, including payments under cash-limited schemes administered by that Office, and payment of certain grants and grants-in-aid.

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

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

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

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

NOTES

1 EXCEPTION TO GENERAL ACCOUNTING POLICIES

Statement of Capital Assets - Depreciation

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

2 OPERATING COST STATEMENT FOR 2007

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

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

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

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

6 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007**

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

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

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

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

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

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

9 APPROPRIATIONS-IN-AID

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

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.
6. The increase in receipts arose due to greater than anticipated numbers of persons seeking registration.
7. The increase in receipts arose as the demand for re-entry visas to the State was greater than anticipated.
8. The small additional receipt reflects additional expenditure on initiatives funded under this scheme.
9. The increase in receipts arose due to increased volume of application fees received under the provisions of the Private Security Services Act, 2004.
10. Contributions to the pension scheme did not transfer from the Department of Education and Science until September 2007 thus accounting for a shortfall in receipts.

10 COMMITMENTS**(A) Global Commitments**

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

(B) Multi-Annual Capital Commitments

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

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

11 MATURED LIABILITIES

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

12 DETAILS OF EXTRA REMUNERATION

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

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

13 MISCELLANEOUS ITEMS

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

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

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

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

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

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

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

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

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

14 EU FUNDING

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

15 COMMISSIONS AND INQUIRIES, ETC.

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

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

16 STOCKS

Stocks at 31 December 2007 comprised:

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

17 DUE TO THE STATE

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

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

S. AYLWARD

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Justice, Equality and Law Reform for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.

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

JOHN BUCKLEY

Comptroller and Auditor General

19 September 2008

GARDA SÍOCHÁNA

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Garda Síochána, including pensions, etc.; for payments of compensation and other expenses arising out of service in the Local Security Force; for the payment of certain witnesses' expenses, and for payment of a grant-in-aid.

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	978,716			
<i>Supplementary</i>	<u>28,200</u>	1,006,916	1,002,739	-
A.2. TRAVEL AND SUBSISTENCE				
<i>Original</i>	27,258			
<i>Supplementary</i>	<u>8,000</u>	35,258	37,482	3,796
A.3. INCIDENTAL EXPENSES				
<i>Original</i>	15,552			
<i>Supplementary</i>	<u>9,500</u>	25,052	25,399	1,834
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES				
<i>Original</i>	8,815			
<i>Supplementary</i>	<u>1,400</u>	10,215	9,929	1,474
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES		38,448	39,625	(19)
A.6. MAINTENANCE OF GARDA PREMISES		8,366	10,805	337
A.7. CONSULTANCY SERVICES				
<i>Original</i>	827			
<i>Supplementary</i>	<u>500</u>	1,327	933	5
A.8. STATION SERVICES				
<i>Original</i>	16,356			
<i>Supplementary</i>	<u>4,300</u>	20,656	21,559	1,540
A.9. IMPLEMENTATION OF GARDA SMI				
<i>Original</i>	330			
<i>Supplementary</i>	<u>(300)</u>	30	117	-
A.10. GARDA RESERVE				
<i>Original</i>	1,280			
<i>Supplementary</i>	<u>(1,000)</u>	280	45	-
A.11. VALUE FOR MONEY AND POLICY REVIEWS				
<i>Original</i>	250			
<i>Supplementary</i>	<u>(250)</u>	-	-	-
OTHER SERVICES				
B. CLOTHING AND ACCESSORIES				
<i>Original</i>	3,156			
<i>Supplementary</i>	<u>7,000</u>	10,156	11,861	181
C. ST. PAUL'S GARDA MEDICAL AID SOCIETY (GRANT-IN-AID)		128	128	-
D. TRANSPORT				
<i>Original</i>	22,916			
<i>Supplementary</i>	<u>3,875</u>	26,791	27,628	1,911
E. COMMUNICATIONS AND OTHER EQUIPMENT				
<i>Original</i>	35,789			
<i>Supplementary</i>	<u>(8,250)</u>	27,539	24,832	1,182
F. AIRCRAFT				
<i>Original</i>	2,525			
<i>Supplementary</i>	<u>400</u>	2,925	2,232	82

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

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

(A) Depreciation

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

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

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

(B) Land and Buildings

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

2 OPERATING COST STATEMENT FOR 2007

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

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

Note:

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

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

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

6 NET LIABILITY TO THE EXCHEQUER

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

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

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

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

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

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

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

9 APPROPRIATIONS-IN-AID

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

Explanation of Variations

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

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

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

10 COMMITMENTS

(A) Global Commitments

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

(B) Multi-Annual Capital Commitments

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

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

11 MATURED LIABILITIES

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

12 STATEMENT OF LOSSES (GARDA VEHICLES, etc.)

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

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

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

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

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

13 DETAILS OF EXTRA REMUNERATION

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

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

14 MISCELLANEOUS ITEMS

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

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

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

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

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

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

Road Traffic Accidents	265
Garda Compensation	1,260
Miscellaneous	350

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

15 EU FUNDING

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

16 GARDA SÍOCHÁNA REWARD FUND

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

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

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

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

17 STOCKS

Stocks at 31 December 2007 comprised:	€000
Stationery	614
Telecommunications Stock	793
Clothing	1,630
Transport Stock	31
Technical Bureau	337
United Nations Stock	55
Armoury	810
Miscellaneous	<u>361</u>
	<u>4,631</u>

18 DUE TO THE STATE

The amount Due to the State at 31 December 2007 consisted of:	€000
Income Tax	15,814
Value Added Tax	677
Retention Tax	920
Pay Related Social Insurance	6,394
Firearms Certs	1,317
Road Traffic Act Penalties	7,576
Civil Service Pension Scheme	10
Tax on Pension Contributions refunds	<u>11</u>
	<u>32,719</u>

19 ENHANCING INTERNAL CONTROLS

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

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

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

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

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

M. F. MURPHY

Accounting Officer
AN GARDA SÍOCHÁNA
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Garda Síochána for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor, General and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. I have also been furnished with certificates from the Accounting Officer which support the expenditure under the Witness Security Programme. As a result of my audit, and on the basis of the certificates furnished, it is my opinion that proper books of account have been kept by the Garda Síochána. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007. Attention is drawn to Chapter 5 of the report for 2007 prepared by me pursuant to Section 3 of the Act.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

PRISONS

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto for the salaries and expenses of the Prison Service and other expenses in connection with prisons, including places of detention; for probation services; and for payment of a grant-in-aid.

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	262,755			
<i>Supplementary</i>	<u>(10,031)</u>	252,724	248,075	-
A.2. TRAVEL AND SUBSISTENCE				
<i>Original</i>	3,312			
<i>Supplementary</i>	<u>(590)</u>	2,722	2,721	250
A.3. INCIDENTAL EXPENSES				
<i>Original</i>	9,374			
<i>Supplementary</i>	<u>3,750</u>	13,124	11,850	1,366
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		3,330	3,165	389
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES				
<i>Original</i>	4,439			
<i>Supplementary</i>	<u>(3,000)</u>	1,439	1,157	62
A.6. CONSULTANCY SERVICES				
<i>Original</i>	448			
<i>Supplementary</i>	<u>(200)</u>	248	243	4
A.7. VALUE FOR MONEY AND POLICY REVIEWS		50	-	-
OTHER SERVICES				
B. BUILDINGS AND EQUIPMENT				
<i>Original</i>	38,828			
<i>Supplementary</i>	<u>48,852</u>	87,680	94,405	3,169
C. PRISON SERVICES, ETC.				
<i>Original</i>	25,204			
<i>Supplementary</i>	<u>5,217</u>	30,421	28,498	3,150
D. MANUFACTURING DEPARTMENT AND FARM		1,106	583	14
E. PROBATION SERVICE - SERVICES TO OFFENDERS		52	44	11
F. EDUCATIONAL SERVICES		1,631	1,800	141
G. PRISON OFFICERS MEDICAL AID SOCIETY (GRANT-IN-AID)				
<i>Original</i>	948			
<i>Supplementary</i>	<u>(948)</u>	-	-	-
H. COMPENSATION				
<i>Original</i>	2,911			
<i>Supplementary</i>	<u>(800)</u>	2,111	1,830	42
I. SOCIAL DISADVANTAGE MEASURES (DORMANT ACCOUNTS FUNDED)				
<i>Original</i>	750			
<i>Supplementary</i>	<u>(250)</u>	500	179	-

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

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

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

NOTES

1 EXCEPTIONS TO ACCOUNTING POLICIES

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

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

2 OPERATING COST STATEMENT FOR 2007

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

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

Note:

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

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

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

Note:

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

6 NET LIABILITY TO THE EXCHEQUER

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

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

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

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

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

8 APPROPRIATIONS-IN-AID

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

Explanation of Variations

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

9 COMMITMENTS

(A) Global Commitments

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

(B) Multi-Annual Capital Commitments

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

¹ Excludes projects completed by the end of 2006.

10 MATURED LIABILITIES

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

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	564,435	171	40	13,543
Overtime and extra attendance	31,865,395	3,288	2,590	21,806
Shift and roster allowances	23,341,349	3,186	2,101	17,822
Miscellaneous	<u>37,919,767</u>	3,541	3,013	25,695
Total extra remuneration	<u>93,690,946</u>			

Note:

Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

Compensation and legal costs totalling €665,643 and ranging from €30 to €173,750 were made in respect of claims arising out of injuries received by 46 Prison Staff while on duty.

Compensation and legal costs totalling €354,152 and ranging from €18 to €22,500 were made in respect of claims arising out of injuries received by 94 prisoners.

Compensation and legal costs totalling €33,425 and ranging from €30 to €6,860 were made in respect of claims arising out of injuries received by 13 civilians while visiting prisons.

Ex gratia payments totalling €17,227 were made towards the funeral expenses of 6 offenders who died while in prison.

A total of €68,000 was paid as fees/expenses to 9 members of the Prisons Interim Board in 2007.

A total of €22,351 was paid to retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2007.

A sum of €9,006 was written off in respect of discrepancies in the cash account in Castlerea Prison.

A sum of €7,991 was brought to account in respect of unrecoverable suspense account balances.

During 2007 an amount of €27,117 was paid, in exceptional circumstances, to a senior officer in respect of travel and subsistence expenses. Sanction was not requested from the Department of Finance.

13 STOCKS

The value of stock on hand at 31 December 2007 for the Prisons which operate the inventory module of the computerised Financial Management System is €4.38 million. Roll-out of the system to other Prisons will continue.

The stock is categorised as follows:	€000
Uniforms & Clothing	2,855
Furniture & Maintenance Material	366
Food	64
Miscellaneous	<u>1,095</u>
Total	<u>4,380</u>

14 DUE TO THE STATE

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

€000

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

S. AYLWARD

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Prisons for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007. Attention is drawn to Chapter 6 of the report for 2007 prepared by me pursuant to Section 3 of the Act.



JOHN BUCKLEY

Comptroller and Auditor General

19 September 2008

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

	Agriculture €	Other Industries €	Total €
Stock on Hand at 1 January 2007	3,780	510,196	513,976
Purchases	36,498	528,750	565,248
Profit	<u>13,708</u>	<u>317,756</u>	<u>331,464</u>
	<u>53,986</u>	<u>1,356,702</u>	<u>1,410,688</u>

	Agriculture €	Other Industries €	Total €
Sales	50,536	920,705	971,241
Stock on Hand at 31 December 2007 ¹	<u>3,450</u>	<u>435,997</u>	<u>439,447</u>
	<u>53,986</u>	<u>1,356,702</u>	<u>1,410,688</u>

Note

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

Reconciliation with Appropriation Account

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

Note

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

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

S. AYLWARD

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

31 March 2008

THE COURTS SERVICE

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted, and of the sum which may be applied as appropriations-in-aid in addition thereto, for such of the salaries and expenses of the Courts Service and of the Supreme Court, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain other minor services as are not charged to the Central Fund.

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

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

NOTES

1 EXCEPTION TO GENERAL ACCOUNTING POLICIES

Statement of Capital Assets - Depreciation

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

2 OPERATING COST STATEMENT FOR 2007

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

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

Note

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

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

In-House
Computer
Applications
€000

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

6 NET LIABILITY TO THE EXCHEQUER

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

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

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

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

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

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

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

9 APPROPRIATIONS-IN-AID

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

Explanation of Variations

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

10 COMMITMENTS

(A) Global Commitments

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

(B) Multi-Annual Capital Commitments

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

¹ Excludes projects completed by the end of 2006.

11 MATURED LIABILITIES

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

12 DETAILS OF EXTRA REMUNERATION

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

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

13 MISCELLANEOUS ITEMS

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

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

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

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

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

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

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

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

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

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

14 STOCKS

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

15 DUE TO THE STATE

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

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

16 ENHANCING INTERNAL CONTROLS

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

Risk Management

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

Audit Committee

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

ICT

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

P.J. FITZPATRICK

Accounting Officer
THE COURTS SERVICE
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Courts Service for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

PROPERTY REGISTRATION AUTHORITY

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

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

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

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

NOTES

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

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

2 OPERATING COST STATEMENT FOR 2007

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

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

5 NET LIABILITY TO THE EXCHEQUER

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

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

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

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

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

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

8 COMMITMENTS

(A) Global Commitments

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

(B) Multi-Annual Capital Commitments

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

9 MATURED LIABILITIES

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

10 DETAILS OF EXTRA REMUNERATION

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

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

11 MISCELLANEOUS ITEMS

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

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

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

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

12 STOCKS

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

13 DUE TO THE STATE

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

€000

Income Tax	376
Retention Tax	19
Pay Related Social Insurance	216
Valued Added Tax	<u>79</u>
	<u>690</u>

14 ENHANCING INTERNAL CONTROLS

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

Staff Training

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

Risk Management

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

Information Communication Technology (ICT)

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

Audit Committee

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

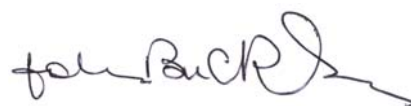
C TREACY
Accounting Officer
PROPERTY REGISTRATION AUTHORITY
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Property Registration Authority for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.

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

JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

CHARITABLE DONATIONS AND BEQUESTS

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

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

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

NOTES

1 OPERATING COST STATEMENT FOR 2007

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

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

4 NET LIABILITY TO THE EXCHEQUER

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

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

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

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

6 DETAILS OF EXTRA REMUNERATION

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

7 DUE TO THE STATE

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

ORLA BARRY MURPHY

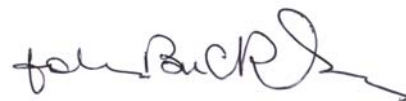
Accounting Officer
CHARITABLE DONATIONS AND BEQUESTS
20 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Charitable Donations and Bequests for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

ENVIRONMENT, HERITAGE AND LOCAL GOVERNMENT

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto:

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

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

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

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
HERITAGE	€000	€000	€000
E.1. GRANT FOR AN CHOMHAIRLE OIDHREACHTA (HERITAGE COUNCIL) (PART FUNDED BY NATIONAL LOTTERY)	11,800	13,536	-
E.2. BUILT HERITAGE	24,924	23,180	136
E.3. NATURAL HERITAGE (NATIONAL PARKS AND WILDLIFE SERVICE)	35,553	34,430	1,048
E.4. IRISH HERITAGE TRUST	5,500	5,500	-
OTHER SERVICES			
F.1. FIRE AND EMERGENCY SERVICES	22,305	25,469	1,441
F.2. LOCAL AUTHORITY LIBRARY AND ARCHIVE SERVICE	14,675	17,949	-
F.3. SUBSIDIES TO LOCAL AUTHORITIES TOWARDS LOAN CHARGES IN RESPECT OF THE PROVISION OF CAPITAL SERVICES	53	21	1
F.4. RECOUPMENT OF EXPENDITURE ON FOOT OF CERTAIN MALICIOUS INJURIES	299	244	-
F.5. AN BORD PLEANÁLA	15,230	15,990	-
F.6. IRISH WATER SAFETY ASSOCIATION	604	639	-
F.7. URBAN REGENERATION	22,494	22,494	-
F.8. TIDY TOWNS COMPETITION	257	257	144
F.9. PROGRAMME FOR PEACE AND RECONCILIATION	5,274	5,274	-
F.10. PLANNING TRIBUNAL	16,344	10,472	1,095
F.11. PLANNING AND DEVELOPMENT, ETC.	333	296	(1)
F.12. MISCELLANEOUS SERVICES	<u>5,526</u>	<u>5,378</u>	<u>5</u>
Gross Total			
Original	2,925,900		
Supplementary	50,000		
Deferred Surrender	<u>20,000</u>	2,995,900	2,988,744
Deduct :-			56,852
G. APPROPRIATIONS-IN-AID	<u>31,276</u>	<u>38,475</u>	<u>6</u>
Net Total			
Original	2,894,624		
Supplementary	50,000		
Deferred Surrender	<u>20,000</u>	<u>2,964,624</u>	<u>2,950,269</u>
			<u>56,846</u>
SURPLUS TO BE SURRENDERED		€14,355,188	

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Asset Depreciation Policy

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

2 OPERATING COST STATEMENT FOR 2007

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

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

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

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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

Note:

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

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

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

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

6 NET LIABILITY TO THE EXCHEQUER

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

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

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

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

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

Subhead variations - Virement

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

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

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

9 APPROPRIATIONS-IN-AID

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

Explanation of Variations

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

10 COMMITMENTS

(a) Global Commitments

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

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

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

2 Housing Projects

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

3 Fire Services Project

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

4 Kyoto Credits

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

Notes:

¹ Cost of project updated since 2006.

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

³ Cumulative expenditure to 31 December 2006 updated.

11 MATURED LIABILITIES

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

12 DETAILS OF EXTRA REMUNERATION

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

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

13 MISCELLANEOUS ITEMS

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

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

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

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

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

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

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

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

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

14 EU FUNDING

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

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

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

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

15 COMMISSIONS AND INQUIRIES ETC.

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

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

16 NATIONAL LOTTERY FUNDING

Task Force on Special Housing Aid for the Elderly	
Account of Receipts and Payments in the year ended 31 December 2007	€
Balance at 1 January 2007	-
B.2. Task Force on Special Housing Aid for the Elderly Expenditure	15,232,000
	<u>15,232,000</u>
Balance at 31 December 2007	=

Schedule - Task Force on Special Housing Aid for the Elderly - Payments in the year ended 31 December 2007

Payee	
Health Service Executive Region	€
Dublin Mid Leinster	2,000,000
Dublin North East	3,000,000
Southern	2,522,000
Western	7,710,000
Total	<u>15,232,000</u>

Grant for the Heritage Council

Account of Receipts and Payments in the year ended 31 December 2007

	€
Balance at 1 January 2007	-
E.1. Heritage Council	8,138,000
Expenditure	<u>8,138,000</u>
Balance at 31 December 2007	=

Communal Facilities in Voluntary Housing Schemes

Account of Receipts and Payments in the year ended 31 December 2007

	€
Balance at 1 January 2007	-
B.1. Communal Facilities in Voluntary Housing Schemes	1,922,336
Expenditure	<u>1,922,336</u>
Balance at 31 December 2007	=

Schedule - Communal Facilities in Voluntary Housing Schemes - Payments in the year ended 31 December 2007

Local Authority	Project	Amount
<i>County Councils</i>		€
Cavan	Society of Saint Vincent De Paul, 29 Bridge Street, Cavan	58,000
Cork	Society of Saint Vincent De Paul, Derrigra, Ballineen	105,000
Donegal	Habinteg Housing Association (Ireland) Ltd., Lifford	167,775
	North West Housing Association Ltd., Fortwell, Letterkenny	142,697
	North West Housing Association Ltd., Rathmullen	97,500
	Respond Voluntary Housing Agency, Meenmore, Dungloe	22,883
Dunlaoghaire /Rathdown	St John of God Hospitaller Services, Belmont, Stillorgan	135,000
Galway	Tearmann Eanna Teo, An Tulach, Baile na Habhann, Inverin	13,388
Kildare	Kildare North Sheltered Housing Ltd., Phase 1, Dunboyne Road, Maynooth	44,985
	Respond Voluntary Housing Agency, Easton Road, Leixlip	2,150
	Respond Voluntary Housing Agency, Ardrew, Athy	39,800
Kilkenny	St. Mary's (Kilkenny) Voluntary Housing Association, Gaol Road, Kilkenny	4,060
Laois	Respond Voluntary Housing Agency, Graiguecullen	150,049
	Respond Voluntary Housing Agency, Kiln Lane, Mountrath	64,000
Longford	County Longford Association for Mentally Handicapped, Battery Road, Longford	60,000
Mayo	Ballycastle and District Social Housing Association, Main St., Ballycastle	141,750
	Ballyhaunis Social Housing Ltd., Clare Close, Clare Road, Ballyhaunis	132,146

		Amount €
Roscommon	Four-Mile House Housing Association Ltd., Ballinderry, Four-Mile House	60,000
Tipperary North	Thurles Lions Trust Housing Assoc. Ltd., Smith O'Brien St., Gortataggort, Brittas Rd., Thurles	81,228
Tipperary South	Saint Patrick's Dwelling for the Elderly, Ashwells Lot, Cashel	97,875
Waterford	Newgrove Housing Association, Kilnamack West	87,000
<i>City Councils</i>		
Dublin	Teenage Care Foundation Housing Association, Claremont Villa 1, Ballymun Road, Glasnevin	52,500
	Society of Saint Vincent De Paul, Marian Hall Apartments, Milltown	135,000
Limerick	Arlington Novas Ireland Ltd., 2 St. Patrick's Hill, Dublin Road, Limerick	<u>27,550</u>
Total		<u>1,922,336</u>

17 STOCKS

Stocks at 31 December 2007 comprised:	€000
Other (includes consumables in local depots)	301
Stationery	299
IT Consumables	84
Meteorological consumables	19
Cleaning Materials	<u>8</u>
	<u>711</u>

18 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Income Tax	1,145
Pay Related Social Insurance	515
Withholding Tax	610
Value Added Tax	148
Pension Contributions	<u>854</u>
	<u>3,272</u>

19 ENHANCING INTERNAL CONTROL

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

GERALDINE TALLON

Accounting Officer

DEPARTMENT OF THE ENVIRONMENT, HERITAGE AND LOCAL GOVERNMENT

18 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Environment, Heritage and Local Government for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007. Attention is drawn to Chapter 7 of the report for 2007 prepared by me pursuant to Section 3 of the Act.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

OFFICE OF THE MINISTER FOR EDUCATION AND SCIENCE

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto for the salaries and expenses of the Office of the Minister for Education and Science, for certain services administered by that Office, and for payment of certain grants and grants-in-aid.

Service		Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES		66,381	60,507	-
A.2. TRAVEL AND SUBSISTENCE		3,205	2,866	10
A.3. INCIDENTAL EXPENSES		2,612	1,981	103
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		3,740	2,927	93
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES		10,551	8,370	(612)
A.6. OFFICE PREMISES EXPENSES		4,340	1,747	122
A.7. CONSULTANCY SERVICES		650	863	4
A.8. REGIONAL OFFICE SERVICE		1,800	377	18
A.9. VALUE FOR MONEY AND POLICY REVIEW				
<i>Original</i>	400			
<i>Supplementary</i>	<u>800</u>	1,200	1,144	-
OTHER SERVICES				
B.1. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ADULT EDUCATION ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)		929	929	-
B.2. TRANSPORT SERVICES		165,000	172,106	11,342
B.3. INTERNATIONAL ACTIVITIES		1,306	1,216	6
B.4. UNESCO CONTRIBUTION AND INTERNATIONAL EDUCATION EXCHANGES		2,272	2,296	-
B.5. RESEARCH AND DEVELOPMENT ACTIVITIES		9,346	8,686	52
B.6. IN CAREER DEVELOPMENT		29,646	29,304	-
B.7. EXPENSES OF NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT		4,548	3,848	-
B.8. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES		12,270	12,270	-
B.9. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES (PART FUNDED BY NATIONAL LOTTERY)		42,617	42,617	-
B.10. GRANTS TO COLLEGES PROVIDING COURSES IN IRISH (PART FUNDED BY NATIONAL LOTTERY)		1,256	1,178	100
B.11. OCCUPATIONAL HEALTH STRATEGY FOR FIRST AND SECOND LEVEL TEACHERS		2,000	948	-
B.12. PAYMENTS IN RELATION TO THE WINDING UP OF INSTITIÚID TEANGEOLAÍOCHTA ÉIREANN		320	275	-
B.13. ROYAL IRISH ACADEMY OF MUSIC GENERAL EXPENSES (GRANT-IN-AID)				
<i>Original</i>	3,644			
<i>Supplementary</i>	<u>300</u>	3,944	3,944	-
B.14. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF CULTURAL, SCIENTIFIC AND EDUCATIONAL ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)		230	230	-
B.15. NORTH/SOUTH CO-OPERATION FUNDING		5,930	1,790	-

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
OTHER SERVICES (Cont'd)				
B.16. FUND FOR GENERAL EXPENSES OF ORGANISATIONS INVOLVED IN THE PROMOTION OF IRELAND AS AN INTERNATIONAL EDUCATION CENTRE		1,000	867	-
B.17. MISCELLANEOUS		18,525	18,732	-
B.18. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES ACTIVITIES				
<i>Original</i>	21,681			
<i>Supplementary</i>	<u>(9,000)</u>	12,681	9,816	-
B.19. COMMISSION ON CHILD ABUSE		18,631	7,384	(77)
B.20. SCHOOL COMPLETION PROGRAMME		28,888	31,116	-
B.21. NATIONAL EDUCATIONAL PSYCHOLOGICAL SERVICE		17,700	15,585	47
B.22. NATIONAL QUALIFICATIONS FRAMEWORK		11,800	12,500	-
B.23. NATIONAL EDUCATION WELFARE BOARD		9,808	9,738	-
B.24. RESIDENTIAL INSTITUTIONS REDRESS		185,079	184,955	147
B.25. NATIONAL COUNCIL FOR SPECIAL EDUCATION		11,136	8,920	-
B.26. EDUCATIONAL DISADVANTAGE (DORMANT ACCOUNTS FUNDING)				
<i>Original</i>	24,500			
<i>Supplementary</i>	<u>(20,000)</u>	4,500	3,330	-
FIRST-LEVEL EDUCATION GRANTS & SERVICES				
C.1. SALARIES, ETC., OF TEACHERS		1,807,382	1,848,327	1,441
C.2. MODEL SCHOOLS - MISCELLANEOUS EXPENSES		365	408	22
C.3. CAPITATION GRANTS TOWARDS OPERATING COSTS OF NATIONAL SCHOOLS		150,400	149,812	-
C.4. SALARIES ETC. OF NON-TEACHING STAFF IN NATIONAL SCHOOLS INCLUDING SPECIAL NEEDS ASSISTANTS, CARETAKERS AND CLERICAL OFFICERS		237,546	247,658	-
C.5. OTHER GRANTS AND SERVICES		93,210	82,145	2,160
C.6. LIBRARY GRANTS		2,118	2,129	-
C.7. CENTRES FOR YOUNG OFFENDERS		7,199	7,359	-
C.8. SPECIAL EDUCATION INITIATIVES		11,250	8,541	(150)
C.9. SUPERANNUATION, ETC., OF TEACHERS				
<i>Original</i>	327,595			
<i>Supplementary</i>	<u>26,000</u>	353,595	353,849	-
SECOND LEVEL & FURTHER EDUCATION GRANTS & SERVICES				
D.1. SALARIES, ETC., OF TEACHERS IN SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOLS		1,227,293	1,203,306	-
D.2. GRANTS TO SECONDARY SCHOOL AUTHORITIES AND OTHER GRANTS AND SERVICES IN RESPECT OF SECONDARY SCHOOLS		103,022	102,485	-
D.3. SALARIES, ETC., OF NON-TEACHING STAFF IN SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOLS INCLUDING SPECIAL NEEDS ASSISTANTS AND CLERICAL OFFICERS		37,113	34,350	-
D.4. SUPERANNUATION OF SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOL TEACHERS				
<i>Original</i>	211,310			
<i>Supplementary</i>	<u>37,600</u>	248,910	249,463	-
D.5. COMPREHENSIVE AND COMMUNITY SCHOOLS - RUNNING COSTS		44,253	45,608	-

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
SECOND LEVEL & FURTHER EDUCATION GRANTS & SERVICES (Cont'd)	€000	€000	€000	€000
D.6. ANNUAL GRANTS TO VOCATIONAL EDUCATION COMMITTEES (EXCLUDING CERTAIN GRANTS IN RESPECT OF SPECIALIST COLLEGES AND STUDENT SUPPORT)		851,185	864,164	-
D.7. PAYMENTS TO LOCAL AUTHORITIES IN RESPECT OF SUPERANNUATION CHARGES				
<i>Original</i>	122,416			
<i>Supplementary</i>	<u>14,000</u>	136,416	146,188	-
D.8. MISCELLANEOUS POST-PRIMARY SERVICES		37,874	26,629	83
D.9. SPECIAL INITIATIVES ADULT EDUCATION		42,455	42,455	-
D.10. STATE EXAMINATIONS COMMISSION		55,293	56,101	1,935
D.11. MISCELLANEOUS		4,861	4,882	14
THIRD LEVEL & FURTHER EDUCATION GRANTS & SERVICES				
E.1. STUDENT SUPPORT		241,345	242,753	-
E.2. UNIVERSITY SCHOLARSHIPS		1,250	1,161	-
E.3. AN tÚDARÁS UM ARD-OIDEACHAS - GRANT-IN-AID FOR GENERAL EXPENSES		5,936	5,936	-
E.4. AN tÚDARÁS UM ARD-OIDEACHAS - GENERAL CURRENT GRANTS TO UNIVERSITIES AND COLLEGES, INSTITUTES OF TECHNOLOGY AND OTHER DESIGNATED INSTITUTIONS OF HIGHER EDUCATION (GRANT-IN-AID)		1,313,440	1,313,440	-
E.5. GRANTS IN RESPECT OF THE RUNNING COSTS OF THE INSTITUTES OF TECHNOLOGY AND ONE VOCATIONAL EDUCATION COMMITTEE COLLEGE		11,402	11,402	-
E.6. TRAINING COLLEGES FOR PRIMARY TEACHERS EXCLUDING THOSE FUNDED THROUGH THE HIGHER EDUCATION AUTHORITY		10,811	11,216	-
E.7. ST. CATHERINE'S TRAINING COLLEGE FOR TEACHERS OF HOME ECONOMICS		1,889	2,384	-
E.8. DUBLIN DENTAL HOSPITAL - DENTAL EDUCATION GRANT (GRANT-IN-AID)				
<i>Original</i>	11,496			
<i>Supplementary</i>	<u>600</u>	12,096	12,096	-
E.9. DUBLIN INSTITUTE FOR ADVANCED STUDIES (GRANT-IN-AID)		7,732	7,732	-
E.10. GRANT IN RESPECT OF TUITION FEES TO DESIGNATED NON-HIGHER EDUCATION AUTHORITY THIRD-LEVEL INSTITUTIONS		3,530	3,589	-
E.11. MISCELLANEOUS		830	887	-
E.12. GRANTS TO CERTAIN THIRD LEVEL INSTITUTIONS		19,127	19,054	-
E.13. ALLEVIATION OF DISADVANTAGE		17,320	17,319	-
E.14. RESEARCH AND DEVELOPMENT ACTIVITIES		93,714	83,783	-
E.15. GRANGEGORMAN DEVELOPMENT AGENCY				
<i>Original</i>	1,031			
<i>Supplementary</i>	<u>2,500</u>	3,531	3,525	-
E.16. STRATEGIC INNOVATION FUND				
<i>Original</i>	60,000			
<i>Supplementary</i>	<u>(60,000)</u>	-	-	-

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
CAPITAL SERVICES	€000	€000	€000	€000
F.1. BUILDING, EQUIPMENT AND FURNISHING OF NATIONAL SCHOOLS AND CENTRES FOR YOUNG OFFENDERS				
<i>Original</i>	306,000			
<i>Supplementary</i>	<u>88,000</u>	394,000	398,556	7,904
F.2. SECOND-LEVEL SCHOOLS - BUILDING GRANTS AND CAPITAL COSTS		236,000	247,470	3,669
F.3. BUILDING GRANTS AND CAPITAL COSTS OF THE INSTITUTES OF TECHNOLOGY, OTHER COLLEGES AND THE RESEARCH TECHNOLOGICAL DEVELOPMENT AND INNOVATION PROGRAMME		244	350	-
F.4. AN tÚDARÁS UM ARD-OIDEACHAS - BUILDING GRANTS AND CAPITAL COSTS FOR UNIVERSITIES AND COLLEGES, INSTITUTES OF TECHNOLOGY, DESIGNATED INSTITUTIONS OF HIGHER EDUCATION, AND THE RESEARCH TECHNOLOGICAL DEVELOPMENT AND INNOVATION PROGRAMME (GRANT-IN-AID)		156,256	147,085	-
F.5. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES ACTIVITIES				
<i>Original</i>	10,000			
<i>Supplementary</i>	<u>(8,000)</u>	2,000	1,763	-
F.6. PUBLIC PRIVATE PARTNERSHIP COSTS		<u>33,000</u>	<u>31,868</u>	<u>-</u>
Gross Total				
<i>Original</i>	8,640,234			
<i>Supplementary</i>	<u>72,800</u>	8,713,034	8,704,590	28,433
<i>Deduct:-</i>				
G. APPROPRIATIONS-IN-AID				
<i>Original</i>	254,903			
<i>Supplementary</i>	<u>(27,200)</u>	<u>227,703</u>	<u>227,363</u>	<u>20,833</u>
Net Total				
<i>Original</i>	8,385,331			
<i>Supplementary</i>	<u>100,000</u>	<u>8,485,331</u>	<u>8,477,227</u>	<u>7,600</u>
SURPLUS TO BE SURRENDERED		€8,103,940		

The Statement of Accounting Policies and Principles and Notes 1 to 21 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The Appropriation Account for Vote 26 - Education and Science is compiled in accordance with the Statement of Accounting Policies and Principles with the following exception:

Multi-Annual Capital Commitments

Legally Enforceable Capital Commitments are reported on at the threshold of €12.697 million. (S14/03/06)

2 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			8,477,227
Changes in Capital Assets			
Purchases Cash	(54,617)		
Depreciation (Note 4)	2,676		
Loss on Disposals	<u>39,375</u>	(12,566)	
Assets Under Development			
Cash Payments (Note 5)		(35,489)	
Changes in Net Current Assets			
Decrease in Closing Accruals		(1,281)	
Decrease in Stock		<u>60</u>	<u>(49,276)</u>
Direct Expenditure			8,427,951
Expenditure Borne Elsewhere			
Vote 27			173
Net Allied Services Expenditure			19,681
Notional Rents			<u>4,302</u>
Operating Cost			<u>8,452,107</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 4)			93,109
Assets Under Development (Note 5)			<u>21,186</u>
			114,295
Current Assets			
Stocks (Note 19)		165	
Prepayments		1,210	
Recoupment of Overpayments		1,592	
Recoupment of Secondment Costs		1,856	
Salary outstanding from Department of Justice, Equality & Law Reform		26	
Loans Outstanding (Note 16)		58	
Accrued Income		20,833	
Net Liability from the Exchequer (Note 6)		1,896	
Other Debit Balances:			
Sub-Accountants	171		
Marriage Retirement Death Gratuity	715		
Salaries Recoupable	268		
Schools Broadband Programme	6,265		
Travel Passes	122		
Payable Orders Irregularly Cashied	75		
Miscellaneous	<u>28</u>	<u>7,644</u>	
Total Current Assets		<u>35,280</u>	
Less Current Liabilities			
Due to the State - Other Balances (Note 20)		959	
Accrued Expenses		29,643	
Pension recoupment to Local Authorities		14,305	
PMG Balance and Cash	(28,802)		
Orders Outstanding	<u>34,724</u>	5,922	
Other Credit Balances:			
Redress Board	2,186		
Pension Refund	146		
Skill Olympic Sponsorship	61		
Exchequer Extra Receipts	525		
Central Bank	45		
Thedens Bequest	224		
Erasmus Smith Endowment	24		
Energy Building Programme	306		
Reid Bequest C Fund	51		
Miscellaneous	<u>51</u>	<u>3,619</u>	
Total Current Liabilities		<u>54,448</u>	
Net Current Liabilities			<u>(19,168)</u>
Net Assets			<u>95,127</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Land and Buildings €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	42,460	19,949	8,653	71,062
Additions	83,839	1,934	46	85,819
Disposals	<u>(39,061)</u>	<u>(4,083)</u>	<u>(1,271)</u>	<u>(44,415)</u>
Gross Assets at 31 December 2007	<u>87,238</u>	<u>17,800</u>	<u>7,428</u>	<u>112,466</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2007	-	15,760	5,961	21,721
Depreciation for the Year	-	2,160	516	2,676
Depreciation on Disposals	-	<u>(4,001)</u>	<u>(1,039)</u>	<u>(5,040)</u>
Cumulative Depreciation at 31 December 2007	-	<u>13,919</u>	<u>5,438</u>	<u>19,357</u>
Net Assets at 31 December 2007	<u>87,238</u>	<u>3,881</u>	<u>1,990</u>	<u>93,109</u>

GENERAL INFORMATION NOTE

1. FIRST-LEVEL

1.1 Thirty seven (37) first-level sites are owned and controlled/managed by the Minister for Education and Science.

1.2(i) Forty-six (46) Gaelscoileanna and seven (7) Multi-Denominational schools owned by the Minister for Education and Science are controlled/managed by Boards of Management.

1.2(ii) One (1) Multi-Denominational school site and building is held by the Minister for Education and Science under a long term lease agreement but is controlled/managed by the school's Board of Management.

1.2(iii) Nine (9) Model schools, owned by the Office of Public Works, are controlled/managed by Boards of Management.

1.3 The total number of National Schools in operation on 31 December 2007 was three thousand two hundred and eighty five (3,285). With the exception of 1.2(i) to 1.2(iii) above, the majority of these schools are denominational and owned by the relevant diocesan authority.

1.4 Following the enactment of the Children's Act, 2001, one Children's Detention school vested in the Minister for Education and Science will transfer to the Health Service Executive following the completion of all necessary legal procedures. It is planned to transfer three other Children's Detention schools to the Department of Justice, Equality and Law Reform. A Memorandum of Understanding between the Department of Education and Science and the Department of Justice, Equality and Law Reform regarding the transfer of responsibility has been agreed. One Children's Detention school is vested with the Office of Public Works and it is agreed that this arrangement will remain in place for the immediate future. The schools are managed by Boards of Management.

2. SECOND-LEVEL

2.1 Fifteen (15) sites for second-level schools are owned and controlled/managed by the Minister for Education and Science.

2.2(i) Fourteen (14) Comprehensive schools, seventy seven (77) Community schools and two (2) Secondary schools owned by the Minister for Education and Science are controlled/managed by Boards of Management.

2.2(ii) Two hundred and fifty-one (251) Vocational schools are vested in Vocational Education Committees under the Vocational Education Act, 1930.

2.2(iii) Three hundred and eighty-seven (387) Secondary schools are privately owned.

3. THIRD-LEVEL

3.1 The land and buildings of one (1) third-level institution (Tipperary Rural and Business Development Institute - Thurles Campus) is owned by the Minister for Education and Science at 31 December 2007 and controlled/managed by the Board of Directors.

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

	Construction Contracts €000	In-House Computer Applications €000	Totals €000
Amounts brought forward at 1 January 2007	16,604	1,101	17,705
Cash Payments for the Year	33,364	2,125	35,489
Transferred to Asset Register	<u>(30,553)</u>	<u>(1,455)</u>	<u>(32,008)</u>
Amounts carried forward at 31 December 2007	<u>19,415</u>	<u>1,771</u>	<u>21,186</u>

6 NET LIABILITY TO THE EXCHEQUER

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

	€000	€000
Surplus to be Surrendered		8,104
Exchequer Grant Undrawn		<u>(10,000)</u>
Net Liability from the Exchequer		<u>(1,896)</u>
Represented by:		
Debtors		
Net PMG position and cash	(5,754)	
Debit Balances: Suspense	<u>7,644</u>	1,890
Creditors		
Foreign Currency Bank Account	(167)	
Credit Balances: Suspense	<u>(3,619)</u>	<u>(3,786)</u>
		<u>(1,896)</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Exchequer Extra Receipts	794,335
Conscience Money	88
Witness Expenses	<u>235</u>
	<u>794,658</u>

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

Operation of Virement within Vote

In compliance with Public Financial Procedures and with the sanction of the Department of Finance, the Department of Education and Science utilised a financial process known as virement in 2007, as in other years. This allowed for savings on one or more subheads to be used to meet excesses on other subheads. Please refer to the Public Financial Procedures Sections B.1.1.10. and C.2.6. As a result of ongoing monitoring of expenditure trends within the Department virement was utilised on certain subheads where for example schemes/projects progressed more rapidly than originally forecast or demand/costs of projects were higher than originally anticipated in 2007.

Sub-head	Less/(More) Than Provided €000	Explanation
A.6.	2,593	The saving arose principally due to delays in progressing a number of refurbishment projects in 2007. The cost of maintenance works required on the Department's premises was lower than anticipated.
A.7.	(213)	The excess arose due to consultancy costs, previously met from other Subheads, being met from this consultancy Subhead with effect from 2007.
A.8.	1,423	The saving arose mainly due to procurement difficulties in the roll out of the Regional Office network.
B.3.	90	The saving arose principally as there was a less than anticipated number of international activities both abroad and in Ireland.
B.5.	660	The saving arose mainly due to activity on the Education Equality Initiative not progressing at the rate anticipated in 2007 and to overestimation of the 2007 financial requirement.
B.7.	700	The saving arose due to the allowance being made for the carry over of funds from 2005 and 2006.
B.10.	78	The savings arose as certain payments were delayed in 2007.
B.11.	1,052	The saving arose due to delays in the tendering process for the occupational health service.
B.12.	45	The saving arose as legal costs in some cases were not agreed in 2007.
B.15.	4,140	The saving arose principally as the legislative and administrative changes required to the George Mitchell Scholarship Fund Act, 1998 were not finalised by end 2007.
B.16.	133	The saving arose as the establishment of a new body, Education Ireland, did not proceed in 2007, as originally anticipated.
B.18.	2,865	The saving was due largely to lower than expected on-going costs for the NCTE and also to lower than expected costs in regard to the broadband network.
B.19.	11,247	The savings arose principally due to overestimation of the Commission's third party legal costs for 2007.
B.20.	(2,228)	The excess arose principally due to the rescheduling of the second phase of payments for the School Completion Programme. The schemes progressed more quickly than had originally been anticipated in 2007.
B.21.	2,115	The saving was due largely to slower than anticipated recruitment of staff and the delays in commissioning NEPS offices in a number of areas.
B.22.	(700)	The excess related principally to expenditure on the upgrade of the FETAC information technology system which was approved to proceed in the second half of 2007. The cost of the project had not been factored into the original estimates allocation for 2007.
B.25.	2,216	The savings arose due to delays in filling staff vacancies and costs on planned expenditure programmes progressing at a slower rate than originally anticipated.

Sub-head	Less/(More) Than Provided €000	Explanation
B.26.	1,170	The savings arose mainly due to a slower than anticipated rate of completion of projects and claims being submitted later than originally had been anticipated.
C.2.	(43)	The excess arose due to underestimation of the 2007 financial requirement for the model schools.
C.5.	11,065	The savings arose principally from delays during 2007 in the multi-annual investment Special Education Programme and lower than expected legal costs.
C.8.	2,709	The savings arose mainly due to a rescheduling of the funding arrangements.
D.3.	2,763	The saving is mainly due to an overestimation of the general salary cost of non-teaching staff in post-primary schools in 2007.
D.7.	(9,772)	The excess arose due to higher than anticipated superannuation costs in 2007.
D.8.	11,245	The saving arose principally as a result of a slower than anticipated roll out of the National Behaviour Support Service and delays in the early stages of the Dispersed Disadvantage Initiative.
E.2.	89	The saving arose mainly due to a delay in the colleges submitting invoices for fees to the Department.
E.7.	(495)	The excess arose due to additional costs associated with the closure of St. Catherine's College.
E.11.	(57)	The excess is due to underestimation. Due to its miscellaneous nature it is difficult to predict expenditure on this Subhead.
E.14.	9,931	The saving arose as expenditure on a number of research projects including the PRTLTI and Technological Sector Research was less than anticipated.
F.2.	(11,470)	Additional funding was made available by way of virement. Expenditure on the post-primary school building and modernisation programme advanced more rapidly than was anticipated.
F.3.	(106)	The excess arose due to underestimation.
F.4.	9,171	Management of the overall capital envelope identified savings in this area to support the expenditure occurring under Subhead F.2.
F.5.	237	The saving in the Subhead principally arose due to lower than expected costs of broadband roll-out equipment supports, lower expenditure on networking grants for schools and lower than expected capital outlay by the National Centre for Technology in Education.

9 APPROPRIATIONS-IN-AID

		€	Estimated €	Realised €
G.1. Administration and Other Services Receipts				
1. EU Travel Receipts			1,000	13
2. Contributions from the EU for educational activities			65,000	31,402
3. Receipts from the European Social Fund	<i>Original</i>	20,602,000		
	<i>Supplementary</i>	<u>(7,200,000)</u>	13,402,000	5,866,372
4. Receipts in respect of Peace Programme			650,000	826,408
5. Miscellaneous			2,000	1,153,968
6. Dormant Accounts Funding	<i>Original</i>	24,500,000		
	<i>Supplementary</i>	<u>(20,000,000)</u>	4,500,000	3,330,474
G.2. First Level Receipts				
1. Superannuation, etc., of National Teachers:				
(i) Refunds of gratuities under Superannuation Schemes, 1934 to 1958, etc.			581,000	523,707
(ii) Contributions to the Superannuation Schemes			78,846,000	78,437,843
(iii) Contributions to Teachers' Spouses and Children's Pensions Scheme			23,509,000	25,191,882
2. Contributions to pension scheme for non-teaching staff of Centres for Young Offenders (Subhead C.7.)			193,000	444,032
3. Contributions to Superannuation Scheme for Clerical Assistants, Caretakers and Clerical Staff in National Schools (Subhead C.4.)			6,155,000	6,596,663
4. Recoupment of salaries, etc., of teachers on secondment and recovery of overpayments of salary			11,727,000	7,638,029
5. Handling charge involved in making certain deductions from teachers' salaries			254,000	285,314
6. Miscellaneous			500,000	2,045,351
G.3. Second Level and Further Education Receipts				
1. Superannuation, etc., of Secondary, Comprehensive and Community School Teachers:				
(i) Contributions to Secondary Teachers' Superannuation Scheme			59,426,000	62,857,361
(ii) Contributions to Secondary Teachers' Spouses and Children's Pension Scheme			16,838,000	18,277,950
(iii) Refund of Gratuities under Secondary Teachers' Superannuation Scheme			43,000	138,747
2. Repeat Leaving Certificate course fees			132,000	112,539
3. Refund of portion of capital grants (Subhead F.2.)			9,000	3,494
4. Contributions to Superannuation Scheme for Special Needs Assistants and Clerical Assistants in Secondary Schools (Subhead D.3.)			595,000	737,126
5. Recoupment of salaries, etc., of teachers on secondment and recovery of overpayments of salary			9,613,000	10,709,185
6. Handling charge involved in making certain deductions from teachers' salaries			162,000	183,101
7. Miscellaneous			<u>500,000</u>	<u>1,971,638</u>
Total			<u>227,703,000</u>	<u>227,362,599</u>

Explanation of Variations**G.1.**

- The shortfall arose as the Department changed its procedures for the treatment of these receipts in 2007. Receipts for the educational projects are now forwarded to an agent who administers the Study Visit Programme on behalf of the Department.
- The shortfall in ESF receipts arose principally due to a limit on the amount that could be paid to the Department from the Commission in 2007, under the EU end of round rules and procedures, and that receipts originally anticipated to be received in early 2007 were received and brought to account by the Department in 2006.
- The surplus arose principally from an accumulation of claims due to delays by the European Commission in processing Peace Programme expenditure claims for 2006. The funding due to be recouped for 2006 claims was not received until 2007.
- The surplus is principally due to the recoupment of overpayments, cancellations and credits arising from out-of-date uncashed payable orders and other receipts which are difficult to forecast.
- This appropriations-in-aid Subhead relates to recoupment from the Dormant Accounts Fund and is linked to the expenditure on Subhead B.26. A shortfall arose on this Subhead due to the funds required to be paid over by the funding authority to support expenditure on B.26. being lower than anticipated.

G.2.

- 1.(i) The receipts under this Subhead are generally one-off payments made by primary teachers to repay previous gratuities received to restore previous service for pension purposes. It is therefore difficult to predict the number or value of payments in any given year.
- 1.(iii) The surplus arose due principally to the higher number of teachers and the corresponding increase in salary costs.
2. The surplus arose due to higher than anticipated receipt of superannuation contributions from the Special Detention Schools due to the practical arrangements for the transfer of functions, for the treatment of superannuation contributions, not taking place until September 2007.
3. The surplus in pension receipts is principally due to the additional number of special needs assistants on the payroll and the corresponding increase in salary costs in 2007.
4. A shortfall arose as receipts did not reach the level originally anticipated.
5. The surplus arose due to an increase in the number of teachers making contributions to companies on which handling charges are applied.
6. The surplus is principally due to the recoupment of overpayments, cancellations and credits arising from out-of-date uncashed payable orders and other receipts which are difficult to forecast.

G.3.

- 1.(i) The surplus arose principally as a result of additional contributions arising from arrears payments to teachers and a general underestimation of pension receipts for 2007.
- 1.(ii) The surplus arose as a result of additional contributions arising from arrears payments and to a general underestimation of pension receipts for 2007.
- 1.(iii) The pattern of receipts to this Subhead varies considerably and is difficult to forecast. During 2007 a surplus arose due to a higher than expected level of receipts being received by the Department.
2. The shortfall arose due to the decrease in the number of pupils pursuing the Repeat Leaving Certificate Programme.
4. The surplus in pension receipts is principally due to the additional number of special needs assistants on the payroll and the corresponding increase in salary costs in 2007.
5. The surplus is due to the receipt of outstanding secondment costs from 2006 and higher than anticipated secondment and overpayments receipts.
6. The surplus arose principally due to an increase in the number of teachers making contributions to companies on which handling charges are applied.
7. The surplus is principally due to the recoupment of overpayments, cancellations and credits arising from out-of-date uncashed payable orders and other receipts which are difficult to forecast.

10 COMMITMENTS

A. Global Commitments	€000
Commitments likely to materialise in subsequent years for:-	
Procurement subheads	1,109
Grant subheads	5,463
B. Multi-Annual Capital Commitments	Totals
	€000
1. Legally Enforceable Capital Commitments	
Expenditure in 2007	830,553
Commitments to be met in subsequent years	1,046,824

2. Legally Enforceable Capital Commitments Capital projects involving total expenditure of €12,697,380 or more		Legally Enforceable Commitments to be met in Subsequent Years			Totals
	Expenditure to 31 December 2006 €	Expenditure in 2007 €			€
Subhead F.2.					
1. Malahide C.S.	11,638,721	1,463,360	866,635		13,968,716
2. Rathoath V.S.	8,883,160	3,875,774	195,138		12,954,072
3. Youghal C.S.	13,676,632	-	95,078		13,771,710
Subhead F.3.					
4. Cork - Tourism Building ¹	17,707,503	191,726	400,771		18,300,000
5. National University of Ireland, Cork - IT Building	-	10,000,000	15,500,000		25,500,000
6. Galway/Mayo Library ¹	28,549,304	-	249,591		28,798,895
7. Waterford - Cert Building	5,436,195	11,959,440	6,725,365		24,121,000
8. National University of Ireland, Dublin Centre for Synthesis & Chemical Biology ¹	10,962,027	1,103,257	1,643,738		13,709,022
9. National University of Ireland, Cork - Postgraduate Research Library ¹	7,568,421	6,086,557	65,998		13,720,976
10. National University of Ireland, Dublin Science Centre	-	-	17,547,050		17,547,050
11. Mary Immaculate College Campus Development Phase 1a/infrastructure ²	13,999,858	422,880	1,447,262		15,870,000
12. National University of Ireland, Dublin - Conway Institute ^{1 & 4}	11,668,575	1,310,909	-		12,979,484
13. Dublin City University, National Centre for Cellular Biotechnology ⁴	15,005,189	3,151,987	-		18,157,176
C. Capital Costs of Public Private Partnership Projects		Balance still Outstanding on Capital Cost of Project at Delivery			Totals
	Expenditure to 31 December 2006 €	Expenditure in 2007 €		€	€
1. National Maritime College of Ireland PPP ³	10,475,981	1,316,720	53,930,906		65,723,607
2. Schools Bundle PPP ³	12,813,296	1,146,131	79,652,106		93,611,533
3. Cork School of Music ³	-	8,703,236	70,036,782		78,740,018

Notes

¹ Expenditure on these projects has been met from Subhead F.3. and from the Scientific and Technological Education (Investment) Fund until 31 December 2007. Future expenditure will be met solely from Subhead F.3.

² Expenditure for Mary Immaculate College was brought to account under Subhead F.4. to 31 December 2006.

³ Expenditure on the project is being met from Subhead F.6.

⁴ NUI Dublin (UCD) Conway Institute and DCU National Centre for Cellular Biotechnology were both completed during 2007.

Note on PPP's

The Department has to date entered into three separate contracts to design, build, finance, maintain and operate educational accommodation under the Public Private Partnership (PPP) model.

There are two third level Projects, the National Maritime College, Cork, and the Cork School of Music as well as the Pilot PPP Schools Project. All three contracts are for twenty-five years. The buildings will remain in State ownership for the duration of the contract, with the PPP Company being granted a licence to build the facilities, and maintain them for a period of twenty-five years.

New Accounting Procedures for PPP Projects in the 2007 Appropriation Accounts

In previous Appropriation Accounts the information provided for Legally Enforceable Capital Commitments for Public Private Partnership projects included the capital costs, finance costs, lifecycle costs, maintenance costs, facility management's costs, insurances and overheads which are payable over the 25 year concession period for each of the projects. In the 2007 Appropriation Accounts the information provided in respect of "Capital Cost of Public Private Partnership Projects" is in accordance with the requirements of the Department of Finance Circular 4/2007.

National Maritime College

The National Maritime College of Ireland (NMCI) PPP Project was completed in October 2004 with Focus Education Ireland as the private sector partner. NMCI was the first third level PPP to be completed and operating in Ireland. The new college provides state of the art education and training facilities to service the needs of the Cork Institute of Technology and the non-military needs of the Irish Naval Service.

Five Pilot Schools PPP

The five post-primary schools are located in Dunmanway and Ballincollig, Co. Cork, Tubbercurry, Co. Sligo, Clones, Co. Monaghan, and Shannon, Co. Clare. The contract for the Five Schools PPP was signed with Jarvis Projects in November 2001. The operational phase of the schools commenced in January 2003.

Cork School of Music

A contract for the design, build, financing and operation of the Cork School of Music was signed with Hochtief in September 2005. The Cork School of Music was completed on 16 July 2007.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Total Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	792,766	296	30	24,430
Overtime and extra attendance	1,093,837	397	53	33,707
Shift/roster allowances	-	-	-	-
Miscellaneous	<u>206,113</u>	123	7	18,000
Total extra remuneration	<u>2,092,716</u>			

Note:

Certain individuals received payments in more than one category.

12 MISCELLANEOUS ITEMS

There is a carryover of €3,747,000 from 2007 to 2008 under the terms of the Administrative Budget Agreement.

Expenditure under Subhead B.2. included an award of €4,770 arising from a recommendation of the Ombudsman. (S18/40/79 Pt 11)

Expenditure under Subhead B.24. includes awards of €840,000 in respect of five redress cases. Legal costs totalling €414,748 were paid in respect of four of these award cases and twenty two other cases. Medical and other fees totalling €24,673 were paid in respect of three of the award cases and six other cases. (S18/10/04 and S18/9/92 Part 8)

Expenditure under Subhead C.5. included legal costs totalling €280,251 paid in respect of seventy one redress cases. Medical costs totalling €1,750 were paid in respect of one of the legal cost cases and in one other case. (S18/10/04)

Expenditure under Subhead C.5. included an award totalling €2,018 in respect of a salaries scale placement issue. Legal costs totalling €18 were also paid. (S18/24/84)

Arising from a recommendation of the Ombudsman, expenditure under Subhead C.5. included an *ex gratia* payment of €750. This payment related to a delay in processing a complaint. (S18/24/84)

Expenditure under Subhead C.5. includes legal costs of €36,248 arising from two placement cases (S18/28/76) and €134,290 arising from one placement case. (S18/07/00 Part 1).

Expenditure under Subhead C.9. includes legal costs of €7,227 arising from compensation claims by three staff members of Young Offender Centres for injuries received while on duty. A settlement totalling €55,000 was paid in one of these cases. (S18/7/00)

Expenditure under Subhead D.5. includes €21,400 in respect of a judicial review in relation to a post of responsibility. (S18/35/78)

Expenditure under Subhead D.11. includes €9,075 legal costs arising from a judicial review in relation to the planned closure of a school. (S18/35/78)

Expenditure under D.11. includes €3,624 for legal fees in relation to two redress cases. (S18/10/04)

Expenditure under Subhead D.5. included an amount of €193,378 in settlement of six compensation claims for accidents in Community and Comprehensive schools. Legal fees of €56,332 were paid in respect of four of the settlement cases and fourteen other cases. Medical and other fees totalling €20,074 were also paid in respect of three of the settlement cases and thirteen other cases. (S18/10/04)

Expenditure under Subheads C.5. and D.8. included amounts totalling €35,599,952 in respect of temporary school premises.

A sum amounting to €173,331 was received from Vote 27, The Department of Community, Rural and Gaeltacht Affairs, in respect of the Outdoor Play Facilities sub-measure. This sum was brought to account in Subhead G.1.6. and funds to the same value were paid from Subhead B.26. during 2007.

A sum amounting to €3,155,143 was received from the National Treasury Management Agency (Dormant Accounts Funds) and brought to account in Subhead G.1.6. Funds to the same value were paid from Subhead B.26. during 2007.

Penalty interest payments amounting to €7,334 were made by the Department of Education and Science under the Prompt Payment of Accounts Act, 1997, in respect of late payments.

Section 23 of the Residential Institutions Redress Act 2002 provided for the establishment of a Special Account to be funded from "moneys provided by the Oireachtas" and by "a person, with the consent of the Minister (for Education and Science) and the Minister for Finance". The accounts are subject to audit by the Comptroller and Auditor General.

Moneys from the Special Account, which are provided by the Oireachtas, are used to pay awards made by the Residential Institutions Redress Board and the costs of the Board in administering the Act. The other source of funding for the Special Account comes from moneys contributed under the terms of the Indemnity Agreement between the State and the contributing congregations. The first Schedule of this Agreement contains a list of the contributing congregations.

13 EU FUNDING

The amount of €5,866,372 received from the European Social Fund and shown as Appropriations-in-Aid was included in the recorded expenditure from the following Subheads of the Office of the Minister for Education and Science:

A.1., B.5., B.20., B.22., D.1., D.6., D.8., D.9., E.6., E.7., and E.15.

14 COMMISSIONS AND INQUIRIES, ETC.

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

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2007 €	Cumulative Expenditure to 31 Dec 2007 €
Commission to Inquire into Child Abuse ¹	1999	7,383,695	43,667,511
Residential Institutions Review Committee	2003	1,204,142	3,001,914
New Schools Advisory Committee ²	2002	49,174	163,086
Commission on School Accommodation	1996	211,074	3,164,222

¹ The cumulative expenditure figure reported in the 2005 and 2006 accounts was overstated by €21,382 and €50,961 respectively, as a result of incorrectly charging the costs of one member of staff to the Commissions Subhead - B.19. rather than to the Department's Staff Salaries Subhead - A.1., following the internal transfer of this staff member within the Department.

² The expenditure incurred by the New Schools Advisory Committee during 2006 was overstated by €468.

15 CONTINGENT LIABILITY

In addition there will be further payments associated with the Commission to Inquire into Child Abuse and the Redress Board. Final costs cannot be determined at this point as the work of both bodies is ongoing.

Expenditure for the Commission to Inquire into Child Abuse from inception to the end of 2007 was €43,667,511. At this point it is estimated that a provision in the region of €45-€55 million may be required to meet remaining costs of the Commission. This is a tentative provision given that the Commission has yet to receive and assess a large volume of third party legal costs.

Expenditure associated with the Redress Board to the end of 2007 was €745,591,963 at which time some 10,000 applications had been processed out of a total of approximately 14,541 applications received by the Board. At this point it is estimated that additional costs of up to some €360 million may arise. This estimate is tentative given that the Board has some 4,500 applications to process at the end of 2007 and that the level of award in these remaining cases may vary substantially.

16 STATEMENT OF LOANS

Loans issued towards building of Secondary Schools and repayments thereof (Subhead G.3.3.)

Period	Amounts of Loans Issued €	Repayments Principal €	Repayments Interest €
From 1 April 1968 to 31 December 2006	3,210,039	3,149,033	3,587,100
Year ended 31 December 2007	—	2,576	918
Total	<u>3,210,039</u>	<u>3,151,609</u>	<u>3,588,018</u>
Total Amounts of Loans Issued	3,210,039		
Total Amount of Principal Repaid		<u>(3,151,609)</u>	
Principal Outstanding		<u>58,430</u>	

17 MISCELLANEOUS ACCOUNTS

NON-VOTED ACCOUNTS	Securities €	Cash €	Total €
Cash for Investment Balance on 1 January 2007	-	-	-
Securities Balance on 1 January 2007	1,047,154	-	1,047,154
Adjustment to Opening Stock Balance ¹	(1,405)	-	(1,405)
Securities Redeemed	-	-	-
Transferred to Income Account	-	-	-
Securities Purchased	-	-	-
Balances on 31 December 2007	<u>1,045,749</u>	<u>-</u>	<u>1,045,749</u>

Receipts and Payments Account for the year ended 31 December 2007**€**

Balances on 1 January 2007	63,961
Receipts	43,639
Payments	<u>(18,686)</u>
Balances on 31 December 2007	<u>88,914</u>

¹ Following a review of the 2006 accounts the Department reviewed its process of presenting stocks. For consistency in approach it was decided to amend the presentation of certain of the stock holdings to present them as units of stocks and on quantities held rather than on the basis of their annual valuation.

REGISTRATION COUNCIL

Account of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the year ended 31 December 2007, in respect of Capital and Income

Capital Account	Securities €	Cash €	Total €
Cash Balance on 1 January 2007	-	-	-
Securities Balance on 1 January 2007	33,815	-	33,815
Securities Transferred to the Teaching Council ¹	<u>(33,815)</u>	-	<u>(33,815)</u>
Balances on 31 December 2007	<u>-</u>	<u>-</u>	<u>-</u>

Income Account**€**

Balances on 1 January 2007	-
Dividends Received	-
Miscellaneous Receipts	-
Miscellaneous Payments	-
Balances on 31 December 2007	<u>-</u>

¹ The Teaching Council Act provided for the establishment of an independent statutory agency to regulate the teaching profession and to maintain and enhance teaching standards. The Council was established on 28 March 2006 with the duty to take over the functions of the Registration Council. The finalisation of the transfer of stock from the Department to the Teaching Council took longer than anticipated and was not completed until January 2007.

ENDOWED SCHOOLS

Account of the Receipts and Payments of the Endowed Schools (constituted under the Educational Endowments (Ireland) Act, 1885) during the year ended 31 December 2007, in respect of Capital and Income

	Securities €	Cash €	Total €
Cash for Investment Balance on 1 January 2007	-	-	-
Securities Balance on 1 January 2007	542,896	-	542,896
Adjustment to Opening Stock Balance ¹	(904)	-	(904)
Securities Redeemed	(33,378)	33,378	-
Securities Purchased	<u>30,817</u>	<u>(33,378)</u>	<u>(2,561)</u>
Balances on 31 December 2007	<u>539,431</u>	<u>-</u>	<u>539,431</u>

Receipts and Payments Account for the year ended 31 December 2007

	€
Balances on 1 January 2007	31,913
Receipts	181,588
Payments	<u>(161,469)</u>
Balances on 31 December 2007	<u>52,032</u>

¹ Following a review of the 2006 accounts the Department reviewed its process of presenting stocks. For consistency in approach it was decided to amend the presentation of certain of the stock holdings to present them as units of stocks and on quantities held rather than on the basis of their annual valuation.

ACCOUNT OF ST. CATHERINE'S COLLEGE OF EDUCATION FOR HOME ECONOMICS

Income and Expenditure Account for the period 1 September 2007 to 31 December 2007

	€	€
Balance on 1 September 2007 ¹		38,620
<u>Income</u>		
Grants	929,400	
Other	<u>31,252</u>	960,652
<u>Expenditure</u>		
Pay and Pensions	(701,765)	
Non-Pay Expenditure	<u>(26,395)</u>	<u>(728,160)</u>
Balance on 31 December 2007		<u>271,112</u>

¹ Following the closure of St. Catherine's College of Education for Home Economics on 31 August 2007, and the completion of accounts for its final full year of activity, it was agreed with the Comptroller and Auditor General, that pending finalisation of residual financial issues, that this Department would integrate a set of Income and Expenditure Accounts for the College into the Department's Voted account, to account for all financial transactions from the last full audit of the College's accounts, until all remaining financial transactions from the St. Catherine's Subhead are completed.

GRANT-IN-AID FUNDS 2007

	€
Subhead B.1. - Fund for General Expenses of Adult Education Organisations (National Lottery Funded) (a)	929,000
Subheads B.8. & B.9. - Fund for General Expenses of Youth Organisations and Other Expenditure in relation to Youth Activities	
National Lottery (a)	42,616,671
Exchequer (b)	12,270,000
Subhead B.14. - Fund for General Expenses of Cultural, Scientific and Educational Organisations (National Lottery Funded) (a)	<u>229,700</u>
	<u>56,045,371</u>

(a) Analysis of payments funded from National Lottery is included in Note 18.

(b) A sum of €12,270,000 from the Grant-in-Aid was not funded from National Lottery.
Analysis of payments making up this amount is included below.

**Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Youth Organisations
and Other Expenditure in relation to Youth Activities not funded from the National Lottery**

	€
Girls' Friendly Society	39,024
Presbyterian Youth	61,325
DYCW	36,651
City of Dublin VEC	8,567,627
County Dublin VEC	818,861
Dun Laoghaire VEC	620,177
Ceol Ballyfermot	83,873
City of Cork VEC	877,422
Fountain Resource Group	22,733
Familiscope (Ballyfermot) Ltd.	50,000
Moatview Fairfield RASP	200,000
City of Limerick VEC	256,453
City of Galway VEC	243,566
County Carlow VEC	109,107
County Wicklow VEC	212,358
Dun Laoghaire/Rathdown	<u>70,823</u>
Total	<u>12,270,000</u>

18 NATIONAL LOTTERY FUNDING**National Lottery Voted Funds****Payments in the year ended 31 December 2007**

	€
General Expenses of Youth Organisations and Other Expenditure in Relation to Youth Activities (Subhead B.9.)	42,616,671
Cultural Activities (Subhead B.14.)	229,700
Irish Language (Subhead B.10.)	1,178,401
Expenses of Adult Education Organisations (Subhead B.1.)	<u>929,000</u>
Total	<u>44,953,772</u>

**Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Youth Organisations
and Other Expenditure in relation to Youth Activities (Subhead B.9.)**

	€
Assessor of Youth Work - Salary Costs	79,124
Belvedere Youth Project, Dublin	60,000
Causeway	83,056
Child Protection Training	142,267
Co-operation Ireland	55,134
Council of Europe English Language Course	45,000
Curragh Youth Project, Co. Kildare	60,000

	€
Development Fund for Youth Work Organisations	450,969
Gaisce - President's Award Scheme	933,000
Garda Vetting	300,000
Grants to Youth Organisations (Schedule A)	12,698,180
Intercultural Strategy	90,000
Irish Girl Guides	35,250
Leargas	692,242
Local Voluntary Youth Councils	65,000
Local Youth Club Grants Scheme	1,600,003
Local Youth Club Grants Scheme - Administrative Costs	63,000
Maynooth Diploma Course	165,000
Milford Community Youth Project, Co. Donegal	13,500
Miscellaneous Expenses	17,235
Miscellaneous - Youth Information	8,365
National Association of Youth Drama	45,000
National Youth Arts Programme	127,000
National Youth Council of Ireland	15,000
National Youth Health Programme	123,500
National Youth Work Advisory Committee	8,568
No Name Club	101,663
North/South Youth Work	5,505
Ogras	24,600
Other Projects under Disadvantaged Youth (Schedule B)	349,264
Remember US Youth Project	60,000
Scouting Ireland	291,000
Skibbereen Youth Project, Co. Cork	13,500
Special Project for Youth Schemes	19,910,652
VEC's - Additional Programme Costs	146,200
Young Irish Film Makers	80,000
Young Mens Christian Association	26,500
Youth Card/USIT	4,640
Youth Officers - Capacity Development of VEC's	1,488,815
Youth Information Centres	2,114,074
Youth Programme - External Evaluation	24,865
Total	<u>42,616,671</u>
Cultural Activities (Subhead B.14.)	€
Cultural Organisations (Schedule C)	<u>229,700</u>
Irish Language (Subhead B.10.)	€
Courses in Irish	<u>1,178,401</u>
Expenses of Adult Education Organisations (Subhead B.1.)	€
Aontas	472,000
Irish Countrywomen's Association	23,000
National Adult Literacy Agency	327,000
People's College	<u>107,000</u>
Total	<u>929,000</u>
Schedule A	
Grants to Youth Organisations (Subhead B.9.)	€
An Óige	240,969
Athlone Community Services	49,161
Boys Brigade	75,250
Catholic Guides of Ireland	344,274
Catholic Youth Care	1,134,290
Church of Ireland Youth Department	237,203
Comhthraenáil na nOgeagrais Gaeilge	21,367

	€
Confederation of Peace Corps	171,956
ECO - UNESCO Club	161,938
Experiment in International Living	35,556
Feachtas	117,552
Foróige	2,492,926
Girls Brigade	57,805
Irish Girl Guides	562,512
Junior Chamber Ireland	22,619
Macra na Feirme	596,401
National Association for Youth Drama	133,041
National Federation of Archery Clubs	71,339
National Youth Council of Ireland	787,539
No Name Club	194,074
Ogra, Chorcaí	728,803
Ogras	247,322
Order of Malta	63,173
Scouting Ireland	1,144,117
Voluntary Services International	107,712
Young Christian Workers	126,019
YMCA	147,507
Youth Work Ireland	<u>2,625,755</u>
Total	<u>12,698,180</u>

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

	€
City of Dublin Youth Service Board - Annual Grant	129,881
Foróige Development Officer, North Co. Dublin	103,062
Foróige Development Officer, Co. Donegal VEC	87,624
Ronanstown Pilot Project	15,407
Sheelin Project, Co. Cavan VEC	<u>13,290</u>
Total	<u>349,264</u>

Schedule C**Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations (Subhead B.14.)**

	€
Artane School of Music	45,000
Feis Maitiu	45,000
Foras Éireann	12,700
National Youth Orchestra of Ireland	<u>127,000</u>
Total	<u>229,700</u>

19 STOCKS

Stocks at 31 December 2007 comprised:	€000
Stationery, Manuals, etc.	85
IT Consumables, etc.	<u>80</u>
	<u>165</u>

20 DUE TO THE STATE

The amount Due to the State at 31 December 2007 consisted of:	€000
PAYE & PRSI	936
Withholding Tax	21
VAT	<u>2</u>
	<u>959</u>

21 ENHANCING INTERNAL CONTROLS

As Accounting Officer I have signed the Statement of Internal Financial Controls (SIFC).

In that regard and with specific reference to the SIFC the following is the position with regard to staff training and induction, specific financial training, risk management and information and communication technology security.

The Department's Training Unit provides access to, and encourages staff to avail of training in a wide range of programmes, financial and otherwise. In addition, the Performance Management and Development System (PMDS) provides an annual opportunity for job holders and managers to assess objectives and identify appropriate skills and training needs that would contribute to enhanced performance.

During the induction training of newly recruited staff or staff transferring to the Department under the terms of the Government's decentralisation programme, new recruits that feel they require training in any specific area are encouraged to contact the Training Unit to avail of its services.

During 2007 the Department's Training and Finance Units worked together to source and customise financial training courses to enhance staffs' knowledge of asset management and financial governance. In addition to this Finance Unit staff delivered in-house training courses on the annual estimates processes/monthly returns processes to assist in developing staffs' skills and to enhance their knowledge and understanding of financial management and governance. Additionally in 2007, to supplement the training, a number of comprehensive financial procedures guidance notes issued internally on the Department's intranet site.

The Department operates a Risk Management System which has been incorporated into the business planning process for all sections of the Department.

The Department seeks to operate to best practice in respect of Information and Communications Technology and continues to review, enhance and upgrade the ICT infrastructure.

During 2007 the Internal Audit Unit completed a comprehensive programme of audits. A total of ten audits were presented to the Audit Committee for consideration in addition to reviewing the adequacy of the follow up action from previous audit reports.

I have continued to emphasise to staff and management, the central role internal financial controls should play in the day to day management of operations in the Department.

BRIGID MC MANUS

Accounting Officer

DEPARTMENT OF EDUCATION AND SCIENCE

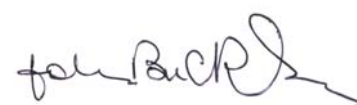
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Education and Science for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.



JOHN BUCKLEY

Comptroller and Auditor General

19 September 2008

DEPARTMENT OF COMMUNITY, RURAL AND GAELTACHT AFFAIRS

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Community, Rural and Gaeltacht Affairs, for certain services administered by that Office, and for the payment of certain grants.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES	14,135	13,868	-
A.2. TRAVEL AND SUBSISTENCE	1,118	782	4
A.3. INCIDENTAL EXPENSES	1,650	1,464	79
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	510	464	77
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,682	678	(15)
A.6. OFFICE PREMISES EXPENSES	551	395	4
A.7. CONSULTANCY SERVICES	395	331	3
A.8. VALUE FOR MONEY AND POLICY REVIEWS	100	140	16
THE IRISH LANGUAGE AND THE GAELTACHT			
B. PAYMENTS TO AN FORAS TEANGA	15,683	16,167	-
C. PAYMENTS TO CISTE NA GAEILGE (PART FUNDED BY NATIONAL LOTTERY)			
<i>Original</i>	4,452		
<i>Supplementary</i>	<u>1,700</u>	6,152	6,614
D. AN COIMISINÉIR TEANGA	842	694	-
E. GAELTACHT HOUSING - GRANTS UNDER THE HOUSING (GAELTACHT) ACTS 1929-2001			
<i>Original</i>	4,000		
<i>Supplementary</i>	<u>1,500</u>	5,500	5,496
F. CULTURAL AND SOCIAL SCHEMES			
<i>Original</i>	9,850		
<i>Supplementary</i>	<u>1,000</u>	10,850	10,497
G. IMPROVEMENT SCHEMES IN THE GAELTACHT			15
<i>Original</i>	10,000		
<i>Supplementary</i>	<u>4,650</u>	14,650	14,647
H. ISLANDS			
<i>Original</i>	27,900		
<i>Supplementary</i>	<u>(5,000)</u>	22,900	22,589
I.1. ÚDARÁS NA GAELTACHTA - ADMINISTRATION	11,724	12,149	-
I.2. ÚDARÁS NA GAELTACHTA - CURRENT PROGRAMME EXPENDITURE	4,720	4,720	-
I.3. ÚDARÁS NA GAELTACHTA - GRANTS FOR PROJECTS AND CAPITAL EXPENDITURE ON PREMISES	22,500	22,500	-
I.4. ÚDARÁS NA GAELTACHTA - ELECTION	1	-	-
J. ADVANCED IRISH LANGUAGE SKILLS INITIATIVE			-
<i>Original</i>	1,000		
<i>Supplementary</i>	<u>(449)</u>	551	461

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
COMMUNITY AFFAIRS		€000		
K.1. GRANTS FOR COMMUNITY AND VOLUNTARY SERVICE (PART FUNDED BY NATIONAL LOTTERY)				
	<i>Original</i>	26,548		
	<i>Supplementary</i>	<u>(4,500)</u>	22,048	18,226
K.2. COMMUNITY SERVICES PROGRAMME				
	<i>Original</i>	52,000		
	<i>Supplementary</i>	<u>(5,250)</u>	46,750	43,456
L.1. LOCAL AND COMMUNITY DEVELOPMENT PROGRAMMES (PART FUNDED BY NATIONAL LOTTERY)			81,500	81,901
L.2. IMPROVED CO-ORDINATION OF LOCAL AND COMMUNITY DEVELOPMENT SCHEMES				
	<i>Original</i>	2,200		
	<i>Supplementary</i>	<u>(1,000)</u>	1,200	726
M. PROGRAMME FOR PEACE AND RECONCILIATION/ INTERREG				
	<i>Original</i>	13,536		
	<i>Supplementary</i>	<u>4,600</u>	18,136	17,391
N. DRUGS INITIATIVE/YOUNG PEOPLES FACILITIES AND SERVICES FUND				
	<i>Original</i>	50,030		
	<i>Supplementary</i>	<u>1,600</u>	51,630	51,518
O. RAPID				
	<i>Original</i>	9,300		
	<i>Supplementary</i>	<u>(2,300)</u>	7,000	6,873
RURAL AFFAIRS				
P.1. WESTERN DEVELOPMENT COMMISSION			2,495	2,495
P.2. WESTERN INVESTMENT FUND			4,000	4,000
Q.1. RURAL DEVELOPMENT SCHEMES				
	<i>Original</i>	4,643		
	<i>Supplementary</i>	<u>(1,200)</u>	3,443	2,500
Q.2. LEADER/NATIONAL RURAL DEVELOPMENT PROGRAMME				
	<i>Original</i>	26,000		
	<i>Supplementary</i>	<u>(2,000)</u>	24,000	23,419
Q.3. RURAL SOCIAL SCHEME				
	<i>Original</i>	28,625		
	<i>Supplementary</i>	<u>4,000</u>	32,625	31,675
Q.4. RURAL SOCIAL SCHEME (DORMANT ACCOUNTS FUNDED)			16,000	16,000
Q.5. LEADER - RURAL ECONOMY SUB-PROGRAMME 2007 - 2013			5,000	5,595
R. CEANTAIR LAGA ARD-RIACHTANAIS (CLÁR)				(41)
	<i>Original</i>	18,683		
	<i>Supplementary</i>	<u>2,650</u>	21,333	21,329

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
OTHER SERVICES				
S. GRANT TO WATERWAYS IRELAND		37,040	36,218	-
T.1. DORMANT ACCOUNTS - ADMINISTRATION		2,000	1,832	14
T.2. INITIATIVES TACKLING ECONOMIC AND SOCIAL DISADVANTAGE (DORMANT ACCOUNTS FUNDED)		10,000	5,362	-
U. CHARITIES REGULATION		<u>240</u>	<u>229</u>	-
Gross Total				
<i>Original</i>	522,653			
<i>Supplementary</i>	<u>1</u>	522,654	505,401	876
<i>Deduct :-</i>				
V. APPROPRIATIONS-IN-AID		<u>47,653</u>	<u>56,430</u>	<u>5,586</u>
Net Total				
<i>Original</i>	475,000			
<i>Supplementary</i>	<u>1</u>	<u>475,001</u>	<u>448,971</u>	<u>(4,710)</u>
SURPLUS FOR THE YEAR		€26,030,412		

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

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			448,971
Changes in Capital Assets			
Purchases Cash	(213)		
Disposals Cash	120		
Depreciation	785		
Loss on Disposals	<u>24</u>	716	
Assets under Development			
Cash Payments		(1,718)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,199		
Increase in Stock	<u>(17)</u>	<u>1,182</u>	<u>180</u>
Direct Expenditure			449,151
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	4,929		
Notional Rents	<u>590</u>		<u>5,519</u>
Operating Cost			<u>454,670</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			1,947
Assets under Development (Note 4)			<u>1,886</u>
			3,833
Current Assets			
Stocks (Note 14)		32	
Prepayments		174	
Loans Outstanding (Note 12)		252	
Accrued Income		5,586	
Other Debit Balances:			
Suspense		5,960	
PMG Balance and Cash	(2,797)		
Orders Outstanding	<u>(360)</u>	<u>(3,157)</u>	
Total Current Assets		<u>8,847</u>	
Current Liabilities			
Accrued Expenses		1,050	
Other Credit Balances:			
Due to State (Note 15)	645		
Other Suspense accounts	=	645	
Net Liability to the Exchequer (Note 5)		<u>2,158</u>	
Total Current Liabilities		<u>3,853</u>	
Net Current Assets			<u>4,994</u>
Net Assets			<u>8,827</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Plant and Machinery €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	233	5,312	685	6,230
Prior Year Adjustments ¹	-	(2)	-	(2)
Additions	-	158	60	218
Disposals	<u>(175)</u>	<u>(11)</u>	=	<u>(186)</u>
Gross Assets at 31 December 2007	<u>58</u>	<u>5,457</u>	<u>745</u>	<u>6,260</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2007	94	3,223	257	3,574
Prior Year Adjustments ¹	-	(2)	-	(2)
Depreciation for the year	-	712	73	785
Depreciation on Disposals	<u>(36)</u>	<u>(8)</u>	=	<u>(44)</u>
Cumulative Depreciation at 31 December 2007	<u>58</u>	<u>3,925</u>	<u>330</u>	<u>4,313</u>
Net Assets at 31 December 2007	=	<u>1,532</u>	<u>415</u>	<u>1,947</u>

¹ Following a review of the asset register for the period 2004 to 2007, prior year adjustments arose from the correction of an error in the historical asset register.

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

	Development of Projects €000
Amounts brought forward at 1 January 2007	-
Adjustments ¹	168
Cash Payments for the Year	1,718
Transferred to Assets Register	=
Amounts carried forward at 31 December 2007	<u>1,886</u>

¹ Expenditure on development of Inishboffin Airstrip in 2005/2006, following acquisition of the site for the Department by Galway County Council.

5 NET LIABILITY TO THE EXCHEQUER

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

	€000	€000
Surplus for the Year		
Surplus to be surrendered		26,031
Exchequer Grant Undrawn		<u>(23,873)</u>
Net Liability To the Exchequer		<u>2,158</u>
Represented by:		
Debtors		
Debit Balances: Suspense	5,960	
Net PMG position and cash	<u>(3,157)</u>	2,803
Creditors		
Due to State (Note 15)	(645)	
Credit Balances: Suspense	=	<u>(645)</u>
		<u>2,158</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

€000

Fixed Asset Disposal Proceeds	120
Prior Year Refunded Grants	522
Miscellaneous	<u>3</u>
	<u>645</u>

7 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	339	Savings arose due to lower than anticipated levels of official travel in 2007.
A.5.	1,000	The saving arose mainly from the delay in advancing the Department's decentralisation programme, arising from the decision of An Bord Pleanála to refuse planning permission for the proposed site at Knock Airport, Co Mayo.
A.6.	156	Savings arose on the heating/lighting element of this subhead due to a combination of weather factors and energy saving measures.
A.8.	(40)	In the case of the value for money review of the Young People's Facilities and Services Fund which commenced in 2007, a liability matured earlier than had been anticipated.
C.	(462)	A number of proposals for grant assistance matured more quickly than anticipated.
D.	148	There was a delay in filling extra posts that had been approved for the office of An Coimisinéir Teanga, leading to a saving in respect of salaries.
J.	90	It took longer than anticipated for some third level institutions to develop and commence certain courses through Irish for which funding had been approved.
K.1.	3,822	Savings arose because progress was slower than anticipated in the case of a number of initiatives in respect of which additional funding was provided under <i>Towards 2016</i> .
K.2.	3,294	Projects were insufficiently advanced to draw down additional funding provided in the context of <i>Towards 2016</i> before year-end.
L.2.	474	The saving arose due to lower than expected demand for funding in relation to the cohesion process.
Q.1.	943	Savings arose due to delays in the progress of some rural recreation projects.
Q.5.	(595)	A higher than expected number of projects were completed in 2007, which led to an increased number of project promoters claiming drawdowns in 2007 rather than 2008.
T.1.	119	The rollout of a number of Dormant Accounts funding measures was not fully completed during 2007, resulting in lower than anticipated administration costs.
T.2.	4,687	The drawdown of funding by successful organisations approved for Dormant Accounts grants was slower than anticipated during 2007.

8 APPROPRIATIONS-IN-AID

	Estimated	Realised
	€	€
1. Miscellaneous Receipts Pay	83,000	764,309
2. Miscellaneous Receipts Non-Pay	170,000	1,926
3. Programme for Peace and Reconciliation	6,400,000	7,434,741
4. Rural Development Schemes	4,000,000	7,143,026
5. LEADER, INTERREG and Peace Programme	9,000,000	9,702,139
6. Dormant Accounts - Administration	2,000,000	1,831,997
7. Dormant Accounts - Programme Expenditure	10,000,000	5,361,680
8. Transfer from Dormant Accounts Fund for Rural Social Scheme	16,000,000	16,000,000
9. LEADER Rural Economy Sub-Programme 2007 - 2013	-	8,189,701
Total	<u>47,653,000</u>	<u>56,429,519</u>

Explanation of Variations

- 1.& 2. The variation is due principally to new arrangements agreed with the Department of Finance in 2007 whereby pension contributions for the Waterways Ireland Pension Scheme were to be remitted in future through Vote 27 as appropriations-in-aid. The amount remitted in 2007 included arrears for 2005 and 2006.
3. The timing of receipts of EU moneys under the Programme for Peace and Reconciliation is difficult to accurately estimate due to the length of time that may be required for the processing of submissions. In addition, the value of claims paid by the EU was higher than anticipated for a number of measures.
- 4.& 5. The estimation of appropriations-in-aid in the course of the Estimates process is related to the projected expenditure by LEADER groups in the coming year. However, due to the 'bottom up' nature of the programme, it can be difficult to estimate precisely how much will be expended by LEADER Groups on project activity on an annual basis.
6. Dormant Accounts funding measures did not progress as quickly as expected, resulting in lower administration costs.
7. The drawdown of funding by successful organisations approved for Dormant Accounts grants was slower than anticipated during 2007.
9. This advance payment from the EU in respect of the new Rural Development Programme was not expected until 2008.

9 COMMITMENTS

(A) Global Commitments

The figure for non-capital commitments likely to arise in 2008 and subsequent years is estimated to be €208,757,315.

(B) Multi-annual Capital Commitments

The following table details expenditure in 2007 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2007:

	€
Expenditure in 2007	96,487,731
Commitments to be met in subsequent years	212,136,903

(C) Major Capital Projects

Expenditure was incurred on three projects during 2007 where the total estimated cost of the project will exceed €6.5 million. Particulars of the projects are:

Project	Cumulative Expenditure to 31 December 2006 €	Expenditure 2007 €	Subsequent Years €	Total €
Cill Ronáin Pier	-	63,487	40,821,171	40,884,658
Caladh Mór Pier	-	7,726,920	6,039,935	13,766,855
Inishboffin Coastal Protection	71,174	5,664,211	1,408,313	7,143,698

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	202,385	63	8	20,528
Overtime and extra attendance	111,916	72	6	10,666
Miscellaneous	<u>74,507</u>	35	4	14,705
Total extra remuneration	<u>388,808</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 €585,000 is included in the Estimate for 2008.

A Parliamentary Office Holder's Allowance is payable to Ministers and Ministers of State. Payments in 2007 comprised €19,722 in annual payments and €60,409 in arrears.

A total of €24,945 was spent on merit awards as allowed under the Administrative Budget Scheme, including 18 individual awards ranging from €250 to €1,200, and 3 group awards ranging from €275 to €3,200.

12 EU FUNDING

The outturns for Subheads I.3., M., Q.2. and Q.5. include expenditure in respect of activities co-financed from EU funds.

13 STATEMENT OF LOANS

Loans issued towards Gaeltacht Housing under the Gaeltacht Housing Act and repayments thereof:

	€
Opening Balance at 1 January 2007 ¹	302,899
Repayments Principal	(33,590)
Repayments Interest	<u>(17,667)</u>
Closing Balance at 31 December 2007	<u><u>251,642</u></u>

¹ On review of the Gaeltacht Housing Loans these balances have been included in this schedule.

14 NATIONAL LOTTERY FUNDING

Subheads Part Funded by the National Lottery - Payments in the year ended 31 December 2007

Subhead	€000
C. Payments to Ciste na Gaeilge	6,598
K.1. Grants for Community and Voluntary Services	10,403
L.1. Local and Community Development Programmes	<u>26,755</u>
	<u>43,756</u>

Subhead C. - List of Payees (Ciste na Gaeilge) which received amounts of €6,350 or more

Organisation	Location	Amount €
Áitainmneacha Chiarraí	Cork	25,395
Coiste Logainmneacha Chorcaí	Cork	25,395
Emma Mac Carthy (Bursary)	Cork	17,773
Gael-Taca	Cork	81,590
Isobel Ní Riain (Bursary)	Cork	16,740
Pádraig Ó Ceilleachair (Bursary)	Cork	17,450
Féile Phan Cheilteach	Donegal	30,000
Agri Aware, Bluebell	Dublin	50,000
An Cumann Scoil drámaíochta	Dublin	53,000
Comhaltas Ceoltóirí Éireann	Dublin	1,580,000
Down To Earth Sorcas, Ballymount	Dublin	15,000
Dublin City Business Association	Dublin	11,331
Fiontar, Dublin City University	Dublin	215,612
Fulbright Commission, Ballsbridge	Dublin	109,082
Glór na nGael, Herbert Lane	Dublin	48,350
Irish Countrywomen's Association, Ballsbridge	Dublin	10,550
Tionscnamh Foclóra, Royal Irish Academy	Dublin	138,944
Úna Lawlor (Bursary)	Dublin	8,567
An Taibhdhearc	Galway	480,000
Fealsún	Galway	24,400
Gaillimh Le Gaeilge	Galway	225,750
Liam Ó hAisibéil (Bursary)	Galway	13,170
Logainmneacha Mhaigh Eo	Galway	64,971
Rosg Teo	Galway	85,000
Spleodar	Galway	30,000
Féile Chill Chainnigh	Kilkenny	12,000
Conradh na Gaeilge	Limerick	214,226
Claremorris Chamber of Commerce	Mayo	45,000
Gaeilge Mhaigh Eo	Mayo	155,965
Bord na Leabhar Gaeilge	Meath	2,074,000

		€
Aengus Finnegan (Bursary)	Westmeath	7,875
Barr Caoga - Gnó Le Gaeilge	Belfast	10,000
Iomairt Cholm Cille	Belfast	205,176
Concordia University, Montreal	Canada	11,000
Charles University, Prague	Czech Republic	9,000
University of Cambridge	England	30,000
University of Liverpool	England	15,000
Colaiste na nGael, Paris	France	33,496
Université Rennes	France	20,000
Marburg Universitaet	Germany	14,540
Ruhr-Universitaet Bochum	Germany	15,472
Universitaet Bonn	Germany	25,000
Universitaet Freiburg	Germany	11,098
Universitaet Mannheim	Germany	32,000
University of Oslo	Norway	10,200
Adam Mickiewicz University, Poznan	Poland	17,000
Daltaí na Gaeilge, New Jersey	USA	25,766
Fordham University, New York	USA	30,000
Glucksman Ireland House, New York	USA	17,000
Lehman College Cuny, New York	USA	10,000
University of Montana	USA	30,000
University of St Thomas, Minnesota	USA	7,421
University of St Thomas, Texas	USA	46,676
UWM Foundation, University of Wisconsin, Milwaukee	USA	25,000
University of Wales	Wales	30,000
Welsh Language Board	Wales	30,000

Subhead K. - List of Payees (Community and Voluntary Service Organisations) which received amounts of €6,350 or more

1. Locally-based Community Grants

Organisation	Location	Amount €
Beam Services, Bagenalstown	Carlow	17,533
Bigstone Community Centre Group, Rathvilly	Carlow	28,679
Carlow Autism Awareness Network	Carlow	18,000
New Horizons Autism Ltd, Carrigmore Cross	Carlow	9,000
St Catherine's Community Service Centre, St Joseph's Road	Carlow	14,044
SVDP, Carlow	Carlow	7,857
Trustees of Local Property, The Shillnagh Peoples Property Co. Ltd, Coolkenno	Carlow	7,200
Active Virginians	Cavan	7,515
Bailieborough Community Resource House Ltd	Cavan	10,135
Ballinagh Community Trust Ltd	Cavan	30,000
Billyhill Orange Hall	Cavan	14,135
Brakey Orange Hall	Cavan	14,760
Drumlin House Training Centre	Cavan	40,000
Kilnaleck and District Community Co-op Society Ltd	Cavan	17,300
Kilnaleck Community Hall	Cavan	20,000
Mountnugent Community Centre	Cavan	35,000
South West Cavan Befriending Scheme, Kilnaleck	Cavan	8,280
West Cavan Outreach I.T. Training Project	Cavan	8,191
Clare Haven Services Ltd, Ennis	Clare	6,917
Cree Community Centre	Clare	30,510
East Clare Community COOP, Bodyke	Clare	21,589
Ennistymon Parish Project Community Centre Ltd	Clare	12,442
Feakle Muintir na Tíre	Clare	17,910
Irish Wheelchair Association, Ennis	Clare	7,328
Anchor Treatment Centre Ltd	Cork	14,400
Ballinascahy Community Council	Cork	24,750

		€
Ballynoe Community Council	Cork	36,000
Buttevant Community Council	Cork	38,100
Cloyne Diocesan Youth Service Ltd	Cork	11,591
Cobh Youth Services Ltd	Cork	36,000
Cork Association for Autism	Cork	10,710
Cork Gay Community Development	Cork	8,802
Doorway to Life, ABODE, Cork	Cork	12,457
Fermoy Concert Band	Cork	10,000
Foróige, Carrigtwohill Area Youth Project	Cork	8,280
Glen Resource Centre	Cork	8,900
Glengarriff Hall Committee	Cork	6,915
Goleen and District Community Council	Cork	9,000
Mayfield Brass Music Group	Cork	7,954
Mayfield Community Adult Learning Project	Cork	7,334
Mourneabbey Community Council	Cork	21,215
MOVE (Men Overcoming Violence) Cork	Cork	7,650
Nasc, The Irish Immigrant Support Centre	Cork	10,757
Tracton Community Council (Knocknamagh Ltd)	Cork	20,000
Whitechurch & Waterloo Community Association	Cork	6,390
Artlink Limited, Buncrana	Donegal	7,966
Awake Tourism - Ardara Parish Council	Donegal	20,000
Burt Community Hall Committee	Donegal	7,933
Cashel na gCor Learning Disability Association Ltd, Buncrana	Donegal	10,800
Clonmany Youth & Community Resource Centre	Donegal	29,000
Colgan Community and Resource Centre Ltd	Donegal	40,000
Crossroads and Killygordon Enterprises Ltd	Donegal	7,187
Doneyloop Youth Club	Donegal	11,226
Foyle Punt Association	Donegal	7,290
Greencastle Community Development Co. Ltd	Donegal	45,000
Inch Island Parochial Hall Committee	Donegal	34,000
Inishowen Community Radio Ltd	Donegal	14,000
Inishowen Parents & Friends of Mentally Handicapped	Donegal	9,018
Kegite Club of Letterkenny	Donegal	7,488
Muintearas Thír Chonaill, Na Doirí Beaga	Donegal	6,934
Northwest Inishowen Tourist Development Co. Ltd	Donegal	35,000
Quigley's Point Community Centre Ltd	Donegal	10,620
Ramelton Community Youth Project	Donegal	8,316
S.T.E.E.R. Ireland, Letterkenny	Donegal	8,910
Serenity House Back to Learning Group	Donegal	12,645
St Catherine's Accordion Band, Bruckless	Donegal	15,925
The Doorway Project, Letterkenny	Donegal	13,721
Tirhugh Resources Ltd, Ballyshannon	Donegal	24,172
Togra Gleann Gaoth Barra, Lettermacaward	Donegal	10,410
Trustees of Leghawney Hall Ltd	Donegal	41,000
42nd Dublin Scout Group - Scouting Ireland, Dolphins Barn	Dublin	7,290
58th/85th Donnycarney Scouting Group	Dublin	11,120
61st Dublin Scout Group - Scouting Ireland, Merchants Quay	Dublin	7,500
Bal Doyle Forum Ltd	Dublin	35,000
Ballyfermot I.T. Centre Social Economy Ltd	Dublin	22,838
Ballyfermot STAR Réalt na gClann	Dublin	7,215
Ballymun Community Law Centre	Dublin	9,000
Baptec Ltd, Coolmine	Dublin	25,444
CAN, Gardiner Place	Dublin	7,031
CASA Breakhouses, North Brunswick Street	Dublin	11,649
Castleknock Community Centre Association	Dublin	13,989
Coolmine Therapeutic Community	Dublin	9,000
Darndale Belcamp Village Centre Ltd	Dublin	50,000
Deansrath Women's Group	Dublin	7,512
Drimnagh Community Network	Dublin	7,216
Dublin AIDS Alliance, Parnell Square	Dublin	14,970

		€
Education Centre (Peter McVerry Trust), Berkeley Street	Dublin	9,000
Eolas, Rialto	Dublin	7,493
Finglas West Community Forum	Dublin	9,000
Francis Street Community Education Centre	Dublin	8,100
Global Action Plan, Ballymun	Dublin	8,166
Loreto Centre, Crumlin Road	Dublin	9,910
New Life Centre, Darndale	Dublin	7,500
North Clondalkin Community Development Association	Dublin	7,290
OASIS Counselling Service, Ballyfermot	Dublin	10,000
One Family, Pembroke Street	Dublin	8,382
Open Heart House, St Mary's Place	Dublin	37,800
Outhouse, Capel Street	Dublin	66,378
Parents Group / St Louise's and Caritas Schools, Ballyfermot	Dublin	12,922
Parents in Education / Home School - Finglas Cluster	Dublin	6,804
Phoenix Youth Band and Community Centre, Ballyfermot	Dublin	9,900
Rehabcare, Ballinamore	Dublin	8,663
Remember Us, Swords	Dublin	9,000
Rialto Development Association	Dublin	9,601
Rush Community Council Ltd	Dublin	40,000
Smashing Times Theatre Company Ltd, Coleraine Street	Dublin	7,582
Speedpak Ltd, Coolock	Dublin	36,802
SPIRASI, Phibsboro	Dublin	19,000
St Helena's Women's Awareness Group, Finglas	Dublin	8,748
St John of God Menni Services, Islandbridge	Dublin	24,192
St Saviour's Olympic Boxing Academy	Dublin	6,613
Teen Counselling, Clonliffe Road	Dublin	9,000
The Adult Community Education Network, Ballinteer Road	Dublin	9,000
The Base Ballyfermot Youth Centre	Dublin	19,171
The Drugs Awareness Programme, Clonliffe College	Dublin	9,000
The Media Co-Op, Coolock	Dublin	7,288
The Sanctuary, Stanhope Street	Dublin	35,065
The STAR Project Ballymun Ltd	Dublin	9,000
Turkish - Irish Educational and Cultural Society, Parnell Street	Dublin	17,100
West Finglas Tenants and Residents Association	Dublin	19,510
Whitefriar Aungier Area Community Council	Dublin	9,166
Ala, Ballybane	Galway	14,811
Ballinasloe Area Community Development Ltd	Galway	35,000
Ballyconneely Parish Hall Association Ltd	Galway	8,112
Claddaghduff Hall Company Ltd	Galway	40,000
Clifden Town Hall Committee	Galway	30,000
Dunmore Community Council	Galway	35,640
East Galway Family History Society Co Ltd	Galway	46,696
Eyrecourt Community Centre	Galway	24,160
Galway Deaf Centre	Galway	10,873
Galway One World Centre	Galway	9,334
Galway Teleworking Co-Op Society	Galway	13,733
Glenamaddy Community Council	Galway	15,183
GRACE (Gort Regional Alliance for Community and Environment)	Galway	8,010
Kinvara Community Council	Galway	8,231
Macnas	Galway	13,078
Rahoon Family Centre	Galway	20,412
Roundstone Community Development Council	Galway	18,139
St Patrick's Band, Forester Street	Galway	40,000
Tuam and District No Name Club	Galway	6,750
Beaufort Community Council Ltd	Kerry	6,648
Caherciveen Community Resource Centre Ltd	Kerry	24,466
Carers Association, Tralee	Kerry	17,100
Castleisland Community Centre	Kerry	35,846
CYMS Community Hall	Kerry	21,023
I.R.D. Foilmore - Kells Co. Ltd	Kerry	30,710

		€
Iveragh Park Residents & Community Resource Centre	Kerry	30,436
Kerry ABA Intervention Ltd, Ballyheigue	Kerry	10,658
Kerry Diocesan Youth Service (KDYS), Listowel	Kerry	26,270
Kerry Rape & Sexual Abuse Centre Ltd, Tralee	Kerry	9,000
Killarney Asylum Seekers Initiative	Kerry	8,118
Knockanure Development Association	Kerry	41,000
Lixnaw Community Centre Committee	Kerry	20,000
Marian Hall Committee, Fries	Kerry	34,798
National Learning Network - Tralee	Kerry	24,475
Rathmore Social Action Group	Kerry	9,000
S.P.I.C.E., Tralee	Kerry	7,290
Sean Scoil, Killorglin	Kerry	6,500
St Brendan's Community Centre, Ballydwyer	Kerry	9,000
St Brigid's Parenting Support Group, Tralee	Kerry	7,362
SVDP, Ballybunion	Kerry	11,486
SVDP, Castleisland	Kerry	8,106
Tralee Refugee Support Services	Kerry	16,431
Tuosist Community Development Group	Kerry	8,505
Allenwood Community Development Association (ACDAL)	Kildare	11,691
Athy District Resource Centre	Kildare	9,315
Athy Travellers Support Group	Kildare	22,974
Griese Youth Theatre, Ballitore	Kildare	17,991
John Resource Centre, Clane	Kildare	13,826
Network Kildare, Naas	Kildare	19,106
Newbridge Resource Centre	Kildare	14,243
Prosperous Community Youth Initiative	Kildare	19,450
Carers Association, Kilkenny	Kilkenny	8,111
Coolagh Pattern Committee	Kilkenny	11,583
Irish Wheelchair Association, Kilkenny	Kilkenny	10,000
Kilkenny Rape Crisis Centre	Kilkenny	20,000
Kilkenny Traveller Community Movement Ltd	Kilkenny	8,505
The Watergarden Camphill Community, Thomastown	Kilkenny	47,088
Windgap Finance Committee/Tullahought Committee Centre	Kilkenny	15,002
Kirwan Park Residents Association	Laois	7,492
Timahoe Community Hall Committee	Laois	25,000
Drumsna Development Association Ltd	Leitrim	9,000
Glenfarne Community Development Trust	Leitrim	7,335
Leitrim Association of People with Disabilities	Leitrim	40,000
Leitrim Village Development Company	Leitrim	9,000
The Barley Field Residents Association, Carrigallen	Leitrim	9,072
Ardagh Community Hall	Limerick	13,600
Askeaton-Ballysteen Community Council	Limerick	30,000
Bedford Row Family Project Ltd	Limerick	7,200
Caherdavin Residents Association	Limerick	36,000
Deaf Community Centre, O'Connell Street	Limerick	6,554
Desmond Ability Resource Complex Ltd, Newcastle West	Limerick	7,864
Galbally Community Council Ltd	Limerick	29,000
King's Island Youth & Community Centre	Limerick	39,659
Loughill / Ballyhahill Parish Hall	Limerick	20,000
National Association for Deaf People (Midwest), Henry Street	Limerick	6,845
Pallaskenry Scout Troop	Limerick	6,885
Red Ribbon Project, Cecil Street	Limerick	9,000
Spina Bifida & Hydrocephalus Association, Sexton Street	Limerick	53,730
APD Ltd, Abbeylara	Longford	13,050
Colmille Community Centre Ltd, Aughnaclyffe	Longford	16,274
Edgeworthstown District Development Association	Longford	19,000
Employment Development and Information Centre, Richmond Street	Longford	7,737
Lough Ree Sub-Aqua Club/Search & Rescue	Longford	28,267
Maceoin Park Residents Association	Longford	6,363
ABAILE (Applied Behaviour Analysis in Local Education)	Louth	14,508
Drogheda Community Forum Ltd	Louth	7,910

		€
Drogheda Girl Guides	Louth	6,467
Drogheda IWA Disability Interest	Louth	11,144
Drogheda Resource Centre	Louth	24,914
Dromiskin Community Development	Louth	15,000
Meitheal Áth Fhirdia	Louth	24,229
Scoraíocht Lannléire, Dunleer	Louth	21,083
Scouting Ireland - St. Oliver's Drogheda	Louth	10,125
Women's Aid Dundalk	Louth	10,250
Youth Work Ireland Louth, Dundalk	Louth	18,000
Ballycastle Community Hall Co Ltd	Mayo	20,000
Ballycroy Social Services Group	Mayo	10,485
Ballyglass Community Council	Mayo	6,460
Bohola Pottery and Arts Centre Ltd	Mayo	29,000
Carnacon Community Development Association	Mayo	17,520
Carrowmore-Lacken Development Association	Mayo	36,000
Charlestown Town Hall Arts Centre	Mayo	7,290
Comharchumann Forbartha Deirbh	Mayo	13,159
Cúram Family Centre, Claremorris	Mayo	6,383
Glenamoy Women's Group Ltd	Mayo	30,000
Irish Countrywomen's Association, Ballina	Mayo	6,736
Knockmore Rathduff Economic & Social Development Company	Mayo	9,000
Lacken Sports and Recreation Association Ltd	Mayo	16,594
Mayo Traveller Support Group, Castlebar	Mayo	14,013
Memorial Pipe Band, Achill	Mayo	9,000
Michael Davitt Memorial Association, Straide	Mayo	11,119
Mulranny/Tiernaur Amenity Centre	Mayo	17,703
National Learning Network, Castlebar	Mayo	6,420
Parents Council Pollatomish NS	Mayo	18,930
Sean Duffy Community Centre, Ballina	Mayo	30,000
Seirbhísí Cúram Cill Chomáin Teo, Béal an Átha	Mayo	7,218
St Colman's 9th Mayo Scout Troop Claremorris	Mayo	7,290
Westport Order of Malta	Mayo	7,041
Kilskyre Community Centre	Meath	21,215
Nobber Community Hall	Meath	14,897
Summerhill Community Centre	Meath	20,886
SVDP, Athboy	Meath	13,790
Third Age Foundation (Summerhill Active Retirement)	Meath	7,065
Ballybay Development Association	Monaghan	28,100
Castleblayney Community Enterprise	Monaghan	9,429
County Monaghan Community Network	Monaghan	7,900
Drumhowan Community Group	Monaghan	20,000
Growing Together, Glaslough	Monaghan	9,000
Scotshouse Community Centre	Monaghan	8,100
Brosna Youth Club	Offaly	8,100
Clara Scouts 2nd Offaly Troop	Offaly	13,019
Daingean Musical Group	Offaly	9,000
Killoughey Community Centre Ltd	Offaly	6,885
Killoughey Community Council	Offaly	16,727
North Offaly Development Association	Offaly	9,478
Rhode Parish Enterprise Ltd	Offaly	13,320
St Mary's Youth & Community Centre Ltd, Tullamore	Offaly	10,000
The Acorn Project, Edenderry	Offaly	21,764
Aughrim/Kilmore Development Association	Roscommon	31,000
Ballintubber Development Association	Roscommon	14,000
Clonown Community Centre Committee	Roscommon	20,000
County Roscommon Support Group Ltd, Derrane	Roscommon	16,740
County Roscommon Youth Service, Ballaghaderreen	Roscommon	39,597
Elphin Social Centre	Roscommon	20,000
Fairymount Community Centre	Roscommon	35,000
Fairymount Community Development Ltd	Roscommon	9,250

		€
Kilbride Community Centre	Roscommon	7,000
Loughglynn Community Centre	Roscommon	7,052
Loughlynn Parish Community Centre Ltd	Roscommon	15,000
Rehabcare, Castlereagh	Roscommon	7,214
ROS FM Community Radio Ltd, Roscommon Town	Roscommon	11,250
Roscommon Traveller Development Group	Roscommon	10,350
Abbeyquarter Community Centre Ltd	Sligo	12,768
Banada Abbey Hall Development Co Ltd	Sligo	9,000
Cloontia Community Council	Sligo	9,000
Cloontia Community Hall / Teach Ceoil	Sligo	6,480
Cranmore Community Platform	Sligo	9,441
Easkey Community Council Ltd	Sligo	7,661
Merville Youth & Community Centre, Maugheraboy	Sligo	20,000
Phoenix Players, Tubbercurry	Sligo	9,000
Sligo Interagency Group	Sligo	33,618
St Anne's Youth Centre, Chapel Street	Sligo	40,000
The Catalyst, Calry Church	Sligo	11,284
West Sligo Forum Ltd, Easkey	Sligo	17,473
Boherlahan Dualla Development Association	Tipperary	6,620
Cahir Development Business and Training Centre	Tipperary	7,227
Carrig & Riverstown Development Association	Tipperary	17,532
Clonmel Bridge Centre	Tipperary	26,919
Clonmel Community Resource Centre	Tipperary	40,000
Cloughjordan Church of Ireland Social Club	Tipperary	13,980
Four Estates Resource Centre, Thurles	Tipperary	7,342
Inch Community Centre	Tipperary	9,000
Loughmore Parish Centre	Tipperary	22,597
New Inn Community Centre	Tipperary	10,000
New Institute, Nenagh	Tipperary	35,000
Newcastle Resource Centre	Tipperary	12,476
Rosegreen Development Association, Cashel	Tipperary	36,000
St Mary's Hall Committee, Killenaule	Tipperary	7,299
Stanwix Charity Trust, Thurles	Tipperary	30,000
Tipperary Regional Youth Service, Thurles	Tipperary	55,437
18th & 26th Waterford Scout Group	Waterford	18,644
Ballyduff Community Council (BCC)	Waterford	14,250
Cappoquin Community Development	Waterford	11,754
Community Adult Education Development (C.A.E.D), Waterford	Waterford	6,750
Dunhill Multi-Education Centre	Waterford	7,079
Nagle Centre, Waterford	Waterford	11,817
Parents Development Group, Military Road	Waterford	7,524
Rathgormack North Waterford Community Development	Waterford	30,000
SVDP, Lismore	Waterford	8,100
Tallow Enterprise Group	Waterford	9,000
Tramore Youth and Family Project	Waterford	8,096
Athlone Women's Network	Westmeath	8,514
Bunbrosna BAC and Community Centre	Westmeath	20,000
Congress Information & Development Centre, Mullingar	Westmeath	31,098
Dr. Steven's Resource Centre, Athlone	Westmeath	18,000
Killucan Area Services Ltd	Westmeath	14,722
Killucan Care Ltd	Westmeath	6,672
Moate Performing and Visual Arts Club	Westmeath	19,199
Mullingar Youth Project	Westmeath	9,186
Passionfruit Theatre Company, Athlone	Westmeath	20,000
Tang Muintir Community Council, Athlone	Westmeath	30,000
Whitehall Community Group, Castlepollard	Westmeath	8,100
Women's Community Projects (Mullingar) Association	Westmeath	20,000
Castlebridge Community Centre	Wexford	7,020
Community Training and Education Centre, Wexford	Wexford	8,780
Cottage Autism Network (CAN), Wexford	Wexford	12,688
St Columba's Over 50's Club, Gorey	Wexford	7,723

		€
St Mary's Community Hall, Fethard on Sea	Wexford	7,551
Tramore Development Trust Ltd	Wexford	19,760
Arklow Springboard Family Support Services	Wicklow	8,820
WEB Women's Studies Group, Bray	Wicklow	8,955
Wicklow Community Gardening Group	Wicklow	6,638

2. Scheme of Community Support for Older People

Organisation	Location	Amount €
Ballyconnell Clonmore Community Alert	Carlow	13,830
St. Catherine's Community Services Centre	Carlow	9,939
Killeen Community Alert	Carlow	10,640
St John's Caring Centre	Carlow	6,480
Lavey Community Alert	Cavan	8,746
Munterconnaught Community Alert	Cavan	7,500
Caring for Carers West Clare Group	Clare	55,268
Ennis RAPID Community Assembly	Clare	9,090
Kilmaley District Daycare Centre	Clare	10,868
Kilrush Family Resource Centre Ltd	Clare	14,625
Shannonside Carers Group	Clare	14,192
Tulla Senior Citizen Security Section	Clare	6,700
Araglen Community Alert	Cork	10,020
Ardfield/Rathbarry Community Alert Group	Cork	10,350
Ballintotis Community Alert	Cork	10,000
Bishopstown Community Association Social Alarms	Cork	6,383
Blackrock Garda Neighbourhood Watch Association	Cork	6,814
Charleville Sheltered Housing	Cork	6,700
Clonakilty Neighbourhood Watch	Cork	19,680
Cobh Community Care	Cork	17,670
Cumann na nDaoine CDP - CSOP	Cork	7,168
Drimoleague Community Alert Association	Cork	9,485
Gaggin Community Alert	Cork	11,200
Kanturk & Lismire Senior Citizens Association	Cork	6,400
Kildorrery Community Development Association	Cork	7,008
Kilworth Community Alert	Cork	8,660
Kinsale Neighbourhood Watch	Cork	6,757
SVDP Mitchelstown	Cork	21,090
Westgate Foundation	Cork	8,651
Drumkeen Community Alert	Donegal	28,296
Fahan, Inch & Burt Community Alert	Donegal	6,470
Forbairt na Rosann Care of the Aged	Donegal	10,235
Inver Community Alert	Donegal	6,801
Letterkenny CDP Ltd - CSOP	Donegal	9,941
Pobail Ar Aire, Gort a' Choirce	Donegal	9,162
Raphoe Friday Club	Donegal	24,071
Age Action Ireland Ltd	Dublin	29,780
Alone, Kilmainham Lane	Dublin	30,050
An Siol, Manor Street	Dublin	12,823
Baldoyle Family Resource	Dublin	7,670
Ballyfermot Home Help Ltd	Dublin	31,650
Bath Avenue and District Residents Association	Dublin	10,612
Blanchardstown Carers Resource Centre	Dublin	24,498
Blanchardstown Inner city Home Care Association	Dublin	26,300
Carers Association Clondalkin	Dublin	11,500
Carers Association Rathgar	Dublin	56,097
Clondalkin Senior Citizens Social Club	Dublin	29,800
Clonliffe & Croke Park Community Hall	Dublin	25,465
Corbawn West Neighbourhood Watch	Dublin	30,600
Fingal Home Care Ltd	Dublin	30,100
Finglas Cabra Council for Older People	Dublin	26,026

		€
Finglas Home Help Care	Dublin	20,406
Glenview Day Centre	Dublin	29,200
Glenview/Rochestown Neighbourhood Watch	Dublin	60,700
Inchicore CDP	Dublin	28,750
Inchicore Home Help Service Ltd	Dublin	36,450
Lorcan O'Toole Day Care Centre, Kimmage	Dublin	30,400
Mother Mc Auley Centre, Drimnagh	Dublin	29,900
Naul Senior Citizens	Dublin	30,339
Northside Homecare Services	Dublin	29,500
Parc na Silla Neighbourhood Watch	Dublin	29,500
Rush Senior Citizens	Dublin	30,600
SVDP North Central	Dublin	7,842
Slievemore Road Neighbourhood Watch	Dublin	30,600
SVDP Fairview	Dublin	22,000
SVDP Head Office	Dublin	58,640
Tallaght Home Help Service	Dublin	30,600
Tallaght Welfare Society	Dublin	30,100
TARGET, Donaghmede	Dublin	51,300
Templeogue District Active Retirement Association	Dublin	10,056
The Web Project, Taylor's Lane	Dublin	27,800
Walkinstown Greenhills Network	Dublin	30,000
Coiste Pobal ar Aire an Chnoic	Galway	11,272
Comhairle Pobail an Spidéal	Galway	24,785
Galway Contact	Galway	30,533
Galway Peoples Resource Centre	Galway	13,118
Kiltullagh Killmordaly Community Alert	Galway	13,135
Menlough Community Alert	Galway	28,807
Na Calai CDP / Portumna Health Forum	Galway	14,195
SVDP St Michael's Conference, Ballinasloe	Galway	25,005
SVDP Tuam	Galway	22,437
Asdee Community Alert Group	Kerry	22,400
Ballylongford Community Alert	Kerry	22,250
Castlegregory Community Alert	Kerry	20,653
Foilmore Kells Community Alert Group	Kerry	6,615
Fossa Community Alert	Kerry	16,100
Kilgarvan Community Alert	Kerry	20,619
Listowel Community Alert	Kerry	12,210
Muckross Community Association Ltd	Kerry	12,344
Care of Elderly Association, Newbridge	Kildare	11,473
Lions Club, Ballymore Eustace	Kildare	11,500
Naas & District Community Alert	Kildare	30,115
The Bridge CDP	Kildare	11,186
CDCD Network, Castlecomer	Kilkenny	23,540
Kilkenny Social Services	Kilkenny	29,193
Portlaoise Employment Group Ltd	Laois	25,085
Carrick on Shannon Active Age	Leitrim	10,920
Dromahair/Killargue Community Alert	Leitrim	9,600
Mohill Family Support Centre	Leitrim	8,118
Athea Community Alert	Limerick	14,900
Holy Family Parish Senior Citizens	Limerick	7,950
Knockaderry Clouncagh Community Alert	Limerick	6,700
Limerick Senior Citizens Club	Limerick	30,600
Loughill Community Development Association.	Limerick	7,537
Oola Community Alert, Oola	Limerick	7,112
SVDP Limerick	Limerick	14,406
Drogheda Senior Citizen Interest Group	Louth	13,285
Haggardstown & Dublin Road Community Alert	Louth	7,355
SVDP Dundalk - Jocelyn Street	Louth	15,635
Togher Community Project Group	Louth	8,705
Ballinrobe Active Retirement	Mayo	13,350
Ballyhaunis Neighbourhood Watch	Mayo	15,904

		€
Castlebar Social Services Ltd	Mayo	30,100
Community Alert Achill Sound	Mayo	6,526
Kilmeena Community Alert	Mayo	10,355
SVDP Westport	Mayo	7,300
BREDA Ltd, Enfield	Meath	30,600
Cairde, Slane	Meath	6,400
Summerhill Active Retirement Group	Meath	10,556
Clones Community Forum Ltd	Monaghan	7,082
Mullyash Community Alert	Monaghan	6,586
Banagher Community Alert	Offaly	8,705
Birr Neighbourhood Watch	Offaly	6,496
Tullamore Social Services Ltd	Offaly	28,803
Ballinlough / Granlahan Community Alert	Roscommon	6,631
Creeve Community Alert	Roscommon	18,045
Strokestown Active Age Group	Roscommon	7,500
Martin Savage Tce/Doorly Park Neighbourhood Watch	Sligo	6,653
Carers Association Clonmel	Tipperary	14,960
Community Alert, Tipperary Town	Tipperary	23,950
Grange Community Alert	Tipperary	7,960
St Patrick's Dwellings For The Elderly, Cashel	Tipperary	12,684
Templemore Neighbourhood Watch	Tipperary	9,853
Thurles Community Social Services	Tipperary	9,440
Tipperary Community Council	Tipperary	17,855
Carers Association Waterford	Waterford	10,278
Clonea Rathgormack Community Alert	Waterford	7,107
Kilrossanty Community Alert	Waterford	15,450
Old Parish Community Alert, Dungarvan	Waterford	10,837
Waterford Care for the Aged Society	Waterford	24,450
Athlone Community Services Council Ltd	Westmeath	12,155
Horseleap Community Alert	Westmeath	8,260
Moate Social Services	Westmeath	6,590
S.W.E.E.T.S. Limited, Kilbeggan	Westmeath	35,448
St Dominic Community Council	Westmeath	6,741
SVDP Athlone	Westmeath	30,100
Duncannon Community Alert	Wexford	7,012
Hook Tourist Development Association	Wexford	7,154
Kilrush ICA	Wexford	7,429
St John's Community Council, Enniscorthy	Wexford	6,862
SVDP Enniscorthy	Wexford	22,068
Taghmon Action Group	Wexford	6,585
Arklow Active Retirement Association	Wicklow	7,462
Bray Cancer Support	Wicklow	19,118
Glendalough & District Community Alert	Wicklow	29,111
Kilmacanogue Senior Citizens	Wicklow	7,539
Neighbourhood Watch Greystones	Wicklow	31,387
Tinahely ICA	Wicklow	8,180
Wicklow Active Retirement Association	Wicklow	49,900

Wicklow Community & Family Services

Wicklow

10,393

3. White Paper Supports for the Community and Voluntary Sector

Organisation	Location	Amount €
Camphill Communities of Ireland	Clare	50,920
Caring for Carers	Clare	95,000
Cork Independent Living	Cork	15,000
Donegal Youth Service	Donegal	20,000
Ballymun Community Law	Dublin	17,500
Bodywhys, Blackrock	Dublin	47,000
Business in the Community, O'Connell Street	Dublin	52,500
Carmichael Centre, North Brunswick Street	Dublin	40,000
Chambers Ireland	Dublin	30,000
Children in Hospital Ireland	Dublin	20,000
Children's Rights Alliance	Dublin	74,420
Comhlámh - Integrating Ireland	Dublin	44,000
Disability Federation of Ireland	Dublin	40,000
Dyslexia Association of Ireland	Dublin	23,920
Exchange House Travellers Service, Great Strand Street	Dublin	20,000
Federation of Active Retirement Associations	Dublin	17,500
FLAC, Dorset Street	Dublin	27,420
INOUE, North Richmond Street	Dublin	59,590
Irish Council for Social Housing	Dublin	49,840
Irish Countrywomen's Association, Ballsbridge	Dublin	35,000
Irish Deaf Society	Dublin	51,050
Macra na Feirme	Dublin	15,000
Mental Health Ireland	Dublin	48,750
NABCo Society Ltd, Baggot Street	Dublin	27,420
NAMHI/Inclusion Ireland, Foley Street	Dublin	23,340
National Collective Community Based Women's Network	Dublin	50,920
National Women's Council of Ireland	Dublin	75,840
Near FM, Northside Civic Centre	Dublin	35,000
Neurological Alliance of Ireland	Dublin	45,040
Schizophrenia Ireland	Dublin	36,000
Simon Communities of Ireland	Dublin	123,500
Tallaght Voluntary Bureau	Dublin	17,500
The Wheel, Inchicore	Dublin	47,420
Voluntary Drug Treatment Network, Merchants Quay	Dublin	70,420
Volunteering Ireland	Dublin	17,500
National Federation of Voluntary Bodies providing services to People with Intellectual Disabilities	Galway	27,420
National Traveller Women's Forum	Galway	74,420
Rape Crisis Network	Galway	42,500
Accord, Maynooth	Kildare	50,920
Breaking Through, Leixlip	Kildare	38,500
National Association of Boards of Management for Special Education	Kildare	36,500
Irish Association for Supported Employment	Mayo	40,840
AMEN, Navan	Meath	35,000
Meath Youth Federation	Meath	20,000
Muintir na Tíre, Tipperary Town	Tipperary	159,250
Irish Autism Alliance	Westmeath	54,170
Irish Rural Link	Westmeath	59,590
Midlands Regional Youth	Westmeath	20,000
National Association of Traveller Centres	Westmeath	35,000

Subhead L.1. - List of Payees (Local and Community Development Organisations) which received amounts of €6,350 or more

2. Community Development Programme

Organisation	Location	Amount €
Open Door CDP	Carlow	147,048
Community Connections	Cavan	132,594
South West Cavan CDP Ltd	Cavan	130,125
Clare Women's Network	Clare	104,000
East Clare Community Project Ltd	Clare	159,828
Ennis CDP	Clare	162,478
West Clare Early Years	Clare	10,000
Ballyphehane/Togher CDP	Cork	138,677
Bantry & District Resource Group	Cork	152,177
Bere Island Projects Group Ltd	Cork	147,983
Cork City Partnership Ltd - CDP	Cork	33,000
Cork Travellers Visibility Group	Cork	128,895
Cumann na nDaoine	Cork	102,000
Farranree CDP	Cork	136,689
Fermoy CDP	Cork	91,319
Glen CDP	Cork	117,500
Mahon CDP	Cork	158,561
Mayfield CDP	Cork	140,465
Sherkin Island CDP	Cork	10,000
We The People	Cork	139,711
West Cork Arts Centre	Cork	7,500
West Cork Traveller Centre Association	Cork	59,500
Action Inishowen	Donegal	127,561
Atlantic View CDP Ltd	Donegal	130,370
Donegal Travellers Project	Donegal	120,000
Donegal Women's Network	Donegal	127,589
Letterkenny CDP Ltd	Donegal	134,400
Lifford / Clonleigh Resource Centre	Donegal	137,900
Pobail Le Chéile CDP Teo	Donegal	122,000
South West Donegal CDP	Donegal	130,000
The Rosses	Donegal	121,799
An Cosán, The Shanty Education Project Ltd	Dublin	196,955
An Síol, Manor Street	Dublin	146,658
Ballybrack Community Development Project Ltd	Dublin	71,000
Ballyfermot Travellers	Dublin	102,220
Ballymun Men's Centre Ltd	Dublin	96,534
Bawnogue Women's Development Co Ltd	Dublin	60,150
Blakestown CDP Ltd	Dublin	148,771
Blanchardstown Traveller Support Group	Dublin	116,250
Bluebell CDP	Dublin	110,392
Cabra CDP	Dublin	68,810
CAFTA, Ballymun	Dublin	8,577
CAP Ballymun Ltd	Dublin	141,080
Cherry Orchard Equine Centre	Dublin	126,000
Clondakin Women's Network Ltd	Dublin	132,244
Clondakin Travellers Development Group	Dublin	120,289
Combat Poverty Agency	Dublin	12,895
Corduff CDP Ltd	Dublin	130,669
Crumlin CDP	Dublin	96,544
Darndale / Belcamp Resource Centre	Dublin	123,289
Dolcáin Project (SW Clondalkin)	Dublin	132,472
Dolphin House CDP	Dublin	62,805
Doras Buí, Coolock	Dublin	109,240
Edenmore Raheny CDP	Dublin	52,388
Finglas South CDP	Dublin	131,658
Greater Blanchardstown Development Project	Dublin	108,800

		€
Inchicore CDP Co Ltd	Dublin	91,880
Jobstown CDP Ltd	Dublin	115,000
Kilbarrack CDP Ltd	Dublin	119,671
Kilmore West CDP	Dublin	121,601
KWCD Partnership Ltd	Dublin	71,649
Link Project, Cherry Orchard	Dublin	125,000
Lourdes Youth & Community Services	Dublin	139,608
MACRO, Green Street	Dublin	129,640
Markiewicz Community Centre	Dublin	96,000
Matt Talbot Community Trust	Dublin	129,000
Mountwood Fitzgerald Community Development Ltd	Dublin	141,490
Nascadh CDP, East Wall	Dublin	80,900
North Clondalkin Community Development Ltd	Dublin	124,000
North Wall Women's Centre	Dublin	70,500
Northside Travellers Support Group	Dublin	47,780
NW Inner City Women's Network	Dublin	55,125
Parents Alone Support Services Ltd	Dublin	137,807
Priorswood CDP	Dublin	104,796
Project West, Finglas	Dublin	132,223
Quarryvale Community House Project Ltd	Dublin	121,120
Rialto Community Network Ltd	Dublin	126,413
Ringsend CDP	Dublin	131,000
Robert Emmet CDP, Island Street	Dublin	125,628
Ronanstown Women's CDP Ltd	Dublin	143,710
Rowlagh Women's Group Ltd	Dublin	110,327
S.I.C.C.D.A, Meath Street	Dublin	135,325
S.P.L.T.U. Ltd, Tallaght	Dublin	106,000
Shanganagh CDP	Dublin	72,330
Southside Partnership Ltd - Holly House	Dublin	81,000
Southside Travellers Action Group Ltd	Dublin	128,390
Southside Women's Action Network Ltd	Dublin	131,110
St Margaret's Traveller Group	Dublin	98,855
St Michael's Family Resource Centre, Inchicore	Dublin	105,000
Tallaght Travellers CDP Ltd.	Dublin	122,500
Vista CDP Ltd, Donore Avenue	Dublin	93,000
West Tallaght Resource Centre Ltd	Dublin	180,000
Women Together Tallaght Network Ltd	Dublin	109,886
Ballybane Mervue CDP	Galway	154,515
Comharchumann Inis Toirc Co-op Society	Galway	118,133
Connemara Community Radio Ltd	Galway	14,150
Forum Connemara Rural Project	Galway	199,222
Galway Traveller Movement Ltd	Galway	139,060
Inishbofin Development Company Ltd	Galway	138,867
Na Calai - South East Galway	Galway	155,615
Tuam Community Development Resource Centre	Galway	176,657
Westside Community Development Resource Centre	Galway	103,668
Kerry Travellers Development Project	Kerry	133,109
SW Kerry Women's Association	Kerry	98,729
Tralee CDP	Kerry	134,277
Tralee Women's Resource Centre	Kerry	55,250
Athy CDP	Kildare	98,321
N.W. Kildare Community Development Co.	Kildare	107,978
The Bridge CDP	Kildare	153,889
Loughboy Area Resource Centre	Kilkenny	124,858
Cúl Le Chéile Portarlinton CDP	Laois	81,586
Lough Allen CDP Ltd	Leitrim	107,573
North Leitrim Women's Resource Group	Leitrim	113,109
CDP Newsletter, Moyross	Limerick	131,500
Community Development Network Moyross	Limerick	126,899
Limerick Travellers Development Group	Limerick	95,429
Limerick Women's Network	Limerick	86,441

		€
Our Lady of Lourdes CDP	Limerick	139,173
Southill CDP Ltd	Limerick	127,500
St. Mary's CDP Ltd	Limerick	133,790
St. Munchin's CDP Ltd	Limerick	144,735
West Limerick CDP Ltd	Limerick	135,196
Acorn CDP Longford	Longford	110,509
Áit na nDaoine CDP	Louth	150,570
Le Chéile Community Development Ltd	Louth	176,805
Southside Community Development Association Ltd	Louth	103,000
Clare Island Community Co-op Ltd	Mayo	127,352
Claremorris Women's Group	Mayo	27,527
Corracla Teo Achill	Mayo	105,655
Cosgallen CDP	Mayo	130,203
Iorras Le Chéile North Mayo	Mayo	155,174
Kiltimagh CDP Ltd	Mayo	139,844
Louisburgh CDP	Mayo	151,151
Parkside CDP	Mayo	140,398
Women of the North West	Mayo	110,160
Community Development Project Navan Ltd	Meath	128,706
Navan Travellers Workshop Ltd	Meath	201,585
Blayney Blades Ltd	Monaghan	122,000
Dóchas for Women Ltd	Monaghan	107,000
Drumlin CDP	Monaghan	117,000
Edenderry CDP	Offaly	72,609
Tullamore Travellers Movement	Offaly	123,627
North West Roscommon	Roscommon	124,641
Roscommon Women Network	Roscommon	89,628
CLASP, Drumnacool	Sligo	143,000
Sligo Northside Community Partnership Ltd	Sligo	122,000
Clonmel Traveller Development Project	Tipperary	33,000
Knockanrawley Resource Centre Ltd	Tipperary	227,945
The Suir Community Development Project Ltd	Tipperary	120,300
Thurles Action for CDP Ltd	Tipperary	105,800
Tipperary Rural Travellers Project Ltd	Tipperary	126,636
Access 2000 - Waterford Women's Centre	Waterford	216,688
Ballybeg Community Development Project Ltd	Waterford	156,407
Dungarvan Community Development Project Ltd	Waterford	161,232
Independent Mothers' Project [IMP] Ltd	Waterford	91,989
Larchville / Lisduggan CDP Ltd	Waterford	124,762
Waterford Traveller CDP Ltd	Waterford	126,791
Harmony CDP	Westmeath	143,706
Women's Community Project Mullingar	Westmeath	63,895
Access 2000 (Wexford) Ltd	Wexford	143,302
FAB Community Development Project	Wexford	161,630
New Ross CDP Ltd	Wexford	147,267
S.W. Wexford Community Development Group	Wexford	199,807
Templeshannon CDP Ltd	Wexford	153,372
Wolfe Tone Women's Group Ltd	Wexford	71,960
Arklow Community Enterprise Ltd	Wicklow	35,314
Bray Travellers Development Network	Wicklow	114,067
Little Bray Family Resource Centre	Wicklow	136,257
St. Fergal's Resource Centre, Bray	Wicklow	121,795
Wicklow Travellers Group	Wicklow	107,564
Wicklow Working Together-Croí Rath Naoi	Wicklow	74,253

Regional Support Agencies

Draíocht Community Development Organisation Ltd	Dublin	441,667
Tosach, Gardiner Street	Dublin	412,229
West Training & Development Ltd	Galway	422,000
South & Mid West Community Development Support Agency	Limerick	609,383
Triskele RSA	Monaghan	371,520
Framework, Waterford City	Waterford	483,826

3. Grants to the Society of St Vincent de Paul and Protestant Aid

		€
Protestant Aid	Dublin	175,000
SVDP	Dublin	1,350,000

4. Support for Certain Community Based Projects

Organisation	Location	Amount
		€
Cork Social & Health Education Project	Cork	142,000
Bosnian CDP, Pearse Street	Dublin	109,696
CAFTA, Ballymun	Dublin	148,070
Community After Schools Project, Amiens Street	Dublin	186,215
Community Technical Aid, Buckingham Street	Dublin	141,500
Dublin Institute of Technology, Rathmines	Dublin	150,000
Inner City Renewal Group	Dublin	129,500
Irish Senior Citizens National Parliament	Dublin	89,768
Partners in Mission, Northbrook Road	Dublin	150,000
PIECE Project, Darndale	Dublin	45,000
Connemara Community Radio Ltd	Galway	146,829
National Traveller Women's Forum	Galway	107,474
Pléaráca Teo	Galway	118,510
Kerry Network of People With Disabilities	Kerry	57,500
Limerick Adult Basic Education	Limerick	67,698
Men's Development Project	Waterford	140,110

Specialist Support Agencies

		€
DESSA, Fumbally Lane	Dublin	181,000
Pavee Point	Dublin	180,000
Women's Aid	Dublin	200,000

15 STOCKS

Stocks at 31 December 2007 comprised:	€000
Stationery and Miscellaneous Items	13
IT Consumables	<u>19</u>
	<u>32</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Exchequer Extra Receipts	<u>645</u>

17 ENHANCING INTERNAL CONTROL

A statement on internal financial controls in the standard format for the year ended 31 December 2007 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 secure enhanced capability of staff in financial management methods, the Department continued to provide a programme of targeted training to staff in 2007. Training in the Department's Financial Management System is made available on an individual or group basis, as appropriate, taking particular account of staff movements arising from the Decentralisation Programme. In 2007, a Corporate Governance Division was established in the Department to advise and assist staff in relation to governance issues. A programme of governance training is being developed and will be provided to all staff during the course of 2008.

Information and Communication Technology (ICT) Systems

The Department seeks to operate good practice standards in respect of its ICT systems, which include a 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 ICT systems are subject to audit and review by the Internal Audit Unit. An IT Steering Committee, chaired at Assistant Secretary level, is in place in the Department from January 2008 to oversee IT arrangements and to monitor the implementation of the Department's IT Strategy.

Risk Assessment

The Department continues to work to enhance general risk awareness and the understanding of risk management. A risk management programme is in place and is overseen and monitored by the Department's Risk Steering Committee, which is chaired at Assistant Secretary level. There are risk registers for each area of operation in the Department and, in line with the Department's risk policy, each register is updated on a regular basis. There are also arrangements for regular reporting to ensure that senior management is aware of the high-level risks that could impact negatively on the achievement of Departmental objectives. During the business planning process, Principal Officers were again required to link risk management to the achievement of their business objectives. In the context of staff movement arising from the Decentralisation Programme and so as to further enhance staff capability in risk management, a customised risk management training programme has recently been rolled out in the Department.

Financial Control

Financial management and good financial procedures continue to be embedded through the expanded role of the Department's Expenditure Committee, which now reviews and advises on both capital and current expenditure, as well as through the implementation of the VFM/Expenditure Review Programme in the Department. The Department has a number of mechanisms in place to review and evaluate its financial management and control systems on an ongoing basis. These include a Senior Financial Management Group, the Expenditure Committee and the Internal Audit Unit. The Department's independent Audit Committee (which has three external members, including the Chairperson) reviews the work of the Internal Audit Unit, with particular reference to the over-arching focus on controls.

So as to enhance the financial control environment, a number of guidance notes and policy documents were issued to managers and staff in 2007, including the Corporate Procurement Plan and a Fraud Policy.

GERRY KEARNEY

Accounting Officer

DEPARTMENT OF COMMUNITY, RURAL AND GAELTACHT AFFAIRS

31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote An Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by An Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the period ended 31 December 2007.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

FOREIGN AFFAIRS

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for 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	96,018	97,544	86
A.2. TRAVEL AND SUBSISTENCE	8,600	7,417	160
A.3. INCIDENTAL EXPENSES	6,750	6,939	(58)
A.4. POSTAL AND TELECOMMUNICATIONS SUPPLIES	8,600	8,100	(433)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	27,350	31,658	(525)
A.6. OFFICE PREMISES EXPENSES	47,640	32,777	(1,210)
A.7. CONSULTANCY SERVICES	900	246	6
A.8. VALUE FOR MONEY AND POLICY REVIEWS	100	30	-
OTHER SERVICES			
B. REPATRIATION AND MAINTENANCE OF DISTRESSED IRISH PERSONS ABROAD	77	43	-
C. SUPPORT FOR IRISH EMIGRANT SERVICES	15,165	14,180	-
D. INFORMATION SERVICES	566	415	7
E. CONTRIBUTIONS TO BODIES IN IRELAND FOR THE FURTHERANCE OF INTERNATIONAL RELATIONS - (GRANTS-IN-AID)	320	320	-
F.1. NORTH-SOUTH AND ANGLO-IRISH CO-OPERATION	3,000	2,694	3
F.2. INTERNATIONAL FUND FOR IRELAND	195	195	-
G. CULTURAL RELATIONS WITH OTHER COUNTRIES (GRANT-IN-AID)	891	891	19
H. IRISH-AMERICAN ECONOMIC ADVISORY BOARD	28	4	-
I. CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	32,498	37,291	(3,840)
J. ACTIONS CONSEQUENT ON TITLE V OF THE TREATY ON EUROPEAN UNION	582	582	(106)
K. ASSISTANCE TO EU AND OTHER EASTERN EUROPEAN STATES	2,215	1,347	-
L. ATLANTIC CORRIDOR PROJECT	250	250	-
M. ASIA STRATEGY	200	168	8
N. SUPPORT FOR IRELAND FUNDS	<u>2,000</u>	<u>-</u>	<u>-</u>
Gross Total	253,945	243,091	(5,883)
<i>Deduct :-</i>			
O. APPROPRIATIONS-IN-AID	<u>39,000</u>	<u>38,044</u>	<u>-</u>
Net Total	<u>214,945</u>	<u>205,047</u>	<u>(5,883)</u>
SURPLUS TO BE SURRENDERED	€9,898,334		

The Statement of Accounting Policies and Principles and Notes 1 to 12 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000
Net Outturn		205,047
Changes in Capital Assets		
Purchases Cash	(15,989)	
Disposals Cash	158	
Depreciation	15,515	
Profit on Disposals	<u>(83)</u>	(399)
Changes in Net Current Assets		
Increase in Closing Prepayments	(3,999)	
Increase in Stock	<u>(2,736)</u>	<u>(6,735)</u>
Direct Expenditure		197,913
Expenditure Borne Elsewhere		
Net Allied Services Expenditure	11,395	
Notional Rents	<u>1,254</u>	<u>12,649</u>
Operating Cost		<u>210,562</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			166,198
Current Assets			
Stocks (Note 11)		5,154	
Prepayments		9,335	
Other Debit Balances:			
Mission Accounts	15,365		
Inter Government Department Accounts	1,187		
Imprest and Personal Suspense Accounts	949		
Foreign Salary Advance Accounts	127		
Miscellaneous	<u>1,437</u>	<u>19,065</u>	
Total Current Assets		<u>33,554</u>	
Less Current Liabilities			
PMG Balance and Cash	9,452		
Orders Outstanding	<u>27</u>	9,479	
Due to State (Note 12)		1,966	
Net Liability to the Exchequer (Note 4)		6,998	
Accrued Expenses		3,452	
Contributions to Bodies in Ireland (Grant-in-Aid)		35	
Cultural Relations with Other Countries Fund (Grant-in-Aid)		4	
Miscellaneous		<u>584</u>	
Total Current Liabilities		<u>22,518</u>	
Net Current Assets			<u>11,036</u>
Net Assets			<u>177,234</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Land and Buildings €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	130,327	67,680	40,201	238,208
Additions	8,211	5,014	2,786	16,011
Disposals	-	(849)	-	(849)
Gross Assets at 31 December 2007	<u>138,538</u>	<u>71,845</u>	<u>42,987</u>	<u>253,370</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2007	-	48,432	23,999	72,431
Depreciation for the year	-	11,990	3,525	15,515
Depreciation on Disposals	-	(774)	-	(774)
Cumulative Depreciation at 31 December 2007	-	<u>59,648</u>	<u>27,524</u>	<u>87,172</u>
Net Assets at 31 December 2007	<u>138,538</u>	<u>12,197</u>	<u>15,463</u>	<u>166,198</u>

Note: Fixed Assets included under Land and Buildings represent properties owned outside the State. In addition, the Department occupies twelve buildings within the State, of which two are State-owned and ten 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 2007**

	€000	€000
Surplus to be surrendered		9,898
Exchequer Grant Undrawn		<u>(2,900)</u>
Net Liability to the Exchequer		<u>6,998</u>
Represented by:		
Debtors		
Debit Balances: Suspense		19,065
Creditors		
Net PMG position and cash	(9,479)	
Due to State	(1,966)	
Credit Balances: Suspense	<u>(622)</u>	<u>(12,067)</u>
		<u>6,998</u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	(1,526)	Increased payroll costs particularly those arising from pressures in the Passport Office.
A.2.	1,183	Lower than expected spending on air fares, car hire, hotel and accommodation costs and subsistence payments.
A.5.	(4,308)	Additional spending on passport booklets arising from the build up of a strategic reserve of these booklets.
A.6.	14,863	Local conditions did not allow the Department to complete a number of planned purchases of premises abroad. In addition, expenditure on maintenance, energy costs and rents was lower than expected.
A.7.	654	The level of engagement of external consultants was lower than expected.

Sub-head	Less/(More) Than Provided €000	Explanation
C.	985	In consideration of spending pressures on other programme areas, some spending was deferred.
D.	151	Expenditure on publications and press costs were lower than expected.
F.1.	306	Payment of some approved grants was deferred because of delays in receiving the appropriate paperwork from grantees.
I.	(4,793)	The overspend related in the main to our contributions to the United Nations and, in particular, from the inherent unpredictability of financial demands in the area of peacekeeping.
K.	868	Funds allocated for the Chernobyl reconstruction programme were not called upon.
N.	2,000	Issues regarding the nature of the possible legislation required were still under consideration and, accordingly, the allocated funds were not spent.
Note:		Sanction was received from Department of Finance for the virement of savings to fund the overspends in certain subheads.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Passport, Visa and other Consular Services	37,870,000	36,317,415
2. Repayment of Repatriation and Maintenance Advances	30,000	6,676
3. VAT refunds to Diplomatic Missions	600,000	1,120,145
4. Miscellaneous	<u>500,000</u>	<u>599,294</u>
	<u>39,000,000</u>	<u>38,043,530</u>

Explanation of Variations

- Receipts under this heading are dependent on the level of demand for passports and visas. During 2007 income was €1.5m lower than estimated.
- VAT refunds on purchases at Missions abroad were €0.5m higher than estimated. It is difficult to predict the level of refunds.
- Miscellaneous receipts include refunds from prior years expenditure and bank interest received and are difficult to predict.

7 COMMITMENTS

The estimated total figure for commitments at 31 December 2007 and likely to materialise in the following year is €25.8m relating to property rental payments abroad and a contract for the printing of passport booklets.

8 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	285,668	84	13	19,502
Overtime and extra attendance	2,603,078	585	130	42,000
Comcen Allowance	17,968	6	-	-
Miscellaneous	<u>346,601</u>	193	4	8,554
Total extra remuneration	<u>3,253,315</u>			

Note: Certain individuals received extra remuneration in more than one category.

9 MISCELLANEOUS ITEMS

Payments, totalling €9,856, were paid to two retired civil servants in receipt of civil service pensions whose services were employed on specialised tasks.

The Administrative Budget Agreement provides for the recognition of exceptional performance by staff. A total of €687,731 was paid in bonuses, and merit pay awards in 2007 consisting of 184 individual and 27 group awards.

Merit awards amounting to €5,982 were also paid to 26 staff for attendance on bank holidays to issue urgent passports.

As agreed with the Department of Finance under the Delegated Administrative Budget Scheme, a carryover of €3.754m is included in the Estimates allocation for 2008.

10 MISCELLANEOUS ACCOUNTS

Repatriation Advances

Account of receipts and payments during year ended 31 December 2007

	€	€
Balance Outstanding at 1 January 2007		131,849
Add Advances/expenditure 2007 (Subhead B.)		<u>43,443</u>
		175,292
Less Amounts written off	(9,926)	
Amounts Recovered (Subhead O.)	<u>(6,676)</u>	<u>(16,602)</u>
Balance Outstanding 31 December 2007		<u>158,690</u>

Contributions to Bodies in Ireland for the furtherance of International Relations (Grant-in-Aid)

Account of receipts and payments during year ended 31 December 2007

	€
Balance at 1 January 2007	-
Grant-in-Aid 2007	<u>320,000</u>
	320,000
Expenditure 2007	<u>285,000</u>
Balance at 31 December 2007	<u>35,000</u>

Cultural Relations with Other Countries (Grant-in-Aid)

Account of receipts and payments during year ended 31 December 2007

	€
Balance at 1 January 2007	109,197
Grant-in-Aid 2007	<u>891,000</u>
	1,000,197
Expenditure 2007	<u>995,781</u>
Balance at 31 December 2007	<u>4,416</u>

11 STOCKS

Stocks at 31 December 2007 comprised:	€000
Passport Booklets	4,990
Protocol Stocks	89
Stationery	31
Franking Machines	22
IT Consumables	<u>22</u>
	<u>5,154</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:

€000

Income Tax	1,034
Pay Related Social Insurance	455
Pension Contributions	153
VAT	168
Withholding Tax	<u>156</u>
	<u>1,966</u>

DERMOT GALLAGHER

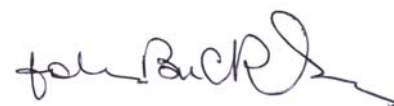
Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Foreign Affairs for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2007.



JOHN BUCKLEY

Comptroller and Auditor General
19 September 2008

INTERNATIONAL CO-OPERATION

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for 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	17,752	17,036	(306)
A.2. TRAVEL AND SUBSISTENCE	3,030	2,697	50
A.3. INCIDENTAL EXPENSES	3,615	2,462	7
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,420	1,009	24
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,320	1,153	1
A.6. OFFICE PREMISES EXPENSES	2,327	2,669	1
A.7. CONSULTANCY SERVICES	2,572	2,840	186
A.8. VALUE FOR MONEY AND POLICY REVIEWS	190	190	-
OTHER SERVICES			
B. PAYMENT TO GRANT-IN-AID FUND FOR BILATERAL AID AND OTHER CO-OPERATION (GRANT-IN-AID)	497,041	497,041	(6,632)
C. EMERGENCY HUMANITARIAN ASSISTANCE	90,000	90,000	-
D. PAYMENTS TO INTERNATIONAL FUNDS FOR THE BENEFIT OF DEVELOPING COUNTRIES	24,250	24,217	(1,000)
E. CONTRIBUTIONS TO UNITED NATIONS AND OTHER DEVELOPMENT AGENCIES	<u>86,440</u>	<u>86,432</u>	=
Gross Total	729,957	727,746	(7,669)
<i>Deduct :-</i>			
F. APPROPRIATIONS-IN-AID	<u>150</u>	<u>774</u>	=
Net Total	<u>729,807</u>	<u>726,972</u>	<u>(7,669)</u>
SURPLUS TO BE SURRENDERED	€2,835,310		

The Statement of Accounting Policies and Principles and Notes 1 to 12 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000
Net Outturn		726,972
Changes in Capital Assets		
Purchases Cash	(1,481)	
Disposals Cash	60	
Profit on disposals	(22)	
Depreciation	<u>814</u>	(629)
Changes in Net Current Assets		
Increase in Stock	(7)	
Decrease in Closing Prepayments	<u>1,367</u>	<u>1,360</u>
Operating Cost		<u><u>727,703</u></u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			8,074
Current Assets			
Stocks (Note 11)		17	
Prepayments		8,048	
PMG Balance and Cash	3,863		
Orders Outstanding	=	3,863	
Other Debit Balances		<u>41</u>	
Total Current Assets		<u>11,969</u>	
Less Current Liabilities			
Net Liability to the Exchequer (Note 4)		1,595	
Accrued Expenses		379	
Due to State (Note 12)		165	
Bilateral and Other Aid Fund (Grant-in-Aid) (Note 10)		2,053	
Other Credit Balances		<u>90</u>	
Total Current Liabilities		<u>4,282</u>	
Net Current Assets			<u>7,687</u>
Net Assets			<u><u>15,761</u></u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Land and Buildings €000	Equipment €000	Office Equipment €000	Furniture and Fittings €000	Vehicles €000	Totals €000
Cost or Valuation at 1 January 2007	5,831	356	468	1,018	1,639	9,312
Additions	460	118	63	295	545	1,481
Disposals	—	—	—	—	(221)	(221)
Gross Assets at 31 December 2007	<u>6,291</u>	<u>474</u>	<u>531</u>	<u>1,313</u>	<u>1,963</u>	<u>10,572</u>
Accumulated Depreciation:						
Opening Balance at 1 January 2007	-	231	316	399	921	1,867
Depreciation for the year	-	95	107	131	481	814
Depreciation on Disposals	—	—	—	—	(183)	(183)
Cumulative Depreciation at 31 December 2007	—	<u>326</u>	<u>423</u>	<u>530</u>	<u>1,219</u>	<u>2,498</u>
Net Assets at 31 December 2007	<u>6,291</u>	<u>148</u>	<u>108</u>	<u>783</u>	<u>744</u>	<u>8,074</u>

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007**

	€000	€000
Surplus to be surrendered		2,835
Exchequer Grant Undrawn		<u>(1,240)</u>
Net Liability to the Exchequer		<u>1,595</u>
Represented by:		
Debtors		
Net PMG position and cash ¹	3,863	
Debit Balances: Suspense	<u>41</u>	3,904
Creditors		
Due to State	(165)	
Credit Balances: Suspense	<u>(2,144)</u>	<u>(2,309)</u>
		<u>1,595</u>

¹Includes Bank Account Balance of €87,988 as at 31 December 2007.

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	716	Under spend due to delays / deferment in recruitment of sanctioned posts.
A.2.	333	Lower than expected travel to programme countries.
A.3.	1,153	Less expenditure than planned on incidental expenditure at programme country level.
A.4.	411	Higher than anticipated savings on telecommunications costs.
A.5.	167	Some planned replacement of office equipment at programme country was deferred.
A.6.	(342)	Capital cost associated with opening of Malawi Embassy incurred in 2007.
A.7.	(268)	Increased level of consultancy costs arising from increased levels of monitoring evaluation and accountability.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Appropriations-in-Aid	<u>150,000</u>	<u>773,917</u>

Explanation of Variation

The surplus arose from higher than expected bank interest received, proceeds from the disposal of motor vehicles, VAT refunds and grant refunds from bilateral aid project grants.

Receipts under this heading fluctuate from year to year and are difficult to estimate accurately.

7 COMMITMENTS

Global Commitments

There is a commitment to reach the UN target of 0.7% of GNP for Official Development Assistance by 2012.

8 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	34,794	9	2	13,685
Overtime and extra attendance	27,306	28	-	-
Miscellaneous	<u>55,202</u>	41	-	-
Total extra remuneration	<u>117,302</u>			

9 MISCELLANEOUS ITEMS

The Administrative Budget provides for the recognition of exceptional performance by staff. A total of €49,400 was paid in bonuses and merit pay awards in 2007, consisting of 18 individual awards.

A total of €11,367 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 2007 savings of €1,200,000 is included in the estimates for 2008.

Expenditure - Subhead E. (Voluntary Contributions to UN Development Agencies)	€000
United Nations Development Programme (UNDP)	22,500
United Nations Children's Fund (UNICEF)	14,750
United Nations High Commissioner for Refugees (UNHCR)	12,750
World Health Organisation (WHO) Programmes	4,358
United Nations Population Fund	8,500
Office of the United Nations High Commissioner for Human Rights	3,800
UNAIDS	6,000
United Nations Volunteers	1,250
United Nations Development Fund for Women (UNIFEM)	1,000
UN International Drugs Control Programme	1,400
UN Junior Professional Officer Programme	152
UN Industrial Development Organisation	367
Organisation for Economic Co-operation and Development (OECD)	120
International Organisation for Migration	84
UNEP Trust Fund	1,130
Others - various	<u>8,271</u>
	<u>86,432</u>

10 MISCELLANEOUS ACCOUNTS

Bilateral and Other Aid Fund (Grant-in-Aid) Account

Account of Receipts and Payments during year ended 31 December 2007

	€
Balance on 1 January 2007	1,701,078
Grant-in-Aid 2007	<u>497,041,000</u>
	498,742,078
Expenditure 2007	<u>496,523,585</u>
Balance on 31 December 2007	<u>2,218,493</u>
Represented by:	
Amounts due to State	165,040
Other Closing Balances	<u>2,053,453</u>
	<u>2,218,493</u>

11 STOCKS

Stocks at 31 December 2007 comprised:	€000
Stationery	<u>17</u>

12 DUE TO THE STATE

The amounts due to the State at 31 December 2007 consisted of:	€000
Professional Services Withholding Tax	45
Value Added Tax	<u>120</u>
	<u>165</u>

DERMOT GALLAGHER

Accounting Officer

DEPARTMENT OF FOREIGN AFFAIRS

31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for International Co-operation for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2007.

**JOHN BUCKLEY**

Comptroller and Auditor General

19 September 2008

COMMUNICATIONS, ENERGY AND NATURAL RESOURCES

Account of the sum expended, in the year ending 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto:

- for the salaries and expenses of the Office of the Minister for Communications, Energy and Natural Resources, including certain services administered by that Office, and for payment of certain grants and sundry grants-in-aid.

- for deferred Surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	21,625	23,494	-
A.2. TRAVEL AND SUBSISTENCE	1,918	1,696	7
A.3. INCIDENTAL EXPENSES	2,219	1,818	56
A.4. POSTAL AND TELECOM SERVICES	1,487	1,078	13
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	7,963	8,157	(320)
A.6. OFFICE PREMISES EXPENSES	1,697	1,636	(3)
A.7. CONSULTANCY SERVICES	2,664	2,095	17
A.8. EQUIPMENT, STORES AND MAINTENANCE	222	190	2
A.9. VALUE FOR MONEY AND POLICY REVIEWS	202	61	-
COSTAL ZONE MANAGEMENT			
B.1. COAST PROTECTION AND MANAGEMENT	465	465	-
B.2. FORESHORE DEVELOPMENT	52	52	-
B.3. MARINE TOURISM	1	-	-
MARINE RESEARCH AND DEVELOPMENT			
C.1. MARINE INSTITUTE (GRANT-IN-AID)	19,554	19,554	-
C.2. NATIONAL SEABED SURVEY			
<i>Current Year Provision</i>	3,000		
<i>Deferred Surrender</i>	<u>1,000</u>	4,000	6,254 (9)
SEAFOOD AND FISHERY HARBOUR DEVELOPMENT			
D.1. BORD IASCAIGH MHARA (GRANT-IN-AID)			
<i>Current Year Provision</i>	24,201		
<i>Deferred Surrender</i>	<u>3,885</u>	28,086	25,086 -
D.2. FISHERIES CONSERVATION AND MANAGEMENT INCLUDING SHELLFISH MONITORING PROGRAMME	611	612	-
D.3. FISH PROCESSING	-	-	-
D.4. AQUACULTURE DEVELOPMENT	2,537	2,537	-
D.5. AQUACULTURE LICENCES APPEALS BOARD	246	246	-
D.6. DEVELOPMENT AND UPGRADING OF HARBOURS FOR FISHERY PURPOSES			
<i>Current Year Provision</i>	4,603		
<i>Deferred Surrender</i>	<u>6,705</u>	11,308	10,954 -
D.7. SEA FISHERIES PROTECTION AUTHORITY	5,572	5,572	-
FISHERIES			
E.1. INLAND FISHERIES	27,412	31,357	3
E.2. SALMON CONSERVATION	10,000	11,858	-

Service		Estimate Provision	Outturn	Closing Accruals
ENERGY	€000	€000	€000	€000
F.1. ENERGY CONSERVATION (GRANT-IN-AID)				
<i>Original</i>	40,457			
<i>Supplementary</i>	<u>13,743</u>	54,200	54,200	-
F.2. GAS SERVICES		36	41	-
F.3. ENERGY RTDI PROGRAMME				
<i>Original</i>	7,159			
<i>Supplementary</i>	<u>(6,199)</u>	960	479	-
F.4. ENERGY EFFICIENCY INITIATIVES				
<i>Original</i>	2,500			
<i>Supplementary</i>	<u>2,457</u>	4,957	4,957	-
F.5. STRATEGIC ENERGY INFRASTRUCTURE		1	-	-
COMMUNICATIONS				
G.1. INFORMATION AND COMMUNICATIONS TECHNOLOGY PROGRAMME				
<i>Original</i>	45,684			
<i>Supplementary</i>	<u>(10,000)</u>	35,684	37,947	2,153
G.2. MULTIMEDIA DEVELOPMENTS		7,168	4,356	-
G.3. RAPID PROGRAMME (DORMANT ACCOUNTS ALLOCATION)		1,650	901	-
BROADCASTING				
H.1. GRANT TO RADIO TELEFÍS ÉIREANN FOR BROADCASTING LICENCE FEES (GRANT-IN-AID)		195,013	194,838	-
H.2. PAYMENT TO AN POST FOR COLLECTION OF BROADCASTING LICENCE FEES		12,036	12,221	-
H.3. BROADCASTING COMMISSION OF IRELAND (GRANT-IN-AID)		6,376	3,810	-
H.4. DEONTAS I LEITH TG4 (DEONTAS-I-gCABHAIR)		31,897	31,897	-
H.5. BROADCASTING FUND		10,264	10,255	-
H.6. GRANTS FOR DIGITAL TERRESTRIAL TELEVISION				
<i>Current Year Provision</i>	2,000			
<i>Deferred Surrender</i>	<u>1,800</u>	3,800	4,320	-
NATURAL RESOURCES				
I.1. PETROLEUM SERVICES		287	300	-
I.2. MINING SERVICES				
<i>Current Year Provision</i>	5,763			
<i>Deferred Surrender</i>	<u>1,000</u>	6,763	2,162	-
I.3. GSI SERVICES		1,008	684	2
I.4. GEOSCIENCE INITIATIVES		1,500	1,154	(32)
MISCELLANEOUS				
J.1. SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS		1,600	1,051	1
J.2. EU PROGRAMMES CLEARANCE OF ACCOUNTS		2	-	-
J.3. CHANGE MANAGEMENT FUND FOR NON-COMMERCIAL BODIES FUNDED BY THE DEPARTMENT		750	164	-
J.4. OTHER SERVICES		568	-	-

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
Gross Total				
<i>Original</i>	511,970			
<i>Supplementary</i>	1			
<i>Deferred Surrender</i>	<u>14,390</u>	526,361	520,509	1,890
<i>Deduct :-</i>				
K. APPROPRIATIONS-IN-AID		<u>237,169</u>	<u>237,944</u>	<u>1,518</u>
Net Total				
<i>Original</i>	274,801			
<i>Supplementary</i>	1			
<i>Deferred Surrender</i>	<u>14,390</u>	<u>289,192</u>	<u>282,565</u>	<u>372</u>
SURPLUS FOR THE YEAR		€ 6,626,879		
DEFERRED SURRENDER under Section 91 of the Finance Act 2004		€ 2,047,000		
SURPLUS TO BE SURRENDERED		€ 4,579,879		

The Statement of Accounting Policies and Principles and Notes 1 to 18 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			282,565
Changes in Capital Assets			
Purchases Cash	(994)		
Depreciation	<u>4,285</u>	3,291	
Assets under Development			
Cash Payments		(472)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,517		
Decrease in Stock	<u>49</u>	<u>1,566</u>	<u>4,385</u>
Direct Expenditure			286,950
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	22,028		
Notional Rents	<u>4,186</u>		<u>26,214</u>
Operating Cost			<u>313,164</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			11,270
Assets under Development (Note 4)			<u>1,319</u> 12,589
Current Assets			
Stocks (Note 15)		777	
Prepayments		639	
Accrued Income		1,518	
Other Debit Balances:			
Suspense		<u>40,926</u>	
Total Current Assets		<u>43,860</u>	
Less Current Liabilities			
Accrued Expenses		2,529	
Other Credit Balances:			
Suspense	896		
Due to the State (Note 16)	970		
PMG Balance and Cash	26,167		
Orders Outstanding	<u>2,454</u>	37,487	
Net Liability to the Exchequer (Note 5)		<u>3,439</u>	
Total Current Liabilities		<u>43,455</u>	
Net Current Assets			<u>405</u>
Net Assets			<u>12,994</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Land and Buildings €000	Office Furniture €000	Office/IT Equipment €000	Specialist Equipment €000	Totals €000
Cost or Valuation at 1 January 2007	1,073	1,928	25,898	4,051	32,950
Additions	-	34	731	399	1,164
Transferred to Other Departments	(214)	(240)	(6,519)	(2,362)	(9,335)
Disposals	-	-	-	-	-
Gross Assets at 31 December 2007	<u>859</u>	<u>1,722</u>	<u>20,110</u>	<u>2,088</u>	<u>24,779</u>
Accumulated Depreciation:					
Opening Balance at 1 January 2007	-	1,296	8,451	1,772	11,519
Depreciation for the year	-	118	3,737	430	4,285
Depreciation on assets transferred	-	(144)	(977)	(1,174)	(2,295)
Depreciation on Disposals	-	-	-	-	-
Cumulative Depreciation at 31 December 2007	-	<u>1,270</u>	<u>11,211</u>	<u>1,028</u>	<u>13,509</u>
Net Assets at 31 December 2007	<u>859</u>	<u>452</u>	<u>8,899</u>	<u>1,060</u>	<u>11,270</u>

Notes:

(a) The following fisheries are owned by the Minister but are managed by the Central Fisheries Board or a Regional Fisheries Board:

- (i) Galway
- (ii) Owenea/Owentocker

(b) Lands and Buildings – comprise of the following:

- (i) 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 2007

	Computer Applications and Research €000
Amounts brought forward at 1 January 2007	1,094
Cash Payments for the Year	472
Transferred to Asset Register	(247)
Amounts carried forward at 31 December 2007	<u>1,319</u>

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

Surplus for the year	€000	€000
Surplus to be surrendered	4,580	
Deferred Surrender	<u>2,047</u>	6,627
Exchequer Grant Undrawn		<u>(3,188)</u>
Net Liability to the Exchequer		<u>3,439</u>
Represented by:		
Debtors		
Debit Balances: Suspense	<u>40,926</u>	40,926
Creditors		
Net PMG position and cash	(35,621)	
Due to State	(970)	
Credit Balances: Suspense	<u>(896)</u>	<u>(37,487)</u>
		<u>3,439</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€000
National Digital Research Centre (NDRC)	1,725

7 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.4.	409	Saving due to efficiencies in postal, telephone and other services.
A.9.	141	The saving resulted from the completion of value for money and policy reviews ahead of schedule.
C.2.	(2,254)	Excess due to payments made under the Beaufort Awards Scheme and expenditure on the GSI Survey/Launch boat.
D.1.	3,000	Savings arose because of the delay in commencing the decommissioning for the Irish Fishery Fleet scheme.
D.6.	354	Savings arose as there was less progress on harbour construction projects than anticipated.
E.1.	(3,945)	The excess is in respect of essential capital works and requirements to meet health and safety requirements and operational needs.
E.2.	(1,858)	The excess arose due to additional payments under the Salmon Hardship Scheme and the Community Support Scheme.
F.3.	481	Saving due to less expenditure than anticipated under the Energy Research Strategy.
G.1.	(2,263)	Excess arose due to the higher than anticipated construction of Metropolitan Area Networks during 2007.
G.2.	2,812	Savings arose due to less expenditure than anticipated by the NDRC and the Digital Hub Development Agency.
G.3.	749	Savings arose due to the delay in the commencement of a number of projects under this measure.
H.3.	2,566	Savings arose due to the provision for legal and other admin expenses in respect of the issue of radio and television licences which did not arise during 2007.

Sub-head	Less/(More) Than Provided €000	Explanation
H.6.	(520)	Excess expenditure arose due to upgrading of Digital Terrestrial Television network to provide for a trial of High Definition television.
I.2.	4,601	Savings arose due to difficulties in accessing sites, extended consultation and provision being made for mining compensation cases not heard during 2007.
I.3.	324	Savings due to delays in projects developing during the year.
I.4.	346	A longer than anticipated procurement process led to a shortfall of expenditure in a number of projects.
J.1.	549	The saving arose due to a lower than anticipated level of contributions being made during 2007.
J.3.	586	Savings arose due to delays in the commencement of some projects and other projects being completed under budget.
J.4.	568	Savings arose because the capital Contingency Funds were reallocated to other headings.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Proceeds of fines and forfeitures in respect of fishery offences	88,000	100,944
2. Receipts under the 1933 Foreshore Act and the 1954 State Property Act	1,088,000	2,192,363
3. EU Recoupment in respect of expenditure on fisheries conservation and management	-	-
4. Aquaculture licence fees	204,000	210,871
5. Receipts under the Minerals Development Act, 1940 and the Petroleum and other Minerals Act, 1960	8,791,000	9,563,348
6. Petroleum Infrastructure Support Group	255,000	80,000
7. Broadcasting licence fees	217,313,000	217,466,415
8. Geological Survey receipts	96,000	104,104
9. Rent on properties in GPO	228,000	218,805
10. EU FIFG Receipt - Aquaculture Development	1,876,000	1,876,121
11. EU FIFG Receipt - Fisheries Development	1,850,000	1,849,964
12. Geological Survey Contract Income	1,008,000	602,618
13. Rapid Programme (Dormant Accounts Allocation)	1,650,000	900,778
14. NORA Pensions	117,000	-
15. Miscellaneous	<u>2,605,000</u>	<u>2,777,803</u>
Total	<u>237,169,000</u>	<u>237,944,134</u>

Explanation of Variation

1. Fines imposed were larger than had been estimated.
2. Surplus resulted from ongoing work to collect overdue rents and new payments and leases.
5. The increase in mining receipts arose due to a higher than anticipated level of activity in mining exploration. The amount of petroleum receipts was in line with the 2007 forecast.
6. The shortfall arose as only five of the seven receipts expected in 2007 were received.
8. Increase due to higher sales volumes of new publications at the end of 2007.
12. Shortfall due to slower than anticipated progress on some projects during the year.
13. Shortfall due to delays in the commencement of some of the projects funded under this measure.
14. Shortfall due to administrative delays in introducing revised pension payment procedures.

15. The receipts comprise	€
EU receipt in respect of PEACE II programme	472,962
Pension contribution from Sustainable Energy Ireland	180,459
Receipt in respect of International Subscriptions	511,835
Pension contribution from Broadcasting Commission of Ireland	332,319
Pension contribution from Marine Institute	384,484
Pension contribution from Digital Hub Development Agency	101,450
Costs recovered from other bodies	611,703
Royalties in respect of Metropolitan Area Networks	122,450
Other	<u>60,141</u>
	<u>2,777,803</u>

9 COMMITMENTS

(A) Global Commitments

The figure for non-capital commitments likely to materialise in subsequent years is €58,736,256 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	249,932	140	6	11,790
Overtime and Extra Attendance	272,307	124	12	33,340
Miscellaneous	<u>71,145</u>	7	7	14,600
Total extra remuneration	<u>593,384</u>			

Note: Certain individuals received extra remuneration in more than one category.

11 MISCELLANEOUS ITEMS

Functions relating to Sea Fisheries, Foreshore and Dumping at Sea were transferred from this Vote to the Vote for Agriculture, Fisheries and Food (No. 31) with effect from 19 October 2007 (S.I. No. 707 of 2007). Accordingly, this account reports on expenditure in respect of Subheads B.1., B.2., C.1., D.1., D.2., D.3., D.4., D.5., D.6., D.7. up to this date.

Under the provisions of Section 91 of the Finance Act, 2004, €2,047,000 in respect of the capital elements of Subheads E.2., E.4. and F.1. was carried over to 2008.

A payment of €35,000 was paid in settlement of a claim arising from the supply of software to the Department.

€161,129 was paid in respect of various expenses arising out of the Department's involvement in the Moriarty Tribunal.

A sum of €17,002 was written-off in respect of a bad debt for a company in the mining industry.

€17,420 was paid to two retired civil servants in receipt of civil service pensions who were re-engaged on a fee basis.

€27,017 was issued in respect of merit awards in 2007 comprising 7 payments ranging from €400 to €895; 214 gift vouchers ranging in value from €30 to €250; 5 donations to charity ranging €50 to €400; and a €4,500 contribution to the retired staff Christmas party.

12 EU FUNDING

The outturn shown for Subhead G.1. for 2007 includes expenditure which was co-financed from the European Regional Development Fund.

Funding received by the Vote in respect of FIFG is shown as Appropriations-in-Aid.

The Northern Regional Fisheries Board received €140,635 from the EU in 2007 in respect of INTERREG IIIA.

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 2007 is as follows :

Commission, Committee or Special Inquiry	Subhead	Year of Appointment	Expenditure in 2007 €	Total Expenditure to 31 Dec 2007 €
National Salmon Commission	F.	2000	20,622	410,728

14 MISCELLANEOUS ACCOUNTS

Statement of Receipts and Payments by the Department of Communications, Energy and Natural Resources on the under mentioned Non-Voted Service in the year ended 31 December 2007

Petroleum Infrastructure Programme Fund 2007	€
Balance at 1 January 2007	1,392,289
Payments 2007	(249,499)
Balance at 31 December 2007	<u>1,142,790</u>

15 STOCKS

Stocks at 31 December 2007 comprised:	€000
IT equipment	42
Geological Survey of Ireland	729
Stationery	6
	<u>777</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Withholding Tax	870
Pensions	11
Value Added Tax	<u>89</u>
	<u>970</u>

17 CONTINGENT LIABILITY

There is potential for financial liabilities to arise in 2008 and forward years depending on the outcomes of current, pending and possible future EU and other legal actions. The amounts involved cannot be determined at this point.

18 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2007 has accompanied the submission of this account to the Comptroller and Auditor General. The steps that have been taken, or are planned, to enhance the Department's system of internal financial controls include the following:

Financial Skills Training

In order to further enhance the capability and skills of staff in financial management methods, the Department continued to provide a customised programme of training in 2007 which covered the areas of financial management, capital appraisal, value for money initiatives and the principles and practices of Government Accounting. In addition, training on the Financial Management System, with a particular focus on using the Financial Management System to its full potential, continues to be made available to staff on a targeted individual or group basis. The provision of financial management training is linked into wider training needs which are identified through the PMDS process. This has led to further strengthening of financial management across the Department and in particular the management of capital projects. Further progress will continue to be made in this regard in 2008.

Risk Management

The Department operates a Risk Management System which is part of the business planning process for all Divisions. The purpose of the programme is to identify and assess risks and to outline measures to control and manage the risks to which the Department may be exposed. The Risk Management Committee monitors the operation of the Department's Risk Management Programme. The Programme is reviewed on an ongoing basis.

AIDAN DUNNING

Accounting Officer

ROINN CUMARSÁIDE, FUINNIMH AGUS ACMHAINNÍ NÁDÚRTHA

31 MARCH 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Communications, Energy and Natural Resources for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Communications, Energy and Natural Resources. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007. Attention is drawn to Chapter 8 of the report for 2007 prepared by me pursuant to Section 3 of the Act.



JOHN BUCKLEY

Comptroller and Auditor General

19 September 2008

AGRICULTURE, FISHERIES AND FOOD

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto:

- for the salaries and the expenses of the Office of the Minister for Agriculture, Fisheries and Food, including certain services administered by that Office, and of the Irish Land Commission and for payment of certain grants, subsidies and sundry grants-in-aid and for the payment of certain grants under cash-limited schemes.

- for Deferred Surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004.

Service	Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES	225,865	223,817	(167)
A.2. TRAVEL AND SUBSISTENCE	14,122	14,734	91
A.3. INCIDENTAL EXPENSES	9,647	8,514	489
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	7,324	6,824	66
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	25,626	29,100	(5,161)
A.6. OFFICE PREMISES EXPENSES	6,537	7,244	32
A.7. CONSULTANCY SERVICES	163	242	34
A.8. SUPPLEMENTARY MEASURES TO PROTECT THE FINANCIAL INTERESTS OF THE EU	721	607	5
A.9. LABORATORY EQUIPMENT	6,900	5,024	509
A.10. VALUE FOR MONEY AND POLICY REVIEWS	339	210	-
PROGRAMME EXPENDITURE			
B. RESEARCH AND TRAINING	38,486	38,577	483
C. FOOD SAFETY (AND PUBLIC HEALTH), ANIMAL HEALTH AND WELFARE AND PLANT HEALTH	166,482	137,580	5,538
D. INCOME AND MARKET SUPPORTS	30,813	20,200	4,113
E. INCOME SUPPORT IN DISADVANTAGED AREAS	257,000	254,001	2,519
F. RURAL ENVIRONMENT			
Original	361,000		
Supplementary	(1,199)		
	359,801	311,750	4,125
G. LAND MOBILITY (EARLY RETIREMENT/ INSTALLATION AID SCHEMES)	80,101	59,074	255
H. DEVELOPMENT OF AGRICULTURE AND FOOD	152,200	139,329	18,432
I. FORESTRY AND BIOENERGY			
Current Year Provision	111,362		
Deferred Surrender	20,277		
	131,639	125,807	456
J. TEAGASC - GRANT-IN-AID FOR GENERAL EXPENSES	128,050	128,050	-
K. AN BORD BIA - GRANT-IN-AID FOR GENERAL EXPENSES			
Original	26,505		
Supplementary	1,200		
	27,705	27,705	-
L. FOOD AID DONATIONS - WORLD FOOD PROGRAMME	8,510	10,510	190
M. OTHER SERVICES	20,616	16,716	102
N.1. COAST PROTECTION AND MANAGEMENT	2,572	1,523	902
N.2. FORESHORE DEVELOPMENT	1,248	138	1
O. MARINE INSTITUTE - GRANT-IN-AID	9,498	9,426	-
P.1. BORD IASCAIGH MHARA - GRANT-IN-AID	21,705	6,552	-
P.2. FISHERIES CONSERVATION AND MANAGEMENT INCLUDING SHELLFISH MONITORING PROGRAMME	936	29	-

Service		Estimate Provision	Outturn	Closing Accruals
PROGRAMME EXPENDITURE (cont'd)	€000	€000	€000	€000
P.3. FISH PROCESSING		1,757	372	-
P.4. AQUACULTURE DEVELOPMENT		3,451	4,252	-
P.5. AQUACULTURE LICENCE APPEALS BOARD		216	11	100
P.6. DEVELOPING AND UPGRADING OF HARBOURS FOR FISHERY PURPOSES				
<i>Current Year Provision</i>	15,159			
<i>Deferred Surrender</i>	<u>867</u>	16,026	7,786	132
P.7. SEA FISHERIES PROTECTION AUTHORITY		<u>5,100</u>	<u>5,377</u>	-
Gross Total				
<i>Original</i>	1,740,011			
<i>Supplementary</i>	1			
<i>Deferred Surrender</i>	<u>21,144</u>	1,761,156	1,601,081	33,246
<i>Deduct :-</i>				
Q. APPROPRIATIONS-IN-AID		<u>436,307</u>	<u>445,804</u>	<u>43,044</u>
Net Total				
<i>Original</i>	1,303,704			
<i>Supplementary</i>	1			
<i>Deferred Surrender</i>	<u>21,144</u>	<u>1,324,849</u>	<u>1,155,277</u>	<u>(9,798)</u>
SURPLUS FOR THE YEAR			€169,572,460	
DEFERRED SURRENDER under Section 91 of the Finance Act 2004			€31,413,000	
SURPLUS TO BE SURRENDERED			€138,159,460	

The Statement of Accounting Policies and Principles and Notes 1 to 16 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			1,155,277
Changes in Capital Assets			
Purchases Cash	(8,914)		
Proceeds of Disposals	125		
Depreciation	16,142		
Loss on Disposals	<u>299</u>	7,652	
Assets under Development			
Cash Payments		(883)	
Changes in Net Current Assets			
Increase in Closing Accruals	109,045		
Decrease in Stock	<u>1,489</u>	<u>110,534</u>	<u>117,303</u>
Direct Expenditure			1,272,580
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			67,670
Notional Rents			<u>15,421</u>
Operating Cost			<u>1,355,671</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			41,802
Assets under Development (Note 4)			3,135
Current Assets			
Stocks (Note 14)		1,397	
Prepayments		6,025	
Accrued Income		43,058	
Other Debit Balances:			
Travel		464	
Department of Finance		455	
Other		286	
PMG Balance and Cash	212,186		
Outstanding Orders	(123,142)	89,044	
Total Current Assets		<u>140,729</u>	
Less Current Liabilities			
Accrued Expenses		39,271	
Deferred Income		14	
Other Credit Balances:			
Accounts Receivable Prepayments	19		
Forest Focus	103		
Due to State (Note 15)	6,550		
Securities	2,367		
EU Suspense	(6)		
Milk Quota sales/levies	848		
Cork & Dublin District Milk Board Funds	642		
Pesticides Fee for Reg/Pesticides Pay	908		
Veterinary Ireland	11		
Training Fund	13		
Uncashed cheques	352		
Land purchase annuities	5		
Travel	311		
AIBP Settlement	1,472		
NDP TB Research Project Abbotstown	40		
DCENR	36,061		
Miscellaneous	<u>1,251</u>	50,947	
Net Liability to the Exchequer (Note 5)		<u>39,302</u>	
Total Current Liabilities		<u>129,534</u>	
Net Current Assets			<u>11,195</u>
Net Assets			<u>56,132</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment/ Other Machinery €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	178,186	11,726	189,912
Transfers from Other Department *	6,610	357	6,967
Additions	11,897	290	12,187
Disposals	(3,548)	-	(3,548)
Gross Assets at 31 December 2007	<u>193,145</u>	<u>12,373</u>	<u>205,518</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	140,243	9,277	149,520
Opening Balance of Transferred Assets *	1,094	84	1,178
Depreciation for the year	15,066	1,076	16,142
Depreciation on Disposals	(3,124)	-	(3,124)
Cumulative Depreciation at 31 December 2007	<u>153,279</u>	<u>10,437</u>	<u>163,716</u>
Net Assets at 31 December 2007	<u>39,866</u>	<u>1,936</u>	<u>41,802</u>

* Certain activities of the Department of Communications, Energy and Natural Resources were transferred to the Department of Agriculture, Fisheries and Food in October 2007 under S.I. No. 707 of 2007. As a consequence, assets as set out above were transferred to support the transfer of responsibilities.

Notes

1. Valuations of land and buildings held by the Department are not available. A schedule of land and buildings is maintained.

2. The Minister, as successor to the Irish Land Commission, had the following lands on hand at 31 December 2007:

Agricultural	20 hectares
Non-Agricultural	404 hectares

3. The Department implemented a Fixed Asset Register in 2003 and the Register is sufficiently developed to provide accurate information in respect of fixed assets purchased since its implementation. Older assets that were fully or partially depreciated at that date are included at estimated valuation.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	Computer Applications €000
Amounts brought forward at 1 January 2007	5,525
Cash Payments for the Year	883
Transferred to Asset Register	(3,273)
Amounts carried forward at 31 December 2007	<u>3,135</u>

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

	€000	€000
Surplus for the Year		
Surplus to be surrendered	138,159	
Deferred Surrender	<u>31,413</u>	169,572
Exchequer Grant Undrawn		<u>(130,270)</u>
Net Liability to the Exchequer		<u>39,302</u>
Represented by:		
Debtors		
Net PMG position and cash	89,044	
Debit Balances: Suspense	<u>1,205</u>	90,249
Creditors		
Due to State	(6,550)	
Credit Balances: Suspense	<u>(44,397)</u>	<u>(50,947)</u>
		<u>39,302</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Dublin District Milk Board Pension Fund	10,273
Witness Expenses	507
Refund of VAT	1,885,471
Surplus on disposal costs of Meat and Bone Meal	86,037
Sale of land by Teagasc to the IDA	<u>9,400,000</u>
Total	<u>11,382,288</u>

7 EXPLANATIONS OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.7.	(79)	Additional services were required during the year in relation to the implementation of the EU restructuring aid for the sugar industry.
A.9.	1,876	A number of capital projects at the laboratory complex at Backweston which were not completed led to the saving under this subhead.
A.10.	129	Expenditure on Value for Money training was less than estimated. The number of external evaluations under Expenditure Reviews was also less than expected.
C.	28,902	The savings arose mainly as a result of the delay in securing EU State Aid approval and in launching the Animal Welfare, Recording and Breeding Scheme for Suckler Herds. There were also savings due to the continued reduction in the level of animal diseases and the slower than anticipated implementation of the marts-on-line system.
D.	10,613	Sales of intervention stock early in the year and low levels of intervention purchases and associated costs led to savings under this heading.
F.	48,051	Expenditure was less than originally anticipated due to the late introduction of the REPS 4 Scheme.
G.	21,027	The savings arose because of the lower level than anticipated take-up of the Early Retirement Scheme.
H.	12,871	The slower than anticipated drawdown of grants under the marketing and processing grant schemes resulted in savings that were partly offset by the high level of payments arising under the Farm Waste Management Scheme.

Sub-head	Less/(More) Than Provided €000	Explanation
L.	(2,000)	An additional €2m was provided to the World Food Programme to air transport food to refugees in remote regions of Chad.
M.	3,900	Disbursements arising from court judgements, settlements and related legal expenses were less than provided for in this contingency provision.
N.1.	1,049	Payments to County Councils for projects undertaken were less than expected.
N.2.	1,110	Savings arose because provision made for contingencies such as the removal of unauthorised structures from the foreshore and the refund of foreshore licence deposits for off-shore wind energy projects was not required. Also, valuation service costs were less than anticipated.
P.1.	15,153	The underspend on this Subhead was due to the delay in obtaining EU approval of the State Aid and in launching the scheme for decommissioning vessels.
P.2.	907	Savings arose mostly on the financing of the EAGGF Fisheries Schemes (market supports).
P.3.	1,385	The number of eligible projects submitted for grant aid was less than expected.
P.4.	(801)	The number of projects completed and submitted for payment exceeded the forecast.
P.5.	205	Legal costs were less than anticipated.
P.6.	8,240	Expenditure was less than estimated because a number of projects did not progress as quickly as planned for a variety of technical, financial and timing reasons.
P.7.	(277)	The overspend occurred mainly as a result of higher than anticipated expenditure on travel and subsistence.

8 APPROPRIATIONS-IN-AID

	Debit Subhead	Estimated €	Realised €	Liabilities/ Accrued Income €
ADMINISTRATION				
1. Recoupment of salaries, etc. of officers on loan to outside bodies	A.1.	1,000	-	-
2. Forfeited deposits and securities under EU intervention, export refund, etc. arrangements		1,000	370,957	-
3. Refunds from fees for veterinary inspection services at poultry plants and meat inspection fees		18,031,000	16,637,092	2,590,262
4. Receipts from veterinary inspection fees for live exports		1,162,000	1,561,584	1,830
5. Receipts from fees for dairy premises inspection services		5,097,000	5,158,027	(3,345)
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.	609,000	894,051	187,082
7. Receipts from seed testing fees, certification fees, licensing fees, pesticides, registration fees, etc. and from Backweston Farm	B.	1,824,000	1,795,089	444,611
8. Receipts from licences and from sale and leasing of livestock etc.	B.	33,000	36,186	1,557
9. Receipts from farmer contributions towards the cost of eradicating Bovine Disease	C.	5,000,000	6,213,541	332,932
10. Land Commission receipts		575,000	272,326	-
11. Proceeds from fines and forfeitures in respect of fishery offences		207,000	190,500	-
12. Receipts under the 1922 Foreshore Act and the 1954 State Property Act		-	150,781	809,873
13. EU Recoupment in respect of expenditure on the conservation and management of fisheries		50,000	-	-
14. Aquaculture Licence Fees		208,000	67,549	-
15. EU FIFG Receipt - Aquaculture Development	P.4.	5,844,000	-	-
16. EU FIFG Receipt - Fisheries Development	P.1.	3,150,000	-	-
17. Other Receipts		101,000	271,169	1,480

	Debit Subhead	Estimated €	Realised €	Liabilities/ Accrued Income €
RECEIPTS FROM EU UNDER EAGF AND EAFRD REGULATIONS				
18. Market intervention expenses and financing costs for other FEOGA (Guarantee) section measures	D.	3,724,000	938,680	23,095
19. Intervention Stock losses, etc.	D.	1,000	2,641,570	-
20. NDP - Guarantee Receipts	E., F., G. & I.	336,000,000	365,493,815	32,174,706
21. BSE Receipts	C.	8,395,000	8,350,562	6,479,626
22. Veterinary Fund	C.	2,516,000	2,110,189	-
23. Other Guarantee Receipts from EU	D.	978,000	945,650	-
RECEIPTS FROM EU UNDER STRUCTURAL REGULATIONS				
24. National Development Plan - Structural Receipts	H. & I.	<u>42,800,000</u>	<u>31,704,821</u>	=
Total		<u>436,307,000</u>	<u>445,804,139</u>	<u>43,043,709</u>

Explanation of Variations

2. Only a nominal amount provided for as receipts under this heading are extremely difficult to estimate because of the unpredictable nature of forfeitures on licence securities.
3. The level of fees refunded was less than estimated 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 higher level of fees received under this heading reflected the higher than anticipated number of live animals exported during the year.
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.
8. Sheep recording fees received were higher than anticipated due to an increase in participants in the Pedigree Sheep Breed Improvement Programme.
9. A higher level of receipts than estimated were received as the levy rate in 2006 was higher than in 2007 and a significant amount of the receipts related to 2006 activities.
10. Less annuities were collected and fewer redemptions were completed than anticipated during the year.
11. Fines by their nature are a variable issue and can go up or down depending on the detection rate, etc.
12. Variation from estimate was due to a number of large once-off payments on new leases/licences received in 2007 and also receipt of back money on earlier leases.
13. A lower level of expenditure than anticipated on EU Fishery Conservation and Management measures resulted in no drawdown of EU funding before year end.
14. Less receipts were received than estimated due to fewer licence applications being processed than anticipated during the year.
15. There were insufficient projects completed by October 2007 to submit a claim to the EU for re-imbursement.
16. There were insufficient projects completed by October 2007 to enable an EU re-imbursement claim to be submitted.
17. Receipts under this subhead comprise a number of variable elements and are difficult, therefore, to forecast accurately.
18. The low level of receipts reflect the sales of existing intervention stocks and the low level of produce put into intervention during the year.

Explanation of Variations

19. The EU refunded over-deductions made for late payments in 2004 and 2005, which were not provided for at time of formulation of the Estimates.
20. The receipt of an advance payment, on approval of the Rural Development Programme, 2007-2013, was not anticipated.
22. The lower than estimated level of receipts reflected the reduced incidence of Bovine Brucellosis.
24. Expenditure under the NDP/EAGGF co-financed sub-measures was less than anticipated resulting in a lower level of receipts than originally estimated.

9 COMMITMENTS

Global figure for Commitments likely to materialise in subsequent year(s) under Procurement and Grant Subheads: €2,833,538,452.

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	2,081,529	829	28	22,279
Overtime and extra attendance	11,486,564	1,934	604	56,609
Shift and roster allowances	296,958	47	21	10,704
Miscellaneous	<u>1,385,378</u>	943	38	21,093
Total extra remuneration	<u>15,250,429</u>			

Note:

Certain individuals received extra remuneration in more than one category.

11 MISCELLANEOUS ITEMS

Functions relating to Sea Fisheries, Foreshore and Dumping at Sea were transferred to this Vote from the Vote of Communications, Energy and Natural Resources (No. 30) with effect from 19 October 2007 (S.I. No. 707 of 2007).

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carry over from 2007 of savings of €825,000 is included in the Estimates for 2008.

A provision for deferred surrender of unspent capital of €31,413,000 was made under Section 91 of the Finance Act, 2004.

Payments totalling €119,893 were made in respect of legal fees and costs relating to the recoupment of a grant from a company that had gone into liquidation. [Subhead M. (D/Finance reference 99/27 and delegated sanction reference DS/07002)].

Interest accrued on refundable deposits for foreshore licenses (offshore energy projects) amounted to €159,464 at 31 December 2007. The total contingent liability is €759,464.

A sum of €183,095 was paid to a former staff member in a High Court settlement in respect of loss of earnings, pension arrears and general damages. [Subhead A. (D/Finance reference E171/19/2006 of 29 March 2007)].

Payments totalling €78,257 were made in respect of a personal injury claim for damages and costs made by an employee. [Subhead A. D/Finance delegated sanction S90/1/00(C1/D1) refers].

Three Ex-gratia payments totalling €711 were made under the Disease Eradication Schemes. [Subhead C. (D/Finance delegated sanction reference 00/32)].

A payment of €2,450,000 was made to a company in final settlement of High Court proceedings. [Subhead M. (D/Finance reference 64/2007 of 7 November 2007)].

Ex-gratia payments totalling €1,479,000 were made to 108 animal welfare organisations. [Subhead C. (S90/2004)].

A total of €107,345 was paid in merit awards under the Administrative Budget Agreement. A total of 197 individuals and 46 groups benefited.

A payment of €14,520 was made to a plaintiff in settlement of a judicial review under the Animal Remedies Regulations. [Subhead M. (D/Finance reference 99/27 of 23 March 1999 and delegated sanction reference DS07/021 of 16 August 2007)].

A payment of €208,000 was made to a herd owner in settlement of a claim under the Disease Eradication Regulations. [Subhead C. (D/Finance reference 25/2007 of 28 March 2007)].

A payment of €31,373 was made in settlement of a legal claim under the Rural Environment Protection Scheme. [Subhead F. (D/Finance delegated sanction reference DS/0616)].

An ex-gratia payment of €56,800 was made under the Rural Environment Protection Scheme. [Subhead F. (D/Finance reference 11/2007 of 21 February 2007)].

Payments totalling €294,599 were made in respect of three plaintiffs' legal costs arising from High Court proceedings under the milk quota regime. (Subhead M.).

A payment of €533,144 was made in respect of final settlement of legal costs arising from a High Court decision. (Subhead M.).

An ex-gratia payment of €99,765 was made to a meat factory in respect of losses it incurred processing meat that the Department did not reject in time. [Subhead C. (D/Finance reference 73/2007 of 28 November 2007)].

Payments totalling €45,543 were paid in settlement of legal actions taken by nine officers of the Department. (Subhead A.).

Compensation and associated legal and miscellaneous costs totalling €59,162 were paid in settlement of six legal claims made by non-employees. (Subhead A.).

The following sums were written off:

	Sanction Reference	Amount €
Scheme of Early Retirement from Farming	D/Finance sanctions of various dates in 2007	212,619
Rural Environment Protection Scheme	No. S90/17/2000 of various dates in 2007	43,819

Bovine Tuberculosis and Brucellosis Eradication Scheme	2007	Total to 2007
Statement of Payments and Receipts and Cumulative Totals to 31 December 2007	€m	€m
Gross Cost		
Grants for Reactors (Subhead C.)	19	779
Fees to Veterinary Surgeons (Subhead C.)	11	479
Other (Travel, Subsistence, Tuberculin, Tags, Equipment, etc.) (Subhead C.)	19	313
Total	<u>49</u>	<u>1,571</u>
Receipts		
Contributions by Farmers under the Bovine Disease (Levies) Act, 1979 (Subhead Q.9.)	(6)	(517)
EU contributions to Cost of Schemes (Subhead Q.22.)	(2)	(82)
Total	<u>(8)</u>	<u>(599)</u>
Net Cost	<u>41</u>	<u>972</u>

12 EU FUNDING

Council Regulation (EC) No. 1290/2005 introduced the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD) with effect from the 2007 EU budget year (16 October 2006 - 15 October 2007). The EAGF finances direct payments and market supports while the EAFRD co-finances rural development measures under approved rural development programmes. The EAGF and the EAFRD replace the EAGGF Guarantee and Guidance Funds respectively.

The Department's activities include measures fully funded by the EAGF and activities co-financed by the EAFRD and from the Vote.

Subheads C., D., E., F., G., H. and I. include expenditure in respect of activities co-financed by the EU through the EAGGF Guidance Fund and the new EAFRD. Subhead C. also includes expenditure in respect of activities that are co-financed from the EU Veterinary Fund. Subheads P.1. and P.4. include expenditure in respect of activities co-financed by the EU through the Financial Instrument for Fisheries Guidance, 2000-2006 (FIG) and the European Fisheries Fund, 2007-2013 (EFF).

The Account includes interest of €4.67m paid on short-term borrowings of €730m borrowed in 2006 to fund EAGF Guarantee expenditure pending recoupment from the EU. The borrowings were repaid in 2007 along with interest.

A total of €740m in short term funds were borrowed in 2007 to fund EAGF Guarantee expenditure pending EU recoupment in 2008.

EU-funded Expenditure managed by the Department of Agriculture, Fisheries and Food

EAGF Guarantee (Measures fully funded by the EU)	Total €m
Fully-funded EAGF Expenditure	
Single Payment Scheme ¹	1,297
Premia / Arable Aid ¹	1
Export Refunds	58
Sugar Restructuring Aid	79
Special Dairy Measures	1
Intervention	(7)
Sundry Other Measures	<u>1</u>
	1,430
Co-funded Receipts (measures co-funded by EU) ²	
<i>Agriculture</i>	
EAFRD Rural Development Programme 2007 to 2013 ³	366
EAGGF Guidance (2000 - 2006 Programme period)	32
Veterinary Fund	10
Market intervention	1
Other Co-financing Guarantee Receipts	<u>1</u>
	410
Total Expenditure	<u>1,840</u>

¹ 2007 expenditures for Livestock Premium and Arable Aid represent residual payments on schemes which were replaced by the Single Payment Scheme from December 2005.

² Only the EU Co-funding on these programmes is shown on this Table.

³ Under Council Regulation (EC) No. 1290/2005, rural development measures are co-financed by the EU under the Rural Development Programme, 2007-2013, a multi-annual programme approved by the Commission. The measures include the Young Farmers Installation Scheme, the Early Retirement Scheme, schemes for On-Farm Investment, the Less Favoured Areas Compensatory Allowances Scheme and the Rural Environment Protection Scheme.

13 MISCELLANEOUS ACCOUNTS

World Food Programme (Grant) Account

Account of Receipts and Payments in the Year Ended 31 December 2007

	€
Balance on 1 January 2007	-
Grant (Subhead L.)	8,986,000
Contribution to World Food Programme	<u>(8,986,000)</u>
Balance on 31 December 2007	=

**Food Aid Convention Under International Wheat Agreement (Grant) Account
Account of the Receipts and Payments in the Year ended 31 December 2007**

€

Balance on 1 January 2007	-
Grant (Subhead L.)	1,524,000
Expenditure	<u>(1,524,000)</u>
Balance on 31 December 2007	<u>=</u>

14 STOCKS

Stocks at 31 December 2007 comprised:	€000
Laboratory Supplies, Chemicals	434
Stationery Supplies	103
Computer Supplies	124
Veterinary Supplies	201
Livestock	380
Agricultural Stock	97
Safety Items & First Aid Supplies	30
Cleaning Supplies	28
	<u>1,397</u>

15 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Withholding Tax	1,121
Value Added Tax	280
Relevant Contracts Tax	(9)
Superannuation	-
Intervention VAT	(54)
Department of Finance/Revenue Commissioners	<u>5,212</u>
	<u>6,550</u>

16 ENHANCING INTERNAL CONTROL

A statement of internal financial controls in the standard format for the year ended 31 December 2007 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, 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 six external members, reviews and monitors the work plan of the Internal Audit Unit and reports annually to the Minister and the Secretary General on its implementation. The Department is subject to a range of audits by the Comptroller and Auditor General, the Internal Audit Unit, the EU Court of Auditors, the EU Commission and by an independent certifying body - a professional accountancy firm - which certifies the annual EAGF and EAFRD Accounts. The Secretary General provided a Statement of Assurance to the certifying body for the EU annual Accounts as required by Council Regulation 1290/2005. In 2007, 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 ongoing basis. The programme continued to function satisfactorily in 2007 with Risk Management Committee meetings being held in March, July, September and November.

The MIF Management Group directs and monitors the delivery of the Department's Management Information Framework. It is chaired at Assistant Secretary level. Over the past year, management reports comprising financial and non-financial performance indicator information, which were established under its supervision have bedded down. The Group is engaged in ongoing 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 ISO 27001: Code of Practice for Information Security Management, as the basis for its IT security.

There is ongoing identification of training needs, including those relating to financial management. 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. The financial procedures manual is subject to ongoing review and revision to take account of any new developments. Copies of the financial procedures is available on line to all Department staff as well as being made available for use in training courses.

T. MORAN

Accounting Officer

DEPARTMENT OF AGRICULTURE, FISHERIES AND FOOD

28 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Agriculture, Fisheries and Food for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Agriculture, Fisheries and Food. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007. Attention is drawn to Chapter 9 of the report for 2007 prepared by me pursuant to Section 3 of the Act.



JOHN BUCKLEY

Comptroller and Auditor General
19 September 2008

TRANSPORT

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto for the salaries and expenses of the Office of the Minister for Transport, including certain services administered by that Office, for payment of certain grants and grants-in-aid and certain other services.

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES		24,689	27,221	-
A.2. TRAVEL AND SUBSISTENCE		1,810	1,458	-
A.3. INCIDENTAL EXPENSES		3,502	2,613	617
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		768	662	9
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES		2,151	1,633	(66)
A.6. OFFICE PREMISES EXPENSES		1,401	747	57
A.7. CONSULTANCY SERVICES		1,423	1,513	64
A.8. VALUE FOR MONEY AND POLICY REVIEWS		290	30	3
ROADS				
B.1. ROAD IMPROVEMENT/MAINTENANCE				
	<i>Original</i>	1,593,688		
	<i>Supplementary</i>	121,886		
	<i>Deferred Surrender</i>	<u>24,100</u>	1,739,674	1,782,874
B.2. ROAD HAULAGE DEVELOPMENT PROGRAMME		150	150	-
B.3. ROAD SAFETY AGENCIES AND EXPENSES				
	<i>Current Year Provision</i>	37,035		
	<i>Deferred Surrender</i>	<u>55</u>	37,090	36,045
PUBLIC TRANSPORT				
C.1. PUBLIC SERVICE PROVISION PAYMENTS		326,664	326,687	-
C.2. PUBLIC TRANSPORT INVESTMENT PROGRAMME				
	<i>Original</i>	724,157		
	<i>Supplementary</i>	<u>(55,986)</u>	668,171	640,783
C.3. PUBLIC TRANSPORT AGENCIES AND EXPENSES		15,498	12,968	-
CIVIL AVIATION				
D.1. AIRCRAFT ACCIDENT INVESTIGATION INSURANCE		600	552	19
D.2. REGIONAL AIRPORTS		28,239	21,088	1,622
D.3. PAYMENTS TO THE IRISH AVIATION AUTHORITY IN RESPECT OF EXEMPT SERVICES		2,500	2,930	-
D.4. MISCELLANEOUS AVIATION SERVICES		3,700	2,691	-
D.5. NORTH SOUTH CO-OPERATION		6,000	-	-
MARITIME TRANSPORT AND SAFETY				
E.1. MARITIME SAFETY AND IRISH COAST GUARD				
	<i>Original</i>	40,552		
	<i>Supplementary</i>	(650)		
	<i>Deferred Surrender</i>	<u>1,645</u>	41,547	42,249
E.2. SEAPORTS AND SHIPPING				
	<i>Original</i>	7,273		
	<i>Supplementary</i>	(5,250)		
	<i>Deferred Surrender</i>	<u>3,300</u>	5,323	5,016
E.3. CROSS BORDER INITIATIVES		150	22	-

Transport**Vote 32**

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
MISCELLANEOUS				
F.1. SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS		7,412	6,914	-
F.2. MISCELLANEOUS SERVICES		<u>219</u>	<u>14</u>	<u>-</u>
	Gross Total			
	<i>Original</i>	2,829,871		
	<i>Supplementary</i>	60,000		
	<i>Deferred Surrender</i>	<u>29,100</u>	2,916,860	2,983
<i>Deduct :-</i>				
G. APPROPRIATIONS-IN-AID		<u>30,550</u>	<u>29,993</u>	<u>18,046</u>
	Net Total			
	<i>Original</i>	2,799,321		
	<i>Supplementary</i>	60,000		
	<i>Deferred Surrender</i>	<u>29,100</u>	<u>2,886,867</u>	<u>(15,063)</u>
	SURPLUS TO BE SURRENDERED	€ 1,553,718		

The Statement of Accounting Policies and Principles and Notes 1 to 15 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 2007

	€000	€000	€000
Net Outturn			2,886,867
Changes in Capital Assets			
Purchases Cash	(461)		
Disposals Cash	1		
Depreciation	2,035		
Loss on Disposals	<u>3</u>	1,578	
Assets Under Development			
Cash Payments		(467)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(3,914)		
Decrease in Stock	<u>66</u>	<u>(3,848)</u>	<u>(2,737)</u>
Direct Expenditure			2,884,130
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	23,574		
Notional Rents	<u>700</u>		<u>24,274</u>
Operating Cost			<u>2,908,404</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 4)			5,233
Assets Under Development (Note 5)			<u>398</u> 5,631
Current Assets			
Stocks (Note 14)		635	
Prepayments		89	
Accrued Income		18,046	
Other Debit Balances:			
Retirement Lump Sum	346		
OPW	335		
Commission for Aviation Regulation	116		
General	<u>135</u>	932	
PMG Balance and Cash	7,381		
Orders Outstanding	<u>(4,709)</u>	2,672	
Net Liability to the Exchequer (Note 6)			<u>587</u>
Total Current Assets		<u>22,961</u>	
Less Current Liabilities			
Accrued Expenses		3,072	
Other Credit Balances:			
Department of Finance	2,644		
Due to State (Note 15)	1,340		
Pension Charges	195		
General	<u>12</u>	4,191	
Total Current Liabilities		<u>7,263</u>	
Net Current Assets			<u>15,698</u>
Net Assets			<u>21,329</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Land and Buildings €000	Office Equipment €000	Furniture and Fittings €000	Motor Vehicles €000	Specialist Equipment €000	Totals €000
Cost or Valuation at 1 January 2007	460	3,713	387	4,614	8,362	17,536
Additions	-	904	3	178	2,797	3,882
Disposals	=	<u>(150)</u>	=	<u>(255)</u>	=	<u>(405)</u>
Gross Assets at 31 December 2007	<u>460</u>	<u>4,467</u>	<u>390</u>	<u>4,537</u>	<u>11,159</u>	<u>21,013</u>
Accumulated Depreciation						
Opening Balance at 1 January 2007	-	2,954	225	3,811	7,156	14,146
Depreciation for the year	-	448	38	367	1,182	2,035
Depreciation on disposals	=	<u>(146)</u>	=	<u>(255)</u>	=	<u>(401)</u>
Cumulative Depreciation at 31 December 2007	=	<u>3,256</u>	<u>263</u>	<u>3,923</u>	<u>8,338</u>	<u>15,780</u>
Net Assets at 31 December 2007	<u>460</u>	<u>1,211</u>	<u>127</u>	<u>614</u>	<u>2,821</u>	<u>5,233</u>

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	Specialist Equipment €000	Information Systems €000	Total €000
Amounts brought forward at 1 January 2007	2,551	797	3,348
Cash Payments for year	467	-	467
Transferred to Asset Register	(2,620)	(797)	(3,417)
Amounts carried forward at 31 December 2007	<u>398</u>	<u>-</u>	<u>398</u>

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

	€000	€000
Surplus to be surrendered		1,554
Deferred Surrender		-
Exchequer Grant Undrawn		(2,141)
Net Liability to the Exchequer		<u>(587)</u>
Represented by:		
Debtors		
Debit Balances: Suspense	932	
Net PMG position and cash	<u>2,672</u>	3,604
Creditors		
Due to State (Note 15)	(1,340)	
Credit Balances: Suspense	<u>(2,851)</u>	(4,191)
		<u>(587)</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Recoupment of costs in respect of Aer Lingus privatisation	2,637,184
Pension charges in respect of seconded staff	<u>6,474</u>
Total	<u>2,643,658</u>

8 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided €000	Explanation
A.3.	889	The variation arose due to the lower than anticipated expenditure on a range of incidental expenditure items.
A.6.	654	Expenditure in this subhead was lower than anticipated due mainly to the timing and phasing of office maintenance projects.
A.8.	260	The variation arose as anticipated costs in relation to value for money reviews did not materialise.
C.3.	2,530	Functions associated with the railway order process transferred to An Bord Pleanála resulting in lower costs. In addition, there was a less than anticipated grant drawdown requirement by the Railway Procurement Agency and the Railway Safety Commission.

Subhead	Less/(More) than Provided €000	Explanation
D.1.	48	The cost of air accident premiums was lower than anticipated.
D.2.	7,151	The lower than anticipated costs reflects the start-up phase of a new capital grant scheme for regional airports, including initial difficulties experienced by some airports with the procurement and planning permission aspects of certain projects.
D.3.	(430)	Expenses associated with the the cost of aeronautical communication and air navigation services provided by the Irish Aviation Authority were higher than expected.
D.4.	1,009	Anticipated consultancy costs did not materialise.
D.5.	6,000	Agreed governance arrangements for Derry airport were not sufficiently progressed to allow activation of grant in 2007.
E.2.	307	Funding for remedial works at some regional harbours could not take place due to delays in the planning and tendering process.
E.3.	128	Payments to project promoters under the Interreg IIIA programme were slower than anticipated during 2007 leading to a delay in the request for funding.
F.1.	498	The costs of subscriptions to Eurocontrol was less than anticipated.
F.2.	205	Anticipated costs in relation to the IAA Safety Audit did not arise.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Recoupment for Seconded Staff	343,000	585,600
2. Road Transport Licence Fees	1,150,000	1,157,946
3. Irish Aviation Authority Refund of Subscriptions to International Organisations	7,412,000	6,167,870
4. Irish Aviation Authority Recoupment of Rents, etc.	305,000	254,255
5. Irish Aviation Authority Associated Costs	2,200,000	1,729,090
6. Recoupment of Costs of IAA Safety Audit	200,000	170,835
7. Miscellaneous Receipts	500,000	222,760
8. National Toll Roads	18,000,000	19,163,796
9. Receipts under the Merchant Shipping and Mercantile Marine Acts	440,000	540,465
Total	30,550,000	29,992,617

Explanation of Variations

- The variation arose as the number of staff on secondment and the costs associated with them were higher than anticipated.
- The Department's contributions to international aviation organisations are recouped from the Irish Aviation Authority. These were lower than anticipated during 2007.
- The recoupment of rents from the Irish Aviation Authority in 2007 was less than anticipated.
- The Department's administrative costs, such as salaries and overheads, in overseeing and monitoring the Irish Aviation Authority and for which the Department is reimbursed were less than anticipated.
- The recoupment of costs associated with the IAA Safety Audit was less than anticipated.
- Miscellaneous Receipts are by their nature difficult to estimate. In the event they were less than anticipated in 2007.
- The increase in fee received from National Toll Roads reflected the increase in traffic volumes and toll rate during 2006.
- The increase in fees reflected an increased level of mercantile marine and marine survey activity during 2007.

10 COMMITMENTS

(A) Global Commitments

	€
(i) Procurement Subheads	96,676,182
(ii) Grant Subheads	152,073,026

(B) Multi Annual Capital Commitments

Expenditure in 2008	11,737,182
Commitments to be met in subsequent years	18,392,928

11 MATURED LIABILITIES

The total of matured liabilities at 31 December 2007 was €401,395.

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	2,306,876	444	137	79,942
Overtime and extra attendance	1,407,509	324	69	33,084
Shift and Roster Allowance	<u>719,824</u>	65	48	16,302
Total extra remuneration	<u>4,434,209</u>			

Note: Certain individuals received extra remuneration in more than one category.

13 MISCELLANEOUS ITEMS

85 members of staff were in receipt of merit awards in 2007. In total, €41,450 was awarded comprising €18,000 for 18 individual awards and €23,450 comprising €350 per team member for 11 team awards.

This account includes penalty interest payments under the Prompt Payment of Accounts Act, 1997 amounting to €734.

14 STOCKS

Stocks at 31 December 2007 comprised:	€000
Stationery and office supplies	28
IT Consumables, etc.	94
Specialised Consumables (Irish Coast Guard)	<u>513</u>
	<u>635</u>

15 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Income Tax	883
Pay Related Social Insurance	317
Value Added Tax	109
Withholding Tax	<u>31</u>
	<u>1,340</u>

JULIE O'NEILL
Accounting Officer
DEPARTMENT OF TRANSPORT
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Transport for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2007.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

NATIONAL GALLERY

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted, and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the National Gallery, including grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	6,178	5,813	28
A.2. TRAVEL AND SUBSISTENCE	50	63	1
A.3. INCIDENTAL EXPENSES	904	1,202	109
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	136	127	7
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	329	283	4
A.6. OFFICE PREMISES EXPENSES	888	832	113
A.7. CONSULTANCY SERVICES	240	393	17
OTHER SERVICES			
B. GRANT-IN-AID FUND FOR ACQUISITIONS AND CONSERVATION	3,000	3,000	-
C. NATIONAL GALLERY JESUIT FELLOWSHIP (GRANT-IN-AID)	<u>41</u>	<u>41</u>	<u>-</u>
Gross Total	11,766	11,754	279
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>1</u>	<u>19</u>	<u>-</u>
Net Total	<u>11,765</u>	<u>11,735</u>	<u>279</u>
SURPLUS TO BE SURRENDERED	€29,750		

The Statement of Accounting Policies and Principles and Notes 1 to 10 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			11,735
Changes in Capital Assets			
Purchases Cash	(128)		
Depreciation	244		
Gain on Disposals	<u>(6)</u>	110	
Changes in Net Current Assets			
Increase in Closing Accruals		156	
Decrease in Stock		<u>3</u>	269
Direct Expenditure			12,004
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>1,283</u>
Operating Cost			<u>13,287</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			771
Current Assets			
Stocks (Note 9)		6	
Prepayments		69	
Other Debit Balances:			
Miscellaneous		14	
PMG Balance and Cash	686		
Orders Outstanding	<u>(233)</u>	453	
Total Current Assets		<u>542</u>	
Current Liabilities			
Accrued Expenses		348	
Other Credit Balances:			
Grant-in-Aid Fund for Acquisitions and Conservation (Note 8)	175		
National Gallery Jesuit Fellowship Grant-in-Aid Fund (Note 8)	<u>263</u>	438	
Net Liability to the Exchequer (Note 4)		<u>29</u>	
Total Current Liabilities		<u>815</u>	
Net Current Liabilities			<u>(273)</u>
Net Assets			<u>498</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	1,924	1,149	3,073
Additions	65	63	128
Disposals	(49)	—	(49)
Gross Assets at 31 December 2007	<u>1,940</u>	<u>1,212</u>	<u>3,152</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	1,613	573	2,186
Depreciation for the year	142	102	244
Depreciation on Disposals	(49)	—	(49)
Cumulative Depreciation at 31 December 2007	<u>1,706</u>	<u>675</u>	<u>2,381</u>
Net Assets at 31 December 2007	<u>234</u>	<u>537</u>	<u>771</u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

	€000	€000
Surplus to be surrendered		29
Exchequer Grant Undrawn		—
Net Liability to the Exchequer		<u>29</u>
Represented by:		
Debtors		
Net PMG position and cash		453
Debtors Balances: Suspense		14
Creditors		
Grant-in-Aid Fund for Acquisitions and Conservation	(175)	
National Gallery Jesuit Fellowship Grant-in-Aid Fund	<u>(263)</u>	<u>(438)</u>
		<u>29</u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	365	This variance arose mainly from unfilled vacancies during periods of staff turnover.
A.2.	(13)	Foreign travel costs incurred to secure future exhibitions were greater than anticipated.
A.3.	(298)	This difference arose mainly from increased Director's fees, carriage of pictures and a general increase in costs.
A.5.	46	This saving arose from lower than expected costs on the Gallery's IT equipment replacement programme.
A.6.	56	Utility costs were less than expected due to the delay in the completion of additional office accommodation in No. 5 Sth. Leinster Street.
A.7.	(153)	Expenditure on consultancy services was higher than expected.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Miscellaneous Receipts	<u>1,000</u>	<u>19,496</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	18,859	7	1	7,451
Overtime and extra attendance	128,351	87	7	12,577
Shift and roster allowances	<u>6,116</u>	56		
Total extra remuneration	<u>153,326</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 2007	419,092	11,946	48,159	479,197
Grant-in-Aid 2007 (Subhead B.)	2,900,000	50,000	50,000	3,000,000
VAT Refund	438,859	-	-	438,859
Expenditure 2007	<u>(3,678,362)</u>	<u>(25,613)</u>	<u>(38,921)</u>	<u>(3,742,896)</u>
Balance at 31 December 2007	<u>79,589</u>	<u>36,333</u>	<u>59,238</u>	<u>175,160</u>

Grant-in-Aid Fund for The National Gallery Jesuit Fellowship

	€
Balance at 1 January 2007	222,407
Grant-in-Aid 2007 (Subhead C.)	41,000
Expenditure 2007	-
Balance at 31 December 2007	<u>263,407</u>

9 STOCKS

Stocks at 31 December 2007 comprised:	€000
Stationery	4
Cleaning Materials	<u>2</u>
	<u>6</u>

10 ENHANCING INTERNAL CONTROL

A Statement of Internal Financial Controls in the standard format for the year ended 31 December 2007 has been submitted with this account to the Comptroller and Auditor General. The following actions 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 utilised to identify staff training needs.

RAYMOND KEAVENEY

Accounting Officer

NATIONAL GALLERY

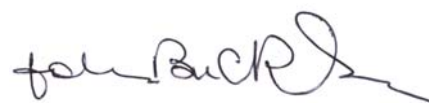
25 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the National Gallery for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the 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 2007.



JOHN BUCKLEY

Comptroller and Auditor General

19 September 2008

ENTERPRISE, TRADE AND EMPLOYMENT

Account of the sum expended, in the year ending 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto:

-for the salaries and expenses of the Office of the Minister for Enterprise, Trade and Employment, including certain services administered by that Office, for payment of certain subsidies, grants and grants-in-aid and for the payment of certain grants under cash-limited schemes of the Office of the Minister for Enterprise, Trade and Employment, including certain services administered by that Office, and for payment of certain subsidies and sundry grants-in-aid.

- for deferred Surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004.

Service	Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES	34,965	33,100	87
A.2. TRAVEL AND SUBSISTENCE	1,801	1,295	54
A.3. INCIDENTAL EXPENSES	1,583	1,235	71
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,082	883	40
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	5,451	4,755	33
A.6. OFFICE PREMISES EXPENSES	1,986	1,690	138
A.7. CONSULTANCY SERVICES	439	189	2
A.8. ADVERTISING AND INFORMATION RESOURCES	515	372	21
A.9. OFFICE OF THE DIRECTOR OF CORPORATE ENFORCEMENT	4,823	4,379	46
A.10. LABOUR COURT	3,085	2,704	29
A.11. NATIONAL EMPLOYMENT RIGHTS AUTHORITY	8,553	6,957	82
A.12. VALUE FOR MONEY AND POLICY REVIEWS	225	171	-
ENTERPRISE, AGENCIES, SCIENCE AND TECHNOLOGY			
B.1. FORFÁS - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	34,407	32,657	-
B.2. INTERTRADE IRELAND	11,892	9,478	-
C.1. IDA IRELAND - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	42,223	42,223	-
C.2. IDA IRELAND - GRANTS TO INDUSTRY	95,120	79,000	-
C.3. IDA IRELAND - GRANT FOR BUILDING OPERATIONS	3,400	3,400	-
D.1. ENTERPRISE IRELAND - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	99,858	99,858	-
D.2. ENTERPRISE IRELAND - GRANT TO INDUSTRY	54,137	44,437	-
D.3. ENTERPRISE IRELAND - GRANT FOR CAPITAL EXPENDITURE	3,400	3,400	-
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	3,000	892	-
F. SCIENCE TECHNOLOGY AND INNOVATION PROGRAMMES			
Current Year Provision	289,773		
Deferred Surrender	<u>8,992</u>	298,765	291,940
G. COUNTY ENTERPRISE DEVELOPMENT			
Current Year Provision	31,856		
Deferred Surrender	<u>4,450</u>	36,306	34,440

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
ENTERPRISE, AGENCIES, SCIENCE AND TECHNOLOGY (cont'd)				
H. MONITORING AND EVALUATION OF EU PROGRAMMES		270	18	-
I. NATIONAL STANDARDS AUTHORITY OF IRELAND - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES				
	<i>Current Year Provision</i>	7,719		
	<i>Deferred Surrender</i>	<u>880</u>	8,148	-
LABOUR FORCE DEVELOPMENT				
K.1. FÁS ADMINISTRATION AND GENERAL EXPENSES		147,595	147,595	-
K.2. FÁS TRAINING AND INTEGRATION SUPPORTS		93,592	93,592	-
K.3. FÁS EMPLOYMENT PROGRAMMES		415,228	415,228	-
K.4. FÁS CAPITAL				
	<i>Current Year Provision</i>	25,505		
	<i>Deferred Surrender</i>	<u>2,000</u>	34,945	-
L. GRANT TO IRISH NATIONAL ORGANISATION FOR THE UNEMPLOYED		51	51	-
M.1. TECHNICAL SUPPORT FOR COMMUNITY INITIATIVES		735	597	7
M.2. MATCHING FUNDING FOR COMMUNITY INITIATIVES		100	33	-
M.3. OPERATIONAL PROGRAMME FOR HUMAN RESOURCES DEVELOPMENT - TECHNICAL ASSISTANCE		799	436	33
M.4. LEONARDO PROGRAMME		128	128	-
M.5. EQUAL COMMUNITY INITIATIVE DEVELOPMENT PARTNERSHIPS		5,628	5,628	661
EMPLOYMENT RIGHTS AND INDUSTRIAL RELATIONS				
N. LABOUR RELATIONS COMMISSION - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES		6,194	4,871	75
O.1. GRANTS FOR TRADE UNION EDUCATION AND ADVISORY SERVICES		1,887	1,876	(27)
O.2. WORKPLACE INNOVATION FUND PROMOTION OF PARTNERSHIP		950	156	-
P. TRADE UNION AMALGAMATIONS		147	43	-
COMMERCE, CONSUMERS AND COMPETITION				
Q. GRANT TO THE COMPETITION AUTHORITY		6,104	6,102	-
R.1. CONSUMER AFFAIRS - GRANT FOR ADMINISTRATION AND GENERAL AFFAIRS		8,397	7,078	161
R.2. CONSUMER SUPPORT		66	66	-
S.1. COMPANIES REGISTRATION OFFICE AND REGISTRY OF FRIENDLY SOCIETIES - GRANT FOR ADMINISTRATION AND GENERAL AFFAIRS		10,097	9,484	138
S.2. IRISH AUDITING AND ACCOUNTING SUPERVISORY AUTHORITY (GRANT-IN-AID)		1,528	957	-

	Service		Estimate Provision	Outturn	Closing Accruals
		€000	€000	€000	€000
	HEALTH AND SAFETY				
T.	HEALTH AND SAFETY AUTHORITY - GRANT FOR ADMINISTRATION AND GENERAL AFFAIRS		22,513	22,512	-
	OTHER SERVICES				
U.	RESEARCH INCLUDING MANPOWER SURVEYS		369	173	-
V.	NATIONAL FRAMEWORK COMMITTEE FOR WORK/LIFE BALANCE POLICIES		278	219	(120)
W.	SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS, ETC.		15,527	15,400	(15)
X.1.	COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES		904	782	10
X.2.	MISCELLANEOUS PAYMENTS		2,020	1,324	-
X.3.	SUPERANNUATION AND PENSIONS FOR MEMBERS OF THE LABOUR COURT, THE RESTRICTIVE PRACTICES COMMISSION AND THE COMPETITION AUTHORITY		668	495	-
X.4.	EXPORT CREDIT INSURANCE - REFUND TO THE EXCHEQUER		<u>477</u>	<u>477</u>	-
	Gross Total				
	<i>Current Year Provision</i>	1,509,150			
	<i>Deferred Surrender</i>	<u>16,322</u>	1,525,472	1,477,869	1,527
<i>Deduct :-</i>					
Y.	APPROPRIATIONS-IN-AID		<u>117,839</u>	<u>137,632</u>	<u>(6,297)</u>
	Net Total				
	<i>Current Year Provision</i>	1,391,311			
	<i>Deferred Surrender</i>	<u>16,322</u>	<u>1,407,633</u>	<u>1,340,237</u>	<u>7,824</u>
	SURPLUS FOR THE YEAR		€ 67,396,459		
	DEFERRED SURRENDER under Section 91 of the Finance Act 2004		€ 23,428,000		
	SURPLUS TO BE SURRENDERED		€ 43,968,459		

The Statement of Accounting Policies and Principles and Notes 1 to 19 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			1,340,237
Changes in Capital Assets			
Purchases Cash	(975)		
Depreciation	2,924		
Loss on Disposals	<u>164</u>	2,113	
Assets under Development			
Cash Payments		(1,119)	
Changes in Net Current Assets			
Increase in Closing Accruals	507		
Increase in Stock	<u>(58)</u>	<u>449</u>	<u>1,443</u>
Direct Expenditure			1,341,680
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	27,686		
Notional Rents	<u>2,812</u>		<u>30,498</u>
Operating Cost			<u>1,372,178</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			9,693
Assets under Development (Note 4)			<u>1,661</u>
			11,354
Current Assets			
Stocks (Note 17)		249	
Prepayments		310	
Accrued Income		1,314	
Other Debit Balances:			
Imprests Advanced	21		
Department of Justice, Equality and Law Reform	35		
Department of Arts, Sport and Tourism	7		
Miscellaneous Debit Balances	441		
Recoupable Expenditure	<u>1,922</u>	2,426	
PMG Balance and Cash	40,909		
Orders Outstanding	<u>(3,409)</u>	<u>37,500</u>	
Total Current Assets		<u>41,799</u>	
Less Current Liabilities			
Accrued Expenses		1,837	
Deferred Income		7,611	
Other Credit Balances:			
Due to State (Note 18)	2,122		
European Union Funds	10,927		
Miscellaneous Credit Balances	<u>2,742</u>	15,791	
Net Liability to the Exchequer (Note 5)		<u>24,135</u>	
Total Current Liabilities		<u>49,374</u>	
Net Current Liabilities			<u>(7,575)</u>
Net Assets			<u>3,779</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Motor Vehicles €000	Office & IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	13	28,342	8,081	36,436
Additions	-	1,149	79	1,228
Transfers ¹	-	(319)	(321)	(640)
Disposals	-	<u>(1,084)</u>	<u>(12)</u>	<u>(1,096)</u>
Gross Assets at 31 December 2007	<u>13</u>	<u>28,088</u>	<u>7,827</u>	<u>35,928</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2007	5	18,953	5,925	24,883
Depreciation for the year	3	2,394	527	2,924
Depreciation on Transfers ¹	-	(224)	(273)	(497)
Depreciation on Disposals	-	<u>(1,118)</u>	<u>43</u>	<u>(1,075)</u>
Cumulative Depreciation at 31 December 2007	<u>8</u>	<u>20,005</u>	<u>6,222</u>	<u>26,235</u>
Net Assets at 31 December 2007	<u>5</u>	<u>8,083</u>	<u>1,605</u>	<u>9,693</u>

¹ Assets with a cost of €639,636 and cumulative depreciation of €496,589 were transferred from the Department to the National Consumer Agency on 1 May 2007.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	In House Computer Applications €000
Amounts brought forward at 1 January 2007	797
Cash Payments for the Year	1,119
Amount written off during 2007	(2)
Transferred to Asset Register	(253)
Amounts carried forward at 31 December 2007	<u>1,661</u>

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

	€000	€000
Surplus to be surrendered	43,968	
Deferred Surrender 2007	<u>23,428</u>	67,396
Exchequer Grant Undrawn		<u>(43,261)</u>
Net Liability to the Exchequer		<u>24,135</u>
Represented by:		
Debtors		
Net PMG position and cash	37,500	
Debit Balances: Suspense	<u>2,426</u>	39,926
Creditors		
Due to State	(2,122)	
Credit Balances: Suspense	<u>(13,669)</u>	<u>(15,791)</u>
		<u>24,135</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Export Credit - Recoveries from Iraq	480,000	1,754,282
IDA Ireland Interconnectivity Project Receipts	-	144,688
IDA Ireland - Surplus Own Resource Income - Capital	-	11,524,011
IDA Ireland - Surplus Own Resource Income - Current	-	817,000
Enterprise Ireland - Surplus Own Resource Income	615,000	1,726,340
Enterprise Ireland - Grant Refund (Subhead D.)	-	23,600
Enterprise Ireland - Capital Grant Refund (Subhead F.)	400,000	543,817
FAS Sale of Assets	<u>44,000</u>	<u>42,660</u>
Total	<u>1,539,000</u>	<u>16,576,398</u>

7 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	506	World Trade talks did not take place in 2007. Ministerial and officials travel was also somewhat reduced in 2007.
A.7.	250	Savings were achieved on a number of consultancy projects which were completed for less than the original estimated cost or which will not be completed until 2008. A decision was also taken not to proceed with two projects in 2007.
A.8.	143	The underspend was attributable to the establishment of a separate budget for NERA (Subhead A.11.), which heretofore would have processed its advertisements and publicity through Subhead A.8.
A.12.	54	The two VFM projects costed for 2007 were not concluded during the year and final payments will accordingly not be made until 2008.
B.1.	1,750	The saving on this Subhead can be attributed to high staff turnover in Forfas and consequent Pay savings. Savings were also realised in respect of pension costs. Non-Pay savings occurred on Research and Studies contracts.
B.2.	2,414	The saving arose from operational factors and favourable movements in the Euro/Sterling exchange rate in 2007.
C.2.	16,120	Expenditure under this Subhead is driven by demand and economic activity. The savings which were realised in 2007 were due to a reduction in grant claims from IDA client companies compared to expectations at the beginning of the year.
D.2.	9,700	The savings were due to lower than expected demand from Enterprise Ireland client companies and delays in project execution.
E.1.	100	An allocation of €100,000 was made available to Shannon Development in 2007 for administrative expenditure. As in recent years, the Company did not draw down the available allocation as all administration expenditure was funded from Company's own generated income.
E.2.	2,108	The variation is attributable to the demand-led nature of Shannon Development's Grants to Industry programme. A number of claims from client companies did not materialise during 2007. The Company also received a grant refund of €374,000 during the year, which effectively reduced the Exchequer drawdown.
F.	6,825	The underspend relates to a mixture of Current and Capital expenditure savings by Enterprise Ireland and Science Foundation Ireland. Capital savings were due to lower than anticipated demand in some programme areas and slower formation of research teams by potential grant applicants. Current savings include delayed staff appointments and reductions in costs.
G.	1,866	The savings arose due to a number of grant draw-downs not coming to fruition during 2007 as anticipated. While CEBs make grant approvals, the drawing down of grants is dependent on whether and/or when a project proceeds.
H.	252	The level of funding for 2007 was estimated on the basis that, in addition to managing the Productive Sector Operational Programme (PSOP) under the NDP 2000-2006, provision would be required for costs associated with managing a successor OP under the NDP 2007-2013. In the event, there is no successor programme to the PSOP, leading to savings in the Subhead.
I.	451	The pace of installation of new equipment in the National Metrology Laboratory was slower than expected due to the extensive lead times of the specialised equipment. The Authority also deferred its purchase of IT and general office equipment until 2008.
K.4.	(7,440)	A virement totalling €7.44 million was approved by the Department of Finance to Subhead K.4. from Subheads B.2. (Intertrade Ireland, €1.94million), C.2. (IDA Grants to Industry, €5 million); and G. (County Enterprise Boards, €0.5 million). This was to fund a number of structural improvements to FAS buildings and replacement of training equipment.
M.1.	138	A variety of administrative savings were realised in the management of the EQUAL programme in 2007.

Sub-head	Less/(More) Than Provided €000	Explanation
M.2.	67	The purpose of this Subhead is to provide match-funding to EQUAL projects where the project is unable to provide the required funding in full. This is a demand-led Subhead and it is extremely difficult to anticipate the level of drawdown that could be requested in any given year.
M.3.	363	Savings under this Subhead are attributable to a variety of factors, including a staff vacancy and the delay in signing the new Human Capital Investment Operational Programme 2007 - 2013 by the European Commission.
N.	1,323	Savings arose due to delays in the appointment of 5 new Rights Commissioners. Other savings arose because costs relating to the refurbishment of the LRC's offices were borne by the Office of Public Works rather than the LRC.
O.2.	794	The Workplace Innovation Fund was agreed as part of the social partnership agreement Towards 2016, which was ratified late in 2006. The underspend in 2007 is principally due to the long lead-in time for many of the projects being carried out; many of the projects were still in development stage during 2007.
P.	104	It is difficult to predict the likely expenditure under this Subhead, as it is entirely demand-led. During 2007, there was one application for a grant under this Subhead and this was for an amount less than the Estimates allocation.
R.1.	1,319	The main reason for the variation was the delay in receiving approval from the Department of Finance for the NCA's Corporate Plan, and staff vacancies remaining unfilled during this period.
S.2.	571	IAASA has an approved staff complement of 15. However, due to on going recruitment difficulties, it had only 9 staff in place at end of December 2007. This resulted in an underspend for 2007.
U.	196	A decision was taken not to proceed with one Research project in 2007. Savings were also achieved on a project which was completed for less than the original estimated cost. One further project originally expected to conclude by the end of 2007 has continued in 2008, with the final payment now due in 2008.
V.	59	Following agreement of its Work Plan in early 2007, it was envisaged that the full allocation of €278,000 would be drawn down by the National Framework Committee for Work Life Balance Policies. However, there was an underspend due to a delay in launching a new initiative by the Committee.
X.1.	122	Savings relate to underspending on activities of various Committees, including Joint Labour Committees, the Company Law Review Group and the High Level Group on Business Regulation. Savings relate to travel costs, publications, meeting costs, etc.
X.2.	696	The underspend primarily relates to savings in legal costs which were provided for in the 2007 Estimate. Some savings were also realised in relation to advertising costs on the National Minimum Wage and on trade projects.
X.3.	173	This subhead includes a provision for payment of death gratuities and possible spouses and children's pension in the event of the death in service of a current member of the Labour Court. It also includes a provision for cases of unplanned retirement before maximum retirement age, e.g. retirement on grounds of ill health. As none of these circumstances arose in 2007, the full provision was not required.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts from the Social Insurance Fund under Section 56 of the Redundancy Payments Act, 1967 (Employment Appeals Tribunal).	1,900,000	2,258,312
2. Employment Permit Fees	8,500,000	16,665,721
3. Employment Agency Licences	250,000	316,032
4. Companies Registration Office & Registry of Friendly Societies	20,100,000	29,819,561
5. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964	10,600,000	10,565,035
6. Occasional Trading Licences (Competition Authority)	16,000	11,142
7. NCA Consumer Credit	600,000	664,420
8. Merger Notifications	696,000	520,000
9. FÁS Pay	3,500,000	3,337,862
10. European Social Fund	70,673,000	71,295,384
11. ODCE Legal	50,000	24,150
12. County Enterprise Development	-	79,538
13. Enterprise Policy (InterTrade Ireland)	27,000	30,382
14. Competition Authority - Legal Refunds	-	70,064
15. IAASA Pay Refund	427,000	310,095
16. PIAB Superannuation	500,000	932,886
17. Miscellaneous	-	731,240
Total	<u>117,839,000</u>	<u>137,631,824</u>

Explanation of Variations

1. Receipts realised in 2007 include arrears from 2006.
2. The Estimate figure for 2007 was calculated on the basis of previous outturn figures on a "no policy change" basis. However, the Employments Permits Act, 2006, introduced from 1 February 2007, included the provision for issuing new employment permits for a two year period for a fee of €1,000, and the issuing of renewal employment permits for a three year period for a fee of €1,500. This resulted in the 2007 receipts being substantially higher than estimated.
3. Receipts for 2007 exceeded the estimated figure by €66,032. This is a demand-led item and the precise level of receipts is difficult to predict.
4. Appropriations-in-Aid for the Companies Registration Office continues to be dominated by late filing penalties. The CRO has been anticipating a fall-off in receipts as more companies were expected to file their returns on time. Despite a rigorous enforcement campaign, which has resulted in 88.5% of companies being up to date with their filing at year-end, the amount of income from late filing continues to be quite high.
6. 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, hence the shortfall in receipts compared to the Estimate.
7. It is impossible to predict precisely the income from authorisation and licences, as the persons/companies acting as credit intermediaries change from year to year and the cost of an authorisation differs for a sole trader and a limited company. Thus, the amount of income received can increase/decrease depending upon both the number and the mix of applications received. In addition to income received from authorisations in 2007, the ODCA/NCA received €11,356 in relation to costs awarded by the Courts arising from a prosecution taken.
8. The Merger income relates to the receipt of 65 merger notifications in 2007 at €8,000 per notification. The Competition Authority estimated receipt of 87 notifications in 2007 whereas outturn was 65 notifications. As a result of an amendment by Ministerial Order in March 2007 of the compulsory notification criteria for mergers involving media businesses, two types of merger that heretofore were notifiable no longer have to be notified.
9. This item relates to pay-as-you-go pension contributions returned to the Dept of Enterprise, Trade & Employment in respect of staff in FÁS who are not part of a closed (i.e. former ANCO) pension scheme. The shortfall in actual income over projected income reflects the fact that FÁS's best estimate was affected by the timing of individual retirements and staff changes.

11. Income was less than the estimated amount as receipts of costs awarded to ODCE are difficult to anticipate in advance.
12. Receipts relate to the refund of unused moneys in respect of programmes operated by the City and County Enterprise Boards. These receipts were not foreseen when the Estimate was prepared.
13. The variance is largely attributable to the fact that, during 2007, an employee of InterTrade Ireland opted to purchase added years service in accordance with the terms of the Pension Scheme. The refunds were not foreseen at the time of making the Estimate.
14. The income relates to legal costs received by the Competition Authority in settlement of a case. This settlement was not foreseen at the time the Estimates were compiled.
15. In 2007, the Department operated payroll services for IAASA. The receipts are netted off payments made under Subhead S.2., to reconcile the net contribution payable by the Department to IAASA's administrative costs. IAASA did not have a full complement of staff in 2007, hence the amount received from IAASA to balance out the Department's contribution to the organisation's pay costs was less than forecast.
16. This item relates to the pension contributions for staff in the Personal Injuries Assessment Board (PIAB). The 2007 forecast of receipts was understated.
17. By its very nature, it is difficult to predict what level of funds will be received under this heading. Significant receipts in 2007 relate to pension contributions for staff of the Health & Safety Authority (€444,000) and the transfer of funds from inactive Suspense Accounts following a review by the Department.

9 COMMITMENTS

	€000
(A) Procurement	<u>1,017</u>
(B) Grants	€000
IDA Ireland	340,000
Enterprise Ireland	342,000
Science Foundation Ireland	411,400
Shannon Development	23,000
FAS	6,800
Other	<u>2,640</u>
Total	<u>1,125,840</u>

The above figures represent best estimates of the maximum amounts likely to become payable.

10 MATURED LIABILITIES

Estimated Matured Liabilities undischarged at the year-end were €1,132,269.

11 CONTINGENT LIABILITY

In December 2004, the European Commission indicated its intention to commence a procedure which could result in the reduction of ESF moneys 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	521,710	144	40	19,502
Overtime and delegates allowance	1,362,251	533	62	26,827
Miscellaneous	<u>422,488</u>	195	13	48,775
Total extra remuneration	<u>2,306,449</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, €23,428,000 of unspent allocation in respect of the capital element of the Subheads B.2., C.2., D.2., E.2., F., G. and I.1. was carried forward to 2008 as deferred surrender.

A sum of €2,580,000 in respect of 2007 unspent Administrative Budget allocations was carried forward to 2008 in accordance with the delegated Administrative Budget Agreement between the Department and the Department of Finance.

A total of €43,095 was spent on merit awards to 44 individual officers.

A sum of €36,344 was received from the Change Management Fund from the Vote of the Office of the Minister for Finance.

Upon the enactment of the Consumer Protection Act 2007 on 1 May 2007, both the Office of the Director of Consumer Affairs and the Interim National Consumer Agency ceased operations and their responsibilities and budgets were transferred to the National Consumer Agency (NCA). The figure reflected in the 2007 Appropriation Account for these bodies reflects the expenditure for both the ODCA and NCA in 2007.

14 EU FUNDING

The amount of €71,295,000 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., K.2., M.1., M.3. and M.5.

In addition to the grants from the Vote, the following bodies under the aegis of the Department received EU aid directly in 2007 as shown below:

	ERDF €	Other €	Total €
FAS	-	882,224	882,224
SFADCo	<u>680,508</u>	<u>53,400</u>	<u>733,908</u>
Total	<u>680,508</u>	<u>935,624</u>	<u>1,616,132</u>

15 COMMISSIONS AND INQUIRIES ETC.

The expenditure in respect of Commissions etc. to 31 December 2007 is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2007 €	Cumulative Expenditure to 31 Dec 2007 €
National Framework Committee for Work/Life Balance Policies	2004	219,273	841,918
Joint Labour Committees ¹	1946	104,229	1,036,484
Company Law Inquiries	1994	128,393	1,966,881
Company Law Review Group	2000	107,796	679,875
Business Regulation Group	2006	32,472	65,628
EAT - Research Group	2007	8,056	8,056
Workplace Safety	2002	400,000	1,697,140
Departmental Audit Committee	2004	<u>1,197</u>	<u>7,219</u>
Total		<u>1,001,416</u>	<u>6,303,201</u>

Note:

¹ Base Year 1994 - Payments in respect of the period 1946-1993 were made from Subhead A.2. in the year in question.

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 2007 €	Total to 31 December 2007 €
Received by Minister for Enterprise, Trade and Employment	1,709,624	2,887,516,440
Paid by Minister for Enterprise, Trade and Employment into the Exchequer	1,709,624	2,876,639,591
Paid by Minister for Enterprise, Trade and Employment to Department of Social and Family Affairs ¹	-	10,876,880

¹ Due to an overpayment by the Department of Social and Family Affairs to the Exchequer in respect of the Employment & Training Levy, sanction was received from the Department of Finance for this Department to repay refunds received to a total of €10,876,880. This refund was completed in October 2004.

17 STOCKS

Stocks at 31 December 2007 comprise:	€000
Stationery	103
Leaflets	73
IT Supplies	44
Materials	<u>29</u>
	<u>249</u>

18 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Income Tax	44
Superannuation	1,632
Pay Related Social Insurance	(64)
Withholding Tax	470
VAT on Intra EU Acquisitions	40
	<u>2,122</u>

19 ENHANCING INTERNAL CONTROL

A statement on internal financial controls in the standard format for the year ended 31 December 2007 has been submitted with this account to the Comptroller and Auditor General. The following further actions have been taken, or are planned, to enhance the system of internal control:

Monitoring of Expenditure

Expenditure from the Department's Vote is monitored on an on-going basis and monthly Expenditure Reports are presented to the Management Board for consideration. The Expenditure Reports outline progress being made against forecasts of expenditure provided at the beginning of the year. The reports highlight potential cost overruns and underspends, and serve as an early warning signal on areas that may require correction.

Financial Management System

A new financial management system was put in place in the Department in 2004. Since its installation, the system has been used extensively by the Department's Finance Unit, IT Unit and Organisation Unit; these are the main areas responsible for processing payments from the Department's Vote. In 2006, direct access to expenditure reports from the financial management system was made available to Line Managers throughout the Department on a phased basis to enable better monitoring of expenditure. The number of Line Sections with access to reports was increased in 2007. All spending areas of the Department now have access to daily expenditure reports on the system.

Risk Management

In 2005, the Department adopted a formal policy in relation to risk management. Risk Registers are maintained and updated on an on-going basis at Divisional level and roll up to a Department-level Risk Register.

ICT

The role of Information Security Officer was established as a full time dedicated post in 2007. This post is supported with additional staffing. The Information Security Section was established in order to lead a programme of work aimed at achieving best practice in Information Security in the Department.

The Department's new ICT Strategy was finalised in February 2008. The Strategy includes a target of providing accredited Project Management training to all members of staff of the Department's ICT Unit, as well as making complementary training available to other Business Units involved in significant ICT projects.

SEAN GORMAN

Accounting Officer

DEPARTMENT OF ENTERPRISE, TRADE AND EMPLOYMENT

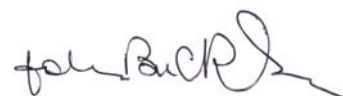
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Enterprise, Trade and Employment for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2007. Attention is drawn to Chapter 10 of the report for 2007 prepared by me pursuant to Section 3 of the Act.



JOHN BUCKLEY

Comptroller and Auditor General
19 September 2008

ARTS, SPORT AND TOURISM

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto,

- for the salaries and expenses of the Office of the Minister for Arts, Sport and Tourism, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid

- for deferred surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004.

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES		9,091	9,969	-
A.2. TRAVEL AND SUBSISTENCE		353	284	12
A.3. INCIDENTAL EXPENSES		450	329	16
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		320	285	31
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES		850	478	95
A.6. OFFICE PREMISES EXPENSES		500	281	21
A.7. CONSULTANCY SERVICES		250	181	-
A.8. ADVERTISING AND PUBLICITY		230	49	3
A.9. VALUE FOR MONEY AND POLICY REVIEWS		151	24	-
TOURISM SERVICES				
B.1. FÁILTE IRELAND - (GRANT-IN-AID)				
<i>Original</i>	79,496			
<i>Supplementary</i>	<u>1,150</u>	80,646	80,646	-
B.2. TOURISM IRELAND LIMITED - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES		19,600	19,600	-
B.3. SHANNON FREE AIRPORT DEVELOPMENT COMPANY LIMITED - ADMINISTRATION AND GENERAL EXPENSES (TOURISM DEVELOPMENT) (GRANT-IN-AID)		845	845	-
B.4. TOURISM MARKETING FUND (GRANT-IN-AID FUND)		45,000	45,000	-
B.5. TOURISM PRODUCT DEVELOPMENT (GRANT-IN-AID)				
<i>Original</i>	13,750			
<i>Supplementary</i>	<u>(5,750)</u>	8,000	8,000	-
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>	49,250			
<i>Deferred Surrender</i>	<u>13,842</u>	63,092	63,724	-
C.2. GRANTS FOR PROVISION AND RENOVATION OF SWIMMING POOLS				
<i>Current Year Provision</i>	18,000			
<i>Deferred Surrender</i>	<u>7,000</u>	25,000	27,787	-
C.3. IRISH SPORTS COUNCIL (GRANT-IN-AID) (PART FUNDED BY NATIONAL LOTTERY)		54,025	54,025	-
C.4. SPORTS CAMPUS IRELAND		22,198	9,005	-
C.5. LANSDOWNE ROAD		56,000	46,153	5,353
C.6. HORSE AND GREYHOUND RACING FUND		73,111	73,111	-

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)		2,000	1,823	-
ARTS AND CULTURE				
D.1. PAYMENTS TO MATCH RESOURCES GENERATED BY THE NATIONAL ARCHIVES		40	54	3
D.2. GENERAL EXPENSES OF THE NATIONAL ARCHIVES AND NATIONAL ARCHIVES ADVISORY COUNCIL		2,150	1,751	97
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>	17,000			
<i>Supplementary</i>	<u>550</u>	17,550	17,550	-
D.4. CULTURAL PROJECTS				
<i>Original</i>	6,528			
<i>Supplementary</i>	<u>270</u>	6,798	6,680	21
D.5. CULTURAL INFRASTRUCTURE				
<i>Original</i>	43,455			
<i>Supplementary</i>	<u>(919)</u>	42,536	37,720	5
D.6. CULTURE IRELAND				
<i>Original</i>	4,500			
<i>Supplementary</i>	<u>(300)</u>	4,200	4,202	-
D.7. AN CHOMHAIRLE EALAÍÓN (PART FUNDED BY NATIONAL LOTTERY) (GRANT-IN-AID)				
<i>Original</i>	80,000			
<i>Supplementary</i>	<u>3,000</u>	83,000	83,000	-
D.8. GENERAL EXPENSES OF THE NATIONAL MUSEUM OF IRELAND (GRANT-IN-AID)		19,512	18,332	-
D.9. GENERAL EXPENSES OF THE NATIONAL LIBRARY OF IRELAND (GRANT-IN-AID)				
<i>Original</i>	13,201			
<i>Supplementary</i>	<u>(500)</u>	12,701	12,701	-
D.10. IRISH FILM BOARD (GRANT-IN-AID)				
<i>Original</i>	19,659			
<i>Supplementary</i>	<u>2,500</u>	<u>22,159</u>	<u>22,159</u>	-
Gross Total				
<i>Original</i>	651,515			
<i>Supplementary</i>	1			
<i>Deferred Surrender</i>	<u>20,842</u>	672,358	645,748	5,657
<i>Deduct :-</i>				
E. APPROPRIATIONS-IN-AID		<u>2,240</u>	<u>2,449</u>	<u>53</u>
Net Total				
<i>Original</i>	649,275			
<i>Supplementary</i>	1			
<i>Deferred Surrender</i>	<u>20,842</u>	<u>670,118</u>	<u>643,299</u>	<u>5,604</u>
SURPLUS FOR YEAR		€ 26,818,907		
DEFERRED SURRENDER under Section 91 of the Finance Act 2004		€ 25,181,000		
SURPLUS TO BE SURRENDERED		€ 1,637,907		

The Statement of Accounting Policies and Principles and Notes 1 to 18 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			643,299
Changes in Capital Assets			
Purchases Cash	(371)		
Depreciation	572		
Loss on Disposals	<u>4</u>	205	
Assets Under Development			
Cash Payments		-	
Changes in Net Current Assets			
Increase in Closing Accruals		4,268	
Increase in Stocks		<u>(9)</u>	<u>4,464</u>
Direct Expenditure			647,763
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		6,296	
Notional Rents		<u>5,826</u>	<u>12,122</u>
Operating Cost			659,885

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			2,678
Current Assets			
Stocks (Note 16)		66	
Prepayments		21	
Accrued Income		53	
Other Debit Balances:			
OPW	946		
Other Suspense Balances	<u>811</u>	1,757	
PMG Balance and Cash	26,594		
Less Orders Outstanding	<u>(1,482)</u>	<u>25,112</u>	
Total Current Assets		<u>27,009</u>	
Less Current Liabilities			
Accrued Expenses		5,678	
Other Credit Balances:			
General Suspense	126		
Crowley Bequest Fund	757		
Due to State (Note 17)	<u>1,044</u>	1,927	
Net Liability to the Exchequer (Note 5)		<u>24,942</u>	
Total Current Liabilities		<u>32,547</u>	
Net Current Liabilities			<u>(5,538)</u>
Net Liabilities			<u>(2,860)</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	2,885	4,145	7,030
Additions	323	185	508
Disposals	(82)	(1)	(83)
Gross Assets at 31 December 2007	<u>3,126</u>	<u>4,329</u>	<u>7,455</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	1,835	2,449	4,284
Depreciation for the year	378	194	572
Depreciation on Disposals	(79)	-	(79)
Cumulative Depreciation at 31 December 2007	<u>2,134</u>	<u>2,643</u>	<u>4,777</u>
Net Capital Assets at 31 December 2007	<u>992</u>	<u>1,686</u>	<u>2,678</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	National Archive of Ireland Projects €000
Amounts brought forward at 1 January 2007	137
Cash Payments for year	-
Transferred to Asset Register	(137)
Amounts carried forward at 31 December 2007	<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 2007**

	€000	€000
Surplus for Year		
Surplus to be surrendered	1,638	
Deferred Surrender	<u>25,181</u>	26,819
Exchequer Grant Undrawn		<u>(1,877)</u>
Net Liability to the Exchequer		<u>24,942</u>
Represented by:		
Debtors		
Net PMG position and cash	25,112	
Debit Balances: Suspense	<u>1,757</u>	
		26,869
Creditors		
Due to State	(1,044)	
Credit Balances: Suspense	<u>(883)</u>	<u>(1,927)</u>
		<u>24,942</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

An amount of €622,432 was received from Pobal in respect for unexpended monies advanced under the Peace 1 Programme.

7 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	(878)	The main contributing factors to the overspend were increased staffing costs incurred as a consequence of the transfer into the Department under the Government's decentralisation programme of officers from other Departments with higher remuneration than those being replaced and staff overlaps in critical areas resulting in a full complement of staff at all times.
A.2.	69	The underspend was due to travel and subsistence expenditure being less than anticipated.
A.3.	121	The underspend was due to expenditure being less than anticipated mainly in the areas of training and seminar costs.
A.5.	372	The underspend was due to a policy to keep such expenditure to a minimum awaiting completion of the Department's new premises in Killarney.
A.6.	219	The underspend was due to a policy to keep such expenditure to a minimum awaiting completion of the Department's new premises in Killarney.
A.7.	69	The underspend was due to the Department's PR consultancy not being renewed.
A.8.	181	The underspend was due to the Department limiting its advertising and publicity to achieve savings in the overall administrative budget.
A.9.	127	The underspend was due to the Department not incurring consultancy expenditure as expected in relation to Value for Money Reviews.
C.2.	(2,787)	This subhead is demand led. The overspend was due to Swimming Pool Buildings progressing more quickly than was originally anticipated by Local Authorities.
C.4.	13,193	The underspend arose predominantly because the appointment of a Project Manager and Design Team took longer than expected.
C.5.	9,847	The underspend arose because commencement of work on site was delayed due to the planning process. The project is proceeding on schedule and the remainder of the grant (minus deposit retention) is due to be drawn in 2008. Liabilities matured for payment in 2007, totalling €5.353m, were included in the determination of the deferred surrender authorised by Section 91 of the Finance Act 2004 and were discharged by the Department in January 2008.
C.7.	177	Savings arose as some grantees did not draw down full payment of the approved grant prior to the end of December 2007.
D.1.	(14)	Income generated by the National Archives was greater than anticipated.
D.2.	399	Savings arose due to delays in the commencement of the installation of a ventilation system in the Archives Reading Room and the upgrade of existing lighting systems.
D.5.	4,816	The savings arose as the Department did not receive validated claims of sufficient value from grantees under the Capital Programme to utilise the subhead provision.
D.8.	1,180	Savings arose due to delays in progressing a number of capital projects and acquisitions in respect of the National Museum.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Tourism Ireland Limited Pension Receipts	200,000	326,147
2. National Archives	40,000	54,393
3. Miscellaneous Receipts	-	34,251
4. Irish Sports Council Pension Receipts	-	210,377
5. Dormant Accounts	<u>2,000,000</u>	<u>1,823,473</u>
Total	<u><u>2,240,000</u></u>	<u><u>2,448,641</u></u>

Explanation of Variation

1. The main reason for the variance was the purchase of AVC's and additional years service under the scheme rules.
2. Income generated by the National Archives was greater than anticipated.
4. No Estimate provision had been made for receipt of staff pensions deductions from the Irish Sports Council (ISC). However under new arrangements for the ISC's pension contributions agreed with the Department of Finance, staff pension deductions are now lodged as Appropriations-in-Aid to the Department.
5. The estimate provision was intended to offset payments made under the Department's Dormant Account Grant scheme (C.7). The full estimate was not drawn down as some grantees did not draw down full payment of the approved grant prior to the end of December 2007.

9 MATURED LIABILITIES

The total of matured liabilities at 31 December 2007 was €5,461,527.

10 COMMITMENTS

As at 31 December 2007, estimated commitments likely to materialise in future years were as follows:

A. Global Commitments	€
Commitments likely to materialise in subsequent years for:-	
Procurement subheads	137,041
Grants Subheads	4,084,946
B. Multi-Annual Capital Commitments	
1. Legally enforceable commitments under capital grant schemes:	
Sports & Recreational Grants	190,090,105
Local Authority Swimming Pool Programme	32,542,067
ACCESS (cultural development grants)	38,478,058
Other Arts capital projects	16,773,687
2. Capital projects with legally enforceable commitments in excess of €6,349,000:	
Lansdowne Road Redevelopment	121,950,414
Theatre Royal, Wexford	<u>9,733,835</u>
Total	<u><u>413,790,153</u></u>

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	138,544	61	3	19,503
Overtime and extra attendance	<u>177,393</u>	52	8	25,901
Total extra remuneration	<u>315,937</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 carryover of €313,000 is included in the Estimates for 2008.

Under the provision of Section 91 of the Finance Act 2004, €25,181,000 of unspent 2007 appropriations to capital supply services was carried forward to Subheads C.1., C.5. and D.3. for 2008.

Awards totalling €17,100 were made to staff under the scheme for recognition of exceptional performance.

13 COMMISSIONS AND ENQUIRIES ETC.

There were no Commissions and Enquiries undertaken in 2007.

14 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 2007

	€	€
Balance at 1 January 2007		16,285
Subhead D.3. (2007 Estimate provision)		17,550,000
Payments		
Irish Museum of Modern Art	8,272,000	
National Concert Hall	4,090,000	
Chester Beatty Library	3,208,000	
Crawford Gallery, Cork	<u>1,980,000</u>	
2007 Expenditure		<u>17,550,000</u>
Balance at 31 December 2007		<u>16,285</u>

Horse and Greyhound Racing Fund Account of Receipts and Payments for the year ended 31 December 2007

	€	€
Balance on 1 January 2007		-
Receipts (Subhead C.6.)		73,111,000
Expenditure:		
Horse Racing Ireland	58,539,000	
Bord na gCon	<u>14,572,000</u>	
Balance at 31 December 2007		-

The receipts of the fund as determined under Section 12 of the Horse and Greyhound Racing Act 2001 were €72,861,000. An additional payment of €250,000 was also provided from Subhead C.6. and was applied by way of financial assistance to Kilbeggan Racecourse. The assistance was administered by Horse Racing Ireland (HRI).

15 NATIONAL LOTTERY FUNDING

Subheads Part Funded by National Lottery - Payments in the year ended 31 December 2007

	€000
Payments	
Grants for Sporting Bodies and the provision of Sports and Recreational Facilities (Subhead C.1.)	63,724
Irish Sports Council (Grant-in-Aid) (Subhead C.3.)	54,025
An Comhairle Ealaíon - The Arts Council (Grant-in-Aid) (Subhead D.7.)	<u>83,000</u>
Total	<u>200,749</u>

Grants for Sporting Bodies and the Provision of Sports and Recreational Facilities (Subhead C.1.)

Organisation	Area	Amount €
Bagenalstown Pitch & Putt	Carlow	17,500
Burrin Celtic Football Club	Carlow	80,000
Carlow Lawn Tennis Club	Carlow	90,000
Carlow Martial Arts	Carlow	10,000
Carlow Rowing Club	Carlow	30,000
County Carlow RFC	Carlow	50,000
Eire Og GAA Club Carlow	Carlow	187,000
Erins Own/St Andrews/Muinbeg	Carlow	90,000
Leighlin & Dist Act Retirement	Carlow	1,000
Tinryland GAA Club	Carlow	50,000
Tullow RFC	Carlow	27,013
Active Virginians	Cavan	3,500
Ballinagh Leisure & Sports	Cavan	60,000
Ballyjamesduff Sc	Cavan	60,000
Ballymachugh GAA Club	Cavan	50,000
Belturbet Com Dev Association	Cavan	62,598
Belturbet Row Boat Club	Cavan	5,167
Butlersbridge GFC	Cavan	50,608
Castlerahan Area Dev	Cavan	44,570
Cavan Lawn Tennis Club	Cavan	89,678
Coiste Bhreifne Ui Raghalla	Cavan	142,500
Drumlin Equestrian	Cavan	14,013
Killinkere GAA Club	Cavan	47,500
Kingscourt Harps AFC	Cavan	50,000
Lacken Celtic GAA Club	Cavan	91,000
Laragh Area Dev Group	Cavan	41,776
Laragh United GFC	Cavan	100,000
Lavey GFC	Cavan	21,287
Maghera Mac Finns GFC	Cavan	19,600
Mullagh Comm Park	Cavan	107,451
Mullahoran GFC	Cavan	157,000
Ramor United GFC	Cavan	66,500
Shannon Gaels GAA, Cavan	Cavan	114,000
St. Patrick's Arva GFC	Cavan	47,500
Templeport St Aidans GAA	Cavan	32,000
Annaghneal Hall Dev	Clare	15,714
Bodyke GAA Club	Clare	2,304
Coolmeen GAA Club	Clare	20,000
Corbally United	Clare	10,000
Cratloe GAA	Clare	38,948
Eire Og GAA Club Ennis	Clare	19,510
Kilfenora Heritage Ltd	Clare	33,528
Kilkee Sub Aqua Club	Clare	25,000
Killaloe/Ballina Tennis	Clare	16,155
Kilmaley Sports Complex	Clare	6,349
Kilnamona Hurling Club	Clare	50,000
Lifford Oldtown AFC	Clare	71,250
Lisdoonvarna Failte Ltd	Clare	43,105
Michael Cusacks GAA Club	Clare	100,000
Newmarket Celtic AFC	Clare	25,000

		€
O'Callaghan's Mills GAA	Clare	5,360
Ogonnelloe GAA Club	Clare	31,955
Park AFC	Clare	53,757
Parteen St Nicholas GFC	Clare	25,000
Shannon Gymnastics Club	Clare	20,000
Sixmilebridge GAA Club	Clare	158,850
St Josephs Doora-Barefield	Clare	71,250
St Pats AFC	Clare	24,150
St Senan's RFC	Clare	8,000
Tubber GAA Dev Committee	Clare	45,000
Tulla United AFC	Clare	57,172
Whitegate GAA Club	Clare	5,714
Wolfe Tones Camogie Club	Clare	60,000
Aghabullogue GAA Club	Cork	64,854
Aghada GAA Club	Cork	213,750
Ahakista Rowing Club	Cork	1,420
Ardara Gaelic Athletic Club	Cork	50,000
Avondhu Development Group	Cork	4,000
Ballincollig Gymnastics Club	Cork	9,751
Ballincollig RFC	Cork	237,500
Ballincollig Sports All	Cork	66,598
Ballinlough Tennis Club	Cork	90,000
Ballinora GAA Club	Cork	35,000
Ballinure GAA Club	Cork	5,100
Ballydehob Community Assoc	Cork	29,622
Ballyhea GAA Club	Cork	4,500
Ballyhooly Tennis Club	Cork	29,780
Baltimore Sailing Club	Cork	25,000
Bandon Rugby Club	Cork	20,000
Barryroe GAA Club	Cork	70,000
Blackpool Comm Co-Op Serv	Cork	1,098
Blarney United FC Ltd	Cork	190,000
Boherbue GAA Club	Cork	35,000
Brian Dillon's GAA Club	Cork	48,059
Carrigtwohill GAA Club	Cork	42,136
Casement Celtic FC	Cork	5,110
Castlehaven GAA Club	Cork	90,000
Charleville Rugby Club	Cork	100,000
Churchtown GAA	Cork	30,000
Cill Mhuire GAA Club	Cork	3,750
Clanna Gael GAA Club	Cork	46,801
Clogheen/Kerry Pike Comm Ass	Cork	40,000
Cobh Pirates RFC	Cork	1,500
Cobh Ramblers Football Club	Cork	665,000
Coffey's Field/Togher Comm	Cork	6,000
Cork Acro Gymnastics Club	Cork	1,156
Cork Boat Club	Cork	20,000
Crosshaven Rowing Club	Cork	6,000
Cullen Handball Club	Cork	7,000
Cumann Iomanaíochta Cloughd	Cork	190,000
Dolphin Rugby Football Club	Cork	100,000
Donoughmore Comm Council	Cork	61,176
Donoughmore Hurling & FC	Cork	1,000
Drinagh Rangers AFC	Cork	9,758
Dromahane Tennis Club	Cork	35,000
Dromina GAA Club	Cork	40,000
Durrus & District Comm Co	Cork	9,000
Eire Og GAA Club, Ovens	Cork	239,493
Esb Pitch And Putt Club	Cork	20,000
Fermoy RFC	Cork	18,342
Fermoy Rowing Club	Cork	15,224
Fermoy Tn & Dist Angling	Cork	8,000
Glandore Harbour Yacht	Cork	8,000
Glen Amateur Boxing Club	Cork	5,902
Glen Rovers Hurling Club	Cork	112,763
Goleen & District Comm Co	Cork	73,575
Highfield RFC	Cork	140,940

		€
Irish Amateur Rowing Union	Cork	1,272,036
Kilbrin Community Council	Cork	75,000
Kilbrin GAA Club	Cork	40,520
Kilcrohane Development Assoc	Cork	2,500
Killavullen GAA Club	Cork	78,258
Killeagh GAA	Cork	217,022
Kilmacsimon Swimming/Rowing	Cork	4,000
Kilshannig GAA Club	Cork	103,285
Kinsale & Dock Rowing Club	Cork	8,000
Kinsale AFC	Cork	19,863
Kinsale Ladies Football Club	Cork	1,915
Knocknagree GAA Club	Cork	3,025
Lee Rowing Club	Cork	57,824
Leevale Athletic Club	Cork	9,234
Liscarroll GAA Club	Cork	13,387
Lismire GAA Club	Cork	3,500
Mallow GAA Club	Cork	380,000
Mallow Handball Club	Cork	8,756
Mayfield United AFC	Cork	27,500
Meelin GAA Club	Cork	40,000
Midleton Cbs/Midleton Ac	Cork	4,346
Mourneabbey Comm Council	Cork	80,000
Munster Football Association	Cork	494,091
Old Christians RFC	Cork	109,081
Pairc Reigiun An Geloais	Cork	190,000
Park United Soccer Club	Cork	98,000
Phoenix Kayak Club	Cork	25,000
Rathcoole Rovers F.C.	Cork	13,000
Rathluirc GAA Club	Cork	3,250
Rockchapel GAA Club	Cork	3,000
Rushbrook Tennis & Croquet	Cork	213,750
Sarsfield Hurling Club	Cork	100,000
Shanballymore Tennis Club	Cork	23,165
Skibbereen Rowing Club	Cork	35,000
Sovereign Dive Club Cork	Cork	20,000
St Finbars National Hurling Club	Cork	120,000
St Oliver Plunkett GAA Club	Cork	21,500
Tullylease Comm Co Ltd Co	Cork	60,000
Whitegate Yawl Rowing Club	Cork	5,993
Youghal Town Council	Cork	467,889
Ardara Gaelic Athletic Club	Donegal	15,724
Ardara Parish Council	Donegal	11,243
Buncrana Youth/Comm Develop	Donegal	190,000
Cappry Rovers FC	Donegal	28,500
Carndonagh Boxing Club	Donegal	2,000
Castlefin Partnership Init	Donegal	23,850
Clg Bun An Phobail Merville	Donegal	81,042
Clg Ghleann Fhinne Glenfin	Donegal	4,500
Clg Na Cealla Beaga Killybe	Donegal	37,600
Clg Naomh Padraig Uisce Chn	Donegal	2,000
Cockhill Celtic Youth & FC	Donegal	40,000
Convoy Arsenal FC	Donegal	32,902
Donegal Canoe Club	Donegal	2,936
Donegal Co. Board Iaba	Donegal	2,000
Donegal Junior Football Lg	Donegal	27,650
Donegal Motor Club Ltd	Donegal	15,000
Donegal Town Soccer Club Gnt	Donegal	2,741
Eany Celtic FC/Inver Dev	Donegal	11,911
East Donegal Pony Club	Donegal	7,000
Finn Harps Co-Op Society	Donegal	11,776
Four Masters GAA Club	Donegal	15,000
Gleneely Colts FC	Donegal	16,291
Greencastle Sports/Leisure	Donegal	21,451
Gweebarra Canoe Club	Donegal	2,549
Inishowen Football League	Donegal	45,000
Inishowen Sub-Aqua Club	Donegal	4,000

		€
Inniskeel Ac & St Columba's	Donegal	33,900
Ionad Pobail/Spoirt Naomh	Donegal	150,000
Kerrykeel Park Development	Donegal	57,000
Letterkenny RFC & Gaels GAA	Donegal	72,224
Lifford Athletic Club	Donegal	24,882
Narin Portnoo Ros Co-Op	Donegal	1,620
Quigley Point Comm Cntr Ltd	Donegal	27,801
Quigleys Point Swifts FC	Donegal	18,016
Raphoe Hockey Club	Donegal	400
Ray Youth Athletic Club	Donegal	17,138
Red Hughs GAA Club	Donegal	25,000
St Catherine's FC	Donegal	26,357
St Eunan's GAA Club	Donegal	57,895
St Johnston Cricket Club	Donegal	4,000
St Michaels GAA Club Don Gnt	Donegal	51,076
St Patricks GAA Club Malin	Donegal	80,000
Twin Towns Abc	Donegal	3,500
Aerlingus Divers	Dublin	1,736
All Saints Indoor Bowling	Dublin	1,500
Ashbrook Lawn Tennis Cl	Dublin	15,000
Athletic Assoc Of Ireland	Dublin	649,300
Atlantis Sub Aqua Club	Dublin	3,000
Balbriggan Football Club	Dublin	275,000
Baldoyle Boxing Club	Dublin	4,000
Baldoyle United AFC	Dublin	40,000
Ballyboden Wanderers GAA Club	Dublin	5,000
Ballyfermot Gymnastics	Dublin	1,447
Basketball Ireland	Dublin	400,000
Bushy Park Skateboard Park	Dublin	100,000
Cherry Orchard FC	Dublin	6,250
Citywise	Dublin	10,000
Civil Service Cricket Club	Dublin	849
Clontarf Cricket Club	Dublin	61,715
Clontarf GAA Club	Dublin	213,184
Clontarf Hockey Club	Dublin	10,000
Clontarf Ltc	Dublin	50,000
Commercial Rowing Club	Dublin	30,177
Commercials Hurling Club	Dublin	38,516
Coolmine Rugby FC	Dublin	17,500
Corinthians Hockey Club	Dublin	60,000
Croke Park	Dublin	917,546
Curragh Sub Aqua Club	Dublin	20,000
Cym Cricket Club	Dublin	6,000
Cym Sports Club	Dublin	10,000
Darndale Belcamp Comm Leisr	Dublin	110,456
Darndale/Raheny & Finglas	Dublin	90,000
Dlrcc Loughlinstown Leis	Dublin	104,029
Dublin City Advent Club	Dublin	4,000
Dublin City Council	Dublin	170,743
Dun Laoghaire Rathdown Co	Dublin	40,874
Dundrum AFC	Dublin	15,911
East Wall Water Sport Grp	Dublin	253,160
Eastpoint Table Ten Club	Dublin	2,500
Esker Celtic Football Club	Dublin	122,954
FCc Mulhuddart Comm Cntr	Dublin	30,400
Fifth Port Dollymount	Dublin	17,500
Garristown GFC	Dublin	204,250
Glenageary Lawn Tennis Club	Dublin	14,250
Glenville Pitch & Putt Club	Dublin	1,500
Howth Yacht Club	Dublin	25,000
Irish Amateur Boxing Ass	Dublin	98,012
Irish Amateur Rowing Union	Dublin	148,819
Irish Clay Pigeon Shooting	Dublin	21,333
Irish Divers	Dublin	4,800
Irish Gymnastics Assoc	Dublin	14,860
Irish Hockey Ass & Ucd Sprrt	Dublin	200,000

		€
Irish Sailing Association	Dublin	432,900
Kenilworth Bowling Club	Dublin	4,000
Kilbarrack United FC	Dublin	304,704
Kilmacud Crokes GAA Club	Dublin	304,000
Kilnamanagh Family Rec Cntr	Dublin	44,805
Kingswood Comm Leisure Cntr	Dublin	237,500
Ladyswell Park Pitches	Dublin	8,000
Larkview F.C.	Dublin	85,500
Leinster Cricket Club	Dublin	64,251
Loreto Coll Kenpo Karate	Dublin	2,000
Loreto Hockey Club	Dublin	100,000
Lucan United FC	Dublin	19,000
Mellowes Bds Football Club	Dublin	4,500
Mellowes Park Pitches	Dublin	15,000
Monkstown Pool & Fitness	Dublin	42,500
Mount Tallant Boxing Club	Dublin	2,000
Na Fianna GAA Club	Dublin	95,000
Naomh Mearnog GAA Club	Dublin	486,527
Newbridge Demesne Pitches	Dublin	29,854
Old Belvedere RFC	Dublin	71,994
Oscar Traynor Coaching Dev	Dublin	196,062
Our Lady Of Good Counsel GAA & Camogie	Dublin	19,197
Outhouse	Dublin	36,189
Paralympic Council Of Ire	Dublin	89,020
Peamount United FC	Dublin	332,500
Phoenix Cricket Club	Dublin	850
Piranha Triathlon Club	Dublin	6,490
Portmarnock Sub-Aqua Club	Dublin	10,000
Roadstone P&P Club	Dublin	3,000
Royal Dublin Society	Dublin	1,662,500
Rush Cricket Club	Dublin	30,000
Rush Sailing Club	Dublin	60,000
Sacred Heart F C	Dublin	233,751
Sailing In Dublin	Dublin	11,000
Sandyford Cricket Club	Dublin	6,000
Seapoint Rugby Club	Dublin	54,086
Shankill Tennis Club	Dublin	237,500
Sillogue Pk Public Golf	Dublin	40,442
Skerries RFC	Dublin	8,850
Skerries Sailing Club	Dublin	95,500
St Anne's GAA Bohernabreena	Dublin	125,000
St Anne's Park	Dublin	30,589
St Brigids GAA Dublin	Dublin	907,763
St Francis Football Club	Dublin	52,696
St James Athletic FC	Dublin	900
St Patrick's Athletic FC	Dublin	334,833
St Patrick's Rowing Club	Dublin	7,000
St Paul's Artane FC	Dublin	201,554
St Peregrine's GAA Club	Dublin	15,000
St Sylvester's GAA Club	Dublin	28,500
Sth Dublin Football League	Dublin	181,750
Sutton Dinghy Club	Dublin	3,000
Templeogue Unid Ladies FC	Dublin	6,349
Templeogue United FC	Dublin	11,796
Three Rock Rovers Hockey	Dublin	38,000
Trojan Swim Club	Dublin	2,500
Ucd Belfield Bowl	Dublin	942,844
Verona Sports & Leisure FC	Dublin	200,000
Wexford Centre Project	Dublin	6,361
Whitehall Rangers AFC	Dublin	10,845
Wild Water Kayak Club	Dublin	15,000
Ardscoil Mhuire	Galway	83,955
Ballinakill Field Committee	Galway	74,400
Ballinasloe GAA Club	Galway	4,500
Ballinasloe RFC	Galway	45,478
Ballinasloe Town AFC	Galway	149,600

		€
Ballygar & Districts Ballyg	Galway	63,079
Belclare Sylane Community Co	Galway	57,000
Caherlistrane GAA Club	Galway	25,000
Cappataggle Comm Sportsfld	Galway	2,500
Carnmore GAA Club	Galway	43,299
Claddaghduff Hall Dev Ass	Galway	10,844
Clifden Boat Club	Galway	15,000
Clonakilty Comm Sports Ass	Galway	75,000
Clonberne Comm Centr Co	Galway	120,000
Clonfert Sportsfield Cmtee	Galway	2,000
Corofin GAA Club	Galway	100,000
Corrib Karate Club	Galway	7,038
Craughwell FC, Ac & Ns	Galway	95,000
Creggs RFC	Galway	66,500
Dunmore Comm Sport Grp	Galway	95,000
Eire Og GAA Club, Ovens	Galway	62,102
Eyrecourt Sports & Social	Galway	13,792
Foscadh Community Dev Ltd	Galway	20,853
Galway Karate Club	Galway	2,565
Galway Rowing Club	Galway	75,000
Galway Sub Aqua Club	Galway	7,000
Glen Celtic AFC	Galway	60,000
Glenamaddy GAA Club	Galway	61,402
Headford GAA Club	Galway	95,000
Kilkerrin United FC	Galway	4,880
Killannin Community Centre	Galway	14,483
Kinvara Bay Sailing Club	Galway	2,758
Kinvara GAA Club	Galway	44,800
Maree Basketball Club	Galway	59,529
Menlough GAA Club	Galway	50,000
Mervue United AFC	Galway	95,000
Monivea Abbey GFC	Galway	80,000
Mountbellew Sport & Leis	Galway	209,000
Moylough Parish Sportsfi	Galway	22,000
Moyne Villa FC	Galway	42,750
Mullagh GAA Club	Galway	65,000
Naomh Feichin GAA Club	Galway	19,916
Nui Galway Rowing Club	Galway	10,000
Pearse Stadium	Galway	100,000
Portumna Angling Associatn	Galway	7,000
Portumna GAA Club	Galway	137,091
Renmore Gymnastics Club	Galway	400
Salthill-Knocknacarra GAA	Galway	76,000
Shiven Rovers AFC	Galway	130,000
Southpaw Boxing Club	Galway	1,781
St Gabriels GAA, Kilconnell	Galway	20,000
St Josephs' The Bish Rowing	Galway	8,453
St Thomas' GAA Club	Galway	2,000
Terryland Park Dev Cmtee (Gnt	Galway	971,146
Tuam Stars GAA Club	Galway	57,000
Tuam Traveller Education	Galway	41,389
Turloughmore Hurling Club	Galway	65,929
Williamstown GAA Club	Galway	78,713
Ardfert Community Council	Kerry	59,308
Asdee Rovers FC	Kerry	47,754
Atlantic Sailing Club	Kerry	12,500
Austin Stacks GAA Club Tral	Kerry	35,020
Ballybunion Health & Leis	Kerry	50,000
Ballyhar Dynamos AFC	Kerry	8,280
Ballyheigue GAA	Kerry	102,500
Ballylongford GAA Club	Kerry	2,500
Cahirciveen Rowing Club	Kerry	21,151
Castleisland Comm Centre	Kerry	100,000
Castleisland Rugby Club	Kerry	100,000
Castlemaine Comm Servs Ltd	Kerry	73,392
Commercial Rc Killarney	Kerry	3,111

		€
County Kerry Cricket Club	Kerry	10,000
Craobh Cumann Emmet	Kerry	106,750
Cromane GAA Club	Kerry	18,015
Cromane Rowing Club	Kerry	10,620
Cumann Iosaef Teoranta	Kerry	66,500
Deerpark Pitch & Putt	Kerry	15,000
Farranfore-Maine Valley Ac	Kerry	2,395
Finuge GAA Club	Kerry	50,000
Fossa Rowing Club	Kerry	6,539
Glenbeigh Glencar GAA	Kerry	143,250
Inbhear Sceine Kerry Sac	Kerry	30,000
Institute Of Tech, Tralee	Kerry	4,000
Keel GAA	Kerry	4,184
Kenmare Rowing/Boating Club	Kerry	4,242
Kenmare Shamrocks Hurling	Kerry	53,275
Kerins O'rahillys GAA Club	Kerry	141,096
Kerry Basketball Board	Kerry	3,500
Kerry District League	Kerry	170,000
Killarney Athletic F.C.	Kerry	129,886
Killarney Celtic FC	Kerry	62,000
Killarney Legion GAA Club	Kerry	2,500
Killarney Legion GAA Club	Kerry	17,359
Killorglin Rowing Club	Kerry	23,329
Kilmoyley Community Centre	Kerry	2,000
Kingdom Archery Club	Kerry	400
Knocknagoshel Boxing Club	Kerry	6,812
Knocknagoshel Sports & Rec	Kerry	25,000
Laune Rangers GAA	Kerry	110,000
Lenamore Rovers F.C.	Kerry	47,500
Lickeen Field Development	Kerry	47,000
Listowel Celtic Sc	Kerry	42,200
Lixnaw Hurling Club	Kerry	62,695
Maharees Regatta Comm	Kerry	3,145
Milltown/Castlemaine GAA Club	Kerry	29,794
Moyvane GAA Club	Kerry	54,500
Muckross Rowing Club Ltd	Kerry	2,508
Na Gaeil Clg	Kerry	3,592
Over The Water Rowing Club	Kerry	4,933
Port Of Tralee Seascouts	Kerry	5,348
Portmagee Community Centre	Kerry	14,000
Portmagee Rowing Club	Kerry	25,144
Rathmore GAA Club	Kerry	51,643
Rattoo Rovers F.C.	Kerry	700
Renard GAA Club	Kerry	128,250
Scartaglen GAA Club	Kerry	29,930
Scoil Realta Na Maidine	Kerry	50,000
Shanakill Family Resource	Kerry	54,804
Skellig Rangers GAA Club	Kerry	47,500
Sneem Rowing Club	Kerry	69,363
South Kerry Sports Centre	Kerry	247,728
St Brendan's Rowing Club	Kerry	27,803
St Marys GAA Cahirciveen	Kerry	180,006
St Michaels/Listowel Bsk.	Kerry	6,346
St Patricks GAA Blennerv Gnt	Kerry	31,061
St Senans GAA Listowel	Kerry	133,000
Templenoe Rowing Club	Kerry	8,040
Tralee Dynamos AFC	Kerry	57,000
Tralee Gymnastics Club	Kerry	5,815
Tralee Harriers Athletic	Kerry	30,800
Tralee RFC	Kerry	2,000
Tralee Rowing Club	Kerry	20,000
Valentia Comm Health & Welf	Kerry	64,003
Waterville GAA Club	Kerry	249,000
Workmens Rowing Club	Kerry	8,400
Athy Rowing Club	Kildare	2,342
Athy Rugby Football Club Gnt	Kildare	13,000

		€
Athy Sports & Acrobatics	Kildare	19,000
Ballyteague GAA	Kildare	38,000
Celbridge Comm Sports Cntr	Kildare	237,500
Ellistown GAA	Kildare	114,000
Excel Gymnastics Club	Kildare	8,000
Kilcock Canoe Polo Club	Kildare	31,000
Leixlip Amenities Centre	Kildare	209,000
Leixlip Tennis Club	Kildare	100,000
Liffey Celtics Basketball	Kildare	2,000
Naas GAA Club	Kildare	32,500
Naas Sub Aqua Club	Kildare	10,000
Newbridge Town FC Kildare	Kildare	42,487
Punchestown 3 Day Event	Kildare	39,900
Rathcoffey GAA	Kildare	48,711
Round Towers GAA Club	Kildare	9,523
Ryston Sports & Social Club	Kildare	47,500
St Laurence's GAA Club	Kildare	27,501
Black And Whites GAA Club	Kilkenny	24,232
Carrick On Suir Rugby Club	Kilkenny	2,000
Cm Community Sports	Kilkenny	64,500
Conahy Shamrocks GAA Club	Kilkenny	7,360
Deen Celtic A.F.C.	Kilkenny	65,000
Fenians G.A.A. Club	Kilkenny	57,000
Graiguenamanagh GAA Club	Kilkenny	30,955
Kilkenny City Football Club	Kilkenny	93,751
Kilkenny RFC	Kilkenny	130,000
Kilkenny Sub Aqua Club	Kilkenny	42,750
Kilmacow Hall Committee	Kilkenny	10,500
Lisdowney GAA Club	Kilkenny	12,494
Mooncoin GAA Club	Kilkenny	9,000
Muckalee GFC	Kilkenny	130,000
Piltown AFC Plc	Kilkenny	11,917
Piltown GAA Club	Kilkenny	28,201
Railyard GFC	Kilkenny	16,319
Slieverue GAA Club	Kilkenny	1,000
Sos Kilkenny Ltd.	Kilkenny	61,400
St Lachtain's GAA Club	Kilkenny	136,500
St Senan's Athletic Club	Kilkenny	4,714
Thomastown United AFC	Kilkenny	81,900
Threecastles Hall Assc	Kilkenny	17,081
Tullaroan A.F.C.	Kilkenny	38,000
Tullaroan GAA Club	Kilkenny	2,010
Arles-Kilcruise GFC	Laois	57,000
Ballinakill GAA Club	Laois	47,500
Ballypickas GAA Club	Laois	50,000
Ballyroan Juvenile GAA Club	Laois	9,126
Clonaslee Commnty Develpmnt	Laois	70,000
Emo Sportsfield Committee	Laois	15,000
Graigucullen GAA	Laois	190,000
Heywood Sports Facilities	Laois	76,000
Kyle GAA Club	Laois	13,872
Laois GAA - O Moore Park	Laois	237,500
Laois Sports Partnership	Laois	1,876
Mountmellick GAA Club	Laois	5,500
Mountmellick Smiths Fld Dev	Laois	100,000
Mountmellick Soccer Club	Laois	150,000
Portarlinton RFC Ltd	Laois	70,000
Portlaoise RFC	Laois	6,000
St Colmcilles Ns & Errill	Laois	250
Swan Comm & Rec Centre	Laois	15,692
The Heath GAA Club	Laois	32,685
The Rock GAA Club	Laois	20,000
Timahoe GAA Club	Laois	25,000
Woodenbridge Paddlers Assc	Laois	4,000
Allen Gaels GAA Club	Leitrim	57,400
Annaduff GAA Club	Leitrim	60,000

		€
Aughavas GAA Club	Leitrim	27,000
Carrigallen GAA	Leitrim	76,000
Drumkeeran Handball & Sports	Leitrim	64,295
Drumreilly GAA Club	Leitrim	52,640
Fenagh Handball Club	Leitrim	76,000
Glencar-Manorhamilton GFC	Leitrim	8,520
Glenfarne Gun Club	Leitrim	3,254
Kinlough Development Co Ltd	Leitrim	13,308
Leitrim Gaels Comm Fld Dev	Leitrim	24,000
Manorhamilton Comm Tennis	Leitrim	43,664
Mohill Community Sport Cntr	Leitrim	11,800
St Mary's GAA Ck-On-Shannon	Leitrim	17,100
Aisling Annacotty AFC	Limerick	35,000
Athea GAA	Limerick	91,000
Athlunkard Boat Club	Limerick	20,000
Ballingarry AFC	Limerick	47,500
Ballybricken GAA Club	Limerick	95,738
Bruff Pitch And Putt Club	Limerick	5,000
Cappamore Dev Ass	Limerick	100,000
Cappamore GAA Club	Limerick	50,000
Castleconnell Boat Club	Limerick	62,355
Castletown Ballyagran GAA	Limerick	21,000
Claughaun GAA Club	Limerick	84,000
Crecora GAA Club	Limerick	10,660
Croagh-Kilfinny Dev Org	Limerick	11,493
Croom United Soccer Club	Limerick	13,963
Cumann Athain Clg/Ahane GAA	Limerick	58,234
Desmond Ability Resource	Limerick	26,400
Feenagh Kilmeedy Brd Na Nog	Limerick	18,000
Garryspillane GAA Club	Limerick	147,409
Gerald Griffin GAA Club	Limerick	100,000
Glantine FC	Limerick	24,442
Glin GAA Club	Limerick	61,750
Glin Rovers AFC	Limerick	30,000
Granville Rangers AFC	Limerick	80,000
Herbertstown Development As	Limerick	2,985
Killeaney AFC	Limerick	40,000
Killeedy GAA Club	Limerick	65,000
Limerick Lawn Tennis Club	Limerick	114,000
Limerick Youth Service	Limerick	66,199
Mid West Spina Bifida Ass	Limerick	1,750
Monagea GAA Club	Limerick	7,687
Mungret Regional FC	Limerick	114,000
Newcastle West & Dist Cntr	Limerick	3,750
Old Christians GAA Club	Limerick	30,000
Oola GAA Club	Limerick	55,902
Presentation RFC	Limerick	2,500
South Liberties GAA Club	Limerick	25,000
Southill Weight Powerlifting	Limerick	10,400
St Kieran's GAA Club	Limerick	24,640
St Mary's RFC	Limerick	27,000
St Michael's Rowing Club	Limerick	36,200
St Munchin's Boxing Club	Limerick	1,444
Tournafulla GAA Club	Limerick	35,000
Ballymahon AFC	Longford	15,684
Ballymahon GAA Club	Longford	3,500
Carrickedmond GAA	Longford	40,000
Colmcille GAA Club	Longford	11,067
Emmet Og GFC	Longford	60,000
Fr. Manning Gaels GAA Club	Longford	109,044
Granard Com Sports Hall	Longford	66,500
Lanesborough Abc	Longford	3,000
Longford Boxing Club	Longford	2,694
Lough Ree Sub Aqua Club	Longford	11,200
Mostrim GAA Club	Longford	100,000
Sean Connolly's GAA Club	Longford	2,100

		€
Abaile Sports Facility	Louth	40,000
Annaghminnon Rovers GFC	Louth	70,000
Ardee Celtic Football Club	Louth	120,000
Ardee St. Mary's GFC	Louth	16,685
Ardee Tennis Cl/Comm Schl	Louth	35,000
Bellurgan United FC	Louth	8,668
Carlingford Adv Racing	Louth	10,814
Carlingford Comm Dev Ltd	Louth	5,993
Cuchulainn Archers	Louth	3,000
Drogheda Town FC	Louth	85,500
Dundalk Football Club	Louth	107,663
Dundalk Schoolboys Leag	Louth	11,155
Dundalk Tennis & Bad	Louth	100,000
Dundalk Young Irelands GFC	Louth	44,360
Glen Emmets GFC	Louth	156,750
Glenmore Ac	Louth	48,599
Glenmuir United FC	Louth	31,500
Greenhills Comm Sports	Louth	1,631
Holy Family Boxing Club	Louth	45,000
Killanny Community & Sports	Louth	80,000
Louth County Board	Louth	950,000
Naomh Malachi GFC	Louth	35,000
Quay Celtic Club	Louth	45,000
Sean O'mahony's GFC	Louth	28,500
St Bride's GFC	Louth	55,000
St Josephs GFC	Louth	47,500
St Nicholas GFCrathmullen	Louth	7,126
Walshestown Juvenile FC	Louth	57,000
An Sportlann Ballinrobe	Mayo	44,411
Ardnaree Sarsfields GAA	Mayo	73,311
Ballinrobe Comm School &GAA	Mayo	125,000
Ballinrobe RFC	Mayo	10,092
Ballycastle GAA Club	Mayo	10,000
Ballyglass Ass Football &	Mayo	2,500
Ballyhaunis G.A.A. Club	Mayo	32,400
Barnacarroll Area Dev Co	Mayo	40,000
Boefield Community Group	Mayo	75,000
Breaffy GAA Club	Mayo	100,000
Castlebar Rugby Club	Mayo	70,000
Claremorris AFC	Mayo	100,000
Claremorris Athletic Sports	Mayo	14,538
Cloonfad United FC	Mayo	5,999
Crossmolina AFC	Mayo	7,376
Cska Killasser & Comm Cntr	Mayo	38,495
Foxford Sport & Leis Cnt	Mayo	12,000
Grainne Uaile Sub Aqua	Mayo	15,000
Kilfian GAA	Mayo	29,048
Kilmovee Shamrocks GAA Club	Mayo	35,360
Kiltimagh/Knock United Socc	Mayo	40,000
Knockmore GAA Club	Mayo	20,452
Lahardane Mchales GAA Club	Mayo	22,724
Louisburgh GAA Club	Mayo	19,984
Manulla Sporting Club	Mayo	190,000
Mayo Assoc Football L	Mayo	83,422
Mayo Yacht/Mayo Sailing Club	Mayo	50,000
Moy Estuary Trout/Boat	Mayo	3,000
Partry Athletic FC	Mayo	11,000
Scoil Phadraig Sports Cmtee	Mayo	30,000
Shrule Glencorrib GAA	Mayo	59,588
Snugboro United FC	Mayo	5,000
St Coman's GAA Club	Mayo	60,000
Swinford Amenities Dev Co	Mayo	70,489
Swinford Soccer Club	Mayo	50,000
Westport United	Mayo	10,000
Abbeylara GAA Club	Meath	76,000
Alphadive Meath Sub Aqua	Meath	24,928

		€
Ashbourne Rugby Club	Meath	320,000
Blackhall Gaels GAA Club	Meath	9,982
Castletown GFC	Meath	47,500
Claremont Stadium Club	Meath	8,459
Cortown GAA	Meath	30,000
Drumconrath GFC	Meath	649
Duleek A.F.C.	Meath	70,000
Dunshaughlin P&P Club	Meath	5,500
Fohenagh & Districts GAA	Meath	2,918
Kilmainhamwood GFC	Meath	100,000
Kiltale Hurling & Camogie	Meath	55,000
Longwood GAA Club	Meath	80,000
Meath & District Soccer Lge	Meath	175,000
Meath County Council	Meath	70,000
Meath GAA County Board	Meath	1,000,000
Meath Hill GFC	Meath	3,750
Moynalty GFC	Meath	102,375
Moynalty Tennis Club	Meath	47,373
Newtown United FC	Meath	4,750
Oldcastle GAA Club	Meath	100,000
Ratoath Athletic Club	Meath	42,750
Ratoath GAA Club	Meath	76,000
Seneschalstown Comm Sports	Meath	7,500
Simonestown Gael GAA Comm &S	Meath	7,500
St Colmcille's GAA Club	Meath	5,000
Stamullen Road Club	Meath	4,943
Trim Tennis Club	Meath	40,000
Aughnamullen GAA Club	Monaghan	80,000
Bawn Hand & Racquetball	Monaghan	85,500
Beech Hill Sports Centre	Monaghan	40,964
Carrickroe Community Cntr	Monaghan	35,000
Clara Comm Playground Proj	Monaghan	6,726
Clones Amateur Boxing Club	Monaghan	1,000
Corduff Gaels Gaelic FC	Monaghan	142,500
Currin GFC	Monaghan	47,500
Donagh Sports Field Cmtee	Monaghan	2,500
Emyvale Cycling Club	Monaghan	1,128
Inniskeen Grattan's Clg	Monaghan	104,500
Latton O'rahilly GAA Club	Monaghan	44,487
Magheracloone GFC	Monaghan	3,176
Monaghan GAA Co Board	Monaghan	950,000
Monaghan United FC	Monaghan	344,712
Oram GFC	Monaghan	31,328
Rockcorry GAA Club	Monaghan	79,794
Tyholland St Patrick's GFC	Monaghan	90,250
Ballinamere GAA Club	Offaly	76,000
Ballycumber GAA Club	Offaly	40,000
Banagher Shannon Bank Pk	Offaly	30,000
Banagher United Soccer Club	Offaly	87,395
Birr Development Co Ltd	Offaly	345,000
Birr Rugby Football Club	Offaly	12,595
Birr Town Football Club	Offaly	71,505
Bracknagh GAA Club	Offaly	10,000
Crinkill Sport & Rec Centre	Offaly	10,000
Durrow GAA Club	Offaly	6,988
Gallen United Soccer Club	Offaly	95,000
Irish Parachute Club Ltd.	Offaly	57,000
Kilcormac Development Asse	Offaly	33,928
Killoughey Comm Centre	Offaly	39,670
Lusmagh GAA Club	Offaly	74,738
Offaly Rowing Club	Offaly	40,000
Ormond Flying Club	Offaly	68,751
Raheen GAA Club	Offaly	12,000
Shinrone Development Ltd	Offaly	90,000
St Rynagh's Hurling Club	Offaly	40,000
St Sarans Belmont Hurling	Offaly	50,000

		€
Tullamore Canoe Club	Offaly	5,000
Tullamore Hockey Club	Offaly	4,000
Tullamore Pitch & Putt Club	Offaly	5,000
Athleague Hurling Club	Roscommon	48,712
Ballaghaderreen Community Pk	Roscommon	45,216
Boyle Basketball Club	Roscommon	1,988
Castlereagh Celtic FC	Roscommon	58,030
Dysart Comm Sports Centre	Roscommon	4,000
Gaeil Roscomain GAA Club	Roscommon	9,109
Lisacul Handball Club	Roscommon	29,840
Moore United FC	Roscommon	25,000
Padraig Pearse's GAA Club	Roscommon	9,512
Roscommon Athletic Club	Roscommon	4,278
Skyvalley Rovers FC	Roscommon	61,613
St Aidan's GAA Club	Roscommon	32,161
St Brigid's Sports & Social	Roscommon	11,578
St John's Comm Co, Lecarrow	Roscommon	49,700
St Josephs Parishcoun Bo	Roscommon	52,431
St Michael's GAA Club, Boyle	Roscommon	3,020
St Ronan's GAA Club	Roscommon	35,000
Strokestown GAA Club	Roscommon	120,000
Strokestown United FC	Roscommon	63,351
Ballinalack Comm Park	Sligo	53,640
Ballisodare Comm Sports	Sligo	107,257
Beltorc Ltd.	Sligo	19,000
Calry/St Joseph's Comm Pk	Sligo	49,000
Castleconnor GAA FC	Sligo	14,100
Cloonacool Comm Pk Ltd	Sligo	24,585
Coolaney Development Co	Sligo	84,629
County Sligo Tennis Clb Ltd	Sligo	30,000
Drumcliffe Rosses Point GAA	Sligo	14,893
Geevagh Comm Resource Group	Sligo	66,801
Mercy Clge Sligo/All Stars	Sligo	35,500
Mullaghmore Sailing Club	Sligo	1,564
Mullinabreena-Coolaney	Sligo	11,550
Sligo Borough Co-Garravogue	Sligo	41,835
Sligo Co GAA Brd/Markievicz	Sligo	39,524
Sligo Rovers Dev Ass	Sligo	116,920
St Farnans Community Park	Sligo	40,000
St Johns Comm Dev Carrar	Sligo	27,827
St Mary's GAA Club	Sligo	50,218
Yeats United Soccer Club	Sligo	80,790
Ballinahinch GAA Club	Tipperary	17,573
Ballylooby Castlegrace GAA	Tipperary	16,440
Canon Hayes Comm Recreation	Tipperary	35,739
Cappawhite Comm Council Ltd	Tipperary	28,372
Cappawhite GAA Club	Tipperary	65,000
Carrick Swans GAA	Tipperary	35,000
Carrick United AFC Ltd.	Tipperary	994
Carrick-On-Suir Boxing Club	Tipperary	2,832
Clanwilliam Football Club	Tipperary	82,239
Clerihan Community Council	Tipperary	116,070
Clonmel Boxing Club	Tipperary	2,000
Clonmel Celtic FC Ltd	Tipperary	135,465
Clonmel RFC	Tipperary	80,000
Clonmel Rowing Club	Tipperary	3,228
Clonoulty Rossmore GAA Club	Tipperary	60,000
County Sligo Surf Club	Tipperary	5,230
Duneske Leisure Limited	Tipperary	60,000
Eire Og Annacarty GAA Club	Tipperary	8,000
Fethard Comm Sportsfld Ltd	Tipperary	9,400
Grangemockler Comm Sport	Tipperary	2,500
Holycross-Ballycahill GAA	Tipperary	111,230
Kilfeacle And District RFC	Tipperary	33,186
Kilfeacle Com/Tennis Club	Tipperary	21,685
Killavilla United AFC	Tipperary	64,831

		€
Knockshegowna GAA Club	Tipperary	30,000
Larkspur Park	Tipperary	35,000
Lattin Lawn Tennis Club	Tipperary	1,250
Moycarkey Borris GAA	Tipperary	56,744
Moyglass Sports & Leisure	Tipperary	237,500
Moyle Rovers GAA Club	Tipperary	23,219
Moyne-Templetuohy Hurling	Tipperary	18,600
Nenagh Lawn Tennis Club	Tipperary	5,363
Newport GAA Club	Tipperary	15,000
Puckane & District Tennis	Tipperary	1,300
Rearcross FC	Tipperary	36,500
Sean Treacy's GAA Club	Tipperary	15,241
Slieveardagh Sports Ltd	Tipperary	171,000
Sologhead GAA Club	Tipperary	57,000
St Molleran's GAA Club	Tipperary	20,872
St. Marys Rochfortbridge	Tipperary	90,878
St. Nicholas Boxing Club	Tipperary	1,382
Thurles Gaelic Sportsfield	Tipperary	589,853
Tipperary County Camogie Board	Tipperary	18,000
Tipperary Regional Yth Svcs	Tipperary	2,384
Abbeyside United AFC	Waterford	25,000
Arravale Rovers GAA Club	Waterford	7,800
Bolton Football Club	Waterford	8,414
Brideview United AFC Ltd	Waterford	80,000
Cappoquin A.F.C.	Waterford	22,586
Cappoquin Comm Dev Co Ltd	Waterford	131,600
Cappoquin Snooker/Cyms Hall	Waterford	1,700
De La Salle Hurling & FC	Waterford	166,250
Dungarvan Harbour Sailing	Waterford	20,000
Dungarvan Hurling & FC	Waterford	28,100
Dunhill Squash Club	Waterford	2,450
Ferrybank GAA Club	Waterford	8,000
Gaultier GAA Club	Waterford	43,166
Kgk Community Sports Ltd	Waterford	114,000
Kilbarry Gym Club	Waterford	9,000
Kilmacthomas AFC	Waterford	38,000
Kilmacthomas Dev Group	Waterford	1,968
Kilmacthomas GAA Club	Waterford	60,000
Kilrossanty GAA Club	Waterford	100,000
Park Rangers AFC	Waterford	80,750
Sliabh Gcua/St Mary's GAA	Waterford	12,505
Southend United FC	Waterford	46,898
St Saviours GAA Club	Waterford	20,991
Stradbally AFC	Waterford	47,075
Stradbally GAA Waterford	Waterford	2,500
Svcs Crystal & St Svcs AFC	Waterford	13,650
Tallow Hurling And FC	Waterford	26,282
Tourin GAA Club	Waterford	14,867
Tramore Association FC	Waterford	42,750
Waterford City Co Reg Sport	Waterford	4,944,377
Waterford City RFC	Waterford	175,957
Waterford Harbour Sub Aqua	Waterford	12,000
Waterford Lede	Waterford	22,589
Waterford Region Youth Srvc	Waterford	190,000
Athlone GAA Club	Westmeath	45,956
Bunbrosna GAA Club	Westmeath	8,100
Castletown Finea/Coole GAA	Westmeath	41,000
Lough Ree Yacht Club	Westmeath	33,271
Moate All Whites GAA Club	Westmeath	8,250
Mullingar Canoe Club	Westmeath	11,000
Mullingar Kyokushinkai	Westmeath	2,939
Multyfarnham Park Dev	Westmeath	10,501
Ringtown GAA & Community Grp	Westmeath	17,138
St Francis FC	Westmeath	102,600
St Kieran's Community Cntr	Westmeath	21,600
St Lomans GAA Club	Westmeath	100,000

		€
St Marys Scouts Adventure Gnt	Westmeath	30,000
St Paul's GFC Clonmellon	Westmeath	3,500
St. Marys Rochfortbridge	Westmeath	69,122
Streete Parish Pk Committee	Westmeath	5,000
Abbeydorney GAA Club	Wexford	80,000
Ajax Athletic AFC	Wexford	13,507
Ballygarrett/Rlt Na Mara	Wexford	120,000
Bree Athletic Club	Wexford	2,693
Bunclody AFC	Wexford	250,000
Castlebridge Commu Cntr	Wexford	19,000
Clongeen Community Sports	Wexford	30,621
Cloughbawn GAA Club	Wexford	100,000
Co Wexford Community Workshop	Wexford	570,000
Courtown Hibernian AFC	Wexford	153,910
Crossbeg Ballymurn GFC	Wexford	2,152
Curracloe United AFC	Wexford	75,289
Enniscorthy RFC	Wexford	5,000
Ferns United	Wexford	2,500
Glynn Barntown GAA Club	Wexford	13,230
Horeswood GAA Club	Wexford	31,780
Kilanerlin/Ballyfad G.A.A.	Wexford	25,000
Killenagh Wanderers AFC	Wexford	76,000
Killurin Rowing Club	Wexford	7,000
Kiltealy Parochial S & S	Wexford	20,000
Markav Gym & Trampoline	Wexford	3,000
Marshallstown/Castledock GAA	Wexford	47,500
Monageer Boolavogue GAA	Wexford	56,399
New Ross Boat Club	Wexford	6,000
New Ross Cbs/New Ross RFC	Wexford	45,000
New Ross Celtic AFC	Wexford	16,102
North End United A.F.C.	Wexford	22,787
Oulart The Ballagh GAA Club	Wexford	51,100
Rosslare Rangers AFC	Wexford	27,759
St Fintans GAA Comm Grnds	Wexford	123,897
St Ibar's/St Joseph's Bc	Wexford	3,500
St Joseph's FC	Wexford	170,000
St Kearn's Rowing Club	Wexford	9,000
St Marys GAA Club Rossla	Wexford	10,000
St Paul's Athletic Club	Wexford	3,000
St. Killian's Ath Club	Wexford	3,000
Taghmon/Camross GAA	Wexford	32,001
Wexford Cbs Boxing Club	Wexford	4,000
Wexford Celtic FC	Wexford	18,000
Arklow Sailing Club	Wicklow	15,000
Arklow Town F.C.	Wicklow	148,672
Arklow Town Jnr Soccer Club	Wicklow	73,358
Ballinacor Community Project	Wicklow	26,376
Ballywaltrim Comm Cntr Ltd	Wicklow	38,001
Bray Bowling Club	Wicklow	5,340
Bray Wanderers Limited (1)	Wicklow	17,834
Bray Wheelers Cycling Club	Wicklow	2,959
Cobra Gymnastics Club	Wicklow	14,546
Dotard/Glen GAA Club	Wicklow	100,000
Greystones Rowing Club	Wicklow	13,838
Greystones United FC Ltd	Wicklow	379,402
Hollywood Community Dev Ass	Wicklow	10,000
Hollywood Shamrocks GAA Club	Wicklow	6,000
Irish Amateur Rowing Union	Wicklow	20,600
Kiltegan GAA Club	Wicklow	50,000
Knockananna GAA Club	Wicklow	28,500
Loreto Bray Comm Sport Proj	Wicklow	79,269
Rathdrum Gymnastics Club	Wicklow	12,000
Rathdrum RFC	Wicklow	95,000
Rathdrum Rifle & Pistol Club	Wicklow	12,000

€

Rathnew GAA Club	Wicklow	251,971
Tinahely GAA Club	Wicklow	<u>15,000</u>
Overall Totals		63,724,354

16 STOCKS

Stocks at 31 December 2007 comprise:	€000
Stationery	36
IT Consumables	29
Publications	<u>1</u>
	<u>66</u>

17 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Tax, PRSI and Superannuation	268
Withholding Tax, VAT and Relevant Contracts Tax	154
Exchequer Extra Receipts	<u>622</u>
	<u>1,044</u>

18 ENHANCING INTERNAL CONTROLS

A statement on internal financial control in the standard format for the year ended 31 December 2007 has been submitted with this account to the Comptroller and Auditor General.

CON HAUGH

Accounting Officer

DEPARTMENT OF ARTS, SPORT AND TOURISM

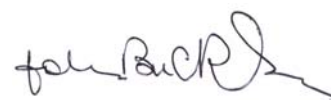
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Arts, Sport and Tourism for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2007.


JOHN BUCKLEY

Comptroller and Auditor General

19 September 2008

DEFENCE

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto:

- for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid

- for deferred surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	18,721	17,777	-
A.2. TRAVEL AND SUBSISTENCE	450	295	16
A.3. INCIDENTAL EXPENSES	552	449	4
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	816	769	39
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	2,208	1,938	(235)
A.6. OFFICE PREMISES EXPENSES	1,681	1,427	137
A.7. CONSULTANCY SERVICES	50	-	-
A.8. VALUE FOR MONEY AND POLICY REVIEWS	137	46	-
DEFENCE FORCES			
B. PERMANENT DEFENCE FORCE: PAY	460,194	454,685	-
C. PERMANENT DEFENCE FORCE: ALLOWANCES	56,788	54,054	-
D. RESERVE DEFENCE FORCE: PAY, ETC.	12,541	8,839	-
E. CHAPLAINS AND OFFICIATING CLERGYMEN: PAY AND ALLOWANCES	1,260	1,375	-
F. CIVILIANS ATTACHED TO UNITS: PAY, ETC.	40,346	38,761	-
G. DEFENSIVE EQUIPMENT	40,955	43,005	(2,544)
H. AIR CORPS: EQUIPMENT AND EXPENSES	39,125	42,254	(1,602)
I. MILITARY TRANSPORT	11,530	15,924	683
J. NAVAL SERVICE: EQUIPMENT AND EXPENSES	13,330	13,495	918
K. BARRACK EXPENSES AND ENGINEERING EQUIPMENT	17,949	17,830	520
L. BUILDINGS			
<i>Current Year Provision</i>	40,246		
<i>Deferred Surrender</i>	<u>2,600</u>		
	42,846	37,045	894
M. ORDNANCE, CLOTHING AND CATERING	18,679	23,501	(2)
N. COMMUNICATIONS AND INFORMATION TECHNOLOGY	10,046	11,679	253
O. MILITARY TRAINING	3,731	3,010	2
P. TRAVEL AND FREIGHT SERVICES	4,941	5,382	182
Q. MEDICAL EXPENSES	3,230	3,636	106
R. LANDS	1,181	1,233	35
S. EQUITATION	998	966	109
T. COMPENSATION	7,638	4,678	669
U. MISCELLANEOUS EXPENDITURE	3,591	3,530	136
OTHER SERVICES			
V. COSTS ARISING DIRECTLY FROM IRELAND'S PARTICIPATION IN THE E.U.'S EUROPEAN SECURITY AND DEFENCE POLICY	1,258	1,339	-
W. CIVIL DEFENCE BOARD (GRANT-IN-AID)	6,099	6,099	-

Defence**Vote 36**

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
OTHER SERVICES (cont'd)				
X. IRISH RED CROSS SOCIETY (GRANT-IN-AID)		931	931	-
Y. COISTE AN ASGARD (GRANT-IN-AID) (NATIONAL LOTTERY FUNDED)		<u>879</u>	<u>879</u>	<u>-</u>
Gross Total				
<i>Current Year Provision</i>	822,081			
<i>Deferred Surrender</i>	<u>2,600</u>	824,681	816,831	320
<i>Deduct :-</i>				
Z. APPROPRIATIONS-IN-AID		<u>24,951</u>	<u>21,287</u>	<u>2,577</u>
Net Total				
<i>Current Year Provision</i>	797,130			
<i>Deferred Surrender</i>	<u>2,600</u>	<u>799,730</u>	<u>795,544</u>	<u>(2,257)</u>
SURPLUS FOR THE YEAR		€4,186,338		
DEFERRED SURRENDER under Section 91 of the Finance Act 2004		€3,000,000		
SURPLUS TO BE SURRENDERED		€1,186,338		

The Statement of Accounting Policies and Principles and Notes 1 to 15 form part of this Account.

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Military stocks are valued at average cost. Other stocks are valued at their most recent purchase price.

Military equipment is depreciated using the straight line method with a residual value.

A detailed register is maintained of Land and Buildings administered by the Department of Defence. However, as valuations for all of these properties are not available, they are not included in the Statement of Capital Assets (Note 4).

In the Statement of Capital Assets (Note 4) furniture and fittings exclude items with a value below €600.

2 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			795,544
Changes in Capital Assets			
Purchases Cash	(61,989)		
Depreciation	41,560		
Loss on Disposals	<u>1,521</u>	(18,908)	
Assets under Development			
Cash Payments (Note 5)		(24,691)	
Changes in Net Current Assets			
Increase in Closing Accruals	10,060		
Increase in Stock	<u>(3,883)</u>	<u>6,177</u>	<u>(37,422)</u>
Direct Expenditure			758,122
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		8,365	
Notional Rents		<u>3,993</u>	<u>12,358</u>
Operating Cost			<u>770,480</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 4)			396,756
Assets under Development (Note 5)			<u>8,890</u>
			405,646
Current Assets			
Stocks (Note 14)		222,538	
Prepayments ¹			
2005	2,197		
2006	11,684		
2007	<u>5,952</u>	19,833	
Accrued Income		2,625	
Other Bank and Cash balances		9,171	
PMG Balance and Cash	5,939		
Orders Outstanding	<u>(1,292)</u>	<u>4,647</u>	
Total Current Assets		<u>258,814</u>	
Less Current Liabilities			
Accrued Expenses		6,272	
Deferred Income		48	
Other Credit Balances:			
Suspense	6		
Payroll Deductions	322		
Due to State (Note 15)	<u>10,288</u>	10,616	
Net Liability to the Exchequer (Note 6)		<u>3,202</u>	
Total Current Liabilities		<u>20,138</u>	
Net Current Assets			<u>238,676</u>
Net Assets			<u>644,322</u>

¹The total figure includes downpayments of €2m in 2005 for aircraft upgrade; €10.7m in 2006 and a further €2m in 2007 for helicopters; and €1m in 2006 and a further €2.7m in 2007 for defensive equipment.

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007¹

	Military Equipment €000	Office/IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation as at 1 January 2007	695,086	40,153	1,957	737,196
Additions	71,400	2,970	92	74,462
Disposals	<u>(4,261)</u>	<u>(1,293)</u>	<u>(44)</u>	<u>(5,598)</u>
Gross Assets as at 31 December 2007	<u>762,225</u>	<u>41,830</u>	<u>2,005</u>	<u>806,060</u>
Accumulated Depreciation				
Opening Balance as at 1 January 2007	343,731	26,717	1,373	371,821
Depreciation for the year	36,875	4,583	102	41,560
Depreciation on Disposals	<u>(2,874)</u>	<u>(1,173)</u>	<u>(30)</u>	<u>(4,077)</u>
Cumulative Depreciation as at 31 December 2007	<u>377,732</u>	<u>30,127</u>	<u>1,445</u>	<u>409,304</u>
Net Assets as at 31 December 2007	<u>384,493</u>	<u>11,703</u>	<u>560</u>	<u>396,756</u>

¹The Department of Defence administers land (approx. 8,200 hectares) and buildings at 100 different locations, as well as 21 properties outside of barracks which serve as married quarters. The disposal of these married quarters continues to be pursued. As indicated in Note 1, Land and Buildings are not included in this Statement.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	In-House Computer Applications €000	Construction Contracts ¹ €000	Totals €000
Amounts brought forward at 1 January 2007	-	5,315	5,315
Cash Payments for the Year	-	24,691	24,691
Transferred to Asset Register	-	(21,116)	(21,116)
Amounts carried forward at 31 December 2007	-	<u>8,890</u>	<u>8,890</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 2007

	€000	€000
Surplus to be surrendered		1,186
Deferred Surrender		3,000
Exchequer Grant Undrawn		<u>(984)</u>
Net Liability to the Exchequer		<u>3,202</u>
Represented by:		
Debtors		
Net PMG position and cash	4,647	
Other Bank and Cash balances	<u>9,171</u>	13,818
Creditors		
Due to State (Note 15)	(10,288)	
Credit Balances: Suspense and payroll deductions	<u>(328)</u>	<u>(10,616)</u>
		<u>3,202</u>

7 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	155	The saving is due to expenditure on travel and in particular on non-EU travel being less than anticipated.
A.7.	50	The saving is due to consultancy services not being required during 2007.
A.8.	91	The saving is due to the amount of staff time used in carrying out reviews being lower than anticipated.
D.	3,702	The saving is due to the numbers of Reserve Personnel who attended full-time training being less than provided for in the Estimate.
E.	(115)	The excess is due mainly to an increase in the number of temporary and part-time chaplains during 2007.
G.	(2,050)	The excess is due to the purchase of essential additional defensive equipment required for operational use by the Defence Forces.
H.	(3,129)	The excess is due mainly to higher than anticipated maintenance and repair costs for aircraft (including Garda aircraft).

Sub-head	Less/(More) Than Provided €000	Explanation
I.	(4,394)	The excess is due to the requirement to purchase additional vehicles and equipment in preparation for the Nordic Battle Group and EUFOR Chad deployments.
L.	5,801	The saving is mainly due to slower than anticipated progress on certain major building projects.
M.	(4,822)	The excess is due mainly to the requirement to purchase ordnance equipment and clothing in preparation for the Nordic Battle Group and EUFOR Chad deployments.
N.	(1,633)	The excess is due mainly to the requirement to purchase communications equipment and services related to the Nordic Battle Group and EUFOR Chad deployments, and Ireland's Lead Nation status in KFOR.
O.	721	The saving is due mainly to the deferral of the development of proposed new training facilities.
P.	(441)	The excess is due mainly to travel and freight requirements related to the Nordic Battle Group and EUFOR Chad deployments.
Q.	(406)	The excess is due mainly to the increase in Defence Forces personnel receiving treatment in hospital, and to preparations for the Nordic Battle Group and EUFOR Chad deployments.
T.	2,960	Expenditure under this subhead is subject to a number of unpredictable variables, including the number and value of awards and settlements.
V.	(81)	The excess is due to the requirement to make a payment which was not provided for in respect of common costs relating to EU missions, specifically the EUFOR Chad mission.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts from United Nations in respect of overseas allowances, etc.	7,641,000	10,206,322
2. Receipts from EU in respect of fishery protection costs	2,100,000	-
3. Receipts from banks in respect of cash escort services	6,260,000	6,474,652
4. Receipts from occupation of official quarters	320,000	299,360
5. Receipts from rations on repayment	1,200,000	1,430,430
6. Receipts from other issues on repayment	80,000	76,450
7. Receipts for aviation fuel	30,000	44,532
8. Receipts on discharge by purchase	100,000	123,099
9. Lands and premises :-		
(1) Rents, etc.	400,000	467,791
(2) Sales	6,200,000	1,617,426
10. Sale of surplus stores	25,000	32,690
11. Refunds in respect of services of seconded personnel	100,000	66,712
12. Miscellaneous	<u>495,000</u>	<u>447,253</u>
Total	<u>24,951,000</u>	<u>21,286,717</u>

Explanation of Variations

1. The surplus arose due to the payment of arrears by the UN.
2. The shortfall arose because receipts due from the EU were not received in 2007.
4. The shortfall is due to fewer personnel occupying and paying for official quarters.
5. The surplus is due to higher numbers of personnel availing of rations during 2007.

Explanation of Variations

7. The surplus is due to a higher than anticipated number of aircraft purchasing aviation fuel at Casement Aerodrome.
8. The surplus is due to the number of personnel discharged by purchase being higher than anticipated.
9. The shortfall is due to sales of a number of properties not being completed as anticipated in 2007.
11. The shortfall arose because the number and duration of secondments was less than anticipated.
12. Receipts under this heading are difficult to forecast because there are a number of variable factors involved.

9 COMMITMENTS**(A) Global Commitments**

The global figure for commitments likely to arise in 2008 and subsequent years is estimated to be €63m. This includes €23m for the purchase of defensive equipment; €19m for the purchase and modification of aircraft; and €16m for a number of building projects.

(B) Multi-annual Capital Commitments

Expenditure in 2007 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2007:

	€
Expenditure	24,691,253
Commitments to be met in subsequent years	15,989,724

10 MATURED LIABILITIES

Matured Liabilities outstanding at year end amounted to €543,102.

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	191,471	138	7	19,502
Overtime and extra attendance	1,074,081	471	56	14,586
Miscellaneous	<u>22,400</u>	2	2	11,500
Total extra remuneration	<u>1,287,952</u>			

Notes:

Amounts of €36,811 and €5,424 were received from Votes 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.

12 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget scheme, a carryover of €985,000 is included in the Defence Estimate for 2008.

Under the provisions of Section 91 of the Finance Act 2004, €3,000,000 of unspent allocation in respect of the capital element of Subhead L. was carried forward to 2008.

At 31 December 2007, there were 1,625 personal injury claims (879 in respect of alleged loss of hearing) on hand, of which 1,281 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:

Organisation	€
United Nations Missions	48,572,855
Military Staffs (EU, PSC, EUMS etc.), Brussels	2,009,072
Organisation for Security and Co-operation in Europe	837,075
European Union Missions	627,121
Nordic Battle Group	551,523
Permanent Mission of Ireland to the UN, New York	61,544

Of the sum of €48.6m for UN missions, €27.7m relates to missions the full costs of which are borne by the State. The remaining €20.9m relates to missions (UNMIL and UNIFIL) in respect of which limited costs reimbursement arrangements apply, and under which €2.6m was recoverable from the UN. That sum, together with €1.7m representing the full amount of personnel costs outstanding at end-2006, was received during 2007. In addition, a further €5.9m was received during 2007 in respect of equipment costs, comprising €2.7m for 2007 and €3.2m in respect of the full amount of equipment costs outstanding at end-2006. The sum outstanding from the UN at end-2007 was €0.14m for equipment costs and nil for personnel costs.

This account includes the sum of €93,527 in respect of the remuneration and travel and subsistence costs of a civil servant seconded to the European Council in Brussels.

This account includes the sum of €233,686 in respect of the remuneration and travel and subsistence costs 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 €196,760 in respect of the remuneration of military personnel seconded to the Permanent Defence Force Other Ranks Representative Association and a sum of €68,568 in respect of office accommodation and postal and telecommunications services for the Association (S4/8/90 and S4/9/90).

This account includes the sum of €38,092 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 €83,217 in respect of the remuneration of one military officer on loan to the Defence Forces Canteen Board (S4/30/40 and S4/11/58).

Assistance was rendered without charge to the Garda Síochána in disposing of explosive materials (S4/17/63).

Air Corps aircraft were provided without charge to other Government Departments and the Garda Síochána.

This account includes the full operating costs of the Garda fixed-wing aircraft and 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 €189,556 being written off (S4/11/62).

Ten cases of damage to military vehicles resulted in the sum of €12,049 being written off (S4/11/62).

Contributions amounting to €50,000 were made by the Department to four organisations in memory of a deceased member of the Defence Forces.

A total of €22,421 was spent on awards under the Scheme for the Recognition of Exceptional Performance comprising 2 individual awards of €600 and €1,000, and 34 group awards ranging from €100 to €1,500.

13 NATIONAL LOTTERY FUNDING

Subhead	Description	€
Y.	Coiste an Asgard (Grant-in-Aid)	<u>879,000</u>

14 STOCKS

Stocks at 31 December 2007 comprise:	€000
Military Stocks	222,413
Stationery, Manuals, etc.	62
IT Consumables, etc.	<u>63</u>
	<u>222,538</u>

15 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Income Tax	4,898
Pay Related Social Insurance	5,054
Withholding Tax	199
Relevant Contracts Tax	101
Pension Contributions	<u>36</u>
	<u>10,288</u>

MICHAEL HOWARD

Accounting Officer

DEPARTMENT OF DEFENCE

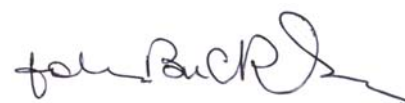
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of Defence for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2007. Attention is drawn to Chapter 11 of the report for 2007 prepared by me pursuant to Section 3 of the Act.

A handwritten signature in dark ink, appearing to read 'John Buckley', with a stylized flourish at the end.

JOHN BUCKLEY

Comptroller and Auditor General

19 September 2008

ARMY PENSIONS

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and other payments and for sundry grants.

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
ARMY PENSIONS BOARD				
A. SALARIES, WAGES AND ALLOWANCES		107	103	-
PENSIONS, ALLOWANCES, ETC.				
B. DEFENCE FORCES (PENSIONS) SCHEMES AND PAYMENTS IN RESPECT OF TRANSFERRED SERVICE				
<i>Original</i>	171,023			
<i>Supplementary</i>	<u>5,600</u>	176,623	176,625	-
C. WOUND AND DISABILITY PENSIONS, ALLOWANCES AND GRATUITIES TO OR IN RESPECT OF FORMER MEMBERS OF THE DEFENCE FORCES				
<i>Original</i>	9,673			
<i>Supplementary</i>	<u>(550)</u>	9,123	9,062	-
D. PAYMENTS TO OR IN RESPECT OF VETERANS OF THE WAR OF INDEPENDENCE				
<i>Original</i>	2,462			
<i>Supplementary</i>	<u>80</u>	2,542	2,554	-
E. COMPENSATION PAYMENTS				
<i>Original</i>	320			
<i>Supplementary</i>	<u>(300)</u>	20	17	-
F. MEDICAL APPLIANCES AND TRAVELLING AND INCIDENTAL EXPENSES				
<i>Original</i>	82			
<i>Supplementary</i>	<u>(30)</u>	<u>52</u>	<u>39</u>	=
Gross Total				
<i>Original</i>	183,667			
<i>Supplementary</i>	<u>4,800</u>	188,467	188,400	-
<i>Deduct :-</i>				
G. APPROPRIATIONS-IN-AID				
<i>Original</i>	5,789			
<i>Supplementary</i>	<u>800</u>	<u>6,589</u>	<u>6,659</u>	=
Net Total				
<i>Original</i>	177,878			
<i>Supplementary</i>	<u>4,000</u>	<u>181,878</u>	<u>181,741</u>	=
SURPLUS TO BE SURRENDERED		€136,711		

The Statement of Accounting Policies and Principles and Notes 1 to 6 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000
Net Outturn	181,741
Expenditure Borne Elsewhere	
Net Allied Services Expenditure	<u>1,975</u>
Operating Cost	<u>183,716</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Current Assets			
Suspense		16	
PMG Balance and Cash	977		
Orders Outstanding	<u>(963)</u>	<u>14</u>	
Total Current Assets		<u>30</u>	
Less Current Liabilities			
Suspense		8	
Payroll Deductions		1	
Net Liability to the Exchequer (Note 3)		<u>21</u>	
Total Current Liabilities		<u>30</u>	
Net Assets			<u>-</u>

3 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

	€000	€000
Surplus to be surrendered		137
Exchequer Grant Undrawn		<u>(116)</u>
Net Liability to the Exchequer		<u>21</u>
Represented by:		
Debtors		
Net PMG position and cash	14	
Debit Balances: Suspense	<u>16</u>	30
Creditors		
Due to State (Note 6)	-	-
Credit Balances: Suspense and Payroll deductions	<u>(9)</u>	<u>(9)</u>
		<u>21</u>

4 APPROPRIATIONS-IN-AID

	€	Estimated €	Realised €
1. Contributions to Defence Forces Spouses' and Children's Pension Schemes			
<i>Original</i>	4,956,000		
<i>Supplementary</i>	<u>500,000</u>	5,456,000	5,486,968
2. Contributions to Defence Forces Contributory (Main) Pensions Schemes			
<i>Original</i>	705,000		
<i>Supplementary</i>	<u>300,000</u>	1,005,000	986,954
3. Recoveries of overpayments		43,000	42,635
4. Payments received in respect of transferred service		21,000	30,134
5. Miscellaneous		<u>64,000</u>	<u>111,900</u>
Total		<u>6,589,000</u>	<u>6,658,591</u>

Explanation of Variations

5. Receipts under this heading are difficult to forecast accurately.

5 MISCELLANEOUS ITEMS

47 cases of overpayment of pensions/allowances resulted in a gross loss of €36,047, of which €10,123 was recovered and €25,924 was written off (S4/11/62).

6 DUE TO THE STATE

The amount due to the State at 31 December 2007 was nil.

MICHAEL HOWARD

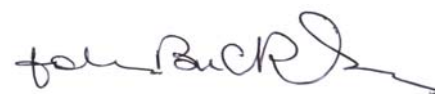
Accounting Officer
DEPARTMENT OF DEFENCE
10 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Army Pensions for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2007.



JOHN BUCKLEY

Comptroller and Auditor General
19 September 2008

SOCIAL AND FAMILY AFFAIRS

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for 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	199,788	200,969	-
A.2. TRAVEL AND SUBSISTENCE	4,960	4,271	269
A.3. INCIDENTAL EXPENSES	18,509	7,871	(16)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	17,160	16,758	(787)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	32,916	25,676	(534)
A.6. OFFICE PREMISES EXPENSES	8,630	9,239	327
A.7. CONSULTANCY SERVICES	4,020	1,035	(1)
A.8. PAYMENTS FOR AGENCY SERVICES	65,473	65,633	5,097
A.9. eGOVERNMENT - REACH	15,123	14,866	207
A.10. VALUE FOR MONEY AND POLICY REVIEWS	620	294	-
A.11. eGOVERNMENT RELATED PROJECTS	11,500	521	-
SOCIAL ASSISTANCE			
B. STATE PENSION (NON-CONTRIBUTORY)	917,680	920,167	-
C. BLIND PENSION	14,650	15,031	-
D. CHILD BENEFIT	2,258,900	2,232,974	-
E. JOBSEEKER'S ALLOWANCE	909,170	875,092	-
F. FARM ASSIST SCHEME	81,330	78,686	-
G. EMPLOYMENT SUPPORT SERVICES	151,402	145,024	-
H. PRE-RETIREMENT ALLOWANCE	127,950	124,490	-
I. ONE-PARENT FAMILY PAYMENT	939,950	962,425	-
J. WIDOWS'/ WIDOWERS' PENSION AND GUARDIAN'S PAYMENT (NON-CONTRIBUTORY)	23,080	24,287	-
K. SOCIAL ASSISTANCE AND OTHER ALLOWANCES	7,080	6,912	-
L. FAMILY INCOME SUPPLEMENT	152,450	140,020	-
M. CARER'S ALLOWANCE	342,410	361,257	-
N. SUPPLEMENTARY WELFARE ALLOWANCES	763,031	739,820	-
O. DISABILITY ALLOWANCE	892,640	901,131	-
P. RESPITE CARE GRANT	66,600	72,471	-
Q. FREE SCHEMES (ASSISTANCE)	287,845	285,750	9,070
R. MONEY ADVICE & BUDGETING SERVICE	17,674	14,578	-
S. GRANT TO FAMILY SUPPORT AGENCY	35,339	35,339	-
T.1. GRANT TO THE COMBAT POVERTY AGENCY (GRANT-IN-AID)	4,384	4,008	-
T.2. EU COMMUNITY ACTION PROGRAMME FOR EMPLOYMENT AND SOCIAL SOLIDARITY (PROGRESS) 2007-2013	123	42	-
U. GRANT TO COMHAIRLE	28,422	27,860	-
V. DORMANT ACCOUNTS - ECONOMIC AND SOCIAL DISADVANTAGE	1,000	-	-
W. MISCELLANEOUS SERVICES	<u>22,835</u>	<u>36,500</u>	-
Gross Total	8,424,644	8,350,997	13,632
<i>Deduct :-</i>			
X. APPROPRIATIONS-IN-AID	<u>179,509</u>	<u>169,723</u>	-
Net Total	<u>8,245,135</u>	<u>8,181,274</u>	<u>13,632</u>
SURPLUS TO BE SURRENDERED	€63,860,697		

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			8,181,274
Changes in Capital Assets			
Purchases Cash	(12,586)		
Depreciation	9,680		
Loss on Disposals	<u>107</u>	(2,799)	
Assets under Development			
Cash Payments		(19,426)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,496		
Increase in Stock	<u>(155)</u>	<u>1,341</u>	<u>(20,884)</u>
Direct Expenditure			8,160,390
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	32,738		
Notional Rents	<u>16,489</u>		<u>49,227</u>
Operating Cost			<u>8,209,617</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			33,164
Assets under Development (Note 4)			<u>55,321</u>
			88,485
Current Assets			
Stocks (Note 12)		1,499	
Prepayments		2,109	
Other Debit Balances:			
Due from Social Insurance Fund in respect of			
Jobseeker's and Free Scheme Payments	10,922		
Advances to An Post for postage expenditure	771		
Advances to OPW for office furniture and electrical work	220		
Suspense	4,307		
Other Recoupable Expenditure	<u>571</u>	16,791	
PMG Balance and Cash ¹	27,497		
Orders Outstanding	<u>(6,654)</u>	<u>20,843</u>	
Total Current Assets		<u>41,242</u>	
Current Liabilities			
Net Liability to the Exchequer (Note 5)		22,727	
Accrued Expenses		15,741	
Other Credit Balances:			
Due to State (Note 13)	3,768		
Payroll Deductions	1,991		
Suspense	<u>9,148</u>	<u>14,907</u>	
Total Current Liabilities		<u>53,375</u>	
Net Current Liabilities			<u>(12,133)</u>
Net Assets			<u>76,352</u>

¹PMG balances plus balances held in suspense accounts e.g. An Post.

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	163,272	24,745	188,017
Additions	14,389	1,704	16,093
Disposals	(617)	(418)	(1,035)
Gross Assets at 31 December 2007	<u>177,044</u>	<u>26,031</u>	<u>203,075</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	144,247	16,912	161,159
Depreciation for the year	7,991	1,689	9,680
Depreciation on Disposals	(605)	(323)	(928)
Cumulative Depreciation at 31 December 2007	<u>151,633</u>	<u>18,278</u>	<u>169,911</u>
Net Assets at 31 December 2007	<u>25,411</u>	<u>7,753</u>	<u>33,164</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007

	In House Computer Applications €000
Amounts brought forward at 1 January 2007	39,464
Cash Payments for the Year ¹	19,426
Transferred to Asset Register	(3,569)
Amounts carried forward at 31 December 2007	<u>55,321</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 2007**

	€000	€000
Surplus to be surrendered		63,861
Exchequer Grant Undrawn		<u>(41,134)</u>
Net Liability to the Exchequer		<u>22,727</u>
Represented by:		
Debtors		
Debit Balances: Suspense	16,791	
Net PMG position and cash	<u>20,843</u>	37,634
Creditors		
Due to State	(3,768)	
Credit Balances: Suspense	<u>(11,139)</u>	<u>(14,907)</u>
		<u>22,727</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

€

Conscience Money	16,182
Witness Expenses	<u>6,681</u>
	<u>22,863</u>

7 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	10,638	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 2007. The saving on this subhead is due mainly to the Department's contingency not being required in 2007.
A.7.	2,985	The underspend was primarily due to slower than anticipated progress in a number of projects due to greater complexities than originally anticipated.
A.10.	326	The saving was mainly due to salaries costs being less than expected. The number of staff working on Value for Money reviews during 2007 was lower than expected and as a result, salaries were not drawn from this subhead.
A.11.	10,979	The preparation of the scoping, phasing and interface requirements for tender documents has taken much longer to develop than was anticipated due to the technical complexities involved and the interdependencies, both internal and external, with other major information technology projects.
J.	(1,207)	The excess was due mainly to the number of recipients being higher than estimated.
L.	12,430	The saving was due mainly to the number of recipients being lower than estimated.
M.	(18,847)	The excess was due mainly to the number of recipients being higher than estimated.
P.	(5,871)	The excess was due to the number of grants being higher than expected.
R.	3,096	The underspend was primarily due to slower than expected progress in a number of initiatives, including the launch of MABS National Telephone Helpline, the establishment of the MABS Training Unit in MABS National Development Limited and a delay in the commencement of a number of consultancy projects.
T.1.	376	Expenditure on administration, research and EU projects was lower than anticipated.
T.2.	81	Requests for Exchequer funding under the PROGRESS programme for Irish partners were less than anticipated. In some cases, applications from Ireland to participate in the programme were unsuccessful.
V.	1,000	The allocation under this subhead was not drawn down in 2007 as the project for which provision was made, the training of Carers, did not progress to the stage where a drawdown of funding was required.
W.	(13,665)	The excess arose almost entirely on school meals (local projects) and was due to more schools and students participating in the scheme than expected.
X.	9,786	As a consequence of the savings on the Administration Subheads (A.1. to A.11.), the repayment from the Social Insurance Fund of its share of the underlying expenses was reduced.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Recovery of administration expenses from the Social Insurance Fund	160,500,000	151,000,000
2. Recoveries of Social Assistance overpaid	9,400,000	10,359,261
3. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	5,600,000	5,790,519
4. Receipts under "Liability to Maintain Family" provisions in Part 12 of the Social Welfare Consolidation Act, 2005	1,800,000	1,505,493
5. Dormant Account Receipts	1,000,000	-
6. Miscellaneous	<u>1,209,000</u>	<u>1,067,456</u>
Total	<u>179,509,000</u>	<u>169,722,729</u>

Explanation of Variation

1. Administration costs less than anticipated.
- 2.3.4. Receipts under these headings cannot be accurately forecasted.
5. No receipts were received as the associated scheme did not progress as quickly as expected.
6. Receipts under these headings cannot be accurately forecasted.

9 COMMITMENTS

Commitments likely to materialise in subsequent years amount to €44,009,470.

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	605,015	423	20	18,511
Overtime and extra attendance	5,118,782	2,230	196	28,145
Shift and roster allowances	382,454	47	33	13,419
Miscellaneous (Delegates Allowance)	<u>31,565</u>	24	1	6,969
Total extra remuneration	<u>6,137,816</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 2007 of savings of €8,318,000 is included in the estimate for 2008.

A total of €38,475 was spent on the Input scheme (DP6/84) with awards made to 86 officers.

A total of €324,694 was spent on merit awards as allowed for under the Administrative Budget Scheme, comprising 62 individual awards ranging from €350 to €750 and 53 team awards ranging from €100 to €500 per team member.

Payments totalling €234,000 were paid to 77 staff in respect of a decentralisation training allowance as per Department of Finance Circular 19/2007.

Compensation and associated legal and miscellaneous costs totalling €89,956 were paid in 8 cases of personal injury claims by employees.

Payments totalling €20,122 in respect of legal expenses and damages were made to 3 people in respect of personal injuries sustained on Departmental property.

A settlement of €84,200 was made to an employee in respect of a case in the Labour Court.

A settlement of €10,000 was made to a former employee in respect of a Circuit Court case.

Ex gratia payments and legal costs totalling €96,536 were made in respect of Back to Education Allowance, State Pension (Non-Contributory), Jobseekers Allowance and Child Benefit.

In addition to expenditure under Subhead A.1. Salaries, Wages and Allowances, A.2. Travel and Subsistence, A.3. Incidental Expenses, A.5. Office Machinery and Other Office Supplies and Related Services and A.7. Consultancy Services, a sum of €61,109 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 €9,734 in respect of membership of the Legal Aid Board.

From 1 January 2008 the annual subvention to the Pensions Board in respect of the development and regulation costs associated with the Personal Retirement Savings Account (PRSA) Scheme has been discontinued and it will run on a self-financing basis. From 2001 to 2007 €8,150,277 was paid in subventions from the Miscellaneous Services Subhead of the Department's Vote on a temporary and recoverable basis. The Department of Finance has sanctioned the Department's proposal that it will not seek to recover the subvention from the Pensions Board (S73/17/91 and S73/81/92 (Pt1)).

A refund of €449,937 was received from Border Action in respect of social inclusion elements of the Peace and Reconciliation Programme. As at 31 December, 2007, a balance of €3,826,703 was outstanding in the Peace and Reconciliation suspense account. Sanction was received from the Department of Finance to clear the remaining balance from the suspense account and charge it to the Miscellaneous Services Subhead of the Department's Vote in 2008 (S73/9/02).

Recoveries of Assistance overpayments amounting to €10,359,261 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 €6,477,527 were made by deductions from Assistance entitlements.

The summary position on Assistance overpayments at 31 December 2007 was as follows:

	€	€
Overpayments outstanding at 1 January 2007	119,036,697	
Migration of amounts previously written off ¹	43,778,057	
Net Overpayments recorded in 2007	<u>31,638,726</u>	194,453,480
Less:		
Amounts recovered in 2007	16,836,788	
Amounts written off as irrecoverable	<u>2,733,065</u>	<u>19,569,853</u>
Overpayments outstanding at 31 December 2007		<u>174,883,627</u>

¹ The amount of €43,778,057 arises mainly because of the migration of debt to the new Overpayments and Debt Management computer system. This amount had previously been written off for accounting purposes only.

12 STOCKS

Stocks at 31 December 2007 comprised:	€000
Stationery Supplies	1,430
IT Consumables	<u>69</u>
	<u>1,499</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Income Tax	1,929
Notional Service	21
CSWOP Schemes	253
Pay Related Social Insurance	1,039
Interstat Value Added Tax	58
Withholding Tax	<u>468</u>
	<u>3,768</u>

BERNADETTE LACEY

Accounting Officer

DEPARTMENT OF SOCIAL AND FAMILY AFFAIRS

31 MARCH 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Social and Family Affairs for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2007. Attention is drawn to Chapter 12 of the report for 2007 prepared by me pursuant to Section 3 of the Act.


JOHN BUCKLEY

Comptroller and Auditor General

19 September 2008

HEALTH AND CHILDREN

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto:

- for the salaries and expenses of the Office of the Minister for 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	36,019	35,382	-
A.2. TRAVEL AND SUBSISTENCE	1,037	908	9
A.3. INCIDENTAL EXPENSES	2,760	2,775	75
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,482	1,111	(15)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	6,119	3,631	119
A.6. OFFICE PREMISES EXPENSES	3,304	2,772	71
A.7. CONSULTANCY SERVICES	1,150	1,191	20
A.8. VALUE FOR MONEY AND POLICY REVIEWS	50	33	-
GRANTS			
B.1. GRANTS TO RESEARCH BODIES	38,023	38,250	-
B.2. GRANTS TO HEALTH AGENCIES AND OTHER SIMILAR ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)	3,903	3,903	-
OTHER SERVICES			
C. SUPERINTENDENT AND DISTRICT REGISTRARS	9	2	-
D. EXPENSES IN CONNECTION WITH THE WORLD HEALTH ORGANISATION AND OTHER INTERNATIONAL BODIES	1,510	1,551	-
E. STATUTORY AND NON-STATUTORY INQUIRIES AND MISCELLANEOUS LEGAL FEES AND SETTLEMENTS	19,458	11,953	62
F.1. DEVELOPMENTAL, CONSULTATIVE, SUPERVISORY AND ADVISORY BODIES	128,686	119,592	14
F.2. THE FOOD SAFETY PROMOTION BOARD	6,790	6,475	-
F.3. THE NATIONAL TREATMENT PURCHASE FUND BOARD	88,494	91,744	-
F.4. IRELAND / NORTHERN IRELAND INTERREG	215	143	-
F.5. OFFICE OF THE OMBUDSMAN FOR CHILDREN	2,100	2,081	-
G.1. PAYMENTS IN RESPECT OF DISABLEMENT CAUSED BY THALIDOMIDE	350	346	-
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	54,900	9,386
G.4. PAYMENTS TO A REPARATION FUND ESTABLISHED UNDER SECTION 11 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACTS 1997 AND 2002	11,349	9,000	2,349

Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
OTHER SERVICES (cont'd)				
H. DISSEMINATION OF INFORMATION, CONFERENCES AND PUBLICATIONS IN RESPECT OF HEALTH AND HEALTH SERVICES		3,202	1,942	43
I. PAYMENTS TO THE STATE CLAIMS AGENCY IN RESPECT OF COSTS RELATING TO CLINICAL NEGLIGENCE		17,555	10,925	3,760
CAPITAL SERVICES				
J. GRANTS IN RESPECT OF BUILDING, EQUIPPING (INCLUDING I.C.T.) OF AGENCIES FUNDED BY THE DEPARTMENT				
<i>Current Year Provision</i>	41,000			
<i>Deferred Surrender</i>	<u>2,000</u>	<u>43,000</u>	<u>32,389</u>	-
Gross Total				
<i>Current Year Provision</i>	478,852			
<i>Deferred Surrender</i>	<u>2,000</u>	480,852	432,999	15,893
<i>Deduct :-</i>				
K. APPROPRIATIONS-IN-AID		<u>380</u>	<u>8,435</u>	<u>3,766</u>
Net Total				
<i>Current Year Provision</i>	478,472			
<i>Deferred Surrender</i>	<u>2,000</u>	<u>480,472</u>	<u>424,564</u>	<u>12,127</u>
SURPLUS FOR YEAR			€ 55,908,357	
DEFERRED SURRENDER UNDER SECTION 91 FINANCE ACT, 2004			€ 4,100,000	
SURPLUS TO BE SURRENDERED			€ 51,808,357	

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			424,564
Changes in Capital Assets			
Purchases Cash	(1,221)		
Depreciation	2,741		
Loss on Disposals	<u>155</u>	1,675	
Changes in Net Current Assets			
Increase in Closing Accruals	11,580		
Increase in Stock	<u>(15)</u>	<u>11,565</u>	<u>13,240</u>
Direct Expenditure			437,804
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	14,498		
Notional Rents	<u>3,930</u>		<u>18,428</u>
Operating Cost			<u>456,232</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			3,114
Current Assets			
Stocks (Note 12)		97	
Prepayments		261	
Accrued Income		3,766	
Other Debit Balances:			
Compensation Tribunal	17,386		
Recoupable Salaries	781		
Recoupable Services	290		
Other Suspense Items	<u>156</u>	<u>18,613</u>	
Total Current Assets		<u>22,737</u>	
Less Current Liabilities			
Accrued Expenses		16,154	
Other Credit Balances:			
Due to State (Note 13)	1,141		
EU Funding	1		
Miscellaneous	<u>1,229</u>	2,371	
PMG Balance and Cash	(8,070)		
Orders Outstanding	<u>11,496</u>	3,426	
Net Liability to the Exchequer (Note 4)		<u>12,816</u>	
Total Current Liabilities		<u>34,767</u>	
Net Current Liabilities			<u>(12,030)</u>
Net Liabilities			<u>(8,916)</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	19,307	5,044	24,351
Additions	686	498	1,184
Disposals	<u>(178)</u>	<u>(2,433)</u>	<u>(2,611)</u>
Gross Assets at 31 December 2007	<u>19,815</u>	<u>3,109</u>	<u>22,924</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	15,451	4,074	19,525
Depreciation for the year	2,556	185	2,741
Depreciation on Disposals	<u>(175)</u>	<u>(2,281)</u>	<u>(2,456)</u>
Cumulative Depreciation at 31 December 2007	<u>17,832</u>	<u>1,978</u>	<u>19,810</u>
Net Assets at 31 December 2007	<u>1,983</u>	<u>1,131</u>	<u>3,114</u>

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor Balances held at 31 December 2007**

	€000	€000
Surplus to be Surrendered	51,808	
Deferred Surrender	<u>4,100</u>	
Surplus for the year		55,908
Exchequer Grant Undrawn		<u>(43,092)</u>
Net Liability to the Exchequer		<u>12,816</u>
Represented by:		
Debtors		
Debit Balances: Suspense		18,613
Creditors		
Due to State		(1,141)
Net PMG position and cash		(3,426)
Credit Balances: Suspense		<u>(1,230)</u>
		<u>12,816</u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.4.	371	Certain planned spending was not undertaken as a result of the decision to relocate the Department's headquarters.
A.5.	2,488	Certain planned spending was not undertaken as a result of the decision to relocate the Department's headquarters.
A.8	17	Certain planned studies were not undertaken during the year.
E.	7,505	The spending on this subhead is difficult to predict as it is dependent on the completion of court proceedings.
F.1.	9,094	Savings arose as a result of lower than expected tribunal activity by the Mental Health Commission and lower than expected spending by the National Cancer Screening Service and the Health Information and Quality Authority.

Sub-head	Less/(More) Than Provided €000	Explanation
F.4.	72	Spending is contingent on project approval and the ability to put local arrangements in place to use the funds.
G.3.	9,386	The saving arose due to a delay at year end in notifying a payment to PMG Banking
G.4.	2,349	The saving arose due to a delay at year end in notifying a payment to PMG Banking
H.	1,260	Spending on health promotion projects and publications was less than anticipated.
I.	6,630	Spending is dependent on the timing of legal awards and settlements.
J.	10,611	The saving was due to timing factors associated with the delays encountered in the construction of the new BreastCheck Unit at Galway, the equipment upgrade and the establishment of the Health Information and Quality Authority. In addition, savings of €5m were required to offset a Supplementary Estimate on Vote 41.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Searches and certified copies of entries of Births, Deaths and Marriages	380,000	567,411
2. Miscellaneous	-	7,867,509
Total	380,000	8,434,920

Explanation of Variation

- 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.
- A total of €7.7m was received from three insurance companies in respect of costs associated with the Lourdes Hospital Redress Scheme. In addition, receipts in respect of miscellaneous fees, receipts and pension remittances were higher than anticipated.

7 COMMITMENTS

(A) Global Commitments €000

Commitments likely to arise in subsequent years for:
Procurement subheads

4,285

(B) Multi-Annual Capital Commitments

1. Legally Enforceable Capital Commitments Totals €000

Expenditure in 2007 32,389
Commitments to be met in subsequent years 47,507

2. Legally Enforceable Capital Commitments

	Cumulative spend to 31 December 2007 €m	Paid in 2007 €m	To be paid in subsequent years €m	Total €m
Capital Projects over €6.3 million:				
National Cancer Screening Service - National Expansion to South/West regions	1.818	15.832	3.764	21.414

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	373,365	148	18	25,715
Overtime and extra attendance	336,092	118	14	20,293
Shift and roster allowances	<u>10,129</u>	5	-	-
Total extra remuneration	<u>719,586</u>			

Note: Certain individuals received extra remuneration in more than one category.

9 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €1,600,000 from the Vote for 2007 is included in the Estimate for 2008.

Under the provisions of Section 91 Finance Act, 2004, €4,100,000 of unspent allocation in respect of the capital elements of Subhead J. was carried forward to 2008.

In addition to the amounts spent under Subheads A.3. and A.5., €64,000 was received from the Change Management Fund, Subhead M. of the Vote of the Minister for Finance.

10 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2007 on account of which payments were made in the year is as follows:

	Year of Appointment	Expenditure in 2007 €	Cumulative Expenditure to 31 Dec 2007 €
Commission, Committee or Special Inquiry			
Tribunal of Inquiry into the Infection with HIV and Hepatitis C of Persons with Haemophilia and related matters	1999	28,538	46,677,704
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	53,643	12,083,896
Commission on Patient Safety and Quality Assurance	2007	114,426	114,426
Commission of Investigation under the Commissions of Investigation Act 2004 to examine matters relating to the management, operation and supervision of Leas Cross Nursing Home.	2007	176,860	176,860
Inquiry to examine the circumstances leading to and surrounding the deaths of the Dunne family in Monageer, Co Wexford	2007	10,083	10,083

11 STATEMENT OF LOANS

In 2007 the Department paid €3.75m to Irish Blindcraft from Subhead F.1. to enable redundancy payments to be made to its former employees. Repayment was made in December 2007 and received by the Department in January 2008.

12 NATIONAL LOTTERY FUNDING

Payments in the year ended 31 December 2007

Miscellaneous Allocation	€
3 T's Turning the Tide of Suicide, c/o Arkle Road, Sandyford, Dublin 18	200,000
Active Retirement Ireland, 1-2 Eustace Street, Dublin 2	10,000
Age & Opportunity, Marino Institute of Education, Griffith Avenue, Dublin 9	35,000
Artane/Beaumont Family Recreation Centre Limited, Kilmore Road, Artane, Dublin 5	30,000
Ballyduff Community Centre, Ballyduff, Co Kerry	20,000
Bord Bainistíochta Scoil Chrónáin, "Tir on Fhia", Newtown Upper, Rathcoole, Co Dublin	40,000
Cáirde, 19 Belvedere Place, Dublin 1	1,500
CanTeen Ireland, North Brunswick Street, Dublin 7	6,000
Caring for Carers Ireland, 2 Carmody Street Business Park, Ennis, Co Clare	54,100
Cashel na Cor Learning Disability Association Ltd, Umrícan, Buncrana, Co Donegal	15,000
Castlebridge Community Centre, The Avenue, Castlebridge, Co. Wexford	45,000
Centre for the Prevention of Self-Harm or Suicide, Pieta House, Old Lucan Road, Lucan, Co Dublin	100,000
Children in Hospital Ireland, Carmichael Centre, Coleraine House, Coleraine Street, Dublin 7	50,000
Clare Federation of People with Special Needs, Fergus View, Cusack Road, Ennis, Co. Clare	8,479
Clondalkin Junior Montessori School A.M.I., 10 Newlands Drive, Clondalkin, Dublin 22	15,000
Clondalkin Partnership, Unit D, Nangor Road Business Park, Clondalkin, Dublin 22	130,000
Cobh Youth Services Ltd, "Glencree", 89 Norwood Park, Cobh, Co. Cork	40,000
Comhlacht, Tithe Soisialta agus Forbairt an tSulain Teoranta, Doirinchullin, Cúil Aodha, Maighcromtha, Co Chorchai	40,000
Console (Bereaved by Suicide Foundation), All Hallows College, Drumcondra, Dublin 9	25,000
Cork Counselling Services, 7 Fr. Matthew Street, Cork City	90,000
Cuan Mhuire Teoranta, Bruree, Co Limerick	100,000
Don Bosco Teenage Care Housing Association, Carmichael Centre, North Brunswick Street, Dublin 7	5,000
Drombana Day-Care Centre, Bohercoyle, Ballysimon, Co Limerick	17,500
Dunhallow Carers Network, Knocknacurra, Boherbue, Mallow, Co Cork	1,500
Dyslexia Association of Ireland, Wexford Branch, Mulrankin, Bridgetown, Co Wexford	2,000
Embrace, 4 Fairy Ville Lawn, The Lough, Cork	35,000
Europa Donna Ireland, The Irish Breast Cancer Campaign, PO Box 6602, Dublin 8	173,800
Family Life Centre, St Brigid's, Cabinteely, Dublin 18	25,000
Family Ministry, 34 Paul Street, Cork	10,000
Fermoy Geriatrics Association, Cluain Dara, Duntahane, Fermoy, Co Cork	75,000
Finglas Senior Help Line, 817 Ratoath Road, Finglas West, Dublin 11	5,000
First Step Child Care Centre, Listry Community Council Ltd, Faha, Killarney, Co Kerry	5,000
Friends of Ballyboden, Leopardstown Avenue, Blackrock, Co Dublin	5,000
Friends of Ballyboden Meadows, Beechpark, Stillorgan, Co Dublin	3,000
Gorey Heartsafe Project Group, Hazelwood, Gorey, Co Wexford	20,000
Helping Hands - Adoption Mediation Agency Ltd, Forge Lodge, Forge Hill, Cork	300,000
Home - Start Lucan, Ballyowen Castle Community Centre, Ballyowen Lane, Lucan, Co Dublin	45,000
Irish Association of Suicidology, 16 New Antrim Street, Castlebar, Co. Mayo	10,000
Irish Kidney Association, Donor House, Block 43A, Park West, Dublin 12	665,000
Irish Patient's Association Ltd, 24 Church Road, Ballybrack, Co Dublin	27,000
Irish Raynaud's and Scleroderma Society, Dundela Park, Sandycove, Co Dublin	3,450
Killahan National School Autism Unit, Abbeydorney, Co Kerry	8,000
Le Cheile Family Resource Centre (Mallow) Ltd, Fair Street, Mallow, Co Cork	100,000
Limerick Senior Citizens Club, Vokes Villas, Ballinacurra, Limerick	10,000
Longford Active Retirement Association, c/o Templemichael Glebe, Longford	2,000
Marino School, Church Road, Bray, Co Wicklow	15,000
Mater University Hospital, Postgraduate Medical Centre, 48 Eccles Street, Dublin 1	8,470
Mayo Mental Health Association, Ballyglass PO, Claremorris, Co Mayo	50,000
Meelin Community Hall, Knockskely, Tullylease, Charleville, Co Cork	40,000
Mental Health Ireland, Mensana House, 6 Adelaide Street, Dun Laoghaire, Co. Dublin	170,000
Muckross Community Play-School, Faughbawn, Muckross, Killarney, Co Kerry	5,000
Muscular Dystrophy Ireland, 71-71 North Brunswick Street, Dublin 7	6,000
Music Network Ltd, The Coach House, Dublin Castle, Dublin 2	9,000

	€
National Association for Deaf People, 35 North Frederick Street, Dublin 1	10,000
National Parents' and Siblings' Alliance, 31 Magenta Hall, Santry, Dublin 9	10,000
Nazareth House Management Ltd, Church Hill, Sligo	200,000
Nazareth House Nursing Home, Malahide Road, Dublin 3	100,390
New Ross Community Pre-School, Longstone Drive, Irishtown, New Ross, Co Wexford	15,000
Newtown - Donadea Senior Citizens, Ballycannon, Kilcock, Co Kildare	6,000
North End United AFC, Lyndale, Coolcotts, Wexford	10,000
Open Heart House, 2 St Mary's Place, Dublin 7	15,000
Order of Malta Ambulance Corps, St. John's House, 32 Clyde Road, Ballsbridge, Dublin 4	140,000
Parent Network for the Institutionalised Child, Castlelands, Balbriggan, Co Dublin	6,000
Parents and Friends of St Anthony's, Millview, Tomnalosset, Enniscorthy, Co Wexford	30,000
Post Natal Distress Support Group, Beal Inse, Upper Riverstown, Glanmire, Cork	12,000
Raising Issues Drama Group, Grey Street, Off Meath Street, Dublin 8	5,000
Sisters of Charity of Jesus and Mary, St Mary's, Delvin, Co Westmeath	12,736
Sligo Social Services Council Ltd, Charles Street, Sligo	2,500
Southill Family Resource Centre, 267-268 Avondale Court, O'Malley Park, Southill, Limerick	21,525
Special Olympics Ireland, Park House, North Circular Road, Dublin 7	45,000
St. Vincent's Day Centre for the Elderly, St. Vincent's Health Centre, Station Road, Tipperary Town	8,550
St. Vincent's Hospital, Convent Avenue, Richmond Road, Fairview, Dublin 3	10,000
St. Vincent de Paul, c/o Sea Road, Bundoran, Co Donegal	5,000
St. John Ambulance Brigade of Ireland, Southern Command, 49 Sarsfield Terrace, Richmond Hill, Cork	130,000
St Senan's Social Services, Robertstown, Foynes, Co Limerick	1,500
Teach Oscail FRC Project, Tullachmongan Resource Centre, Killymooney Drive, Cavan	3,000
The Alzheimer Society of Ireland, 43 Northumberland Avenue, Dun Laoghaire, Co Dublin	60,000
The Carer's Support Group, Riverforrest, Leixlip, Co Kildare	2,000
The Coeliac Society of Ireland, 4 North Brunswick Street, Dublin 7	10,000
The Open Door Network, Rock Business Park, Rock Street, Tralee, Co Kerry	15,000
Urban Outreach Ltd, 1 Boyneview, Slane, Co Meath	100,000
Westgate Foundation, Westgate, West Village, Ballincollig, Co. Cork	5,000
Total	<u>3,903,000</u>

13 STOCKS

Stocks at 31 December 2007 comprised:	€000
Stationery	72
IT Consumables	<u>25</u>
	<u>97</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Income Tax	528
Pay Related Social Insurance	198
Withholding Tax	116
Value Added Tax	33
Pension Contributions	<u>266</u>
	<u>1,141</u>

MICHAEL SCANLAN

Accounting Officer

DEPARTMENT OF HEALTH AND CHILDREN

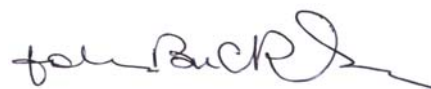
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Health and Children for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2007. Attention is drawn to Chapter 13 of the report for 2007 prepared by me in pursant of Section 3 of the Act.

A handwritten signature in blue ink, appearing to read 'John Buckley', with a stylized flourish at the end.

JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008

HEALTH SERVICE EXECUTIVE

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and 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.1. SALARIES, WAGES AND ALLOWANCES AND OTHER ADMINISTRATION EXPENSES OF CORPORATE HSE				
Original	57,849			
Supplementary	<u>4,900</u>	62,749	61,695	27,542
A.2. VALUE FOR MONEY AND POLICY REVIEWS				
Original	400			
Supplementary	<u>100</u>	500	450	-
SERVICES				
B.1 HSE - EASTERN REGIONAL AREA				
Original	2,696,095			
Supplementary	<u>43,000</u>	2,739,095	2,725,581	208,776
B.2 HSE - MIDLAND AREA				
Original	614,820			
Supplementary	<u>33,000</u>	647,820	654,883	55,656
B.3 HSE - MID-WESTERN AREA				
Original	828,786			
Supplementary	<u>9,000</u>	837,786	821,935	72,523
B.4 HSE - NORTH EASTERN AREA				
Original	830,456			
Supplementary	<u>(2,000)</u>	828,456	827,699	79,418
B.5 HSE - NORTH WESTERN AREA				
Original	726,733			
Supplementary	<u>16,000</u>	742,733	748,473	49,041
B.6 HSE - SOUTH EASTERN AREA				
Original	1,049,114			
Supplementary	<u>6,000</u>	1,055,114	1,060,144	109,521
B.7 HSE - SOUTHERN AREA				
Original	1,435,154			
Supplementary	<u>(9,000)</u>	1,426,154	1,411,987	131,858
B.8 HSE - WESTERN AREA				
Original	1,195,049			
Supplementary	<u>16,000</u>	1,211,049	1,187,757	87,234
B.9 GRANTS IN RESPECT OF CERTAIN OTHER HEALTH BODIES INCLUDING VOLUNTARY AND JOINT BOARD HOSPITALS				
Original	2,017,220			
Supplementary	<u>87,000</u>	2,104,220	2,101,226	206,329
B.10 HSE - MEDICAL CARD SERVICES SCHEME				
Original	1,592,638			
Supplementary	<u>30,000</u>	1,622,638	1,631,442	265,337
B.11 HEALTH AGENCIES AND OTHER SIMILAR ORGANISATIONS (PART FUNDED BY NATIONAL LOTTERY)		7,358	5,960	1,089
B.12 HOSPITAL, IN-PATIENT, OUT-PATIENT AND COUNSELLING SERVICES FOR PERSONS WHO HAVE CONTRACTED HEPATITIS C FROM THE USE OF IMMUNOGLOBULIN ANTI-D AND THE PROVISION OF SERVICES UNDER THE HEALTH (AMENDMENT) ACT 1996		15,296	15,994	-
B.13 ECONOMIC AND SOCIAL DISADVANTAGED AND DISABILITY (DORMANT ACCOUNTS FUNDED)				
Original	10,000			
Supplementary	<u>(6,000)</u>	4,000	3,660	-

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
SERVICES (cont'd)	€000	€000	€000	€000
B.14. PAYMENT TO A SPECIAL ACCOUNT ESTABLISHED UNDER SECTION 13 OF THE HEALTH (REPAYMENT) SCHEME ACT 2006				
<i>Original</i>	360,000			
<i>Supplementary</i>	<u>(216,000)</u>	144,000	131,706	-
B.15. PAYMENT TO A SPECIAL ACCOUNT ESTABLISHED UNDER SECTION 4 OF THE HEPATITIS C COMPENSATION TRIBUNAL (AMENDMENT) ACT 2006 - INSURANCE SCHEME				
<i>Original</i>	1,500			
<i>Supplementary</i>	<u>(1,000)</u>	500	-	-
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		487,411	528,975	102,003
C.2 BUILDING, EQUIPPING AND FURNISHING OF HEALTH FACILITIES (PART FUNDED BY NATIONAL LOTTERY)		2,539	2,539	-
C.3 INFORMATION SYSTEMS AND RELATED SERVICES FOR HEALTH AGENCIES				
<i>Original</i>	49,000			
<i>Supplementary</i>	<u>(20,999)</u>	<u>28,001</u>	<u>24,034</u>	-
Gross Total				
<i>Original</i>	13,977,418			
<i>Supplementary</i>	<u>(9,999)</u>	13,967,419	13,946,140	1,396,327
<i>Deduct:-</i>				
D. APPROPRIATIONS-IN-AID				
<i>Original</i>	2,503,009			
<i>Supplementary</i>	<u>(10,000)</u>	<u>2,493,009</u>	<u>2,510,678</u>	<u>97,734</u>
Net Total				
<i>Original</i>	11,474,409			
<i>Supplementary</i>	<u>1</u>	<u>11,474,410</u>	<u>11,435,462</u>	<u>1,298,593</u>
SURPLUS TO BE SURRENDERED		€38,948,144		

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 2007.

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 2007

	€000	€000	€000
Net Outturn			11,435,462
Changes in Capital Assets			
Purchases Cash	(404,273)		
Disposals Cash	15,206		
Depreciation	157,343		
Loss on Disposals	<u>6,394</u>	(225,330)	
Changes in Net Current Assets			
Increase in Closing Accruals	106,061		
Increase in Stock	<u>(7,110)</u>	<u>98,951</u>	<u>(126,379)</u>
Operating Cost			11,309,083
Reconciliation of Operating Cost to Expenditure Recognised in the Annual Financial Statements			
Operating Cost			11,309,083
Expenditure Met from Other Income			2,627,482
Capital Expenditure charged to Income and Expenditure Account			404,273
Depreciation			(157,343)
Loss on Disposals			<u>(6,394)</u>
Expenditure per Income and Expenditure Accounts			<u>14,177,101</u>
Revenue Expenditure per Revenue Income and Expenditure Account			13,541,204
Capital Expenditure per Capital Income and Expenditure Account			<u>635,897</u>
Expenditure per Income and Expenditure Accounts			<u>14,177,101</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 4)			4,835,703
Financial Assets			3
Current Assets			
Stocks (Note 15)	127,325		
Debtors and Prepayments	106,625		
Debit Balances: Suspense	93,365		
Debit Balances: Long Stay	11,777		
Bank and Cash	665		
PMG Balance	<u>86,179</u>		
Total Current Assets		<u>425,936</u>	
Less Current Liabilities			
Creditors	1,395,795		
Credit Balances: Suspense	28,851		
Credit Balances: Special I & E	14,898		
Deferred Income	<u>5,276</u>	1,444,820	
Other Credit Balances:			
Due to State (Note 16)	114,699		
EU Funding	—	114,699	
Net Liability to the Exchequer (Note 5)		<u>33,538</u>	
Total Current Liabilities		<u>1,593,057</u>	
Net Current Liabilities			<u>(1,167,121)</u>
Net Assets			<u>3,668,585</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Land €000	Buildings €000	Work-in Progress €000	Equipment €000	Vehicles €000	Totals €000
Cost or Valuation at 1 January 2007	2,019,649	2,256,851	376,382	941,501	73,999	5,668,382
Additions	17,840	52,299	196,630	132,746	4,758	404,273
Transfers from Work-in-Progress	-	119,673	(128,684)	-	9,011	-
Disposals	(12,740)	(2,984)	(9)	(47,962)	(2,741)	(66,436)
Gross Assets at 31 December 2007	<u>2,024,749</u>	<u>2,425,839</u>	<u>444,319</u>	<u>1,026,285</u>	<u>85,027</u>	<u>6,006,219</u>
Accumulated Depreciation:						
Opening Balance at 1 January 2007	-	407,315	-	595,078	55,616	1,058,009
Depreciation for the year	-	55,787	-	91,337	10,219	157,343
Depreciation on Disposals	-	(655)	-	(41,891)	(2,290)	(44,836)
Cumulative Depreciation at 31 December 2007	-	<u>462,447</u>	-	<u>644,524</u>	<u>63,545</u>	<u>1,170,516</u>
Net Assets at 31 December 2007	<u>2,024,749</u>	<u>1,963,392</u>	<u>444,319</u>	<u>381,761</u>	<u>21,482</u>	<u>4,835,703</u>

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

	€000	€000
Surplus to be surrendered		38,948
Exchequer Grant Undrawn		(5,410)
Net Liability to the Exchequer		<u>33,538</u>
Represented by:		
Debtors		
Net PMG Position and Cash	86,844	
Debit Balances: Long Stay	11,777	
Debit Balances : Suspense	<u>93,365</u>	191,986
Creditors		
Due to State (Note 16)	(114,699)	
Credit Balances: Special I & E	(14,898)	
Credit Balances: Suspense	<u>(28,851)</u>	(158,448)
		<u>33,538</u>

6 EXTRA EXCHEQUER RECEIPTS

Extra Exchequer Receipts totalling €15.160m in respect of the sale of land and buildings were paid to the Exchequer in 2007.

7 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	50	Expenditure incurred on Value for Money and Policy Reviews has also been charged to Subheads B.1. to B.8.
B.11.	1,398	National Lottery Grants are not paid until the conditions of the grant are fulfilled. Approved grants unpaid at 31 December 2007 amounted to €1.089m.
B.13.	340	Payments are based on requests for funding received from Pobal who administer the scheme.
B.14.	12,294	Payments to the Special Account are based on the estimated number and amount of offers of repayment accepted by the claimant and processed for payment by year end. The estimated number of offers and acceptances did not materialise.
B.15.	500	The life assurance element of the scheme was launched in September 2007. A further element, providing for travel insurance will be available from March 2008. Payments to the Special Account are due to commence in 2008.

Sub-head	Less/(More) Than Provided €000	Explanation
C.1.	(41,564)	The overspend is as a result of the progression of capital projects ahead of the anticipated stage development process agreed at the outset for the respective projects. This resulted in cash payments in excess of the original projections. In addition, minor capital payments were €20m higher than anticipated.
C.3.	3,967	ICT projects amounting to €42.38m were sanctioned by the Department of Finance in 2007. The ICT capital underspend is in respect of work to be completed on these projects in 2008 and implementation of a new project approval process.

8 APPROPRIATIONS-IN-AID

	€	Estimated €	Realised €
1. Receipts from health contributions		1,265,734,000	1,298,199,252
2. Recovery of cost of Health Services provided under regulations of the European Community		450,000,000	450,000,000
3. Receipts from certain excise duties on tobacco products		167,605,000	167,605,000
4. Recovery from the UK Department of Health and Social Security of their share of the Leopardstown Park Hospital		170,000	173,260
5. Recoupment of certain Ophthalmic Services Scheme costs from the Social Insurance Fund		5,000,000	5,736,995
6. Recoupment of certain Dental Treatment Services Scheme costs from the Social Insurance Fund		8,500,000	9,088,137
7. Charges for maintenance in public and semi-private accommodation in public hospitals			
<i>Original</i>	286,000,000		
<i>Supplementary</i>	<u>(4,000,000)</u>	282,000,000	257,415,335
8. Dormant Accounts - Economic & Social Disadvantage			
<i>Original</i>	3,500,000		
<i>Supplementary</i>	<u>(1,500,000)</u>	2,000,000	2,007,514
9. Dormant Accounts - Disability			
<i>Original</i>	6,500,000		
<i>Supplementary</i>	<u>(4,500,000)</u>	2,000,000	1,652,345
10. Superannuation		200,000,000	198,153,049
11. Miscellaneous Receipts		<u>110,000,000</u>	<u>120,646,779</u>
Total			
<i>Original</i>	2,503,009,000		
<i>Supplementary</i>	<u>(10,000,000)</u>	<u>2,493,009,000</u>	<u>2,510,677,666</u>

Explanation of Variation

5. The number of claimants was higher than anticipated.
6. The number of claimants was higher than anticipated.
7. The amendment to the charging regime for long-stay charges resulted in lower than expected receipts.
9. Receipts for the Dormant Accounts Fund are based on payments made to Pobal.
11. Miscellaneous receipts were higher than anticipated.

9 COMMITMENTS

Global Commitments	€000
Commitments likely to arise in subsequent years for:	
Procurement Subheads	257,577
Operating Leases	35,009
Finance Leases	41,648

Legally Enforceable Capital Commitments	NHO/PCCC	Cumulative spend to 31 Dec 2007 €m	To be paid in subsequent years €m	Total €m
Capital Projects over €6.35 million:				
University College Hospital Galway - Phase 2	NHO	99.03	1.85	100.88
Cork University Hospital - Cardiac Renal	NHO	13.53	59.93	73.46
Cork University Hospital - A & E & DPU	NHO	26.94	1.36	28.30
Cork University Hospital - Infrastructure upgrade	NHO	20.78	1.40	22.18
Cork University Hospital - Amalgamated Maternity Unit	NHO	76.43	3.59	80.02
Bessboro , Co Cork - Child & Adolescent Psychiatric Unit	PCCC	0.35	6.80	7.15
COPE Foundation, Cork - Disability Services	PCCC	1.63	4.90	6.53
Tralee Community Nursing Unit	PCCC	3.87	5.49	9.36
An Daingean Community Hospital	PCCC	2.06	10.63	12.69
St Dymphna's, Kelvin Grove, Carlow - Intellectual Disability Unit	PCCC	1.39	6.73	8.12
St John's Hospital, Wexford, Phase 2 Development	PCCC	5.20	10.16	15.36
St Vincent's Hospital, Dungarvan, Co Waterford - Day Hospital	PCCC	2.37	7.83	10.20
Integrated Patient Management System	NHO	18.53	11.69	30.22
Connolly Hospital, Blanchardstown - Surgical Block	NHO	9.62	2.00	11.62
St Ita's Portrane, Co Dublin - Residential Development	PCCC	4.11	11.83	15.94
St Mary's Hospital, Phoenix Park - Community Nursing Unit	PCCC	4.44	11.56	16.00
St Joseph's Raheny - Community Nursing Units	PCCC	-	15.96	15.96
Bloomfield Hospital, Stocking Lane, Rathfarnham, Dublin 16	PCCC	1.72	12.00	13.72
Community Nursing Units, Cherry Orchard, Ballyfermot, Dublin 20	PCCC	21.08	1.00	22.08
Clonbrusk, Athlone, Co Westmeath - Disability Day Service	PCCC	0.33	7.56	7.89
Midland Regional Hospital, Portlaoise - New A & E Unit	NHO	5.20	1.00	6.20
Midland Regional Hospital, Tullamore - Construction	NHO	111.74	1.40	113.14
Midland Regional Hospital, Tullamore - Equipment & Commissioning	NHO	14.95	5.72	20.67
General Hospital, Mullingar - Phase 2B	NHO	14.85	9.30	24.15
Clonskeagh CNU, Dublin 14 - Community Nursing Unit	PCCC	0.13	15.00	15.13
St Vincent's University Hospital - Phase 1	NHO	190.09	2.00	192.09
Our Lady's Hospital for Sick Children - MRI/Oncology/Haematology	NHO	10.50	0.40	10.90
Incorporated Orthopaedic Hospital, Clontarf - Phase 2 Development	PCCC	4.89	9.80	14.69
Radiation Oncology Suites	NHO	5.72	7.00	12.72
Ambulance Services	NHO	<u>11.16</u>	<u>8.00</u>	<u>19.16</u>
Total		<u>682.64</u>	<u>253.89</u>	<u>936.53</u>

10 MATURED LIABILITIES UNDISCHARGED AT YEAR END

The total amount of matured liabilities undischarged at 31 December 2007 was €48,209,140.

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	123,839,520	48,511	3,279	153,481
Overtime	219,698,015	33,866	8,317	140,986
Night duty	72,885,447	36,757	2,206	40,548
Weekends	193,417,810	61,465	7,557	32,755
On-Call	57,246,990	7,999	2,189	170,426
Other	<u>44,566,194</u>	27,122	653	124,629
Total extra remuneration	<u>711,653,976</u>			

Note 1: Certain individuals received extra remuneration in more than one category.

Note 2: HSE extra remuneration costs above relate to HSE employees only.

12 MISCELLANEOUS ITEMS

The HSE paid €26,036,910 in respect of insurance policies in 2007 and this is reflected in the outturn for Subhead A.1.

There were a total of 2,346 outstanding claims against the HSE with Irish Public Bodies Mutual Insurance Ltd. at the end of 2007.

The HSE paid a further €2,167,061 in respect of various claims brought against it and settled in 2007 which were not covered under insurance.

The HSE had 179 outstanding claims for compensation at 31 December 2007.

Other ex-gratia payments made during 2007 amounting to €892,252 were also paid.

The cost of severance awards paid in 2007 totalled €844,866.

Payments to retired staff for services in 2007 amounted to €10,653,282.

Gratuities (excluding lump sums) amounted to €1,824,234 while other payments amounted to €1,546,986.

Performance related pay in 2007 was €2,008,165.

During 2007 the HSE wrote off bad debts to the value of €14,097,217 and other write offs for obsolete stocks etc. amounted to €276,678.

Prompt Payment Interest paid by the HSE in 2007 was €533,567.

Payments of €256,803 were made in 2007 arising from Labour Relations Commission/Rights Commissioners awards.

In addition to amounts expended under Subheads B.1. – B.8. €4,594,447 was received from the Change Management Fund, Subhead M. of the Vote of the Minister for Finance.

The HSE is insured against employers liability and public liability risks up to an indemnity limit, under both retro-rated and flat-rated basis. Under the retro-rated basis, the final premium is not determined until the end of the coverage period and is based on the HSE's loss experience for that same period. The retro-rated adjustment payable by the HSE is subject to maximum and minimum limits. At 31 December 2007, it was not possible to accurately quantify the liability, if any, which may arise as a result of future retro-rating. The maximum liabilities for retro-rated claims still outstanding, based on agreed levels of each insurable risk, is €144,370 and €6,232,520 for employers liability and public liability respectively. All insurance premiums from 1 January 2001 have been paid on a flat basis only and no retro-rating applies to cover from this date forward.

The HSE is involved in a number of claims involving legal proceedings which may generate liabilities, depending on the outcome of the litigation. It is the policy of the HSE to defend all appropriate cases and in pursuit of this policy it may enter into without prejudice settlements not involving the admission of liability. The HSE has insurance cover for public and employer liability, fire and specific all-risk claims. In most cases such insurance would be sufficient to cover all costs, but this cannot be certain.

The Health Repayment Scheme closed to new applicants on 31 December 2007 and 14,500 applications have been received in respect of living patients and 24,300 applications in respect of estates. The Scheme is now estimated to cost in the region of €400m. The Scheme received some applications relating to patients in private nursing homes which were turned down on the basis that they were not contemplated within the scope of the Scheme. Proceedings have been instituted in 283 cases, involving patients who spent time in private nursing homes. None of the cases have yet proceeded to a hearing. Consequently, it is considered inappropriate to attempt to estimate any potential future liability or to detail the uncertainties attaching thereto since to do so might prejudice the outcome of court proceedings.

13 EU FUNDING

The outturn shown for Subhead C.1. includes expenditure which was co-financed under the INTERREG III A Initiative from the European Development Fund.

14 NATIONAL LOTTERY FUNDING

Payments in the year ended 31 December 2007

Block Allocations to HSE Areas

€

Eastern Regional Authority	2,349,651
Midland	940,480
Mid Western	540,532
North Western	215,111
North Eastern	424,526
South Eastern	581,791
Southern	471,905
Western	<u>435,807</u>
Total	<u>5,959,803</u>

15 STOCKS

Stocks at 31 December 2007 comprised:

€000

Medical, Dental and Surgical Supplies	37,351
Laboratory Supplies	6,943
Pharmacy Supplies	21,251
High Tech Pharmacy Stocks	21,850
Pharmacy Dispensing Stocks	2,473
Blood and Blood Products	1,406
Vaccine Stocks	23,397
Household Services	9,602
Stationery and Office Supplies	2,616
Sundries	<u>436</u>
Total	<u>127,325</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:

€000

Income Tax	53,440
Pay Related Social Insurance	37,161
Withholding Tax	22,798
Value Added Tax	<u>1,300</u>
Total	<u>114,699</u>

17 ENHANCING INTERNAL CONTROLS

A Statement of Internal Financial Controls in the standard format for the year ended 31 December 2007, has been submitted with this Account to the Comptroller and Auditor General.

In 2007, I commissioned a review of the effectiveness of the system of internal control in the HSE. This review was conducted by a project team comprising senior managers who have specific expertise in the areas of finance, audit and control. The project team was advised and assisted by the Institute of Public Administration. The formal review of internal control in 2006 established a template which has been followed in carrying out a similar review in 2007.

The current review involved a number of steps as follows:

- Assessment of progress with the implementation of the guidance for action contained in the 2006 report;
- Consideration of Controls Assurance Statement completed by each National Director;
- Assessment of management's mitigation of potential risks identified by the Comptroller and Auditor General (C&AG);
- Review of Internal Audit Reports and C&AG management letters;
- Structured bilateral interviews with a representative sample of 50 senior managers including members of the corporate management team and other managers randomly selected from across the organisation.

The report of the project team was circulated to senior management in March 2008. This report was reviewed and discussed by the Audit Committee at its March 2008 meeting. In summary, the overall conclusion from this review is that while the control environment, control and risk management processes and assurance arrangements remain largely effective, there are a number of areas where specific action is recommended to increase effectiveness and consolidate on the improvements which are in evidence since the previous report. A structured plan for the implementation of these recommendations is being followed up by management.

PROFESSOR BRENDAN DRUMM

Accounting Officer

HEALTH SERVICE EXECUTIVE

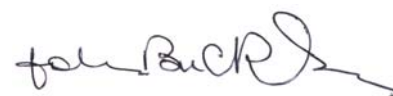
28 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Health Service Executive for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the 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 2007. Attention is drawn to Chapter 14 of the report for 2007 prepared by me in pursuance of Section 3 of the Act.



JOHN BUCKLEY

Comptroller and Auditor General

19 September 2008

OFFICE OF THE MINISTER FOR CHILDREN

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the provision of certain services in respect of children, including miscellaneous grants.

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
CHILDCARE PAYMENTS	€000	€000	€000	€000
A. EARLY CHILDCARE PAYMENT				
<i>Original</i>	406,000			
<i>Supplementary</i>	<u>17,000</u>	423,000	417,723	(7,238)
CHILDCARE PROGRAMMES				
B.1. EQUAL OPPORTUNITIES CHILDCARE PROGRAMME				
<i>Original</i>	113,346			
<i>Supplementary</i>	<u>36,300</u>	149,646	149,633	1
B.2. NATIONAL CHILDCARE INVESTMENT PROGRAMME				
<i>Original</i>	28,878			
<i>Supplementary</i>	<u>(5,000)</u>	23,878	23,868	-
C. EARLY INTERVENTION PROGRAMME FOR CHILDREN (DORMANT ACCOUNTS FUNDED)		2,872	2,339	-
NATIONAL CHILDREN'S STRATEGY (NCS)				
D. NCS - NATIONAL LONGITUDINAL STUDY AND OTHER PROGRAMMES				
<i>Original</i>	9,652			
<i>Supplementary</i>	<u>(1,300)</u>	8,352	<u>7,303</u>	<u>(160)</u>
OTHER SERVICES				
E. COST IN CONNECTION WITH THE HOLDING OF A CONSTITUTIONAL REFERENDUM ON CHILDRENS RIGHTS		<u>1</u>	-	-
Gross Total				
<i>Original</i>	560,749			
<i>Supplementary</i>	47,000	607,749	600,866	(7,397)
<i>Deduct :-</i>				
F. APPROPRIATIONS-IN-AID				
<i>Original</i>	20,155			
<i>Supplementary</i>	<u>4,800</u>	<u>24,955</u>	<u>24,495</u>	-
Net Total				
<i>Original</i>	540,594			
<i>Supplementary</i>	<u>42,200</u>	<u>582,794</u>	<u>576,371</u>	<u>(7,397)</u>
SURPLUS TO BE SURRENDERED		€6,423,070		

The Statement of Accounting Policies and Principles and Notes 1 to 10 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000
Net Outturn		576,371
Changes in Capital Assets		
Purchases Cash	-	
Depreciation	-	
Changes in Net Current Assets		
Decrease in Closing Accruals	(8,507)	
Increase in Stock	=	<u>(8,507)</u>
Direct Expenditure		567,864
Operating Cost		<u>567,864</u>
Note:		

Administration costs of this Office, including accommodation costs, are met from the Vote of the Department of Health and Children.

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			-
Current Assets			
Prepayments		7,428	
Other Debit balances		1	
PMG Balance and Cash	745		
Orders Outstanding	<u>(576)</u>	169	
Net Liability to the Exchequer (Note 4)		<u>134</u>	
Total Current Assets		<u>7,732</u>	
Less Current Liabilities			
Accrued Expenses		31	
Other Credit Balances:			
Due to State (Note 10)		<u>36</u>	
Total Current Liabilities		<u>67</u>	
Net Current Assets			<u>7,665</u>
Net Assets			<u>7,665</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

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 2007

	€000
Surplus to be Surrendered	6,423
Exchequer Grant Undrawn	<u>(6,289)</u>
Net Liability to the Exchequer	<u>134</u>
Represented by:	
Debtors	
Net PMG position and cash	169
Debit Balances: Suspense	1
Creditors	
Due to State	(36)
Credit Balances: Suspense	-
	<u>134</u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
C.	533	Savings arose as a result of changes in Prevention and Early Intervention Programme projects implementation timeframes.
D.	1,049	Savings relate to certain programmes, including the National Longitudinal Study of Children in Ireland, where the underspend was due to unexpected outcomes, particularly in relation to the time required to obtain ethics approval for the study which resulted in some slippage to the original project plan and later than anticipated commencement of the roll-out of Teenspace - A National Recreation Policy for Young People in Ireland, which was not published until September 2007.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. EU Receipts	17,283,000	22,156,055
2. Dormant Account Funding	<u>2,872,000</u>	<u>2,338,500</u>
	<u>20,155,000</u>	<u>24,494,555</u>

Explanation of Variation

1. EU receipts under the Equal Opportunity Childcare Programme are dependent on the retrospective certification of expenditure of grant recipients in line with Structural Funds Regulations. This Office has no control over the certification process which can lead to variations between profile and receipts.
2. Recoupment from Dormant Account funding was lower than expected as a result of changes to the timeframes for the implementation of projects under the Prevention and Early Intervention Programme.

7 COMMITMENTS**(A) Global Commitments****€000**

Commitments likely to arise in subsequent years for:
Procurement subheads

23,766

(B) Multi-Annual Capital Commitments

Legally Enforceable Capital Commitments

€000

Expenditure in 2007

107,964

Commitments to be met in subsequent years

138,383

There are no commitments in respect of capital projects over €6.3m.

8 DETAILS OF EXTRA REMUNERATION

Staff costs are included in the Appropriation Account of the Department of Health and Children.

9 MISCELLANEOUS ITEMS

Agency services are provided to this Office by the Department of Social and Family Affairs in respect of costs charged to subhead A. and by Pobal in respect of services charged to subhead B.1. And B.2.

10 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:

€000

Income Tax

-

Pay Related Social Insurance

-

Withholding Tax

36

Value Added Tax

-

Pension Contributions

-

36**MICHAEL SCANLON**

Accounting Officer

OFFICE OF THE MINISTER FOR CHILDREN

31 MARCH 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Children for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of 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 2007.

A handwritten signature in dark ink, appearing to read 'John Buckley', with a long horizontal flourish extending to the right.

JOHN BUCKLEY

Comptroller and Auditor General
19 September 2008

CONTINGENCY FUND DEPOSIT ACCOUNT

Account of the Receipts and Payments in the Year Ended 31 December 2007

	€
Balance at 1 January 2007	1,200,395
Receipts (Vote of the Office of the Minister for Finance)	<u>-</u> 1,200,395
Payments	-
Balance at 31 December 2007	<u><u>1,200,395</u></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 also apply in respect of this Fund.

DAVID DOYLE
Accounting Officer
Department of Finance
30 March 2008

Certificate of the Comptroller and Auditor General

I certify that I have examined this account and it is correct.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008