



Comptroller and Auditor General

# **Appropriation Accounts**

## **2009**

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

September 2010

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## **Audited Appropriation Accounts 2009**

Section 3(11) of the Comptroller and Auditor General (Amendment) Act, 1993 requires me upon the completion of my audit of the Appropriation Accounts, to present to Dáil Éireann a copy of each such account together with my certificate thereon.

I hereby transmit, pursuant to the foregoing provision, the said accounts and certificates for the year ended 31 December 2009.

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

**John Buckley**

**Comptroller and Auditor General**

10 September 2010



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## Preface







## Background to the Appropriation Accounts

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

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

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

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

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

- Note 1 presents an operating cost statement that gives information on the cost of the service for the year and
- Note 2 presents a statement of assets and liabilities, with related explanatory notes, giving information on the financial position of the service at year-end. This includes information on expenditure commitments and on the actual position of the voted service *vis-à-vis* the Exchequer at year-end i.e. the net liability to the Exchequer.

Other notes to the Account provide information on variances in expenditure (Note 3), receipts (Note 4), staff numbers and pay (Note 5). Note 6 presents information on miscellaneous issues.

## **Accountability and Audit**

The respective duties of Accounting officers and the Comptroller and Auditor General are as outlined below.

### **Duties of Accounting Officers in relation to Appropriation Accounts**

An Accounting Officer is the head of a Government Department or Office to whom the Minister for Finance has assigned, in accordance with Section 22 of the Exchequer and Audit Departments Act, 1866, the duty of preparing the annual Appropriation Account for each Vote under his/her charge. By law, the Accounts must be submitted to the Comptroller and Auditor General by 31 March following the end of the year of account. The Appropriation Accounts must comply with the requirements of the Department of Finance's *Public Financial Procedures*, and with other directions of the Minister for Finance.

Accounting Officers are also responsible for the safeguarding of public funds and property under their control, for the efficiency and economy of administration in their Departments/Offices and for the regularity and propriety of all transactions in the Appropriation Accounts.

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

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

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

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

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

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

## ***Basis of the Comptroller and Auditor General's Opinion on the Appropriation Accounts***

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

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

## ***Reporting on Matters arising from Audit***

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

Matters reported on arising from the audit of the Appropriation Accounts for 2009 are presented in a separate report entitled *Report of Comptroller and Auditor General — Accounts of the Public Services 2009*.

References in a certificate of the Comptroller and Auditor General to his Annual Report refer to the foregoing report, which is presented in two volumes

- Volume 1 deals with central government, the National Treasury Management Agency and Revenue
- Volume 2 deals with Vote Management matters.



## **Appropriation Accounts 2009**

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## **Revised Format of Appropriation Accounts 2009**

The Department of Finance specifies the format for presentation of the appropriation accounts. In January 2010, the Department issued instructions to Accounting Officers changing the format for accounts produced for 2009 and later years. The objectives of the changes are, while still meeting the statutory requirements

- to bring the accounts more into line with what is generally expected of a modern set of financial statements
- to ensure greater consistency between the accounts for the various votes and,
- to provide some additional information (in particular, prior year comparisons).

### **Comparison with Previous Format**

Key changes to the format by comparison with previous years include

- The inclusion of an introduction, incorporating the ambit of the relevant vote, and a formal statement of the accounting policies and procedures (with any exceptions explained). This introduction is signed by the Accounting Officer.
- The audit certificate now appears at the front of the account, immediately following the introduction.
- A prior year comparator column is included in the appropriation account, in place of the previous accrual column. In the notes to the account, some prior-year comparators have also been introduced where appropriate.

### **Note Content**

The note presentation has been standardised to the degree possible. In general the notes present the information beneath. However, the presentation in individual accounts can vary slightly where particular notes are redundant.

- Note 1 presents an operating cost statement, showing expenditure on administration and expenditure on services and programmes. It is designed to give an accrual-based cost of administering the relevant services.
- Note 2 presents a statement of assets and liabilities, with sub-notes dealing with capital assets, assets under development, stocks and stores, liabilities to/from the State/Exchequer, debtors and prepayments, creditors and accrued liabilities and commitments.
- Note 3 deals with expenditure variations, explaining material differences between the reported expenditure outturn and the sums provided.
- Note 4 analyses receipts under two sub-notes: appropriations-in-aid, with explanations of significant variations; and Exchequer extra receipts, with a breakdown/ explanation where the sums received are significant.
- Note 5 discloses employee numbers and pay — including actual employee numbers at the end of the year of account and the end of the previous year; a pay analysis; a note on extra remuneration and notes on merit/other pay-related expenditures (previously generally given in a range of 'miscellaneous' notes).

- Note 6 deals with any other miscellaneous items requiring disclosure. It presents vote specific notes (if any), including a note about expenditure on commissions where relevant, write-offs, compensation payments, etc.

### **Grant Payment Details**

In the past, details of individual grant payments were routinely provided in some appropriation accounts as 'memorandum' listings e.g. National Lottery-funded grants by recipient group and by county. This kind of detail is unusual in modern financial statements, and can generally be presented in more accessible ways, such as searchable databases on departmental websites. Accordingly, that information has been removed and where relevant, website references are included indicating where the information can be accessed.

The Statement of Accounting Policies and Principles 2009 for Appropriation Accounts, which is set out in the section that follows was revised in accordance with the foregoing changes.



# Statement of Accounting Policies and Principles 2009

## 1 Basis of Accounts

Appropriation Accounts, showing the financial transactions of Government Departments<sup>1</sup>, are prepared in accordance with the Exchequer and Audit Departments Act, 1866 (as amended by the Comptroller and Auditor General (Amendment) Act, 1993) and with accounting rules and procedures laid down by the Minister for Finance.

The Accounts are a cash-based record of the receipts and payments in the year compared with the amounts provided under the Appropriation Act. The Accounts also show prior year figures for comparison purposes. Some information of an accruals nature is included in the notes to the Accounts.

The standard accounting policies and principles set out below are applied in the preparation of the Accounts. Any departures from the standard policies and principles are explained in the Accounting Officer's *Introduction* to the Appropriation Account.

## 2 Reporting Period

The reporting period is the year ended 31 December 2009.

## 3 Receipts

Appropriations in aid are receipts that 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. In general, these are receipts arising in the normal course of a Department's business under the Vote.

The Department of Finance requires certain receipts of Departments to be credited directly to the Exchequer as 'extra' receipts. In general, these are receipts that have no direct connection with the Vote expenditure or are 'windfall' receipts. Such extra receipts may not be used to meet expenditure from the Vote. Where they arise, they are reported in a note to the Appropriation Account (Note 4).

## 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, payment is due and the cheque or payable order has been drawn.

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<sup>1</sup> In this statement, the term 'Department' includes central government departments, offices and agencies responsible for Vote management and accounting.

Where a liability has been incurred and payment is due (i.e. the liability has matured), payment should be completed before the year end to ensure the integrity of the Appropriation Account. In cases where payment has not been effected and matured liabilities are outstanding at year end, the amount of such liabilities should be given in a note to the Account (Note 2).

## 5 Accruals

Each Appropriation Account incorporates information of an accruals nature in the notes to the Account, including

- an operating cost statement (Note 1), showing resources consumed by the Department in the year
- a statement of the Department's assets and liabilities at year end (Note 2), with further explanatory notes including details regarding capital assets, capital assets under development, the net liability to the Exchequer, and commitments.

The statement of assets and liabilities includes the position at year-end in relation to the following.

- **Accrued expenses** — these represent liabilities other than liabilities in regard to remuneration and pensions. In the case of goods and services, an accrued liability is recognised when the payee has met the contractual requirement to provide the goods or services ordered. Amounts due for goods delivered, but not yet paid for, even if un-inspected 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 the Department at the end of the year of account which has yet to be received.
- **Deferred Income** — income received by the Department during the year of account for goods/ services which it has yet to provide.

## 6 Capital Assets

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.

The following are not included in the statement of capital assets

- assets worth less than €318 acquired from 1 January 1995 to 31 December 2003, or assets worth less than €1,000 acquired since 1 January 2004.
- heritage assets, the value of which cannot be adequately expressed in financial terms.

## **6.1 Valuation of Assets**

### *Land and Buildings*

All lands and buildings owned by the State and controlled/managed by a Department are included in the statement of assets and liabilities (and capital assets note). Where relevant, the basis of valuation of land and buildings is explained in the Accounting Officer's *Introduction* to the Appropriation Account.

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 included 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, but 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*

Since 1995 all equipment, furniture and fittings are valued at cost.

### *Other Assets*

Where required, accounting policies in respect of valuation of other assets (e.g. specialised vehicles) are set out in the Accounting Officer's *Introduction* to the Appropriation Account.

## **6.2 Depreciation**

Land is not depreciated. Where relevant, buildings are depreciated as indicated in the Accounting Officer's *Introduction* to the Appropriation Account.

Equipment, furniture and fittings 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%.

Where required, other capital items are depreciated as indicated in the Accounting Officer's *Introduction* to the Appropriation Account.

## **7 Capital Assets Under Development**

A statement on capital assets under development is provided as a note to the statement of assets and liabilities. It shows cash payments on assets being developed within the Department, e.g.

software development or construction projects, which were not yet recognised as assets at the start of the year of account.

## **8 Stocks**

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

## **9 Net Liability to the Exchequer**

A note on the net liability of the Vote to the Exchequer provides details of the actual position *vis-a-vis* the Exchequer at year-end, by making adjustments to the surplus to be surrendered figure in the Appropriation Account.

## **10 Commitments**

A commitment is a contractual obligation to pay on delivery for goods or services which have yet to be supplied at year-end. In the case of grant schemes, a commitment is recognised when the grant is approved but the grantee has yet to fulfil the requirements of the scheme.

A note provides figures for commitments likely to materialise in the subsequent years under (a) procurement and (b) grant subheads, excluding commitments under €1,270.

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

## **11 Superannuation**

Superannuation payments for retired civil servants, Gardaí, teachers, army personnel and Health Service Executive and former Health Board personnel are met on a current basis from Votes 7, 20, 26, 37 and 40. Provision for superannuation does not appear in the Appropriation Accounts of other Votes.

## **12 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.

## **13 Other Notes to the Accounts**

### *General Principles*

In general, the other notes to the Appropriation Accounts aim to draw the attention of the Dáil and of the Committee of Public Accounts to matters bearing on parliamentary control, or to provide fuller information about material transactions of an unusual nature recorded in the Account e.g. losses, special or *ex gratia* payments, and extra remuneration. Except in the cases outlined below, notes are provided where an individual transaction, or a category of transactions taken together, involves a sum of €50,000 or more.

Where amounts lower than the threshold values are involved, notes are also provided 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.

#### *Variations from Grant*

In the case of variations from grant (Note 3), a note is provided where the variation

- is €100,000 or more and
- represents 5% or more of the subhead (25% in the case of administrative subheads).

Where special circumstances warrant, a lower percentage variation may be explained by way of note.

Notes in relation to variations in the categories of appropriations in aid are included on a similar basis.

#### *Extra Remuneration*

In the case of extra remuneration, the details given (Note 5) include the total amount paid under each category, the total number of recipients, the number of individuals that received €10,000 or more, and the maximum individual payment, if over €10,000.

#### *Late Payments*

In the case of interest payments under the Late Payment in Commercial Transactions Regulations, 2002, information is supplied (Note 6) where

- the total of interest payments due was €10,000 or more or
- an individual payment was €10,000 or more.

#### *Commissions and Inquiries*

Where appropriate, Miscellaneous Notes (Note 6) include a statement of expenditure on each Commission or Inquiry financed from the Vote. Where a Commission or Inquiry has been established on a temporary basis, the total expenditure since its establishment is also given.

#### *Grant-in-Aid Fund and Miscellaneous Accounts*

Where relevant, accounts of grant-in-aid funds financed from the Vote and of other miscellaneous accounts are presented in Note 7.

## Standard Statement on Internal Financial Control 2009

On foot of the 2002 Report of the Working Group on the Accountability of Secretaries General and Accounting Officers, Accounting Officers are required to sign a standard Statement on Internal Financial Control in respect of the Appropriation Accounts. In their introductions to the Appropriation Accounts, some Accounting Officers describe actions taken or planned to enhance particular aspects of internal control in the Departments or Offices concerned. The Statement is in the following format.

### ***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:*

### ***Financial Control Environment***

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

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

### ***Administrative Controls and Management Reporting***

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

- *there is an appropriate budgeting system with an annual budget which is kept under review by senior management*
- *there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts*

- a risk management system operates within the 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.

### ***Internal Audit***

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





## **Vote 1: President's Establishment**

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## Introduction

As Accounting Officer for Vote 1, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 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.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 5 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the President's Establishment.

The President's Establishment relies upon the Department of Finance for the provision of a payment function and an accounting service.

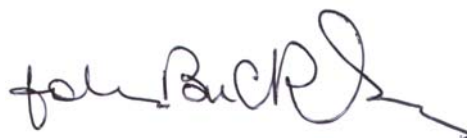
**Kevin Cardiff**  
Accounting Officer  
Department of Finance  
31 March 2010

## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the President's Establishment for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept in respect of 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 2009.

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

**JOHN BUCKLEY**  
Comptroller and Auditor General  
31 August 2010

## Vote 1 President's Establishment Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	1,689	1,634	1,607
A.2. Travel and subsistence	132	120	117
A.3. Incidental expenses	183	148	147
A.4. Postal and telecommunications services	157	96	97
A.5. Office machinery and other office supplies and related services	228	140	155
<b>Other service</b>			
B. Centenarians' bounty	1,120	758	943
<b>Gross Expenditure</b>	<b>3,509</b>	<b>2,896</b>	<b>3,066</b>
<b>Deduct:</b>			
C. Appropriations-in-aid	87	64	—
<b>Net Expenditure</b>	<b>3,422</b>	<b>2,832</b>	<b>3,066</b>
<b>Surplus to be surrendered</b>		<b>€590,345</b>	<b>€469,011</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			2,138	2,123
Expenditure on services and programmes			758	943
<b>Gross expenditure</b>			<b>2,896</b>	<b>3,066</b>
Deduct				
<b>Appropriations in aid</b>			<b>(64)</b>	<b>—</b>
<b>Net expenditure</b>			<b>2,832</b>	<b>3,066</b>
<b>Changes in capital assets</b>				
Purchases cash		(23)		
Depreciation		38		
			15	39
<b>Changes in net current assets</b>				
Decrease in closing accruals		(36)		
Increase in stock		(27)	(63)	(53)
<b>Direct expenditure</b>			<b>2,784</b>	<b>3,052</b>
Net allied services expenditure	1.1		4,712	5,612
<b>Total operating cost</b>			<b>7,496</b>	<b>8,664</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 1 borne elsewhere

		2009 €000	2008 €000
Vote 2	Department of the Taoiseach	—	42
Vote 7	Superannuation and Retired Allowances	469	515
Vote 10	Office of Public Works	2,410	2,899
Vote 20	Garda Síochána	177	232
Vote 28	Foreign Affairs	199	445
Vote 36	Defence	427	456
	Central Fund (Emoluments and allowances of President, pensions of former Presidents and/or widows of former Presidents).	1,030	1,023
		<b>4,712</b>	<b>5,612</b>

## 2 Statement of Assets and Liabilities as at 31 December 2009

	Note	2009 €000	2008 €000
<b>Capital Assets</b>	2.1	56	72
<b>Current Assets</b>			
Bank and Cash	2.2	145	8
Stocks	2.3	121	94
Prepayments		64	67
Net Liability to the Exchequer	2.4	—	37
<b>Total Current Assets</b>		<b>330</b>	<b>206</b>
<b>Less Current Liabilities</b>			
Accrued expenses		42	81
Net Liability to the Exchequer	2.4	72	—
Other credit balances	2.5	73	45
<b>Total Current Liabilities</b>		<b>187</b>	<b>126</b>
<b>Net Current Assets</b>		<b>143</b>	<b>80</b>
<b>Net Assets</b>		<b>199</b>	<b>152</b>

### 2.1 Capital Assets

	IT Equipment €000	Office Equipment €000	Total €000
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	199	88	287
Additions	18	5	23
Cost or valuation at 31 December 2009	217	93	310
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009 <sup>1</sup>	140	76	216
Depreciation for the year	32	6	38
Cumulative depreciation at 31 December 2009	172	82	254
<b>Net Assets at 31 December 2009</b>	<b>45</b>	<b>11</b>	<b>56</b>
<b>Net Assets at 31 December 2008</b>	<b>65</b>	<b>7</b>	<b>72</b>

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

<sup>1</sup>The opening balances for accumulated depreciation have been amended to reflect more accurate asset information.

**2.2 Bank and Cash**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
PMG balances and cash	211	64
Orders outstanding	(66)	(56)
	<u>145</u>	<u>8</u>

**2.3 Stocks**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Stationery	69	56
IT consumables	13	3
Miscellaneous	39	35
	<u>121</u>	<u>94</u>

**2.4 Net Liability to the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	590	469
Exchequer grant undrawn	(518)	(506)
Net liability to the Exchequer	<u>72</u>	<u>(37)</u>

**Represented by:****Debtors**

Net PMG position and cash	145	8
---------------------------	-----	---

**Creditors**

Due to the State	(60)	(31)
Credit balances: suspense	(13)	(14)
	<u>(73)</u>	<u>(45)</u>
	<u>72</u>	<u>(37)</u>

**2.5 Other Credit Balances**

at 31 December

**Amounts due to the State**

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Income Tax	19	22
Pay Related Social Insurance	10	7
Pension Levy/Contributions	6	2
Voluntary surrender of salary	22	—
Income Levy	3	—
	<u>60</u>	<u>31</u>
Payroll deductions held in suspense	13	14
	<u>73</u>	<u>45</u>

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided	Explanation
	€000	
B	362	The savings arose as the number of centenarians in the year was less than anticipated

### 4 Receipts

4.1 Appropriations-in-aid	2009 Estimated €000	2009 Realised €000	2008 Realised €000
Receipts from Pension-related deductions on Public Service Remuneration.	87	64	—

### 5 Employee Numbers and Pay

	2009	2008
Number of staff at year end (full time equivalents)	24	27
	2009 €000	2008 €000
Pay	1,503	1,479
Higher, special or additional duties allowances	60	50
Other allowances	2	2
Overtime	12	16
Employer's PRSI	57	60
<b>Total pay</b>	<b>1,634</b>	<b>1,607</b>

#### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment	Maximum individual payment
			2009	2008
			€	€
Higher, special or additional duties	8	3	20,113	20,027
Overtime	15	—	3,769	2,356

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

#### 5.2 Performance and Merit Payments

Awards totalling €1,732 were paid to staff members under the scheme for recognition of exceptional performance. This amount was paid in January 2009 in respect of 2008.



## **Vote 2: Department of the Taoiseach**

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## Introduction

As Accounting Officer for Vote 2, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department and for payments of grants and grants-in-aid.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Department of the Taoiseach.

**DERMOT MCCARTHY**

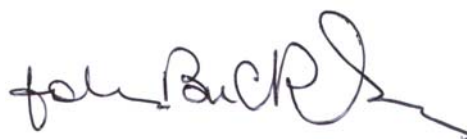
Accounting Officer  
Department of the Taoiseach  
29 March 2010

## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Department of the Taoiseach for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

7 September 2010

## Vote 2 Department of the Taoiseach Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	13,974	13,501	14,364
A.2. Travel and subsistence	731	479	723
A.3. Incidental expenses	1,587	618	1,620
A.4. Postal and telecommunications services	545	407	619
A.5. Office machinery and other office supplies and related services	1,961	1,007	1,440
A.6. Office premises expenses	741	493	513
A.7. Consultancy services	118	3	107
A.8. Value for money and policy reviews	1	—	25
A.9. Organisational review programme	676	497	745
<b>Other Services</b>			
B. National Economic and Social Development Office (grant-in-aid)	5,059	3,401	5,371
C. Forum for Peace and Reconciliation	5	—	—
D. Commemoration initiatives	170	133	121
E. Tribunal of inquiry (Dunnes payments)	1	—	—
F. Tribunal of inquiry (payments to Messrs.C.J. Haughey and M. Lowry)	7,500	3,796	4,009
G. National Forum on Europe	360	506	3,058
H. Newfoundland and Labrador Business Partnerships	300	291	334
I. Commission of investigation	1	—	—
J. Active Citizenship Office	56	17	6
<i>Information society and eInclusion</i>	—	—	66
<b>Gross Expenditure</b>	<b>33,786</b>	<b>25,149</b>	<b>33,121</b>
<b>Deduct:</b>			
K. Appropriations-in-aid	1,100	914	224
<b>Net Expenditure</b>	<b>32,686</b>	<b>24,235</b>	<b>32,897</b>
<b>Surplus to be surrendered</b>		<b>€3,450,714</b>	<b>€3,308,252</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			17,005	20,156
Expenditure on services and programmes			8,144	12,965
<b>Gross expenditure</b>			<b>25,149</b>	<b>33,121</b>
Deduct				
<b>Appropriations in aid</b>			<b>914</b>	<b>224</b>
<b>Net expenditure</b>			<b>24,235</b>	<b>32,897</b>
<b>Changes in Capital Assets</b>				
Purchases cash		(103)		
Depreciation		270		
Loss on disposal of fixed asset		9		
			176	230
<b>Changes in Net Current Assets</b>				
Decrease in closing accruals		(151)		
Decrease in stock		29		
			(122)	(407)
<b>Direct Expenditure</b>			<b>24,289</b>	<b>32,720</b>
<b>Expenditure Borne Elsewhere</b>				
Net allied services expenditure	1.1	7,554		5,640
Notional rents		2,031	9,585	2,085
<b>Operating Cost</b>			<b>33,874</b>	<b>40,445</b>

#### 1.1 Net Allied Services

Vote		2009 €000	2008 €000
7	Superannuation and Retired Allowances	3,302	2,513
10	Office of Public Works	2,278	902
19	Department of Justice, Equality and Law Reform - Financial Shared Services Centre	265	297
20	Garda Síochána	1,048	1,290
36	Defence	88	71
	Central Fund-Ministerial etc. Pensions	573	567
		<b>7,554</b>	<b>5,640</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

		<b>2009</b>	<b>2008</b>
	<b>Note</b>	<b>€000</b>	<b>€000</b>
<b>Capital Assets</b>	2.1	534	711
		<b>534</b>	<b>711</b>
<b>Current Assets</b>			
Bank and Cash	2.2	1,613	2,421
Stocks	2.3	84	113
Prepayments		268	337
Other Debit Balances:	2.4	398	285
<b>Total Current Assets</b>		<b>750</b>	<b>3,156</b>
<b>Less Current Liabilities</b>			
Accrued Expenses		197	421
Other Credit Balances:	2.5	514	604
Net Liability to the Exchequer	2.6	1,497	2,102
<b>Total Current Liabilities</b>		<b>2,208</b>	<b>3,127</b>
<b>Net Current Assets</b>		<b>155</b>	<b>29</b>
<b>Net Assets</b>		<b>689</b>	<b>740</b>

**2.1 Statement of Capital Assets**

	<b>Office Equipment €000</b>	<b>Furniture and Fittings €000</b>	<b>Total €000</b>
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	3,101	537	3,638
Additions	90	13	103
Disposals	(33)	(15)	(48)
Cost or valuation at 31 December 2009	<u>3,158</u>	<u>535</u>	<u>3,693</u>
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009	2,614	313	2,927
Depreciation for the year	220	50	270
Depreciation on disposals	(28)	(10)	(38)
Cumulative depreciation at 31 December 2009	<u>2,806</u>	<u>353</u>	<u>3,159</u>
<b>Net Assets at 31 December 2009</b>	<u><b>352</b></u>	<u><b>182</b></u>	<u><b>534</b></u>
<b>Net Assets at 31 December 2008</b>	<u><b>487</b></u>	<u><b>224</b></u>	<u><b>711</b></u>

**2.2 Bank and Cash**

	<b>2009 €000</b>	<b>2008 €000</b>
at 31 December		
PMG balances and cash	1,941	2,872
Orders outstanding	(328)	(451)
	<u>1,613</u>	<u>2,421</u>

**2.3 Stocks**

	<b>2009 €000</b>	<b>2008 €000</b>
Gifts	10	16
Stationery	33	45
Publications	22	37
Consumables etc.	19	15
	<u>84</u>	<u>113</u>

**2.4 Other Debit Balances**

	<b>2009 €000</b>	<b>2008 €000</b>
Recoupable Salaries	281	230
Recoupment of Travel Pass Scheme	60	2
Other	57	53
	<u>398</u>	<u>285</u>

**2.5 Other Credit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income Tax	204	247
Pay Related Social Insurance	102	87
Value Added Tax	5	55
Pension contributions	1	—
Retention Tax	56	80
	<u>368</u>	<u>469</u>
Payroll deductions	145	111
Other	1	24
	<u>514</u>	<u>604</u>

**2.6 Net Liability to the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	8,451	9,308
Exchequer grant undrawn	(6,954)	(7,206)
Net liability to the Exchequer	<u>1,497</u>	<u>2,102</u>

**Represented by:****Debtors**

Net PMG position and cash	1,613	2,421
Debit balances: suspense	398	285
	<u>2,011</u>	<u>2,706</u>

**Creditors**

Due to State	(368)	(469)
Credit balances: suspense	(146)	(135)
	<u>(514)</u>	<u>(604)</u>
	<u>1,497</u>	<u>2,102</u>

**2.7 Commitments**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Total	147	96

**2.8 Matured Liabilities**

The total amount of matured liabilities undischarged at 31 December 2009 was €30,802.



### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided, by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided	Explanation
	€000	
A.2	252	Savings arose as a result of the reduction in travel and subsistence rates and a reduction in travel during 2009.
A.3	969	Savings arose as a result of reduced spend on training, entertainment, library services and advertising.
A.4	138	Savings were achieved by obtaining better value for money as a result of tendering for mobile phone services.
A.5	954	Savings arose as a result of reduced spend on consumables, IT hardware and printing, and the use of electronic resources for distribution of reports.
A.6	248	Savings arose as a result of reduced expenditure in order to achieve savings and the achievement of better value for money.
A.7	115	On the basis of past experience, a contingency amount was included in the estimate for consultancy needs that did not arise in 2009.
A.9	179	Savings arose as a result of non filling of a Principal Officer vacancy.
B.	1,658	Savings as a result of moratorium on recruitment and reduced spend on consultancy, printing, travel & subsistence, office maintenance and training.
F.	3,704	The award of legal costs did not arise as expected in 2009.
G.	( 146 )	Overspend was as a result of an under estimation of winding down costs.
J.	39	The implementation of specific key recommendations of the Taskforce was postponed.

### 4 Receipts

#### 4.1 Appropriations-in-aid

	2009 Estimated	2009 Realised	2008 Realised
	€000	€000	€000
Pension Levy	1,000	810	—
Miscellaneous	100	104	224
	1,100	914	224

#### Explanation of Variation

Variation arose due to overestimation of amount to be collected under the pension related deduction, all of which did not arise due to staffing reductions in 2009.

## 5 Employee Numbers and Pay

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)	198	212
	<b>€000</b>	<b>€000</b>
Pay	12,431	13,912
Higher, special or additional duties	623	400
Overtime and extra attendance	490	588
Employer's PRSI	681	710
<b>Total pay</b>	<b>14,225</b>	<b>15,610</b>

**Note:** The above figures exceed the outturn for subhead A as the pay elements of subhead H and I are included.

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	52	17	164,566	20,186
Overtime and extra attendance	112	15	25,620	23,276
Employee Recognition Scheme	—	—	—	1,169

**Note:** (1) Certain individuals received extra remuneration in more than one category.

(2) The maximum individual payment listed above is due to arrears from May 2008 paid in 2009.

### 5.2 Performance and Merit Payments

No performance and merit payments were made in 2009.

### 5.3 Other Remuneration Arrangements

Ex-gratia payments of €31,040 (2008 - €92,718) and €10,267 (2008 - €23,560) were made in respect of agreed retirement benefits to two former employees.

## 6 Miscellaneous Items

### 6.1 Commissions and Enquiries

	Year of Appointment	Total to 31 December 2009	Expenditure in 2009	Expenditure in 2008
Commission, Committee or Special Inquiry		€000	€000	€000
Tribunal of Inquiry II (Payments to Messrs. Haughey and Lowry)	1997	38,271	3,796	4,009

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

### 6.2 Official Gifts

The account includes the sum of €3,145 which was used for the purchase of gifts for presentation by, or on behalf of, the Taoiseach and Ministers of State in 2009. The comparable figure for 2008 was €19,746.

### 6.3 Other

In addition to expenditure in the Administrative Budget the following amounts were received in 2009:

- €352,961 (2008 - €900,000) was received from the Change Management Fund (Public Service Modernisation & Management Information Framework), Subhead M. of Vote 6, Office of the Minister for Finance.

- €9,822 (2008 - €9,266) was received from Vote 6, Office of the Minister for Finance in respect of the Multisite Library Project.



### **Vote 3: Office of the Attorney General**

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## Introduction

As Accounting Officer for Vote 3, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the salaries and expenses of the Office of the Attorney General including a grant-in-aid.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 5 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Office of the Attorney General. The following actions have been taken or are planned to enhance internal controls as regards staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

#### Staff Training

As the Management Information Framework (MIF) and Case and Records Management System are embedded, training continues to be provided to relevant staff. Staff in the Finance Unit and other relevant Units as appropriate 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 local and joint Office MACs and the Audit Committee for both Offices. A Risk Management Policy and a Corporate Risk Register covering both Offices is in place. The Corporate Risk Register and 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 has in place a cross-Office Business Continuity Plan and also in the AGO, a Breach Management Plan. The implementation of the plans is monitored, reviewed regularly and reported to local and main MACs.

#### Administrative and Financial Controls

The MAC and Audit Committee regularly review controls through the provision of management reports. All internal audit reports are considered by the MAC and implementation of recommendations monitored. The Office is currently undertaking a review of all financial procedures.

**LIAM O'DALY**

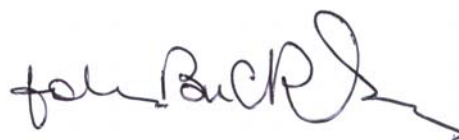
Accounting Officer  
Office of the Attorney General  
31 March 2010

## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Office of the Attorney General for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

7 September 2010

## Vote 3 Office of the Attorney General Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	11,191	10,297	10,665
A.2. Travel and subsistence	208	62	220
A.3. Incidental expenses *	830	503	1,037
A.4. Postal and telecommunications services	143	104	114
A.5. Office machinery and other office supplies and related services	850	586	824
A.6. Office premises expenses	252	161	348
A.7. Consultancy services	25	3	68
A.8. Value for money and policy reviews	—	—	70
A.9. Contract legal expertise	1,017	985	1,115
<b>Other services</b>			
B. Contributions to International Organisations	38	37	34
C. Law Reform Commission (grant-in-aid)	3,581	3,297	3,554
D. General law expenses	78	285	61
<b>Gross Expenditure</b>	<b>18,213</b>	<b>16,320</b>	<b>18,110</b>
<b>Deduct</b>			
E. Appropriations-in-aid	<b>733</b>	<b>670</b>	<b>4</b>
<b>Net Expenditure</b>	<b>17,480</b>	<b>15,650</b>	<b>18,106</b>
 <b>Surplus to be surrendered</b>		<b>€1,829,979</b>	<b>€1,444,511</b>

\* Sea fisheries prosecutions transferred to Vote 14 (Office of the Director of Public Prosecutions) with effect from 1 August 2009.



## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			12,701	14,461
Expenditure on services and programmes			3,619	3,649
<b>Gross expenditure</b>			<b>16,320</b>	<b>18,110</b>
Deduct				
<b>Appropriations-in-aid</b>			<b>670</b>	<b>4</b>
<b>Net expenditure</b>			<b>15,650</b>	<b>18,106</b>
<b>Changes in capital assets</b>				
Purchases cash			(168)	(359)
Disposals cash			—	1
Depreciation			461	526
Loss on disposals			3	1
<b>Changes in net current assets</b>				
Decrease in closing accruals			(34)	(172)
Decrease in stock			7	(2)
<b>Direct expenditure</b>			<b>15,919</b>	<b>18,101</b>
Net allied services expenditure	1.1		1,747	1,554
Notional rents			1,050	1,078
<b>Total operating cost</b>			<b>18,716</b>	<b>20,733</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 3 borne elsewhere

		2009 €000	2008 €000
<b>Vote</b>			
7	Superannuation and Retired Allowances	673	516
10	Office of Public Works	266	219
20	Garda Síochána	172	189
	Central Fund - Ministerial etc. pensions	636	630
		<b>1,747</b>	<b>1,554</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

	Note	2009 €000	2008 €000
<b>Capital Assets</b>	2.1	801	1,114
<b>Current Assets</b>			
Bank and cash	2.2	310	249
Stocks	2.3	31	38
Prepayments		193	166
Accrued income		8	37
Other debit balances	2.4	36	104
<b>Total Current Assets</b>		<b>578</b>	<b>594</b>
<b>Less Current Liabilities</b>			
Accrued expenses		23	75
Other credit balances	2.5	369	364
Net Liability to the Exchequer	2.6	(24)	(11)
<b>Total Current Liabilities</b>		<b>369</b>	<b>428</b>
<b>Net Current Assets</b>		<b>209</b>	<b>166</b>
<b>Net Assets</b>		<b>1,010</b>	<b>1,280</b>

**2.1 Capital Assets**

	Office Equipment €000	Furniture and Fittings €000	Total €000
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	4,351	1,538	5,889
Additions	127	24	151
Disposals	(26)	—	(26)
Cost or valuation at 31 December 2009	4,452	1,562	6,014
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009	3,603	1,172	4,775
Depreciation for the year	390	71	461
Depreciation on disposals	(23)	—	(23)
Cumulative depreciation at 31 December 2009	3,970	1,243	5,213
<b>Net Assets at 31 December 2009</b>	<b>482</b>	<b>319</b>	<b>801</b>
<b>Net Assets at 31 December 2008</b>	<b>748</b>	<b>366</b>	<b>1,114</b>

**2.2 Bank and Cash**

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	412	259
Orders outstanding	(102)	(10)
	310	249

**2.3 Stocks**

	2009 €000	2008 €000
at 31 December		
IT consumables	3	7
Stationery	23	20
CD ROM Irish Statute Book	5	11
	31	38

**2.4 Other Debit Balances**

	2009 €000	2008 €000
at 31 December		
Recoupable shared costs	—	49
Miscellaneous	36	55
	36	104

**2.5 Other Credit Balances**

at 31 December

**2009****€000****2008****€000****Amounts due to the State**

Income Tax	170	169
Pay Related Social Insurance	84	69
Pensions	33	1
Professional Services Withholding Tax	38	34
Value Added Tax	4	16
	<u>329</u>	<u>289</u>
Miscellaneous	—	75
Payroll deductions held in suspense	40	—
	<u>369</u>	<u>364</u>

**2.6 Net Liability to the Exchequer**

at 31 December

**2009****€000****2008****€000**

Surplus to be surrendered	1,830	1,445
Exchequer grant undrawn	(1,853)	(1,456)
Net liability to the Exchequer	<u>(23)</u>	<u>(11)</u>

**Represented by:****Debtors**

Bank and cash	310	249
Debit balances: suspense	36	104
	<u>346</u>	<u>353</u>

**Creditors**

Due to State	(329)	(289)
Credit balances: suspense	(40)	(75)
	<u>(23)</u>	<u>(11)</u>

**2.7 Commitments**

at 31 December

**2009****€000****2008****€000**

Total of legally enforceable commitments	<u>887</u>	<u>1,347</u>
--	------------	--------------

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Subhead	Less/(more) than provided €000	Explanation
A.1.	894	Savings arose due to the deferral of filling of vacancies of both legal and non-legal staff during the year.
A.2.	145	Savings arose due to a MAC decision to limit foreign travel to critical events only.
A.3.	327	Savings arose due to reduced expenditure on entertainment, staff training and development, publications, cleaning and service contracts.
A.5.	264	Savings arose due to reductions achieved in IT outsourcing and hardware and software costs due to the deferral of projects.
C.	284	Savings arose due to a less than anticipated drawdown of grant-in-aid by the Commission. Savings were achieved due to a reduction in expenditure on training, printing costs and conferences.
D.	(207)	It is difficult to anticipate the level of cases that the Office may become involved in during the year. Estimates are usually based on the expenditure incurred in the previous year. An overspend arose due to unanticipated costs incurred in fisheries prosecution cases, European Court of Human Rights cases and costs in relation to specialised advice as to NAMA legislation.

### 4 Receipts

#### 4.1 Appropriations-in-aid

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1. Miscellaneous	2	41	4
2. Receipts from pension related deductions in public service remuneration	731	629	—
<b>Total</b>	<b>733</b>	<b>670</b>	<b>4</b>

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated, by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
2.	63	Variation arose due to less than estimated receipts in respect of pension-related deductions add due to a number of unfilled vacancies in the Office.

## 5 Employee Numbers and Pay

	2009	2008
Number of staff at year end (full time equivalents)	140	139
	2009	2008
	€000	€000
Pay	9,495	9,769
Higher, special or additional duties allowances	68	111
Other allowances	104	93
Overtime	5	32
Employer's PRSI	625	660
<b>Total pay</b>	<b>10,297</b>	<b>10,665</b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	18	4	12,865	20,530
Overtime and extra attendance	11	—	870	6,030
Miscellaneous	—	—	—	24,300

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

## **Vote 4: Central Statistics Office**

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## Introduction

As Accounting Officer for Vote 4, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the salaries and expenses of the Central Statistics Office.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Central Statistics Office.

**GERARD O'HANLON**  
Accounting Officer  
Central Statistics Office  
29 March 2010



## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Central Statistics Office for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**  
Comptroller and Auditor General  
31 August 2010

## Vote 4 Central Statistics Office Appropriation Account 2009

Service	2009 Estimate	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	40,182	38,545	37,315
A.2. Travel and subsistence	1,270	1,135	1,486
A.3. Incidental expenses	1,784	1,573	1,686
A.4. Postal and telecommunications services	1,407	1,222	1,370
A.5. Office machinery and other office supplies and related services	5,942	4,700	5,670
A.6. Office premises expenses	1,916	1,609	1,339
A.7. Consultancy services	61	108	153
A.8. Collection of statistics	3,064	1,585	1,128
A.9. Value for money and policy reviews	54	6	41
<b>Gross expenditure</b>	<b>55,680</b>	<b>50,483</b>	<b>50,188</b>
<b>Deduct</b>			
A.10. Appropriations-in-aid	<b>2,040</b>	<b>1,911</b>	<b>535</b>
<b>Net Expenditure</b>	<b>53,640</b>	<b>48,572</b>	<b>49,653</b>
<b>Surplus to be surrendered</b>		<b>€5,067,879</b>	<b>€1,476,852</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			50,483	50,188
Expenditure on services and programmes			—	—
<b>Gross expenditure</b>			<b>50,483</b>	<b>50,188</b>
Deduct				
<b>Appropriations in aid</b>			<b>1,911</b>	<b>535</b>
<b>Net expenditure</b>			<b>48,572</b>	<b>49,653</b>
<b>Changes in capital assets</b>				
Purchases cash			(822)	(1,364)
Disposals cash			—	—
Loss on disposals			—	—
Depreciation			3,720	3,862
<b>Changes in assets under development</b>				
Cash payments			(1,272)	(1,435)
<b>Changes in net current assets</b>				
Increase in closing accruals			779	552
Decrease/increase in stock			32	(40)
<b>Direct expenditure</b>			<b>51,009</b>	<b>51,228</b>
Net allied services expenditure	1.1		7,905	7,012
Notional rents			2,194	2,429
<b>Total operating cost</b>			<b>61,108</b>	<b>60,669</b>

#### 1.1 Net Allied Services

The Net Allied Services Expenditure is made up of the following estimated amounts borne on other Votes:

		2009 €000	2008 €000
<b>Vote</b>			
7	Superannuation and Retired Allowances	3,596	2,896
9	Office of the Revenue Commissioners	2,868	2,926
10	Office of Public Works	1,441	1,190
		<b>7,905</b>	<b>7,012</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

	<b>Note</b>	<b>2009</b>	<b>2008</b>
		<b>€000</b>	<b>€000</b>
<b>Capital Assets</b>	2.1	18,565	20,429
<b>Capital Assets under Development</b>	2.2	998	791
		<u>19,563</u>	<u>21,220</u>
<b>Current Assets</b>			
Bank and cash	2.3	(57)	255
Stocks	2.4	240	272
Prepayments		558	456
Accrued income		456	865
Other debit balances		336	526
Net Liability to the Exchequer	2.5	900	345
<b>Total Current Assets</b>		<u>2,433</u>	<u>2,719</u>
<b>Less Current Liabilities</b>			
Accrued expenses		609	172
Deferred Income		36	—
Due to the State	2.6	937	900
Other credit balances	2.7	242	226
<b>Total Current Liabilities</b>		<u>1,824</u>	<u>1,298</u>
<b>Net Current Assets</b>		<u>609</u>	<u>1,421</u>
<b>Net Assets</b>		<u>20,172</u>	<u>22,641</u>

**2.1 Statement of Capital Assets**

	Land and buildings €000	Office Equipment €000	Furniture and Fittings €000	Total €000
<b>Gross assets</b>				
Cost or valuation at 1 January 2009	34	49,776	3,314	53,124
Adjustment	—	(19)	19	—
Additions	—	1,754	102	1,856
Disposals	—	(640)	(21)	(661)
Cost or valuation at 31 December 2009	34	50,871	3,414	54,319
<b>Accumulated Depreciation</b>				
Opening balance at 1 January 2009	34	30,156	2,505	32,695
Adjustment	—	(18)	18	—
Depreciation for the year	—	3,532	188	3,720
Depreciation on disposals	—	(640)	(21)	(661)
Cumulative depreciation at 31 December 2009	34	33,030	2,690	35,754
<b>Net Assets at 31 December 2009</b>	—	17,841	724	18,565
<b>Net Assets at 31 December 2008</b>	—	19,620	809	20,429

**2.2 Statement of Capital Assets under Development**

	In-House Computer Applications €000
Amounts brought forward at 1 January 2009	791
Adjustment in respect of uncompleted projects	(31)
Cash payments for the year	1,272
Transferred to asset register	(1,034)
Amounts carried forward at 31 December 2009	998

**2.3 Bank and Cash**

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	(37)	800
Orders outstanding	(20)	(545)
	(57)	255

**2.4 Stocks**

	2009 €000	2008 €000
at 31 December		
Stationery	132	156
IT consumables	45	54
Publications	63	62
	240	272

**2.5 Net Liability to the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	5,068	1,477
Exchequer grant undrawn	(5,968)	(1,822)
Net liability to the Exchequer	<u>(900)</u>	<u>(345)</u>

**Represented by:****Debtors**

Bank and cash	(57)	255
Debit balances: suspense	336	526
	<u>279</u>	<u>781</u>

**Creditors**

Due to State	(937)	(900)
Credit balances: suspense	(242)	(226)
	<u>(1,179)</u>	<u>(1,126)</u>
	<u>(900)</u>	<u>(345)</u>

**2.6 Due to the State**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Income Tax	432	464
Pay Related Social Insurance	353	277
Professional Services Withholding Tax	—	55
Value Added Tax	2	17
Pensions	82	83
Income Levy	46	—
Exchequer Extra Receipts	22	4
	<u>937</u>	<u>900</u>

**2.7 Other credit balances**

Payroll deductions held in suspense  
Other credit suspense items

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Payroll deductions held in suspense	227	225
Other credit suspense items	15	1
	<u>242</u>	<u>226</u>

**2.8 Commitments**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Total of legally enforceable commitments <sup>1</sup>	10,157	4,489

<sup>1</sup> As at 31 December 2009, commitments likely to materialise in future years amounted to €10,157,312. The bulk of these commitments relate to contracts signed for the provision of the processing system for the 2011 Census of Population and for the provision of maps for use in CSO surveys.

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided, by more than €100,000, and by more than 25%

Sub-head	Less/(more) than provided €000	Explanation
A.1.	1,637	The saving arose mainly because of delays in getting staff for cyclical activities including the Census of Population and the Household Budget Survey.
A.5.	1,242	The saving arose because a number of planned IT projects were not sanctioned by the Department of Finance.
A.8.	1,479	The saving was mainly due to a delay in the start-up of the field work for the Household Budget Survey in 2009.

### 4 Receipts

#### 4.1 Appropriations-in-aid

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1. European Union receipts	340	137	423
2. Miscellaneous	200	189	112
3. Pension related deduction on public service remuneration	1,500	1,585	—
<b>Total</b>	<b>2,040</b>	<b>1,911</b>	<b>535</b>

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
1. 203		Receipts from European Union contracts were lower than expected in 2009.

#### 4.2 Extra receipts payable to the Exchequer

Exchequer Extra Receipts totalling €22,116 were received during the year.

## 5 Employee Numbers and Pay

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)	793	777
	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Pay	35,893	34,486
Higher, special or additional duties allowances	168	277
Other allowances	95	110
Overtime	175	231
Employer's PRSI	2,214	2,211
<b>Total pay</b>	<b>38,545</b>	<b>37,315</b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	116	1	18,869	15,034
Overtime and extra attendance	118	4	15,918	16,322
Shift and roster allowances	7	—	—	—

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

### 5.2 Performance and Merit Payments

In accordance with the Administrative Budget Agreement, 783 awards were made totalling €48,459 under the Exceptional Performance Scheme. The highest award was €2,000 paid to a group comprising two members of staff. A further four individuals received individual awards of €1,000.

## 6 Miscellaneous Items

### 6.1 Legal Costs

A payment of €10,148 was made in settlement of a plaintiff's legal costs following an earlier settlement of a claim by a staff member for compensation for injuries received as a result of an accident on CSO premises.



## **Vote 5: Office of the Comptroller and Auditor General**

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## Introduction

As Accounting Officer for Vote 5, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the salaries and expenses of the Office of the Comptroller and Auditor General.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Office of the Comptroller and Auditor General.

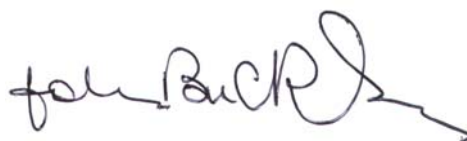
The internal audit function is provided by a private firm which uses appropriately trained personnel.

**GERARD SMYTH**

Accounting Officer  
Office of the Comptroller and Auditor General  
31 March 2010

## Certificate of the Comptroller and Auditor General

The Appropriation Account of the Vote for the Office of the Comptroller and Auditor General for 2009 has been audited on my behalf by Mr Tommy Doherty of Mazars, Chartered Accountants and Registered Auditors. On the basis of his audit and report, which I attach, it is my opinion that the account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

21 June 2010

## **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 2009.

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 assesment 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 2009 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.

**T DOHERTY**

For and on behalf of Mazars  
Chartered Accountants and Registered Auditors  
Harcourt Centre  
Block 3  
Harcourt Centre  
Dublin 2

17 June 2010

## Vote 5 Office of the Comptroller and Auditor General

### Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	11,399	10,473	10,713
A.2. Travel and subsistence	654	550	799
A.3. Incidental expenses	304	240	358
A.4. Postal and telecommunications services	210	189	199
A.5. Office machinery and other office supplies and related services	393	388	432
A.6. Office premises expenses	180	165	208
A.7. Consultancy services	133	128	316
A.8. Legal fees	30	17	13
<b>Gross Expenditure</b>	<b>13,303</b>	<b>12,150</b>	<b>13,038</b>
<b>Deduct :</b>			
A.9. Appropriations-in-aid	5,032	5,508	5,207
<b>Net Expenditure</b>	<b>8,271</b>	<b>6,642</b>	<b>7,831</b>
<b>Surplus to be surrendered</b>		<b>€1,628,650</b>	<b>€2,333,233</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Notes	€000	2009 €000	2008 €000
Expenditure on administration			12,150	13,038
Expenditure on services and programmes			—	—
<b>Gross expenditure</b>			<u>12,150</u>	<u>13,038</u>
Deduct				
<b>Appropriations in aid</b>			<u>5,508</u>	<u>5,207</u>
<b>Net expenditure</b>			<u>6,642</u>	<u>7,831</u>
<b>Changes in capital assets</b>				
Purchases cash		(111)		
Depreciation		<u>275</u>	<u>164</u>	<u>139</u>
<b>Changes in assets under development</b>				
Cash payments			—	—
<b>Changes in net current assets</b>				
Decrease in closing accruals		(943)		
Decrease in stock		<u>4</u>	<u>(939)</u>	<u>531</u>
<b>Direct expenditure</b>			<u>5,867</u>	<u>8,501</u>
<b>Movement in Work-in-Progress</b>			<u>336</u>	<u>(408)</u>
Net allied services expenditure	1.1		2,592	2,280
Notional rents			<u>379</u>	<u>390</u>
<b>Total operating cost</b>			<u><u>9,174</u></u>	<u><u>10,763</u></u>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 5 borne elsewhere

		2009 €000	2008 €000
7	Superannuation and Retired Allowances	1,257	814
10	Office of Public Works	826	609
	Central Fund - Comptroller and Auditor General's salary and pensions in respect of former holders of the Office	509	857
		<u><u>2,592</u></u>	<u><u>2,280</u></u>

**2 Statement of Assets and Liabilities as at 31 December 2009**

	<b>Note</b>	<b>2009 €000</b>	<b>2008 €000</b>
<b>Capital Assets</b>	2.1	543	707
<b>Work-in-Progress</b>	2.2	724	1,060
		<b>1,267</b>	<b>1,767</b>
<b>Current Assets</b>			
Bank and cash	2.3	(27)	580
Stocks	2.4	39	43
Prepaid Expenses		110	128
Audit Fee Debtors		222	312
Accrued audit fee income	2.5	1,146	217
Other debit balances	2.6	144	179
<b>Total Current Assets</b>		<b>1,634</b>	<b>1,459</b>
<b>Less Current Liabilities</b>			
Accrued expenses		30	151
Other credit balances	2.7	219	310
Net Liability to the Exchequer	2.8	(102)	449
<b>Total Current Liabilities</b>		<b>147</b>	<b>910</b>
<b>Net Current Assets</b>		<b>1,487</b>	<b>549</b>
<b>Net Assets</b>		<b>2,754</b>	<b>2,316</b>



## 2.1 Statement of Capital Assets

	Office Equipment €000	Furniture and Fittings €000	Total €000
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	2,065	831	2,896
Additions	103	8	111
Disposals	(61)	(7)	(68)
Cost or valuation at 31 December 2009	2,107	832	2,939
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009	1,688	501	2,189
Depreciation for the year	219	56	275
Depreciation on disposals	(61)	(7)	(68)
Cumulative depreciation at 31 December 2009	1,846	550	2,396
<b>Net Assets at 31 December 2009</b>	261	282	543
<b>Net Assets at 31 December 2008</b>	377	330	707

## 2.2 Work in Progress

The value of work in progress is determined by the status of the audit and the agreed audit fee as follows:

Status of Audit	Percentage of Audit Fee included in	2009	2008
	Work-in-Progress	€000	€000
Cleared for Certification	90%	49	223
Audit Review Stage	75%	150	438
Fieldwork Complete	60%	309	197
Final Audit in Progress	30%	29	29
Interim Audit Completed	15%	176	114
Interim Audit in Progress	10%	11	59
		724	1,060

## 2.3 Bank and Cash

at 31 December

	2009	2008
	€000	€000
PMG balances and cash	(7)	759
Orders outstanding	(20)	(179)
	(27)	580

**2.4 Stocks**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Stationery	32	20
IT Consumables etc.	7	23
	<u>39</u>	<u>43</u>

**2.5 Accrued Audit Fee Income**

Accrued audit fee Income represents audit work completed but not yet invoiced at the year end.

**2.6 Other Debit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Advances to OPW	10	—
Recoupment of travel expenditure	5	6
Recoupment of travel pass scheme	36	46
Recoupable expenditure from co-tenants	93	76
Other debit suspense items	—	51
	<u>144</u>	<u>179</u>

**2.7 Other Credit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income Tax	100	155
Pay Related Social Insurance	78	74
Income Levy	13	—
Professional Services Withholding Tax	12	38
Value Added Tax	15	43
	<u>218</u>	<u>310</u>
Payroll deductions held in suspense	—	—
Other credit suspense items	1	—
	<u>219</u>	<u>310</u>

**2.8 Net Liability to the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	1,629	2,333
Exchequer grant undrawn	(1,731)	(1,884)
Net liability of the Exchequer	<u>(102)</u>	<u>449</u>

**Represented by:****Debtors**

Bank and cash	(27)	580
Debit balances: suspense	144	179
	<u>117</u>	<u>759</u>

**Creditors**

Due to the State	(218)	(310)
Credit balances: suspense	(1)	—
	<u>(219)</u>	<u>(310)</u>

	<u>(102)</u>	<u>449</u>
--	--------------	------------

**2.9 Commitments**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Total of legally enforceable commitments*	<u>19</u>	<u>566</u>

\*Contracted commitments amount to €19,216 of which €7,600 is in respect of consultancy services for a value for money examination and €11,616 is in respect of information technology storage. At the end of 2008 contracted commitments amounted to €566,199. Of this amount €105,721 was in respect of consultancy services for value for money examinations. €460,478 arose out of contractual obligations the Office had entered into with firms of accountants to provide audit services, similar contracts were not in place at the end of 2009.

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided, by more than €100,000, and by more than 25%.

Sub-head	Less/(more) than provided €000	Explanation
A.1	926	The saving was due mainly to the non filling of staff vacancies under the moratorium on staff recruitment in the public sector.
A.2	104	The amount of official travel undertaken was less than anticipated.

### 4 Receipts

#### 4.1 Appropriations-in-aid

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1. Receipt of fees	4,500	4,993	5,207
2. Receipts from Pension-related Deduction on Public Service Remuneration	532	515	
<b>Total</b>	<b>5,032</b>	<b>5,508</b>	<b>5,207</b>

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
1	(493)	The surplus is due to the timing of the completion of the Office's programme of audits.

### 5 Employee Numbers and Pay

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)	145	158
	<b>2009 €000</b>	<b>2008 €000</b>
Pay	9,264	9,465
Higher, special or additional duties allowances	22	27
Other allowances	2	1
Overtime	3	5
Contract Work etc.	573	636
Employer's PRSI	609	579
<b>Total pay</b>	<b>10,473</b>	<b>10,713</b>

**5.1 Allowances and Overtime Payments**

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	4	1	10,486	11,246
Overtime and extra attendance	1	—	3,233	5,175

**5.2 Other Remuneration Arrangements**

As part of their pay structure, Trainee Auditors received additional remuneration totalling €8,901 (€20,089 in 2008), following their qualification as accountants and their assumption of the responsibilities attaching to the Auditor grade, this is included in the pay figure above.

**6 Miscellaneous Items**

**6.1** Audit Committee costs amounted to €4,690 (€6,030 in 2008).



## **Vote 6: Office of the Minister for Finance**

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## Introduction

As Accounting Officer for Vote 6, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 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.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

### **Statement of Accounting Policies and Principles**

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### **Statement on Internal Financial Control**

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Department of Finance.

**KEVIN CARDIFF**

Accounting Officer  
Department of Finance  
31 March 2010

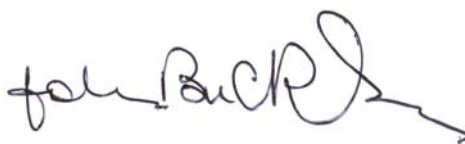


## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Office of the Minister for Finance for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**  
Comptroller and Auditor General  
31 August 2010

## Vote 6 Office of the Minister for Finance Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	40,230	39,693	40,433
A.2. Travel and subsistence	650	363	693
A.3. Incidental expenses	1,550	1,007	1,578
A.4. Postal and telecommunications services	1,325	966	1,411
A.5. Office machinery and other office supplies and related services	2,235	1,661	2,379
A.6. Office premises expenses	1,100	811	1,972
A.7. Consultancy services	20	—	52
A.8. Value for money and policy reviews	890	817	960
<b>Other Services</b>			
B. Economic and Social Research Institute - administration and general expenses (grant-in-aid)	3,300	3,300	5,500
C. Institute of Public Administration (grant-in-aid)	3,700	3,700	3,900
D. Gaeleagras na Seirbhíse Poiblí	450	413	413
E. Civil service arbitration and appeals procedures	70	67	58
F.1 Review Body on Higher Remuneration in the Public Service	255	269	191
F.2 Public Service Benchmarking Body	5	33	44
F.3 Committee for Performance Awards	60	46	61
G Centre for Management and Organisation Development	3,232	1,656	6,122
H.1 Structural Funds Technical Assistance and other costs	1,515	968	1,409
H.2 Technical Assistance costs of Regional Assemblies (grant-in-aid)	1,400	1,022	1,356
I Committees and commissions	990	975	670
J. Payments to the promoters of certain charitable lotteries (National Lottery funded)	8,618	8,618	8,618
K. Change Management Fund	1,000	401	1,072

	<b>2009 Estimate provision</b>	<b>2009 Outturn</b>	<b>2008 Outturn</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>
L.1. Peace Programme/Northern Ireland INTERREG	2,530	1,452	10,641
L.2. Special EU Programmes Body	1,565	1,200	1,102
M. Ireland/Wales and Transnational INTERREG	550	508	344
N. Civil Service Childcare Initiative	25	13	1,560
O. Procurement Management Reform	800	209	872
P. Consultancy and other services	5,420	6,092	1,945
<b>Gross Expenditure</b>	<b>83,485</b>	<b>76,260</b>	<b>95,356</b>
<b>Deduct</b>			
Q. Appropriations-in-aid	<b>15,130</b>	<b>11,086</b>	<b>8,208</b>
<b>Net Expenditure</b>	<b>68,355</b>	<b>65,174</b>	<b>87,148</b>
 <b>Surplus to be surrendered</b>		<b>€3,180,980</b>	<b>€10,011,748</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

		2009	2008
	Note	€000	€000
Expenditure on administration		45,318	49,478
Expenditure on services and programmes		30,942	45,878
<b>Gross expenditure</b>		<b>76,260</b>	<b>95,356</b>
Deduct			
<b>Appropriations in aid</b>		<b>11,086</b>	<b>8,208</b>
<b>Net expenditure</b>		<b>65,174</b>	<b>87,148</b>
<b>Changes in capital assets</b>			
Purchases cash		(190)	
Depreciation		3,296	
Loss on disposals		2	2,878
<b>Changes in assets under development</b>			
Cash payments		(268)	(567)
<b>Changes in net current assets</b>			
Increase in closing accruals		75	
Increase in stock		(4)	2
<b>Direct expenditure</b>		<b>68,085</b>	<b>89,461</b>
Net allied services expenditure	1.1	20,107	18,000
Notional rents		5,390	5,626
		<b>93,582</b>	<b>113,087</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 6 borne elsewhere

		2009	2008
		€000	€000
7	Superannuation and Retired Allowances	15,859	13,180
10	Office of Public Works	3,823	4,379
20	Garda Síochána	171	189
	Central Fund - Ministerial etc. pensions	254	252
		<b>20,107</b>	<b>18,000</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

	<b>Note</b>	<b>2009 €000</b>	<b>2008 €000</b>
<b>Capital Assets</b>	2.1	5,898	8,751
<b>Capital Assets under Development</b>	2.2	244	231
		<b>6,142</b>	<b>8,982</b>
<b>Current Assets</b>			
Bank and cash	2.3	1,597	1,735
Stocks	2.4	53	49
Prepayments		749	736
Accrued income		18	18
Other debit balances	2.5	319	475
<b>Total Current Assets</b>		<b>2,736</b>	<b>3,013</b>
<b>Less Current Liabilities</b>			
Accrued expenses		339	402
Other credit balances	2.6	1,944	1,827
Net Liability from/(to) the Exchequer	2.7	(28)	383
<b>Total Current Liabilities</b>		<b>2,255</b>	<b>2,612</b>
<b>Net Current Assets</b>		<b>481</b>	<b>401</b>
<b>Net Assets</b>		<b>6,623</b>	<b>9,383</b>

**2.1 Capital Assets**

	IT Equipment €000	Furniture and Fittings €000	Office Equipment €000	Total €000
<b>Gross assets</b>				
Cost or valuation at 1 January 2009	23,373	5,218	2,214	30,805
Additions	397	29	19	445
Disposals	—	—	(9)	(9)
Cost or valuation at 31 December 2009	<u>23,770</u>	<u>5,247</u>	<u>2,224</u>	<u>31,241</u>
<b>Accumulated Depreciation</b>				
Opening balance at 1 January 2009	16,616	3,442	1,996	22,054
Depreciation for the year	2,919	283	94	3,296
Depreciation on disposals	—	—	(7)	(7)
Cumulative depreciation at 31 December 2009	<u>19,535</u>	<u>3,725</u>	<u>2,083</u>	<u>25,343</u>
<b>Net Assets at 31 December 2009</b>	<u>4,235</u>	<u>1,522</u>	<u>141</u>	<u>5,898</u>
<b>Net Assets at 31 December 2008</b>	<u>6,757</u>	<u>1,776</u>	<u>218</u>	<u>8,751</u>

**2.2 Capital Assets under Development**

	In-House Computer Applications €000
Amounts brought forward at 1 January 2009	231
Cash payments for the year	268
Transferred to asset register	<u>(255)</u>
Amounts carried forward at 31 December 2009	<u>244</u>

**2.3 Bank and Cash**

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	1,604	1,817
Orders outstanding	<u>(7)</u>	<u>(82)</u>
	<u>1,597</u>	<u>1,735</u>

**2.4 Stocks**

	2009 €000	2008 €000
at 31 December		
Stationery	19	24
IT consumables	<u>34</u>	<u>25</u>
	<u>53</u>	<u>49</u>

**2.5 Other Debit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Advances to OPW	16	31
Recoupable salaries	94	264
Recoupable travel expenditure	26	37
Recoupable travel pass scheme expenditure	118	117
Other debit suspense items	65	26
	<u>319</u>	<u>475</u>

**2.6 Other Credit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income Tax	585	713
Pay Related Social Insurance	282	234
Professional Services Withholding Tax	605	303
Value Added Tax	118	56
Pension Contributions	3	85
Income Levy	50	—
	<u>1,643</u>	<u>1,391</u>
Payroll deductions held in suspense	284	317
Other credit suspense items	17	119
	<u>1,944</u>	<u>1,827</u>

**2.7 Net Liability from/(to) the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	3,181	10,012
Exchequer grant undrawn	(3,209)	(9,629)
Net liability from/(to) the Exchequer	<u>(28)</u>	<u>383</u>

**Represented by:****Debtors**

Bank and cash	1,597	1,735
Debit balances: suspense	319	475
	<u>1,916</u>	<u>2,210</u>

**Creditors**

Due to State	(1,643)	(1,391)
Credit balances: suspense	(301)	(436)
	<u>(1,944)</u>	<u>(1,827)</u>
	<u>(28)</u>	<u>383</u>

**2.8 Commitments**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Total of legally enforceable commitments	498	815

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/ (more) than provided €000	Explanation
A.2.	287	Savings arose as a result of measures implemented following a Government decision on expenditure in July 2008.
A.3.	543	Savings arose as a result of measures implemented following a Government decision on expenditure in July 2008.
A.4.	359	Savings arose as a result of measures implemented following a Government decision on expenditure in July 2008.
A.5.	574	Savings arose as a result of measures implemented following a Government decision on expenditure in July 2008.
A.6.	289	Savings arose as a result of measures implemented following a Government decision on expenditure in July 2008.
G.	1,576	Savings arose as a result of measures implemented following a Government decision on expenditure in July 2008.
H.1.	547	Savings arose due to reduction, suspension and/or delay of programmes.
H.2.	378	Costs were less than anticipated due to a delay in submission of claims by Regional Assemblies.
K	599	The drawdown of funds by Departments was less than anticipated.
L.1.	1,078	Savings arose due to delayed spending and lower than anticipated funding rates on some projects.
L.2.	365	Savings mainly arose due to favourable exchange rates.
O	591	Savings arose due to lower than expected cost levels on e-tenders and delayed work on other projects.
P	(672)	Excess arose due to additional costs associated with the Bank Guarantee Scheme.



## 4 Receipts

<b>4.1 Appropriations-in-aid</b>	<b>2009 Estimated €000</b>	<b>2009 Realised €000</b>	<b>2008 Realised €000</b>
1. Receipts from computer services rendered by the Centre for Management and Organisation Development.	115	72	114
2. Receipts from Departments in respect of foreign language classes	90	12	90
3. EU Programmes	5,500	5,471	7,350
4. Recoupment of certain expenses under the Bank Guarantee Scheme	6,620	2,496	—
5. Receipts from pension-related deductions on public service remuneration	2,700	2,820	—
6. Miscellaneous	105	215	654
	<b>15,130</b>	<b>11,086</b>	<b>8,208</b>

### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

<b>Heading</b>	<b>Less/(more) than estimated €000</b>	<b>Explanation</b>
4	4,124	Activities under the scheme were less than anticipated due to resources being diverted to other priority areas.
6	(110)	Receipts under this heading fluctuate and are difficult to estimate accurately.

### 4.2 Extra receipts payable to the Exchequer

Other receipts totalling €126,142 were transferred to the Exchequer during the year. The main receipt under this heading was €124,767 in respect of voluntary surrender of salary under Section 483 of the Taxes Consolidation Act, 1997.

## 5 Employee Numbers and Pay

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)	563	611
	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Pay	40,094	40,138
Higher, special or additional duties allowances	306	327
Other allowances	288	543
Overtime	414	689
Employer's PRSI	1,663	1,739
<b>Total pay</b>	<b>42,765</b>	<b>43,436</b>

**Note:** The total pay figure is inclusive of pay in subheads A.1, A.8, D, E, F.1, F.2, F.3, H.1, I, L.2, P and Q.

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment	Maximum individual payment
			2009 €	2008 €
Higher, special or additional duties	56	17	19,149	18,878
Other allowances	95	17	32,752	46,233
Overtime	178	2	29,626	33,374

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

### 5.2 Performance and Merit Payments

Three officers received ex-gratia payments in recognition of exceptional performance. The total of the three payments made was €7,500.

Under the terms of the AHCPs 1% PCW restructuring agreement, a total of €118,536 was paid in 66 instances, in respect of Seniority Allowances and Special Service Payments.

### 5.3 Other Remuneration Arrangements

Four retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €161,512.

This account includes expenditure of €537,372 in respect of ten officers who were serving outside the Department for all or part of 2009 and whose salaries were paid from the main salary subhead of the Department.

## 6 Miscellaneous Items

### 6.1 National Lottery Funding

	2009 Estimate €000	2009 Outturn €000	2008 Outturn €000
<b>Subhead</b>			
J. Payments to promoters of certain charitable lotteries	8,618	8,618	8,618
Details are available on the Department of Finance website " <a href="http://www.finance.gov.ie">www.finance.gov.ie</a> "			

### 6.2 EU Funding

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

Subhead Description	2009 Estimate €000	2009 Outturn €000	2008 Outturn €000
H.1. Structural Funds Technical Assistance and other costs	977	768	971
H.2. Technical Assistance costs of Regional Assemblies (grant-in-aid)	1,400	1,022	1,356
L.1. Peace Programme/Northern Ireland INTERREG	—	—	10,641
	<u>2,377</u>	<u>1,790</u>	<u>12,968</u>

### 6.3 Commissions and Inquiries

	Year of appointment	2009 €000	2008 €000
Civil Service Arbitration Board	1950/51	50	49
Credit Union Advisory Committee	1967	30	37
Review Body on Higher Remuneration in the Public Service	1969/70	269	191
Disabled Drivers Appeals Board	1989	371	320
Civil Service Appeals Board	1993	17	9
Public Service Benchmarking Body	2000	33	44
Commission on Taxation	2008	520	313
		<u>1,290</u>	<u>963</u>



## **Vote 7: Superannuation and Retired Allowances**

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## Introduction

As Accounting Officer for Vote 7, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts 1834 to 2004 and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Finance, fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Board; payments in respect of Pensions Benefit System, miscellaneous payments, etc.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Department of Finance.

**CIARAN CONNOLLY**

Accounting Officer  
Superannuation and Retired Allowances  
3 March 2010

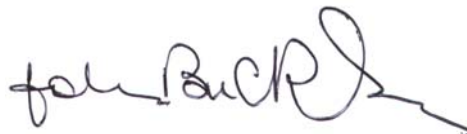
## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Superannuation and Retired Allowances for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

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

**JOHN BUCKLEY**

Comptroller and Auditor General

2 September 2010

## Vote 7 Superannuation and Retired Allowances Appropriation Account 2009

Service		2009 Estimate provision	2009 Outturn	2008 Outturn
		€000	€000	€000
<b>Administration</b>				
A.	Superannuation allowances, compensation allowances, pensions and certain children's allowances			
	<i>Original</i>	224,000		
	<i>Supplementary</i>	<u>18,000</u>	242,000	238,915
				216,749
B.	Payments under the contributory pensions schemes for spouses and children of civil servants, members of the judiciary and court officers	43,000	42,231	41,126
C.	Ex-gratia pensions for widows and children of civil servants, members of the judiciary and court officers	1,500	1,397	1,547
D.	Additional allowances and gratuities in respect of established officers and payments in respect of transferred service			
	<i>Original</i>	57,000		
	<i>Supplementary</i>	<u>45,000</u>	102,000	103,895
				54,314
E.	Pensions, allowances and gratuities in respect of unestablished officers and their spouses and children and other pensions and payments in respect of transferred service			
		21,000		
		<u>2,000</u>	23,000	22,121
				19,522
F.	Injury grants and medical fees	360	300	316
G.	Fees to Pensions Board and pensions benefit system	120	73	73
H.	Payments in respect of liability under Chapter 2C of the Taxes Consolidation Act 1997	5	—	—
<b>Gross Expenditure</b>				
	<i>Original</i>	346,985		
	<i>Supplementary</i>	<u>65,000</u>		
		<b>411,985</b>	<b>408,932</b>	<b>333,647</b>
<b>Deduct:</b>				
I.	<b>Appropriations-in-aid</b>	<b>78,250</b>	<b>89,926</b>	<b>82,533</b>
<b>Net Expenditure</b>		<b><u>333,735</u></b>	<b><u>319,006</u></b>	<b><u>251,114</u></b>
<b>Surplus to be surrendered</b>			<b><u>€14,728,556</u></b>	<b><u>€14,044,886</u></b>



## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

This Note is not applicable as the administration costs of this Vote are borne on Vote 6 - Office for the Minister for Finance.

### 2 Statement of Assets and Liabilities as at 31 December 2009

	Note	2009 €000	2008 €000
<b>Current Assets</b>			
Bank and cash	2.1	2,328	5,399
Other debit balances	2.2	52	46
<b>Total Current Assets</b>		<b>2,380</b>	<b>5,445</b>
<b>Less Current Liabilities</b>			
Credit balances	2.3	4,386	3,459
Net Liability from/(to) the Exchequer	2.4	(2,006)	1,986
<b>Total Current Liabilities</b>		<b>2,380</b>	<b>5,445</b>
<b>Net Current Assets</b>		<b>—</b>	<b>—</b>
<b>Net Assets</b>		<b>—</b>	<b>—</b>

<b>2.1 Bank and Cash</b>	<b>2009</b>	<b>2008</b>
at 31 December	<b>€000</b>	<b>€000</b>
PMG balances and cash	4,022	8,413
Orders outstanding	(1,694)	(3,014)
	<b>2,328</b>	<b>5,399</b>
<b>2.2 Other Debit Balances</b>	<b>2009</b>	<b>2008</b>
at 31 December	<b>€000</b>	<b>€000</b>
Recoupable pensions owed by other departments	51	34
Other	1	12
	<b>52</b>	<b>46</b>

### 2.3 Credit Balances

at 31 December

**2009**      **2008**  
**€000**      **€000**

#### Amounts due to the State

Income Tax	2,310	1,979
Pay Related Social Insurance	334	120
Income Levy	283	—
	<u>2,927</u>	<u>2,099</u>
Voluntary pension deductions held in suspense	1,459	1,360
	<u>4,386</u>	<u>3,459</u>

### 2.4 Net Liability from/(to) the Exchequer

at 31 December

**2009**      **2008**  
**€000**      **€000**

Surplus to be surrendered	14,729	14,045
Exchequer grant undrawn	(16,735)	(12,059)
Net liability from/(to) the Exchequer	<u>(2,006)</u>	<u>1,986</u>

#### Represented by:

##### Debtors

Bank and cash	2,328	5,399
Debit balances: suspense	52	46
	<u>2,380</u>	<u>5,445</u>

##### Creditors

Due to the State	(2,927)	(2,099)
Credit balances: suspense	(1,459)	(1,360)
	<u>(4,386)</u>	<u>(3,459)</u>
	<u>(2,006)</u>	<u>1,986</u>

### 3 Variations in Expenditure

An explanation is provided below in the case of an expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5%.

Sub-head	Less/(more) than provided €000	Explanation
C	102	The variation was due to an overestimation of the numbers applying for ex-gratia payments in 2009

### 4 Receipts

4.1 Appropriations-in-aid		2009 Estimated €000	2009 Realised €000	2008 Realised €000
1	Receipt from the Social Welfare Consolidation Act 1993 (No. 38 of 1993) in respect of pension liability of staff	28,000	28,000	24,000
2	Receipts in respect of pension liability of staff on loan, etc. Contributions to Spouses' and Children's Pension Scheme for Civil Servants and others.	1,050	1,672	1,865
3	Scheme for Civil Servants and others	23,000	24,465	23,936
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).	22,000	26,057	22,483
5	Repayment of Gratuities, etc.	1,050	1,154	2,185
6	Purchase of notional service.	3,045	7,967	7,097
7	Miscellaneous	105	611	967
		78,250	89,926	82,533

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
2	622	The number of staff on loan can vary from year to year making estimation difficult.
3	1,464	The variation was due to an underestimation of the number of contributors and the level of contributions.
4	4,057	The variation was due to an underestimation of the number of contributors and the level of contributions.
5	104	It is not possible to accurately forecast the number and value of gratuities repaid each year.
6	4,922	It is difficult to accurately predict the number of officers who will avail of the purchase scheme each year.
7	506	It is difficult to accurately predict the level of miscellaneous receipts.

## **5 Employee Numbers and Pay**

All staff employed in the administration and payment of superannuation charged to this Vote are paid by Vote 6 - Office of the Minister for Finance.

## **6 Miscellaneous Items**

### **6.1 Abatement of Pensions**

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

In 2009, in the case of one retired civil servant, fees were determined without reference to the former salary of that civil servant. There were no waivers of abatement of pension.

## **Vote 8: Office of the Appeal Commissioners**

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## Introduction

As Accounting Officer for Vote 8, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the salaries and expenses of the Office of the Appeal Commissioners.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 5 form part of the Account.

### **Statement of Accounting Policies and Principles**

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### **Statement on Internal Financial Control**

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Office of the Appeal Commissioners.

**JOHN O'CALLAGHAN**

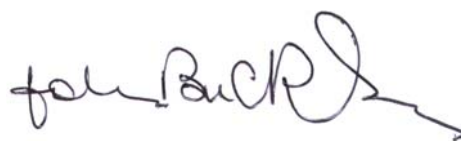
Accounting Officer  
Office of the Appeal Commissioners  
30 March 2010

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Appeal Commissioners for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**  
Comptroller and Auditor General  
8 September 2010

## Vote 8 Office of the Appeal Commissioners Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	512	429	419
A.2. Travel and subsistence	34	11	19
A.3. Incidental expenses	36	14	10
A.4. Postal and telecommunications services	17	7	9
A.5. Office machinery and other office supplies, and related services	28	3	11
A.6. Office premises expenses	4	2	11
<b>Gross Expenditure</b>	<b>631</b>	<b>466</b>	<b>479</b>
<b>Deduct:</b>			
A.7. Appropriations-in-aid	<b>28</b>	<b>28</b>	—
<b>Net Expenditure</b>	<b>603</b>	<b>438</b>	<b>479</b>
<b>Surplus for the year</b>		<b>165</b>	<b>192</b>
<b>Deferred surrender</b>		—	—
<b>Surplus to be surrendered</b>		<b>€165,207</b>	<b>€191,658</b>



## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	2009 €000	2008 €000
Expenditure on administration		466	479
Expenditure on services and programmes		—	—
<b>Gross expenditure</b>		<b>466</b>	<b>479</b>
Deduct			
<b>Appropriations in aid</b>		<b>(28)</b>	<b>—</b>
<b>Net expenditure</b>		<b>438</b>	<b>479</b>
<b>Changes in capital assets</b>			
Purchases cash		—	—
Depreciation	9	—	—
Disposals cash		—	—
Loss on disposals		9	3
<b>Changes in assets under development</b>			
Cash payments		—	—
<b>Changes in net current assets</b>			
Increase/(Decrease) in closing accruals		(3)	1
Decrease in stock		—	—
<b>Direct expenditure</b>		<b>444</b>	<b>483</b>
Net allied services expenditure	1.1	205	205
Notional rents		—	—
<b>Total operating cost</b>		<b>649</b>	<b>688</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 8 borne elsewhere

Vote		2009 €000	2008 €000
7	Superannuation and Retired Allowances	—	—
10	Office of Public Works	205	205
20	Garda Síochána	—	—
	Central Fund - Ministerial etc. pensions	—	—
		<b>205</b>	<b>205</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

	Note	2009 €000	2008 €000
<b>Capital Assets</b>	2.1	35	44
<b>Capital Assets under Development</b>	2.2	—	—
		<b>35</b>	<b>44</b>
<b>Current Assets</b>			
Bank and cash	2.3	114	142
Stocks	2.4	—	—
Prepayments		3	2
Accrued income		—	—
Other debit balances	2.5	—	—
<b>Total Current Assets</b>		<b>117</b>	<b>144</b>
<b>Less Current Liabilities</b>			
Accrued expenses		—	2
Other credit balances	2.6	113	144
Net Liability to/(from) the Exchequer	2.7	1	(2)
<b>Total Current Liabilities</b>		<b>114</b>	<b>144</b>
<b>Net Current Assets</b>		<b>3</b>	<b>—</b>
<b>Net Assets</b>		<b>38</b>	<b>44</b>

**2.1 Statement of Capital Assets**

	<b>Furniture and Fittings €000</b>	<b>Office Equipment €000</b>	<b>Total €000</b>
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	60	39	99
Transfers	—	—	—
Additions	—	—	—
Disposals	—	—	—
Cost or valuation at 31 December 2009	60	39	99
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009	24	31	55
Depreciation on transfers	—	—	—
Depreciation for the year	6	3	9
Depreciation on disposals	—	—	—
Cumulative depreciation at 31 December 2009	30	34	64
<b>Net Assets at 31 December 2009</b>	<b>30</b>	<b>5</b>	<b>35</b>
<b>Net Assets at 31 December 2008</b>	<b>36</b>	<b>8</b>	<b>44</b>

**2.2 Statement of Capital Assets under Development**

	<b>In-House Computer Applications €000</b>
Amounts brought forward at 1 January 2009	—
Cash payments for the year	—
Transferred to asset register	—
Amounts carried forward at 31 December 2009	—

**2.3 Bank and Cash**

	<b>2009 €000</b>	<b>2008 €000</b>
at 31 December		
PMG balances and cash	114	142
Orders outstanding	—	—
	114	142

**2.4 Stocks**

at 31 December

**2009****2008****€000****€000**

Stationery

—

—

IT consumables

—

—

—

—

**2.5 Other Debit Balances**

at 31 December

**2009****2008****€000****€000**

Advances to OPW

—

—

Recoupable salaries

—

—

Recoupment of travel expenditure

—

—

Recoupment of travel pass scheme

—

—

Other debit suspense items

—

—

—

—

**2.6 Other Credit Balances**

at 31 December

**2009****2008****€000****€000****Amounts due to the State**

Income Tax

—

—

Pay Related Social Insurance

—

—

Professional Services Withholding Tax

—

—

Value Added Tax

—

—

Pensions

—

—

Exchequer Extra Receipts

—

—

Payroll deductions held in suspense

—

—

Due to Vote 9 (Revenue Commissioners)

113

144

Other credit suspense items

—

—

113

144

**2.7 Net Liability to/(from) the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	165	192
Exchequer grant undrawn	(164)	(194)
Net liability to/(from) the Exchequer	<u>1</u>	<u>(2)</u>

**Represented by:****Debtors**

Bank and cash	114	142
Debit balances: suspense	—	—
	<u>114</u>	<u>142</u>

**Creditors**

Due to State	—	—
Due to Vote 9	(113)	(144)
Credit balances: suspense	—	—
	<u>(113)</u>	<u>(144)</u>
	<u>1</u>	<u>(2)</u>

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided €000	Explanation
A2	23	The estimate was based on an increase in the staffing level and consequential costs, which did not materialise in 2009.
A3	22	See explanation for Subhead A2
A4	10	See explanation for Subhead A2
A5	25	See explanation for Subhead A2
A6	2	See explanation for Subhead A2

### 4 Receipts

#### 4.1 Appropriations-in-aid

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1. Receipts from pension-related deduction on remuneration	28	28	—
<b>Total</b>	<b>28</b>	<b>28</b>	<b>—</b>

### 5 Employee Numbers and Pay

<b>Number of staff at year end</b> (full time equivalents)	<b>2009</b> 3	<b>2008</b> 4
	<b>2009</b> €000	<b>2008</b> €000
Pay	418	408
Higher, special or additional duties allowances	—	—
Other allowances	—	—
Overtime	—	—
Employer's PRSI	11	11
<b>Total pay</b>	<b>429</b>	<b>419</b>

## **Vote 9: Office of the Revenue Commissioners**

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## **Introduction**

As Accounting Officer for Vote 9, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached Account of the amount expended in the year ended 31 December 2009 for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

### **Statement of Accounting Policies and Principles**

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### **Statement on Internal Financial Control**

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Office of the Revenue Commissioners.

**JOSEPHINE FEEHILY**

Accounting Officer  
Office of the Revenue Commissioners  
31 March 2010



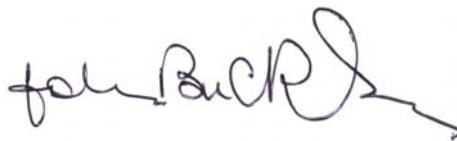
## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Office of the Revenue Commissioners for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

Chapters 12 to 18 of my annual report refer to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

**JOHN BUCKLEY**  
Comptroller and Auditor General  
7 September 2010

## Vote 9 Office of the Revenue Commissioners

### Appropriation Account 2009

	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	337,823	329,744	331,804
A.2. Travel and subsistence	4,262	3,615	6,380
A.3. Incidental expenses	15,082	13,095	16,261
A.4. Postal and telecommunications services	13,900	13,849	17,411
A.5. Office machinery and other office supplies, and related services	57,498	69,452	73,979
A.6. Office premises expenses	9,300	10,499	15,245
A.7. Consultancy services	200	29	428
A.8. Value for money and policy reviews	125	48	130
A.9. Motor Vehicles & Specialised Enforcement Equipment	5,220	3,392	4,302
A.10. Law Charges, fees and rewards	17,091	15,978	18,572
A.11. Compensation and losses	300	469	367
<b>Gross Expenditure</b>	<b>460,801</b>	<b>460,170</b>	<b>484,879</b>
<b>Deduct</b>			
A.12 Appropriations-in-aid	<b>57,546</b>	<b>66,987</b>	<b>49,202</b>
<b>Net Expenditure</b>	<b>403,255</b>	<b>393,183</b>	<b>435,677</b>
<b>Surplus to be surrendered for the year</b>		<b>€10,072,089</b>	<b>€ 9,140,806</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
<b>Gross expenditure on administration</b>			460,170	484,879
Deduct				
<b>Appropriations in aid</b>			66,987	49,202
<b>Net expenditure</b>			<u>393,183</u>	<u>435,677</u>
<b>Changes in capital assets</b>				
Purchases cash		(11,461)		
Depreciation		32,951		
Disposals cash		29		
Gain on disposals		(60)	21,459	15,361
			<u></u>	<u></u>
<b>Changes in assets under development</b>				
Cash payments			(20,698)	(20,296)
<b>Changes in net current assets</b>				
Decrease in closing accruals		(7,366)		
Decrease in stock		196		
			<u>(7,170)</u>	<u>(3,338)</u>
<b>Direct expenditure</b>			<u>386,774</u>	<u>427,404</u>
Net allied services expenditure	1.1		75,081	62,677
Notional rents			18,465	20,227
<b>Total operating cost</b>			<u><b>480,320</b></u>	<u><b>510,308</b></u>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 9 borne elsewhere.

		2009 €000	2008 €000
<b>Vote</b>			
7	Superannuation and Retired Allowances	63,384	54,049
10	Office of Public Works	26,715	23,952
	Services Rendered Without Charge	(15,018)	(15,324)
		<u><b>75,081</b></u>	<u><b>62,677</b></u>

**2 Statement of Assets and Liabilities as at 31 December 2009**

		<b>2009</b>	<b>2008</b>
	<b>Note</b>	<b>€000</b>	<b>€000</b>
<b>Capital Assets</b>	2.1	70,136	63,312
<b>Capital Assets under Development</b>	2.2	5,507	13,078
		<b>75,643</b>	<b>76,390</b>
<b>Current Assets</b>			
Bank and cash	2.3	5,964	11,966
Stocks	2.4	1,758	1,954
Prepayments		15,735	13,883
Accrued income		650	521
Other debit balances	2.5	5,963	3,425
<b>Total Current Assets</b>		<b>30,070</b>	<b>31,749</b>
<b>Less Current Liabilities</b>			
Accrued expenses		2,514	7,870
Deferred Income		75	104
Other credit balances	2.6	11,767	13,059
Net Liability to the Exchequer	2.7	160	2,332
<b>Total Current Liabilities</b>		<b>14,516</b>	<b>23,365</b>
<b>Net Current Assets</b>		<b>15,554</b>	<b>8,384</b>
<b>Net Assets</b>		<b>91,197</b>	<b>84,774</b>

**2.1 Capital Assets**

	<b>Vehicles &amp; Equipment €000</b>	<b>Office/IT Equipment €000</b>	<b>Furniture and Fittings €000</b>	<b>Total €000</b>
<b>Gross assets</b>				
Cost or valuation at 1 January 2009	8,919	347,086	50,353	406,358
Additions	3,956	34,868	965	39,789
Disposals	(268)	(2,487)	(163)	(2,918)
Cost or valuation at 31 December 2009	<u>12,607</u>	<u>379,467</u>	<u>51,155</u>	<u>443,229</u>
<b>Accumulated Depreciation</b>				
Opening balance at 1 January 2009	7,283	293,623	42,140	343,046
Depreciation for the year	1,359	29,582	2,010	32,951
Depreciation on disposals	(266)	(2,487)	(151)	(2,904)
Cumulative depreciation at 31 December 2009	<u>8,376</u>	<u>320,718</u>	<u>43,999</u>	<u>373,093</u>
<b>Net Capital Assets at 31 December 2009</b>	<u><b>4,231</b></u>	<u><b>58,749</b></u>	<u><b>7,156</b></u>	<u><b>70,136</b></u>
<b>Net Capital Assets at 31 December 2008</b>	<u><b>1,637</b></u>	<u><b>53,462</b></u>	<u><b>8,213</b></u>	<u><b>63,312</b></u>

**2.2 Capital Assets under Development**

	<b>In-House Computer Applications €000</b>
Amounts brought forward at 1 January 2009	13,078
Cash payments for the year	20,698
Transferred to asset register	(28,269)
Amounts carried forward at 31 December 2009	<u>5,507</u>

**2.3 Bank and Cash**

	<b>2009 €000</b>	<b>2008 €000</b>
at 31 December		
PMG balances and cash	8,296	13,820
Orders outstanding	(2,332)	(1,854)
	<u>5,964</u>	<u>11,966</u>

**2.4 Stocks**

	<b>2009 €000</b>	<b>2008 €000</b>
at 31 December		
Stationery	1,210	1,527
IT consumables	548	427
	<u>1,758</u>	<u>1,954</u>

**2.5 Other Debit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Shared Building Advances	200	200
Advances to OPW for Building Works etc.	67	945
Advances for Travel and Subsistence purposes	17	25
Miscellaneous Suspense	113	42
Recoupable Expenditure	5,453	792
Vote 8 (Appeal Commissioners)	113	144
Net Pay	—	1,277
	<b>5,963</b>	<b>3,425</b>

**2.6 Other Credit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income Tax	3,835	4,253
Pay Related Social Insurance	2,314	1,848
Professional Services Withholding Tax	897	1,392
Value Added Tax	381	454
Pensions	540	595
Exchequer Extra Receipts	—	960
	<b>7,967</b>	<b>9,502</b>
Payroll deductions held in suspense	3,716	3,546
Other credit suspense items	84	11
	<b>11,767</b>	<b>13,059</b>

**2.7 Net Liability to the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	10,072	9,141
Exchequer grant undrawn	(9,912)	(6,809)
Net liability to the Exchequer	160	2,332

**Represented by:****Debtors**

Bank and cash	5,964	11,966
Shared Buildings Advances	200	200
Advances to OPW for Building Works etc.	67	945
Advances for Travel and Subsistence	17	25
Miscellaneous Suspense	113	42
Recoupable Expenditure	5,453	792
Vote 8 (Appeal Commissioners)	113	144
Net Pay	—	1,277
	11,927	15,391

**Creditors**

Payroll Deductions	(3,716)	(3,546)
Due to State	(7,967)	(9,502)
Miscellaneous Credit Balances	(84)	(11)
	(11,767)	(13,059)
	160	2,332

**2.8 Commitments**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Total of legally enforceable commitments	44	1,950

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided, by more than €100,000, and by more than 25%.

Sub-head	Less/(more) than provided €000	Explanation
A.7.	171	The requirement for consultants was less than anticipated.
A.9.	1,828	Costs associated with a number of the items under this subhead, including in particular the acquisition of the container X-ray scanner, were lower than originally anticipated.
A.11	(169)	It is difficult to accurately forecast expenditure under this subhead.

### 4 Receipts

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
<b>4.1 Appropriations-in-aid</b>			
1. Receipts for services relating to Pay-Related Social Insurance Scheme	37,437	37,437	36,670
2. Fines, forfeitures, law costs recovered	4,000	5,393	6,040
3. Cherished Numbers	400	142	566
4. Receipts in respect of Environmental Levy Collection	400	397	392
5. Miscellaneous	1,330	9,155	5,534
6. Receipts from Pension related Deduction on Remuneration	13,979	14,463	—
<b>Total</b>	<b>57,546</b>	<b>66,987</b>	<b>49,202</b>

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Head ing	Less/(more) than estimated €000	Explanation
2.	(1,393)	It is difficult to estimate receipts for this item.
3.	258	Receipts vary with demand.
5	(7,825)	Under an agreement reached in March 2009, we retain an increased share of the collection costs for Customs duty in certain circumstances.

#### 4.2 Extra receipts payable to the Exchequer

An amount of €423,436 in respect of bank interest on Revenue Accounts held with the Central Bank was paid to the Exchequer.

An amount of €1,867,033 which was received as Ireland's share of the annual payments under an international anti-counterfeit/anti-contraband agreement with a global cigarette manufacturer, was paid to the Exchequer.

The sum of €115,023 was lodged to the Exchequer in respect of cash forfeited under Section 39 of the Criminal Justice Act, 1994.

Other receipts totalling €158,666 were transferred to the Exchequer during the year.



## 5 Employee Numbers and Pay

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)	6,105	6,575
	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Pay	308,794	306,949
Allowances	4,181	4,419
Overtime	3,999	7,072
Employer's PRSI	12,770	13,364
<b>Total pay</b>	<b>329,744</b>	<b>331,804</b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	531	15	19,568	19,161
Overtime and extra attendance	2,409	117	20,501	31,227
Shift and roster allowances	171	28	20,724	22,497
Miscellaneous	74	2	10,000	6,537

### 5.2 Performance Awards

A total of €252,800 was spent on Exceptional Performance Awards (i.e. 621 individual awards ranging from €50 to €3,000 and 34 group awards ranging from €100 to €2,250).

### 5.3 Other Remuneration Arrangements

The cost of Revenue staff on loan to other Departments/Agencies without recoupment was €598,890.

## 6 Miscellaneous Items

### 6.1 Compensation and Legal Costs

Compensation of €132,711 was paid in respect of legal action taken by members of the public.

Compensation of €93,054 was paid to a member of the public arising from the seizure of a vehicle.

A total of €80,000 was paid to former members of staff arising from cases involving mediators.

An amount of €141,722 was paid in respect of the purchase of service for superannuation purposes in respect of a former member of staff. (Department of Finance reference P18/216/08).

### 6.2 EU Funding

A grant in the amount of €375,000 was received from the European Anti-fraud Office (OLAF) towards the cost of the purchase of a container X-ray scanner.

### 6.3 Other

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €628,000 is included in the Estimate for 2010.



## **Vote 10: Office of Public Works**

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## Introduction

As Accounting Officer for Vote 10, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 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.

The expenditure outturn is compared with the sums

- (a) granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2009 out of unspent 2008 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

### Statement of Accounting Policies and Principles

The Appropriation Account has been compiled in accordance with the Statement of Accounting Policies and Principles with the 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. Enhanced values were ascribed to a number of prestige buildings, such as Dublin Castle, Áras an Uachtaráin and Leinster House.

(ii) State-owned properties occupied and owned by OPW itself have been valued on the “existing use” basis.

(iii) Properties purchased since 1 January 1995 have been valued at acquisition cost.

(iv) Estimates have not been included for a small number of miscellaneous properties and sites whose total value is not significant in the context of the overall OPW property portfolio.

#### (c) Capital Assets Under Development

Construction projects are valued on practical completion, therefore construction projects ongoing at 31 December 2009, are not shown as Capital Assets Under Development.

**(d) Depreciation**

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

**Statement on Internal Financial Control**

A statement on internal financial control in the standard format for the year ended 31 December 2009 has been submitted with this account to the Comptroller and Auditor General.

**C MCGRATH**

Accounting Officer  
Office of Public Works  
23 March 2010

## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Office of Public Works for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

Chapters 20 and 21 of my annual report refer to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

**JOHN BUCKLEY**  
Comptroller and Auditor General  
8 September 2010

## Vote 10 Office of Public Works Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
€000	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	44,413	42,142	42,177
A.2. Travel and subsistence	1,606	1,096	1,650
A.3. Incidental expenses	1,325	869	2,001
A.4. Postal and telecommunications services	1,726	2,189	2,193
A.5. Office machinery and other office supplies and related services	2,286	3,225	4,277
A.6. Office premises expenses	1,450	1,245	1,240
A.7. Consultancy services	24	20	86
A.8. Value for money and policy reviews	39	16	10
<b>Other Services</b>			
B. President's household staff: wages and allowances	941	877	1,001
C.1. Grant to Zoological Society of Ireland	3,000	3,000	4,000
C.2. Grants for certain refurbishment works	1,500	3,475	4,500
C.3. Grant to Louvain Institute	1,500	2,875	2,500
D. Purchase of sites and buildings	10,000	5,286	38,920
E. New works, alterations and additions			
<i>Current Year Provision</i>	142,822		
<i>Deferred Surrender</i>	<u>5,000</u>		
	147,822	120,591	257,186
F.1. Maintenance and supplies	42,067	39,521	44,061
F.2. Government Supplies Agency	506	351	652
F.3. Rents, rates, etc.	130,317	148,994	130,591
F.4. Fuel, electricity, water, cleaning materials, etc.	1,463	1,690	1,837
F.5. National Public Procurement Operations Unit	228	100	
G. Purchase and maintenance of engineering plant and machinery and stores	3,163	2,946	3,269
H.1. Hydrometric and hydrological investigation and monitoring	1,974	1,396	1,540
H.2. Flood risk management	43,000	36,462	24,879
H.3. Drainage - maintenance	18,143	17,713	19,576
I. Heritage services	<u>42,392</u>	<u>42,273</u>	<u>46,715</u>

		2009 Estimate	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
<b>Gross Expenditure</b>				
<i>Current Year Provision</i>	495,885			
<i>Deferred Surrender</i>	<u>5,000</u>			
		<b>500,885</b>	<b>478,352</b>	<b>634,861</b>
<b>Deduct</b>				
J. <b>Appropriations-in-aid</b>		<u><b>27,140</b></u>	<u><b>31,447</b></u>	<u><b>25,528</b></u>
<b>Net Expenditure</b>				
<i>Current Year Provision</i>	468,745			
<i>Deferred Surrender</i>	<u>5,000</u>			
		<u><b>473,745</b></u>	<u><b>446,905</b></u>	<u><b>609,333</b></u>
<b>Surplus for the year</b>			<u><b>€26,839,879</b></u>	<u><b>€85,333,264</b></u>
<b>Deferred surrender</b>			<u><b>€20,279,000</b></u>	<u><b>€5,000,000</b></u>
<b>Surplus to be surrendered</b>			<u><b>€6,560,879</b></u>	<u><b>€80,333,264</b></u>



## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			50,802	53,634
Expenditure on services and programmes			427,550	581,227
<b>Gross expenditure</b> <sup>1</sup>			478,352	634,861
Deduct				
<b>Appropriations in aid</b>			31,447	25,528
<b>Net expenditure</b>			446,905	609,333
<b>Changes in capital assets</b>				
Purchases cash			(46,518)	(61,476)
Disposals cash <sup>2</sup>		74		
Depreciation		7,110		
Gain on disposals		(58)		
			7,126	7,954
			(39,392)	(53,522)
<b>Changes in assets under development</b>				
Cash payments			(370)	(1,319)
<b>Changes in net current assets</b>				
Decrease in closing accruals		(22,210)		
Increase in stock		(489)		
			(22,699)	9,539
<b>Direct Expenditure</b>			384,444	564,031
Expenditure on services provided free to other Departments (Allied Services)			(219,351)	(330,844)
Expenditure on services where OPW acts as client <sup>3</sup>			(61,652)	(55,217)
<b>Direct Expenditure</b> (excluding Allied Services and services where OPW acts as client)			103,441	177,970
<b>Expenditure Borne Elsewhere</b>				
Vote 7 - Superannuation and retired allowances			21,752	16,601
Notional Rents			6,657	5,704
			28,409	22,305
<b>Miscellaneous</b>				
Cost of Property Acquisitions not yet included in Assets Register at year end			—	(2,529)
VAT payments on properties acquired on a multi annual payment basis			—	(6,871)
<b>Total operating cost</b> <sup>4</sup>			<b>131,850</b>	<b>190,875</b>

<sup>1</sup> The Operating Cost figure is derived from the Gross Outturn on Vote 10 only (€478.352m) whereas the total financial transactions of the OPW during 2009, including direct expenditure incurred by OPW and charged to other Votes, amounted to €621m.

<sup>2</sup> The Disposals Cash figure does not include proceeds from the sale of property in 2009, to the value of €0.3m, which was lodged directly to the Exchequer (Note 4.2 refers).

<sup>3</sup> The Direct Expenditure figure has been reduced by an amount of €61.652m 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.

<sup>4</sup> The

(i) Notional rents receivable by the OPW on State-owned properties are estimated at some €120m.

(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.

**2 Statement of Assets and Liabilities as at 31 December 2009**

		<b>2009</b>	<b>2008</b>
	<b>Note</b>	<b>€000</b>	<b>€000</b>
<b>Capital Assets</b>	2.1	3,200,830	2,900,454
<b>Capital Assets under Development</b>	2.2	1,592	2,094
		<b>3,202,422</b>	<b>2,902,548</b>
<b>Current Assets</b>			
Bank and cash	2.3	63,333	30,293
Stocks	2.4	2,299	1,810
Prepayments		28,022	8,755
Accrued Income		7,334	7,913
Other Debit Balances	2.5	10,198	22,491
<b>Total Current Assets</b>		<b>111,186</b>	<b>71,262</b>
<b>Less Current Liabilities</b>			
Accrued Expenses		6,609	10,396
Deferred Income		417	130
Other Credit Balances: Suspense	2.6	46,849	45,118
Net Liability to the Exchequer	2.7	26,682	7,666
<b>Total Current Liabilities</b>		<b>80,557</b>	<b>63,310</b>
<b>Net Current Assets</b>		<b>30,629</b>	<b>7,952</b>
<b>Net Assets</b>		<b>3,233,051</b>	<b>2,910,500</b>

**2.1 Statement of Capital Assets**

	Land and Buildings €000	Plant and Machinery €000	Office Equipment €000	Furniture and Fittings €000	Total €000
<b>Gross assets</b>					
Cost or valuation at 1 January 2009	2,874,361	36,436	20,625	14,948	2,946,370
Transfers <sup>1</sup>	(100)	—	—	—	(100)
Additions	299,070	4,574	1,826	2,359	307,829
Disposals	—	(1,905)	(111)	(3)	(2,019)
Cost or valuation at 31 December 2009	3,173,331	39,105	22,340	17,304	3,252,080
<b>Accumulated Depreciation</b>					
Opening balance at 1 January 2009	—	22,628	14,572	8,716	45,916
Depreciation for the year	—	3,721	2,072	1,317	7,110
Depreciation on disposals	—	(1,666)	(109)	(1)	(1,776)
Cumulative depreciation at 31 December 2009	—	24,683	16,535	10,032	51,250
<b>Net Assets at 31 December 2009</b>	<b>3,173,331</b>	<b>14,422</b>	<b>5,805</b>	<b>7,272</b>	<b>3,200,830</b>
<b>Net Assets at 31 December 2008</b>	<b>2,874,361</b>	<b>13,808</b>	<b>6,053</b>	<b>6,232</b>	<b>2,900,454</b>

<sup>1</sup>This transfer relates to a building purchased in 2003 and transferred to a local authority in 2009.

**2.2 Capital Assets under Development**

	Plant and Machinery €000	In-House Computer Applications €000	Totals €000
Amounts brought forward at 1 January 2009	1,500	594	2,094
Cash payments for the year	299	71	370
Transferred to asset register	(730)	—	(730)
Adjustments	(142)	—	(142)
Amounts carried forward at 31 December 2009	<b>927</b>	<b>665</b>	<b>1,592</b>

**2.3 Bank and Cash**

at 31 December	2009 €000	2008 €000
Bank balances	98,635	49,004
Orders outstanding	(35,302)	(18,711)
	<b>63,333</b>	<b>30,293</b>

**2.4 Stocks**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Engineering stocks	1,090	1,012
Heritage depot stocks	445	369
Building materials	650	353
Paper and stationery	94	59
Miscellaneous stocks	20	17
	<b>2,299</b>	<b>1,810</b>

**2.5 Other Debit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Maintenance Accounts	8,757	21,375
Rent Accounts	1,236	—
Prison Projects	—	853
Service Charges	114	190
ACG Accounts	57	57
Fishery Harbours	32	9
Barretstown Castle	2	4
Imprest Account	—	3
	<b>10,198</b>	<b>22,491</b>

**2.6 Other Credit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income Tax	1,004	114
Income Levy	159	—
Pay Related Social Insurance	1,177	166
Professional Services Withholding Tax	862	76
Value Added Tax	5,480	7,004
Pension contributions	129	132
Receipts from sales of State property	87	295
Loan repayments	47	383
	<b>8,945</b>	<b>8,170</b>
Payroll deductions held in suspense	884	(53)
Sundry Works Accounts	29,316	24,097
Health & Safety Works	850	1,408
MSC Non Payroll Accounts	1,928	3,270
Per Cent for Art	3,124	2,965
Site Acquisitions for Dept Education	167	17
Furniture Services	1,212	1,125
Prison Projects	423	—
Publications Service	—	2,706
Iris Oifigúil	—	1,055
Rent Accounts	—	358
	<b>46,849</b>	<b>45,118</b>

**2.7 Net Liability to the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	6,561	80,333
Deferred Surrender	20,279	5,000
Exchequer grant undrawn	(158)	(77,667)
Net liability to the Exchequer	<u>26,682</u>	<u>7,666</u>

**Represented by:****Debtors**

Bank and cash	63,333	30,293
Debit balances: suspense	10,198	22,491
	<u>73,531</u>	<u>52,784</u>

**Creditors**

Due to State	(8,786)	(8,170)
Credit balances: suspense	(38,063)	(36,948)
	<u>(46,849)</u>	<u>(45,118)</u>

	<u>26,682</u>	<u>7,666</u>
--	---------------	--------------

**2.8 Commitments****(A) Non Capital Commitments**

The figure for non-capital commitments likely to arise in 2010 and subsequent years is estimated to be €2,861,711.

There were commitments outstanding at the end of 2009 in respect of rental of leased properties - longer term leases would normally have a specific provision or minimum notice period for early termination. Figures have not been included for such commitments in this account.

**(B) Multi-annual Capital Commitments**

The following table details expenditure in 2009 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2009.

	€
Expenditure in 2009	115,150,800
Commitments to be met in subsequent years	146,274,903

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

**(C ) Major Capital Projects**

Expenditure was incurred on eighteen major projects during 2009 where the total estimated cost of the individual project will exceed €6.5m. Particulars of these projects are as follows:

<b>Project</b>	<b>Cumulative expenditure to 31 Dec 2008</b>	<b>Expenditure 2009</b>	<b>Subsequent Years</b>	<b>Total Estimated Project Cost</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Department of Agriculture:				
New Laboratory, Backweston	116,384	723	750	117,857
Department of Finance - 7-9 Merrion Row	25,838	981	—	26,819
Department of Agriculture - Longtown Farm Project	15,561	309	891	16,761
Department of Agriculture Offices at Backweston	23,759	1,559	50	25,368
Department of Agriculture Veterinary Offices, Drumshambo	7,449	2,066	120	9,635
Department of Social & Family Affairs & Ballymun Garda HQ	23,712	2,078	—	25,790
Finglas Garda Station	6,231	2,203	200	8,634
Clonakilty Decentralisation	19,893	2,636	338	22,867
Trim Decentralisation	20,570	12,422	2,600	35,592
Wexford Decentralisation	15,404	2,855	1,225	19,484
Killarney Decentralisation	15,658	361	300	16,319
Sligo Decentralisation	12,345	5	20	12,370
Athlone Education Decentralisation	9,829	39	—	9,868
Longford Decentralisation	18,579	35	362	18,976
Buncrana Site Decentralisation	9,722	10,509	475	20,706
Henry Street Limerick Decentralisation	7,687	22	148	7,857
Newbridge Decentralisation	11,837	11,481	4,500	27,818
Roscommon Decentralisation	—	2,092	11,907	13,999

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5%.(25% in the case of administration subheads)

Sub-head	Less/(more) than provided €000	Explanation
A2	510	The saving relates to additional funds received from client Departments to offset travel costs incurred on maintenance works and ongoing staff vacancies
A3	456	The saving is due to strict curtailment of the employment of temporary short term workers and reductions of miscellaneous expenses
A4	(463)	The excess is due to the upgrading of telecommunications infrastructure partly in relation to the new OPW Headquarters.
A5	(939)	The allocation was exceeded due to the need for new ICT office equipment in the new decentralised OPW Headquarters.
C2	(1,975)	Additional grants payments were made in 2009 to Irish College Rome (€350,000), Mariners Church (€350,000), Irish College Paris (€275,000) and Glasnevin Cemetery (€1m). Virement of funding from subhead E was sanctioned by the Department of Finance.
C3	(1,375)	An additional grant for the restoration and development of the Louvain Institute was made in 2009. Virement of funding from subhead E was sanctioned by the Department of Finance.
D	4,714	The saving relates mainly to the postponement of the decentralisation programme for further review in 2011.
E	27,231	The saving was in part due to some projects, including decentralisation projects, not proceeding as quickly as planned and more competitive tender prices, across a range of programmes and projects. An amount of €3.350m was vired to other subheads for grant payments.
F1	2,546	The savings resulted from restrictions in funding relating to budget circumstances in 2009 i.e. savings had to be secured to meet excesses on other subheads.
F2	155	The saving is due to strict curtailment of expenditure on office requisites and on art management expenses.
F3	(18,677)	The rents and service charges due for payment on the 1 January 2010 were paid in 2009 to ensure payment by the due date.
F4	(227)	There was an increase in expenditure on this subhead in 2009 due to the vacation of properties and an increase in utility charges.
F5	128	The anticipated costs associated with the establishment of the NPPOU did not materialise in 2009
G	217	Subhead G includes an element of wages for workshop staff. Savings were made due to the non-replacement of staff during the year as well as changes to work practices.
H1	578	Certain projects were not progressed as planned.
H2	6,538	The savings were mainly due to late commencement of works on the Fermoy and Enniscorthy flood relief scheme and delays in placing some contracts.



## 4 Receipts

### 4.1 Appropriations-in-aid

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1. Rents, licence fees, etc.	3,123	3,542	4,418
2. Events and Facilities Management	1,584	1,404	1,761
3. Receipts by Government Supplies Agency for publication services	1,085	1,137	1,248
4. Recoveries for services carried out on repayment or agency basis	9,488	9,602	10,162
5. Sales at National Monuments and Historic Properties Visitor Centres	501	546	566
6. Admission charges at National Monuments and Historic Properties	5,045	5,012	5,661
7. Miscellaneous, including fees, disposals etc.	501	5,557	1,063
8. Receipts in respect of bank interest penal interest, etc.	481	224	649
9. Receipts from Pension Related Deduction on Public Service	5,332	4,423	—
<b>Total</b>	<b>27,140</b>	<b>31,447</b>	<b>25,528</b>

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
1	(419)	Rental income was greater than anticipated due to receipts from phone mast licences and arrears.
2	180	The reduction in receipts relate to less paying events in Dublin Castle Conference Centre.
7	(5,056)	The excess is mainly due to the surrender of €3.7m to the Exchequer from inactive credit suspense account balances, (see note 6.4).
8	257	The reduced receipts in bank interest was a result of the lower interest rates applying in 2009 when compared to 2008.
9	909	The shortfall in receipts was due to less Pension Related Deduction receipts than was anticipated.

### 4.2 Extra receipts payable to the Exchequer

Proceeds from sale of property	€ 300,000
--------------------------------	--------------

## 5 Employee Numbers and Pay

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)		
Civil Service Grades	671	718
OPW Specific Grades	1,236	1,285
	<u>1,907</u>	<u>2,003</u>
	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Pay	92,371	93,111
Higher, special or additional duties allowances	1,317	1,740
Other allowances	15	73
Overtime	5,455	7,844
Employer's PRSI	7,554	8,391
Total pay	<u>106,712</u>	<u>111,159</u>

**Note:** The total pay figure is inclusive of pay in subheads A.1, B, F.1, G.4, H.1, H.2, H.3, I.1, I.2 and I.3.

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties and allowances	1,814	8	20,615	20,187
Other Allowances	42	—	2,238	14,500
Overtime	1,448	138	35,389	50,107

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

### 5.2 Performance and Merit Payments

The merit pay element of the staff's remuneration package under Administrative Budget Agreement paragraph 8.1.4 (€88,826) was put into a fund. The use of the fund is being considered by the Partnership Committee.

### 5.3 Other Remuneration Arrangements

Three retired civil servants in receipt of civil service pensions were re-employed and paid directly by OPW at a total cost of €48,719.

## 6 Miscellaneous Items

### 6.1 Deferred Allocation

Under the provisions of Section 91 of the Finance Act 2004, €20.279m of unspent allocations in respect of the capital subheads was carried forward to 2010.

### 6.2 Compensation Payments

Compensation and associated legal and miscellaneous costs totalling €87,484 and ranging from €6,800 to €55,378 were paid in four cases of personal injury claims by employees.

Sums totalling €151,788 and ranging from €5,500 to €61,950 were paid in settlement of seven claims for injuries to persons on State Property.

Five payments totalling €112,917 and ranging from €782 to €106,339 were made in respect of accidents involving State vehicles.

Six ex-gratia payments totalling €71,374 (€229 to €50,000) were made in respect of loss or damage arising from the activities of this Office.

### 6.3 Prompt Payment of Accounts

Penalty interest payments amounting to €13,643 were made by OPW in 2009 under the Prompt Payment of Accounts Act, 1997, in respect of late payments (€53,896 in 2008). The total value of payments made by OPW in 2009 amounted to €561m and the total number of reckonable payments were 47,728.

### 6.4 Clearance of Suspense Account Balances

Sanction was received from the Department of Finance to charge €12.2m to the OPW Vote for 2009 in respect of arrears on maintenance suspense accounts. Inactive credit balances in the Iris Oifigiul (€1m) and Publications (€2.7m) suspense accounts were surrendered to the Exchequer as Appropriations-in-Aid.

### 6.5 Provision of Agency Services

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 total expenditure in 2009 was €116m of which the main areas of expenditure were Major Capital Works (€60m), Maintenance Works (€20m) Leasing of Accommodation (€16m) and Health & Safety Works (€8m).

### 6.6 New Works, Alterations and Additions (Subhead E)

	2009 Estimated Provision	2009 Outturn	2008 Outturn
Analysis of Major Expenditure in 2009			
<b>Programme Title:</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Garda Building Programme	27,748	22,576	48,702
Government Sites and Buildings incl Disability Friendly	51,414	51,219	89,079
Culture	3,250	3,519	7,409
Decentralisation	52,493	38,906	97,066
Built Heritage	7,917	4,371	14,930
<b>Total</b>	<b>142,822</b>	<b>120,591</b>	<b>257,186</b>

## 6.7 Services supplied to other Departments 2009 (Subhead F.3. Rents, Rates etc.)

Departments, etc	2009 Estimate Provision €000	2009 Outturn €000	2008 Outturn €000
Oireachtas	1,360	1,737	1,362
Taoiseach	219	225	219
Finance	4,250	3,550	4,258
Central Statistics Office	1,122	1,431	1,125
Comptroller and Auditor General	589	738	591
Revenue	23,687	26,686	23,736
Office of Public Works	3,923	2,809	3,933
Attorney General	85	90	86
Director of Public Prosecutions	1,125	798	1,128
Valuation Office	1,724	2,221	1,728
Public Appointments Service	2,154	3,556	2,158
Ombudsman	1,149	1,437	1,151
Chief State Solicitor's Office	705	882	707
Justice, Equality & Law Reform	17,543	22,061	17,580
Garda Síochána	7,261	7,692	7,276
Prisons	1,008	812	1,010
Court Services	1,028	1,649	1,030
Property Registration Authority	1,958	2,134	1,963
Environment, Heritage & Local Government	2,378	3,691	2,383
Education & Science	5,147	5,564	5,158
Foreign Affairs	7,158	8,107	7,173
Social and Family Affairs	15,018	16,703	15,049
Health and Children	2,125	3,296	2,129
Agriculture and Food	7,034	7,634	7,048
Enterprise, Trade and Employment	6,917	7,960	6,931
Communications, Energy and Natural Resources	3,780	4,434	3,788
Transport	6,114	6,606	6,127
Community, Rural and Gaeltacht Affairs	2,080	2,071	2,085
Arts, Sport and Tourism	1,178	1,238	1,180
National Gallery	18	58	18
Defence	480	641	481
Health Services Executive	—	483	—
<b>Total</b>	<b>130,317</b>	<b>148,994</b>	<b>130,591</b>

## **Vote 11: State Laboratory**

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## Introduction

As Accounting Officer for Vote 11, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the salaries and expenses of the State Laboratory.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 5 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### Statement on Internal Financial Control

A statement on internal financial control in the standard format for the year ended 31 December 2009 has been submitted with this account to the Comptroller and Auditor General. The following standards are in place to enhance the system of internal controls.

### Risk Management, Financial Procedures and Inventory

The State Laboratory has developed a Risk Management Policy and all major risks have been assessed and are subject to annual review. Reporting and mitigation procedures are in place. A Disaster Recovery and Business Continuity Plan has been developed to minimise the negative impact of a major disruption on the State Laboratory operations. Financial procedures are in place to ensure that all transactions are carried out in accordance with best practice.

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

### Information Technology

The State Laboratory maintains its Information Technology systems fully up-to-date and the infrastructure is managed and secured to current best practice. Critical elements include regular backups, firewall, virus and related protection, encryption of laptops, USB keys and pc ports and restricted access. An IT disaster recovery plan is also in place.

### Administrative and Financial Controls

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

**DERMOT HAYES**  
Accounting Officer  
State Laboratory  
25 March 2010

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the State Laboratory for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

31 August 2010

## Vote 11 State Laboratory Appropriation Account 2009

Service	2009 Estimate	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	6,060	5,523	5,462
A.2. Travel and subsistence	59	39	46
A.3. Incidental expenses	231	342	401
A.4. Postal and telecommunications services	66	74	76
A.5. Apparatus and chemical equipment	1,894	1,967	2,287
A.6. Office premises expenses	1,653	1,278	1,950
A.7. Consultancy services	12	11	29
<b>Gross Expenditure</b>	<b>9,975</b>	<b>9,234</b>	<b>10,251</b>
<b>Deduct</b>			
A.8. Appropriations-in-aid	510	832	525
<b>Net Expenditure</b>	<b>9,465</b>	<b>8,402</b>	<b>9,726</b>
<b>Surplus to be surrendered</b>		<b>€1,062,905</b>	<b>€61,694</b>



## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			9,234	10,251
Expenditure on services and programmes			—	—
<b>Gross expenditure</b>			<u>9,234</u>	<u>10,251</u>
Deduct				
<b>Appropriations in aid</b>			832	525
<b>Net expenditure</b>			<u>8,402</u>	<u>9,726</u>
<b>Changes in capital assets</b>				
Purchases cash		(679)		
Depreciation		1,361		
			<u>682</u>	<u>572</u>
<b>Changes in net current assets</b>				
Decrease in closing accruals			(39)	(303)
Increase in stock			8	(30)
<b>Direct expenditure</b>			<u>9,053</u>	<u>9,965</u>
<b>Expenditure borne elsewhere</b>				
Net allied services expenditure	1.1		729	632
Notional rents			1,884	2,274
<b>Total operating cost</b>			<u><u>11,666</u></u>	<u><u>12,871</u></u>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 11 borne elsewhere

Vote		2009 €000	2008 €000
7	Superannuation and Retired Allowances	729	632
		<u>729</u>	<u>632</u>

**2 Statement of Assets and Liabilities as at 31 December 2009**

	<b>Note</b>	<b>2009 €000</b>	<b>2008 €000</b>
<b>Capital Assets</b>	2.1	1,397	2,078
<b>Current Assets</b>			
Bank and cash	2.2	75	87
Stocks	2.3	232	240
Prepayments		211	163
Accrued income		136	153
Other debit balances	2.4	23	18
Net liability to the Exchequer	2.6	—	11
<b>Total Current Assets</b>		<b>677</b>	<b>672</b>
<b>Less Current Liabilities</b>			
Accrued expenses		44	53
Other credit balances	2.5	91	116
Net liability due to Exchequer	2.6	7	—
<b>Total Current Liabilities</b>		<b>142</b>	<b>169</b>
<b>Net Current Assets</b>		<b>535</b>	<b>503</b>
<b>Net Assets</b>		<b>1,932</b>	<b>2,581</b>

**2.1 Statement of Capital Assets**

	Office Equipment	Furniture and Fittings	Motor Vehicles	Total
	€000	€000	€000	€000
<b>Gross assets</b>				
Cost or valuation at 1 January 2009	9,953	368	20	10,341
Additions	679	—	—	679
Disposals	(64)	—	—	(64)
Cost or valuation at 31 December 2009	10,568	368	20	10,956
<b>Accumulated Depreciation</b>				
Opening balance at 1 January 2009	8,116	139	7	8,262
Depreciation for the year	1,321	37	3	1,361
Depreciation on disposals	(64)	—	—	(64)
Cumulative depreciation at 31 December 2009	9,373	176	10	9,559
<b>Net Assets at 31 December 2009</b>	1,195	192	10	1,397
<b>Net Assets at 31 December 2008</b>	1,836	229	13	2,078

**Note:** Opening balances have been adjusted as necessary to reflect audit checks carried out during the year.

**2.2 Bank and Cash**

	2009	2008
at 31 December	€000	€000
PMG balances and cash	75	87
Orders outstanding	—	—
	75	87

**2.3 Stocks**

	2009	2008
at 31 December	€000	€000
Chemicals and laboratory consumables	210	210
Stationary and IT consumables	22	30
	232	240

**2.4 Other Debit Balances**

	2009	2008
at 31 December	€000	€000
Prepaid expenses	23	18
	23	18

**2.5 Other Credit Balances**

at 31 December

2009	2008
€000	€000

**Amounts due to the State**

Income Tax	—	—
Pay Related Social Insurance	1	—
Professional Services Withholding Tax	—	32
Value Added Tax on intra-EU Acquisitions	69	55
	<u>70</u>	<u>87</u>
Payroll deductions held in suspense	15	8
Miscellaneous	6	21
	<u>91</u>	<u>116</u>

**2.6 Net Liability to the Exchequer**

at 31 December

2009	2008
€000	€000

Surplus to be surrendered	1,063	762
Exchequer grant undrawn	(1,056)	(773)
Net liability to the Exchequer	<u>7</u>	<u>(11)</u>

**Represented by:****Debtors**

Bank and cash	75	87
Debit balances: suspense	23	18
	<u>98</u>	<u>105</u>

**Creditors**

Due to State	(70)	(87)
Credit balances: suspense	(21)	(29)
	<u>(91)</u>	<u>(116)</u>
	<u>7</u>	<u>(11)</u>

**2.7 Commitments**

at 31 December

2009	2008
€000	€000

Total of legally enforceable commitments	75	67
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### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided, by more than €100,000, and by more than 25%.

Sub-head	Less/(more) than provided €000	Explanation
A.3.	(111)	The excess was due to the payment of legal fees associated with the settlement of a claim for compensation in 2008.
A.6.	375	The cost of utilities was less than expected and some improvement works scheduled to be carried out were not undertaken.

### 4 Receipts

4.1 Appropriations-in-aid	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1. Receipts for various analyses, tests etc	180	577	525
2. Receipts from Pension-related Deductions on Public Service Remuneration.	330	255	—
<b>Total</b>	<b>510</b>	<b>832</b>	<b>525</b>

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
1.	(397)	Most of the excess receipts arise from Coroners' fees. As this is a demand led service, it is difficult to accurately predict the income.

### 5 Employee Numbers and Pay

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)	92	92
	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Pay	5,208	5,111
Higher, special or additional duties allowances	32	66
Overtime	7	15
Employer's PRSI	276	270
<b>Total pay</b>	<b>5,523</b>	<b>5,462</b>

**5.1 Allowances and Overtime Payments**

	<b>Number of recipients</b>	<b>Recipients of €10,000 or more</b>	<b>Maximum individual payment 2009 €</b>	<b>Maximum individual payment 2008 €</b>
Higher, special or additional duties	21	—	3,810	18,592
Overtime and extra attendance	7	—	2,689	4,389

## **Vote 12: Secret Service**

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## Introduction

As Accounting Officer for Vote 12, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the Secret Service.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009.

The Statement of Accounting Policies and Principles and Notes 1 to 3 form part of the Account.

### **Statement of Accounting Policies and Principles**

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### **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.

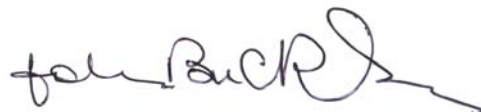
**Kevin Cardiff**

Accounting Officer  
Department of Finance  
31 March 2010



## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Secret Service for 2009 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 2009.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

31 August 2010

## Vote 12 Secret Service Appropriation Account 2009

Service		2009 Estimate provision	2009 Outturn	2008 Outturn
		€000	€000	€000
Secret service				
	<i>Original</i>	700		
	<i>Supplementary</i>	200		
		900	602	608
<b>Total</b>		<b>900</b>	<b>602</b>	<b>608</b>
<b>Surplus to be surrendered</b>			<b>€298,237</b>	<b>€210,078</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

The note is not applicable in the case of the Secret Service Vote.

### 2 Statement of Assets and Liabilities as at 31 December 2009

		2009	2008
	Note	€000	€000
<b>Current Assets</b>			
Sub-account balances		268	206
<b>Total Current Assets</b>		<b>268</b>	<b>206</b>
<b>Less Current Liabilities</b>			
PMG balance		205	164
Other credit balance		1	—
Net Liability to the Exchequer	2.1	62	42
<b>Total Current Liabilities</b>		<b>268</b>	<b>206</b>
<b>2.1 Net Liability to the Exchequer</b>		<b>2009</b>	<b>2008</b>
		<b>€000</b>	<b>€000</b>
at 31 December			
Surplus to be surrendered		298	210
Exchequer grant undrawn		(236)	(168)
Net liability to the Exchequer		62	42
<b>Represented by:</b>			
<b>Debtors</b>			
Sub-account balances		268	206
<b>Creditors</b>			
Net PMG balance		(205)	(164)
Suspense		(1)	—
		62	42

### 3 Variations in Expenditure

The estimate is necessarily conjectural.



## **Vote 13: Office of the Chief State Solicitor**

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## **Introduction**

As Accounting Officer for Vote 13, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the salaries and expenses of the Office of the Chief State Solicitor.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 5 form part of the Account.

### **Statement of Accounting Policies and Principles**

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### **Statement on Internal Financial Control**

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Office of the Chief State Solicitor. The following actions have been taken or are planned to enhance internal control.

### **Staff Training**

As the Management Information Framework (MIF) and the Case and Records Management System (ACME) are in place, the requirement for training is regularly reviewed and provided to relevant staff. Staff in the Finance section and other relevant sections have received refresher training on the financial management system.

### **Risk Management**

The risk management process is overseen by a Risk Management Committee, representative of the Office and the Office of the Attorney General, which reports to the joint Office MAC and the Audit Committee for both Offices. A risk management policy and a corporate risk register covering both Offices are 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 will review the Business Continuity Management plan during 2010. The implementation of the plan will be reviewed to monitor its progress.

### **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 regularly reviews all financial procedures and is putting in place arrangements for an independent review of all financial procedures to be undertaken shortly.

**DAVID J O'HAGAN**

Accounting Officer  
Office of the Chief State Solicitor  
31 March 2010

## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote the Office of the Chief State Solicitor for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

8 September 2010

## Vote 13 Office of the Chief State Solicitor Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	16,303	15,831	15,443
A.2. Travel and subsistence	127	51	91
A.3. Incidental expenses	1,288	874	1,344
A.4. Postal and telecommunications	466	395	414
A.5. Office machinery and other office supplies and related services	893	772	913
A.6. Office premises expenses	605	393	293
A.7. Consultancy services	29	14	91
A.8. External legal services	443	149	—
A.9. Value for money and policy reviews	46	—	5
<b>Other services</b>			
B. Fees to counsel	15,151	16,136	17,786
C. General law expenses	3,976	3,584	4,972
<b>Gross Expenditure</b>	<b>39,327</b>	<b>38,199</b>	<b>41,352</b>
<b>Deduct</b>			
D. Appropriations-in-aid	3,441	4,708	708
<b>Net Expenditure</b>	<b>35,886</b>	<b>33,491</b>	<b>40,644</b>
<b>Surplus to be surrendered</b>		<b>€2,395,268</b>	<b>€638,694</b>



## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			18,479	18,594
Expenditure on services and programmes			19,720	22,758
<b>Gross expenditure</b>			38,199	41,352
Deduct				
<b>Appropriations-in-aid</b>			4,708	708
<b>Net expenditure</b>			33,491	40,644
<b>Changes in capital assets</b>				
Purchases cash		(424)		
Depreciation		583		
Loss on disposals		13	172	212
<b>Changes in net current assets</b>				
Increase in closing accruals		182		
Decrease in stock		21	203	(794)
<b>Direct expenditure</b>			33,866	40,062
<b>Expenditure borne elsewhere</b>				
Net allied services expenditure	1.1		2,088	1,619
Notional rents			1,549	1,590
<b>Total operating cost</b>			37,503	43,271

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 13 borne elsewhere

Vote		2009 €000	2008 €000
7	Superannuation and Retired Allowances	1,137	859
10	Office of Public Works	951	760
		2,088	1,619

**2 Statement of Assets and Liabilities as at 31 December 2009**

	<b>Note</b>	<b>2009 €000</b>	<b>2008 €000</b>
<b>Capital Assets</b>	2.1	1,128	1,340
<b>Current Assets</b>			
Bank and cash	2.2	1,739	922
Stocks	2.3	25	46
Prepayments		134	125
Accrued income		5,910	5,350
Other debit balances	2.4	171	140
<b>Total Current Assets</b>		<b>7,979</b>	<b>6,583</b>
<b>Less Current Liabilities</b>			
Accrued expenses		1,614	927
Other credit balances	2.5	1,831	856
Net Liability to the Exchequer	2.6	79	206
<b>Total Current Liabilities</b>		<b>3,524</b>	<b>1,989</b>
<b>Net Current Assets</b>		<b>4,455</b>	<b>4,594</b>
<b>Net Assets</b>		<b>5,583</b>	<b>5,934</b>

**2.1 Capital Assets**

	Office Equipment €000	Furniture and Fittings €000	Total €000
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	3,656	1,482	5,138
Additions	200	184	384
Disposals	(139)	(125)	(264)
Cost or valuation at 31 December 2009	3,717	1,541	5,258
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009	2,668	1130	3,798
Depreciation for the year	513	70	583
Depreciation on disposals	(135)	(116)	(251)
Cumulative depreciation at 31 December 2009	3,046	1,084	4,130
<b>Net Assets at 31 December 2009</b>	<b>671</b>	<b>457</b>	<b>1,128</b>
<b>Net Assets at 31 December 2008</b>	<b>988</b>	<b>352</b>	<b>1,340</b>

**2.2 Bank and Cash**

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	2,272	1,791
Orders outstanding	(533)	(869)
	1,739	922

**2.3 Stocks**

	2009 €000	2008 €000
at 31 December		
Stationery	25	46

**2.4 Other Debit Balances**

	2009 €000	2008 €000
at 31 December		
Miscellaneous	128	97
Shared accommodation costs	43	43
	171	140

**2.5 Other Credit Balances**

	2009 €000	2008 €000
at 31 December		
<b>Amounts due to the State</b>		
Income Tax	216	218
Pay Related Social Insurance	143	115
Professional Services Withholding Tax	371	337
Value Added Tax (4th Schedule)	4	5
Pension contributions	50	70
	784	745
Payroll deductions held in suspense	63	69
Other credit suspense items	984	42
	1,831	856

**2.6 Net Liability to the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	2,395	639
Exchequer grant undrawn	(2,316)	(433)
Net liability to the Exchequer	<u>79</u>	<u>206</u>

**Represented by:****Debtors**

Bank and cash	1,739	922
Debit balances: suspense	171	140
	<u>1,910</u>	<u>1,062</u>

**Creditors**

Due to State	(784)	(745)
Credit balances: suspense	(1,047)	(111)
	<u>(1,831)</u>	<u>(856)</u>
	<u>79</u>	<u>206</u>

**2.7 Commitments**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Total of legally enforceable contracts	<u>941</u>	<u>906</u>

While the Office did have commitments in respect of legal fees at the year end, these are not quantifiable in a significant sense and are subject to inherent uncertainties and unpredictable factors associated generally with legal costs forecasts. They are, however, also subject to controls directed at the administration of costs and the observation of budgetary limits.

**2.8 Matured Liabilities**

The total amount of matured liabilities undischarged at 31 December 2009 amounted to €38,393.

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided, by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided €000	Explanation
A.1.	472	The variation was due to the timing of the filling of posts, non-filling of posts and career breaks. During 2009 there was also some take up of the Government early retirement scheme and overtime was reduced.
A.3.	414	The Office concentrated on more in-house training courses thus achieving a large saving on expenditure in this area. Savings were also achieved in recycling, waste management and other miscellaneous office expenditure.
A.5.	121	Savings arose due to office machinery which had been budgeted for in 2009 not being delivered before year end. Savings were also achieved in office supplies due to reduced demand.
A.6.	212	Proposed office fit-out works did not proceed in 2009. Savings were also achieved in energy costs.
A.8.	294	New arrangements for the handling of civil cases outside of Dublin by local state solicitors were only put in place in the last quarter of 2009.
B.	(985)	Expenditure on this subhead is dependant on the level of activity in the courts and as such is difficult to forecast. The Office, however, did implement the 8% reduction in professional fees in 2009.
C.	392	The level of expenditure was less than anticipated in 2009, particularly in the area of the Attorney General's Scheme which is administered by the Department of Justice, Equality and Law Reform and paid for from the Vote of this Office. The Office also implemented the 8% reduction in professional fees in 2009.

## 4 Receipts

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
<b>4.1 Appropriations-in-aid</b>			
1. Miscellaneous	2,529	3,908	708
2. Receipts from pension-related deduction on public service remuneration	912	800	—
<b>Total</b>	<b>3,441</b>	<b>4,708</b>	<b>708</b>

### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
1.	(1,379)	It is not possible to forecast accurately what costs and fees will be recovered in any year. The recovery of costs was greater than anticipated during 2009.
2.	112	The variation was due to the take-up of the government early retirement scheme and ordinary retirement during 2009, and the subsequent non-filling of posts.

### 4.2 Extra receipts payable to the Exchequer

A total of €9,834 was lodged to the Exchequer under the State Property Act, 1954.

## 5 Employee Numbers and Pay

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)	230	249
Pay	14,656	14,093
Higher, special or additional duties allowances	102	222
Other allowances	9	16
Overtime	38	69
Employer's PRSI	1,026	1,043
<b>Total pay</b>	<b>15,831</b>	<b>15,443</b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	48	1	11,488	22,371
Overtime and extra attendance	17	—	8,408	11,679
Other allowances	6	—	1,913	7,618

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

### 5.2 Other Remuneration Arrangements

An ex-gratia payment totalling €1,905 was made to one member of staff in respect of attendance at the Stardust Tribunal.





## **Vote 14 : Office of the Director of Public Prosecutions**

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## **Introduction**

As Accounting Officer for Vote 14, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the salaries and expenses of the Office of the Director of Public Prosecutions.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year, and provided for capital supply services in 2009 out of unspent 2008 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

The Statement of Accounting Policies and Principles and notes 1 to 4 form part of the Account.

### **Statement of Accounting Policies and Principles**

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### **Statement on Internal Financial Control**

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Office of the Director of Public Prosecutions.


**Barry Donoghue**  
Accounting Officer  
Office of the Director of Public Prosecutions  
31 March 2010

## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of for the Vote for the Office of the Director of Public Prosecutions for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**  
Comptroller and Auditor General  
7 September 2010

## Vote 14 Office of the Director of Public Prosecutions Appropriation Account 2009

Service		2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
<b>Administration</b>				
A.1. Salaries, wages and allowances		14,139	13,686	13,165
A.2. Travel and subsistence		140	90	148
A.3. Incidental expenses		1,095	1,041	1,506
A.4. Postal and telecommunications services		263	343	304
A.5. Office machinery and other office equipment and related services		980	1,012	1,927
A.6. Office premises expenses		630	574	1,117
A.7. Value for money and policy reviews		5	—	—
A.8. Local state solicitor service		6,351	6,368	6,541
<b>Other Services</b>				
B. Fees to counsel				
	<i>Original</i>	12,293		
	<i>Supplementary</i>	<u>3,000</u>	15,283	13,746
C. General law expenses				
	<i>Original</i>	6,000		
	<i>Supplementary</i>	<u>1,000</u>	7,290	5,908
<b>Gross Expenditure</b>				
	<i>Original</i>	41,896		
	<i>Supplementary</i>	<u>4,000</u>		
		<b>45,896</b>	<b>45,687</b>	<b>44,362</b>
<b>Deduct</b>				
D. Appropriations-in-aid		<u>775</u>	<u>901</u>	<u>117</u>
<b>Net Expenditure</b>				
	<i>Original</i>	41,121		
	<i>Supplementary</i>	<u>4,000</u>		
		<b>45,121</b>	<b>44,786</b>	<b>44,245</b>
<b>Surplus to be surrendered</b>				
			<b>€35,138</b>	<b>€276,211</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	2009 €000	2008 €000
Expenditure on administration		23,114	24,708
Expenditure on services and programmes		22,573	19,654
<b>Gross expenditure</b>		<b>45,687</b>	<b>44,362</b>
Deduct			
<b>Appropriations in aid</b>		<b>901</b>	<b>117</b>
<b>Net expenditure</b>		<b>44,786</b>	<b>44,245</b>
<b>Changes in capital assets</b>			
Purchases cash		(527)	(1,790)
Depreciation		705	679
Loss on disposals		80	25
<b>Changes in net current assets</b>			
Increase in closing accruals		13	1,055
Increase in stock		(14)	(9)
<b>Direct expenditure</b>		<b>45,043</b>	<b>44,205</b>
Net allied services expenditure	1.1	2,195	2,266
Notional rents		450	462
<b>Total operating cost</b>		<b>47,688</b>	<b>46,933</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 14 borne elsewhere.

		2009 €000	2008 €000
7	Superannuation and Retired Allowances	1,212	916
10	Office of Public Works	798	1,148
20	Garda Siochana	185	202
		<b>2,195</b>	<b>2,266</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

		<b>2009</b>	<b>2008</b>
	<b>Note</b>	<b>€000</b>	<b>€000</b>
<b>Capital Assets</b>	2.1	2,023	2,273
		<b>2,023</b>	<b>2,273</b>
<b>Current Assets</b>			
Bank and cash	2.2	1,177	(391)
Stocks	2.3	81	67
Prepayments		154	97
Other debit balances	2.4	94	36
<b>Total Current Assets</b>		<b>1,506</b>	<b>(191)</b>
<b>Less Current Liabilities</b>			
Accrued expenses		7,003	6,925
Other credit balances	2.5	1,057	261
Net Liability to the Exchequer	2.6	214	(616)
<b>Total Current Liabilities</b>		<b>8,274</b>	<b>6,570</b>
<b>Net Current Liabilities</b>		<b>6,768</b>	<b>6,761</b>
<b>Net Liabilities</b>		<b>4,745</b>	<b>4,488</b>

**2.1 Capital Assets**

	Office Equipment	Furniture and Fittings	Total
	€000	€000	€000
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	3,515	1,563	5,078
Additions	513	22	535
Disposals	(254)	(245)	(499)
Cost or valuation at 31 December 2009	3,774	1,340	5,114
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009	2,088	717	2,805
Depreciation for the year	581	124	705
Depreciation on disposals	(234)	(185)	(419)
Cumulative depreciation at 31 December 2009	2,435	656	3,091
<b>Net Assets at 31 December 2009</b>	<b>1,339</b>	<b>684</b>	<b>2,023</b>
<b>Net Assets at 31 December 2008</b>	<b>1,427</b>	<b>846</b>	<b>2,273</b>

**2.2 Bank and Cash**

	2009	2008
at 31 December	€000	€000
PMG balance and cash	1,202	(115)
Orders outstanding	(25)	(276)
	1,177	(391)

**2.3 Stocks**

	2009	2008
at 31 December	€000	€000
Stationery	56	49
IT consumables	25	18
	81	67

**2.4 Other Debit Balances**

	2009	2008
at 31 December	€000	€000
Suspense	—	1
Recoverable balances	94	35
	94	36

**2.5 Other Credit Balances**

at 31 December

**2009****2008****€000****€000****Amounts due to the state**

Income Tax

379

—

Pay Related Social Insurance

141

—

Professional Services Withholding Tax

396

174

---

916

---

174

Payroll deductions held in suspense

138

33

Other credit suspense items

3

54

---

1,057

---

261**2.6 Net Liability to the Exchequer**

at 31 December

**2009****2008****€000****€000**

Surplus to be surrendered

335

276

Exchequer grant undrawn

(121)

(892)

Net liability to the Exchequer

---

214

---

(616)**Represented by:****Debtors**

Bank and cash

1,177

(391)

Debit balances: suspense

94

36

---

1,271

---

(335)**Creditors**

Due to State

(916)

(174)

Credit balances: suspense

---

(141)

---

(87)

(1,057)

(261)

---

214

---

(616)**2.7 Commitments**

While the Office did have commitments in respect of legal fees at the year end, these are not included as it would be very difficult to accurately estimate the amounts involved due to the inherent uncertainties and status of outstanding cases.



### 3 Receipts

<b>3.1 Appropriations-in-aid</b>	<b>2009 Estimated</b>	<b>2009 Realised</b>	<b>2008 Realised</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>
1. Miscellaneous receipts	15	205	117
2. Receipts from Pension related deduction on Public service Remuneration	760	696	—
<b>Total</b>	<b>775</b>	<b>901</b>	<b>117</b>

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

<b>Heading</b>	<b>Less/(more) than estimated</b>	<b>Explanation</b>
	<b>€000</b>	
1.	190	The variation arises because the amount of legal costs received in the year was in excess of the amount expected. These costs were awarded by the courts in health and safety prosecutions, judicial review matters and other applications connected to legal proceedings against the Director.

#### 3.2 Extra receipts payable to the Exchequer

A total of €128,588 was lodged to the Exchequer arising from forfeitures ordered by the courts.

### 4 Employee Numbers and Pay

	<b>2009</b>	<b>2008</b>
<b>Number of staff at year end</b> (full time equivalents)	196	198
	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Pay	12,617	12,068
Higher, special or additional duties allowances	158	186
Overtime	39	37
Employer's PRSI	872	874
<b>Total pay</b>	<b>13,686</b>	<b>13,165</b>

#### 4.1 Allowances and Overtime Payments

	<b>Number of recipients</b>	<b>Recipients of €10,000 or more</b>	<b>Maximum individual payment</b>	<b>Maximum individual payment</b>
			<b>2009</b>	<b>2008</b>
			<b>€</b>	<b>€</b>
Higher, special or additional duties	60	5	13,004	36,369
Overtime and extra attendance	50	—	2,681	6,097

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

#### **4.2 Performance and Merit Payments**

A total of €16,750 was spent on merit awards. This comprised 74 awards. The payments, which were in respect of 2008, ranged from €100 to €800.

#### **4.3 Other Remuneration Arrangements**

One retired civil servant in receipt of a civil service pension was re-engaged on a fee basis at a total cost of €16,466

This account includes expenditure of €232,853 in respect of two officers who were serving outside the office for all or part of 2009 and whose salaries were paid from Subhead A.1

## **Vote 15: Valuation Office**

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## Introduction

As Accounting Officer for Vote 15, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the salaries and expenses of the Valuation Office and certain minor services.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 5 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### Statement on Internal Financial Control

A Statement on Internal Financial Control for the year ended 31 December 2009 has been submitted with this account to the Comptroller and Auditor General. This conforms to the standard format except that the the Internal Audit function and the Audit Committee were not operational until September 2009, when a reconstituted Audit Committee was put in place.

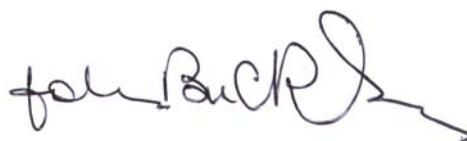
**AIDAN MURRAY**  
Accounting Officer  
Valuation Office  
31 March 2010

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Valuation Office for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

8 September 2010

## Vote 15 Valuation Office Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	9,924	9,081	9,178
A.2. Travel and subsistence	698	262	414
A.3. Incidental expenses	422	180	390
A.4. Postal and telecommunications services	186	124	163
A.5. Office machinery and other office supplies and related services	916	741	1,072
A.6. Office premises expenses	195	180	208
A.7. Consultancy services	31	152	43
A.8. Value for money and policy reviews	64	29	30
<b>Other Services</b>			
B. Valuation Tribunal	213	284	332
C. Fees to counsel and other legal expenses	933	1,060	140
<b>Gross Expenditure</b>	<b>13,582</b>	<b>12,093</b>	<b>11,970</b>
<b>Deduct</b>			
D. Appropriations-in-aid	<b>2,238</b>	<b>2,788</b>	<b>2,572</b>
<b>Net Expenditure</b>	<b>11,344</b>	<b>9,305</b>	<b>9,398</b>
 <b>Surplus to be surrendered</b>		<b>€2,039,009</b>	<b>€2,697,762</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			10,749	11,498
Expenditure on services and programmes			1,344	472
<b>Gross expenditure</b>			<u>12,093</u>	<u>11,970</u>
Deduct				
<b>Appropriations in aid</b>			<u>2,788</u>	<u>2,572</u>
<b>Net expenditure</b>			<u>9,305</u>	<u>9,398</u>
<b>Changes in capital assets</b>				
Purchases cash		(24)		
Depreciation		138		
Loss on disposals		<u>7</u>		
			121	(21)
<b>Changes in assets under development</b>				
Cash payments			(156)	(158)
<b>Changes in net current assets</b>				
Decrease in closing accruals		(701)		
Increase in stock		<u>(6)</u>		
			(707)	851
<b>Direct expenditure</b>			<u>8,563</u>	<u>10,070</u>
Net allied services expenditure	1.1		6,518	5,835
<b>Total operating cost</b>			<u><u>15,081</u></u>	<u><u>15,905</u></u>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 15 borne elsewhere

		2009 €000	2008 €000
<b>Vote</b>			
7	Superannuation & Retired Allowances	4,297	4,105
10	Office of Public Works	2,221	1,730
		<u>6,518</u>	<u>5,835</u>

## 2 Statement of Assets and Liabilities as at 31 December 2009

		2009	2008
	Note	€000	€000
<b>Capital Assets</b>	2.1	289	410
<b>Capital Assets under Development</b>	2.2	945	789
		<b>1,234</b>	<b>1,199</b>
<b>Current Assets</b>			
Bank and cash	2.3	1,261	1,352
Stocks	2.4	29	23
Prepayments		122	81
Accrued income		396	428
Other debit balances	2.5	47	66
<b>Total Current Assets</b>		<b>1,855</b>	<b>1,950</b>
<b>Less Current Liabilities</b>			
Accrued expenses		71	773
Deferred Income		84	74
Other credit balances	2.6	(57)	274
Net Liability to the Exchequer	2.7	1,365	1,144
<b>Total Current Liabilities</b>		<b>1,463</b>	<b>2,265</b>
<b>Net Current Assets</b>		392	(315)
<b>Net Assets</b>		<b>1,626</b>	<b>884</b>



**2.1. Capital Assets**

	Office Equipment €000	Furniture and Fittings €000	Total €000
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	3,109	1,458	4,567
Additions	22	2	24
Disposals	(396)	—	(396)
Cost or valuation at 31 December 2009	2,735	1,460	4,195
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009	2,905	1,252	4,157
Depreciation for the year	119	19	138
Depreciation on disposals	(389)	—	(389)
Cumulative depreciation at 31 December 2009	2,635	1,271	3,906
<b>Net Assets at 31 December 2009</b>	100	189	289
<b>Net Assets at 31 December 2008</b>	204	206	410

**2.2 Capital Assets under Development**

	In-House Computer Applications €000
Amounts brought forward at 1 January 2009	789
Cash payments for the year	156
Amounts carried forward at 31 December 2009	945

**2.3 Bank and Cash**

at 31 December	2009 €000	2008 €000
PMG balances and cash	1,351	1,386
Orders outstanding	(90)	(34)
	1,261	1,352

**2.4 Stocks**

at 31 December	2009 €000	2008 €000
Valuation Office consumable stocks	23	16
Valuation Tribunal consumable stocks	6	7
	29	23

**2.5 Other Debit Balances**

at 31 December

**2009****2008****€000****€000**

Debit suspense items

47

66

**2.6 Other Credit Balances**

at 31 December

**2009****2008****€000****€000****Amounts due to the State**

Income Tax

(32)

118

Pay Related Social Insurance

(32)

55

Professional Services Withholding Tax

—

37

Pensions

1

12

(63)

222

Payroll deductions held in suspense

6

45

Other credit suspense items

—

7

(57)

274

**2.7 Net Liability to the Exchequer**

at 31 December

**2009****2008****€000****€000**

Surplus to be surrendered

2,039

2,698

Exchequer grant undrawn

(674)

(1,554)

Net liability to the Exchequer

1,365

1,144

**Represented by:****Debtors**

Bank and cash

1,261

1,352

Debit balances: suspense

47

66

1,308

1,418

**Creditors**

Due to State

63

(222)

Credit balances: suspense

(6)

(52)

57

(274)

1,365

1,144

**2.8 Commitments**

at 31 December

**2009****2008****€000****€000**

Total of legally enforceable commitments

7

198

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided, by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Subhead	Less/(more) than provided €000	Explanation
A.2.	436	A revaluation programme was put in place to revalue all commercial property within the State. It commenced with properties near to HQ which resulted in a significant reduction in travel and subsistence costs.
A.3.	242	Fewer training events were organised which resulted in savings and fewer staff required refunds of educational fees.
A.7.	(121)	Continued development of the Office's revaluation systems resulted in additional consultancy services.
C.	(127)	It is difficult to predict when and for how much cases will be settled. In 2009 one case was settled for €800,000.

### 4 Receipts

4.1 Appropriations-in-aid		2009 Estimated €000	2009 Realised €000	2008 Realised €000
1.	Valuation Tribunal appeal fees	40	38	84
2.	Valuation certificates	145	161	186
3.	Valuation revision fees	1,233	1,956	2,008
4.	Fees from appeals to the Commissioner	125	98	94
5.	Miscellaneous receipts	95	84	200
6.	Pension-related deduction on public service remuneration	600	451	—
<b>Total</b>		<b>2,238</b>	<b>2,788</b>	<b>2,572</b>

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated, by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
3.	(723)	Inspections resulted in a greater number of valuations being required and hence fees received. In addition there was a concentrated effort to recoup outstanding fees owed by local Authorities.
6.	149	Staffing levels decreased during the year due in part to early retirement. This meant that there was a lower than expected amount of pension levy deductions.

## 5 Employee Numbers and Pay

	2009	2008
Average number of staff (full time equivalents)	152	163

	2009	2008
	€000	€000
Pay	8,330	8,414
Higher, special or additional duties allowances	275	292
Other allowances	—	—
Overtime	36	40
Employer's PRSI	440	432
<b>Total pay</b>	<b>9,081</b>	<b>9,178</b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	47	12	17,922	15,772
Overtime and extra attendance	6	1	10,976	11,251

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

### 5.2 Other Remuneration Arrangements

Payments totaling €6,709 were made to 3 retired civil servants whose services were employed on specialised tasks.

Retirement gifts totalling €6,000 were paid to 12 members of staff.

## **Vote 16: Public Appointments Service**

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## Introduction

As Accounting Officer for Vote 16, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the salaries and expenses of the Public Appointment Service.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 5 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### Statement on Internal Financial Control

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2009 has been submitted with these accounts to the Comptroller and Auditor General. The following actions have been taken to enhance the system of internal controls.

Throughout 2009 the Board of the Public Appointments Service (PAS) was issued with a financial update prior to each one of their Board meetings. These reports were examined and discussed in the course of each meeting. MAC actively engaged, throughout the year, with the financial situation and, where necessary, recommended appropriate actions.

PAS implemented a new Purchase Order System in 2009. This system is operating satisfactorily and gives managers at all levels access to financial information. The system also significantly improves the Office's capacity to track expenditure. During 2009 PAS also upgraded its financial management system (Agresso) to the latest version of the product.

A member of the Board serves also as a member on the office's Audit Committee to ensure a close link between the Board and the audit function. This member reports on Audit Committee activity at each Board meeting. The Chairman of the Audit Committee presents his annual report in person to a meeting of the Board.

In 2009 the Audit Committee, with the assistance of the external auditor and the internal audit unit, completed 6 audits of various aspects of PAS business. The Audit Committee also requested a review on the status of the recommendations in the previous 12 audit reports. The Committee is satisfied that the recommendations in the previous audit reports have been or are being implemented. The Committee also approved the Strategic Audit Plan 2010 - 2012.

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

**Bryan Andrews**

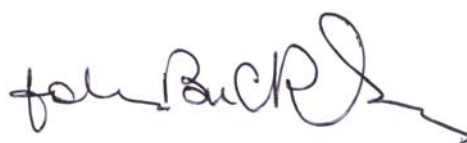
Accounting Officer  
Public Appointments Service  
24 August 2010

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Public Appointments Service for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**  
Comptroller and Auditor General  
31 August 2010

## Vote 16 Public Appointments Service Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	7,152	6,611	6,958
A.2. Travel and subsistence	469	152	524
A.3. Incidental expenses	522	249	584
A.4. Postal and telecommunications services	291	182	219
A.5. Office machinery and other office equipment, and related services	1,882	2,176	2,101
A.6. Office premises expenses	405	292	307
A.7. Consultancy services	338	119	574
A.8. Accommodation, advertising and purchasing and printing of test papers	1,127	221	1,520
A.9. Interview and miscellaneous competition costs	922	361	1,400
<b>Gross Expenditure</b>	<b>13,108</b>	<b>10,363</b>	<b>14,187</b>
<b>Deduct</b>			
A.10. Appropriations-in-aid	453	563	241
<b>Net Expenditure</b>	<b>12,655</b>	<b>9,800</b>	<b>13,946</b>
<b>Surplus to be surrendered</b>		<b>€2,854,728</b>	<b>€1,216,400</b>



## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

		2009	2008
	Note	€000	€000
Expenditure on administration		10,363	14,187
Expenditure on services and programmes		—	—
<b>Gross expenditure</b>		10,363	14,187
Deduct			
<b>Appropriations in aid</b>		563	241
<b>Net expenditure</b>		9,800	13,946
<b>Changes in capital assets</b>			
Purchases cash		(51)	(209)
Depreciation		1,214	787
Disposals cash		—	—
Loss on disposals		—	—
		1,163	578
<b>Changes in assets under development</b>			
Cash payments		(886)	(742)
<b>Changes in net current assets</b>			
Decrease in closing accruals		(350)	(330)
Increase in stock		(59)	(314)
<b>Direct expenditure</b>		9,668	13,138
Net allied services expenditure	1.1	1,122	1,052
Notional rents		3,558	2,158
<b>Total operating cost</b>		<b>14,348</b>	<b>16,348</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 16 borne elsewhere

		2009	2008
	Vote	€000	€000
7	Superannuation and Retired Allowances	1,122	1,052

**2 Statement of Assets and Liabilities as at 31 December 2009**

		<b>2009</b>	<b>2008</b>
	<b>Note</b>	<b>€000</b>	<b>€000</b>
<b>Capital Assets</b>	2.1	3,817	1,759
<b>Capital Assets under Development</b>	2.2	—	2,612
		<u>3,817</u>	<u>4,371</u>
<b>Current Assets</b>			
Bank and cash	2.3	325	281
Stocks	2.4	872	813
Prepayments		320	97
Accrued income		49	155
Other debit balances: suspense		46	40
<b>Total Current Assets</b>		<u>1,612</u>	<u>1,386</u>
<b>Less Current Liabilities</b>			
Net liability to the Exchequer	2.5	156	(36)
Accrued expenses		102	335
Other credit balances	2.6	215	357
<b>Total Current Liabilities</b>		<u>473</u>	<u>656</u>
<b>Net Current Assets</b>		<u>1,139</u>	<u>730</u>
<b>Net Assets</b>		<u><u>4,956</u></u>	<u><u>5,101</u></u>

## 2.1 Statement of Capital Assets

	Office Equipment €000	Furniture and Fittings €000	Building Improvements €000	Total €000
<b>Gross assets</b>				
Cost or valuation at 1 January 2009	5,574	588	692	6,854
Prior year adjustment <sup>1</sup>	72	—	—	72
Additions	3,214	1	—	3,215
Disposals	—	—	—	—
Cost or valuation at 31 December 2009	8,860	589	692	10,141
<b>Accumulated Depreciation</b>				
Opening balance at 1 January 2009	4,243	369	483	5,095
Prior year adjustment <sup>1</sup>	15	—	—	15
Depreciation for the year	1,086	59	69	1,214
Depreciation on disposals	—	—	—	—
Cumulative depreciation at 31 December 2009	5,344	428	552	6,324
<b>Net Assets at 31 December 2009</b>	3,516	161	140	3,817
<b>Net Assets at 31 December 2008</b>	1,331	219	209	1,759

<sup>1</sup>: Following a review of the asset register during 2009, prior year adjustments arose in respect of certain asset values and related depreciation.

## 2.2 Statement of Capital Assets under Development

	In-House Computer Applications €000
Amounts brought forward at 1 January 2009	2,612
Prior year adjustment <sup>1</sup>	(334)
Cash payments for the year	886
Transferred to asset register	(3,164)
Amounts carried forward at 31 December 2009	—

<sup>1</sup>: Following a review of the asset register during 2009, prior year adjustments arose in respect of certain asset values and related depreciation.

## 2.3 Bank and Cash

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	325	435
Orders outstanding	—	(154)
	325	281

<b>2.4 Stocks</b>	<b>2009</b>	<b>2008</b>
at 31 December	<b>€000</b>	<b>€000</b>
Registry supplies	845	789
IT consumables/stationery	27	24
	<u>872</u>	<u>813</u>

<b>2.5 Net Liability to the Exchequer</b>	<b>2009</b>	<b>2008</b>
at 31 December	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	2,855	1,216
Exchequer grant undrawn	(2,699)	(1,252)
Net liability to the Exchequer	<u>156</u>	<u>(36)</u>

**Represented by:****Debtors**

Bank and cash	325	281
Debit balances: suspense	46	40
	<u>371</u>	<u>321</u>

**Creditors**

Due to State	(163)	(315)
Credit balances: suspense	(52)	(42)
	<u>(215)</u>	<u>(357)</u>
	<u>156</u>	<u>(36)</u>

<b>2.6 Other Credit Balances</b>	<b>2009</b>	<b>2008</b>
at 31 December	<b>€000</b>	<b>€000</b>

**Amounts due to the State**

Income Tax	70	109
Pay Related Social Insurance	65	55
Professional Services Withholding Tax	1	96
Value Added Tax	13	42
Pensions	14	13
	<u>163</u>	<u>315</u>
Other credit suspense items	52	42
	<u>215</u>	<u>357</u>

<b>2.7 Commitments</b>	<b>2009</b>	<b>2008</b>
at 31 December	<b>€000</b>	<b>€000</b>

Total contracted commitments	1	545
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**2.8 Matured Liabilities**

The total amount of matured liabilities undischarged at 31 December 2009 was €8,023

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided, by more than €100,000, and by more than 25%.

Sub-head	Less/(more) than provided €000	Explanation
A.2	317	Reduced level of recruitment in conjunction with more efficient use of resources.
A.3	273	Reduced level of recruitment in conjunction with more efficient use of resources
A.4	109	More cost effective use of utilities (phone & postage)
A.5	(294)	Overspend relates to necessary upgrade and changes to the Office's e-Government infrastructure (now complete).
A.6	113	More cost effective use of utilities (power; oil & gas).
A.7	219	Certain projects were completed in 2008, thereby allowing expenditures to be reduced significantly in 2009
A.8	906	Reduced level of recruitment in conjunction with enhanced alternative advertising channels
A.9	561	Reduced level of recruitment in conjunction with more efficient use of resources

### 4 Receipts

#### 4.1 Appropriations-in-aid

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1. Miscellaneous	150	298	241
2. Pension - related deduction on public service remuneration	303	265	—
<b>Total</b>	<b>453</b>	<b>563</b>	<b>241</b>

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
1.	(110)	Certain advertising charges relating to 2008 were recovered in 2009 and additional projects were taken on, on behalf of clients.

## 5 Employee Numbers and Pay

	2009	2008
<b>No of staff at year end</b> (full time equivalents)	109	143
	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Pay	6,112	6,243
Higher, special or additional duties allowances	41	33
Other allowances	1	1
Overtime	67	253
Employer's PRSI	390	428
<b>Total pay</b>	<b>6,611</b>	<b>6,958</b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	11	—	8,894	9,427
Overtime and extra attendance	62	—	9,137	9,734

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

### 5.2 Performance and Merit Payments

A total of €7,293 was paid out under the exceptional performance award scheme.

**Vote 17: Office of the  
Commission for Public Service Appointments**

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## Introduction

As Accounting Officer for Vote 17, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009, compared with the sum granted and the prior year comparatives, for the salaries and expenses for the Office of the Commission for Public Appointments.

The expenditure outturn is compared with the sums granted by Dáil éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 5 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Office of the Commission for Public Service Appointments.

The following actions are taken to continuously enhance the system of internal financial control.

An independent internal auditor carried out a number of audits of the financial accounting procedures and controls in operation on behalf of the Office during 2009. The auditor's conclusions have been adopted and structures have been put in place to address his findings and recommendations.

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

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

**Andrew Patterson**

Accounting Officer

Office of the Commission for Public Service Appointments

31 March 2010



## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Office of the Commission for Public Service Appointments for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the 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 2009.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

31 August 2010

## Vote 17 Office of the Commission for Public Service Appointments Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	746	650	591
A.2. Travel and subsistence	8	4	8
A.3. Incidental expenses	96	68	108
A.4. Postal and telecommunications services	30	20	28
A.5. Office machinery and	113	31	121
A.6. Office premises expenses	40	13	54
A.7. Consultancy services	114	88	245
A.8. Legal fees	96	109	
<b>Gross Expenditure</b>	<b>1,243</b>	<b>983</b>	<b>1,155</b>
<b>Deduct:</b>			
A.9. Appropriations-in-aid	39	32	—
<b>Net Expenditure</b>	<b>1,204</b>	<b>951</b>	<b>1,155</b>
<b>Surplus to be surrendered</b>		<b>€252,849</b>	<b>€281,739</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

		2009	2008
	€000	€000	€000
Expenditure on administration		983	1,155
Expenditure on services and programmes		—	—
<b>Gross expenditure</b>		983	1,155
Deduct			
<b>Appropriations in aid</b>		32	—
<b>Net expenditure</b>		951	1,155
<b>Changes in capital assets</b>			
Purchases cash	(4)		(56)
Depreciation	20		29
Loss on disposals	1	17	—
<b>Changes in assets under development</b>			
Cash payments		—	—
<b>Changes in net current assets</b>			
Decrease in closing accruals		(19)	(48)
Decrease in stock		(19)	82
<b>Direct expenditure</b>		930	1,162
<b>Expenditure borne elsewhere</b>		—	—
<b>Total operating cost</b>		<b>930</b>	<b>1,162</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

		<b>2009</b>	<b>2008</b>
	<b>Note</b>	<b>€000</b>	<b>€000</b>
<b>Capital Assets</b>	2.1	56	73
		<hr/>	<hr/>
		56	73
<b>Current Assets</b>			
Bank and cash	2.2	4	13
Stocks	2.3	29	48
Prepayments		23	44
Other debit balances		2	3
<b>Total Current Assets</b>		<hr/>	<hr/>
		58	108
<b>Less Current Liabilities</b>			
Accrued expenses		—	3
Other credit balances	2.4	5	16
Net Liability to the Exchequer	2.5	1	—
<b>Total Current Liabilities</b>		<hr/>	<hr/>
		6	19
<b>Net Current Assets</b>		<hr/>	<hr/>
		52	89
<b>Net Assets</b>		<hr/>	<hr/>
		108	162

**2.1 Statement of Capital Assets**

	Office Equipment €000	Furniture and Fittings €000	Total €000
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	123	50	173
Additions	4	—	4
Disposals	(13)	—	(13)
Cost or valuation at 31 December 2009	114	50	164
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009	83	17	100
Depreciation for the year	15	5	20
Depreciation on disposals	(12)	—	(12)
Cumulative depreciation at 31 December 2009	86	22	108
<b>Net Assets at 31 December 2009</b>	28	28	56
<b>Net Assets at 31 December 2008</b>	40	33	73

**2.2 Bank and Cash**

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	4	23
Orders outstanding	—	(10)
	4	13

**2.3 Stocks**

	2009 €000	2008 €000
at 31 December		
Printing and Stationery	24	42
IT consumables	5	6
	29	48

**2.4 Other Credit Balances**

	2009 €000	2008 €000
at 31 December		
<b>Amounts due to the State</b>		
Professional Services Withholding Tax	2	14
	2	14
Other credit suspense items	3	2
	5	16

**2.5 Net Liability to the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	253	282
Exchequer grant undrawn	(252)	(282)
Net liability to the Exchequer	<u>1</u>	<u>—</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	4	13
Debit balances: suspense	2	3
	<u>6</u>	<u>16</u>
<b>Creditors</b>		
Due to State	(2)	(14)
Credit balances: suspense	(3)	(2)
	<u>(5)</u>	<u>(16)</u>
	<u>1</u>	<u>—</u>

### 3 Variations in Expenditure

There were no expenditure subheads where the outturn varied from the amount provided by more than €100,000 and by more than 25%.

### 4 Receipts

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
<b>4.1 Appropriations-in-aid</b>			
1.Receipts from Pension Levy Deduction	39	32	—

### 5 Employee Numbers and Pay

	2009	2008
Number of staff at year end (full time equivalents)	9	12
	€000	€000
Pay	627	565
Higher, special or additional duties allowances	—	—
Other allowances	—	1
Overtime	—	3
Employer's PRSI	23	22
<b>Total pay</b>	<b>650</b>	<b>591</b>

#### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	—	—	—	—
Overtime and extra attendance	—	—	—	—

#### 5.2 Performance and Merit Payments

Awards totalling €600 were paid to staff under the scheme for recognition of exceptional performance.





## **Vote 18: Office of the Ombudsman**

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## Introduction

As Accounting Officer for Vote 18, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 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.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 5 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Office of the Ombudsman. The actions that have been taken, or that are planned, to enhance the Office's system of internal financial controls include the following:

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

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

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

Finally, the evaluation of internal controls is performed by the Office's internal auditor and this process is supported by an Audit Committee which includes two external members. The Committee, in developing its audit plans, also has regard to any comments the Comptroller and Auditor General may make arising from an audit of the Appropriation Account.

**PAT WHELAN**

Accounting Officer  
Office of the Ombudsman  
26 March 2010

## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Office of the Ombudsman for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

7 September 2010

## Vote 18 Office of the Ombudsman Appropriation Account 2009

Service	2009 Estimate €000	2009 Outturn €000	2008 Outturn €000
<b>Administration</b>			
A.1. Salaries, wages and allowances	4,421	4,197	3,882
A.2. Travel and subsistence	51	39	38
A.3. Incidental expenses	253	275	306
A.4. Postal and telecommunications services	69	42	43
A.5. Office machinery and other office supplies and related services	162	76	160
A.6. Office premises expenses	138	60	245
A.7. Consultancy services	27	51	—
A.8. Legal fees	50	56	—
— Consultancy and legal fees*	—	—	48
<b>Standards in Public Office Commission</b>			
B.1. Salaries, wages and allowances	786	691	691
B.2. Travel and subsistence	17	3	5
B.3. Incidental expenses	202	65	132
B.4. Postal and telecommunications services	17	19	21
B.5. Office machinery and other office supplies and related services	63	39	86
B.6. Office premises expenses	37	30	61
B.7. Consultancy services	12	8	—
B.8. Legal fees	45	6	—
— Consultancy and legal fees*	—	—	37
<b>Office of the Information Commissioner/ Office of the Commissioner for Environmental Information</b>			
C.1. Salaries, wages and allowances	1,439	1,200	1,194
C.2. Travel and subsistence	20	4	6
C.3. Incidental expenses	138	82	134
C.4. Postal and telecommunications services	20	26	26
C.5. Office machinery and other office supplies and related services	81	49	100
C.6. Office premises expenses	36	37	62
C.7. Consultancy services	17	10	—
C.8. Legal fees	202	225	—
— Consultancy and legal fees*	—	—	539
<b>Gross Expenditure</b>	<b>8,303</b>	<b>7,290</b>	<b>7,816</b>
<b>Deduct</b>			
D. Appropriations-in-aid	345	317	7
<b>Net Expenditure</b>	<b>7,958</b>	<b>6,973</b>	<b>7,809</b>
<b>Surplus to be surrendered</b>		<b>€85,311</b>	<b>€63,806</b>

\* Separate estimate provisions were introduced for consultancy services and legal fees in 2009.

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
<b>Gross expenditure</b>			7,290	7,816
Deduct				
<b>Appropriations-in-aid</b>			317	7
<b>Net expenditure</b>			6,973	7,809
<b>Changes in capital assets</b>				
Purchases cash		(15)		
Depreciation		98	83	(152)
<b>Changes in net current assets</b>				
Increase in closing accruals		6		
Decrease in stock		4		
			10	(18)
<b>Direct expenditure</b>			7,066	7,639
Net allied services expenditure	1.1		2,006	1,429
<b>Total operating cost</b>			<b>9,072</b>	<b>9,068</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 18 borne elsewhere

		2009 €000	2008 €000
<b>Vote</b>			
7	Superannuation and Retired Allowances	569	273
10	Office of Public Works	1,437	1,156
		<b>2,006</b>	<b>1,429</b>

## 2 Statement of Assets and Liabilities as at 31 December 2009

		2009	2008
	Note	€000	€000
<b>Capital Assets</b>	2.1	256	339
<b>Current Assets</b>			
Bank and cash	2.2	241	301
Stocks	2.3	24	28
Prepayments		100	117
Other debit balances		14	13
Net Liability from the Exchequer		37	(35)
<b>Total Current Assets</b>		<b>416</b>	<b>424</b>
<b>Less Current Liabilities</b>			
Accrued expenses		19	30
Other credit balances	2.4	292	279
<b>Total Current Liabilities</b>		<b>311</b>	<b>309</b>
<b>Net Current Assets</b>		<b>105</b>	<b>115</b>
<b>Net Assets</b>		<b>361</b>	<b>454</b>

## 2.1 Capital Assets

	Office Equipment	Furniture and Fittings	Total
	€000	€000	€000
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	1,122	479	1,601
Additions	15	—	15
Disposals	(1)	(2)	(3)
Cost or valuation at 31 December 2009	1,136	477	1,613
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009	922	340	1,262
Depreciation for the year	76	22	98
Depreciation on disposals	(1)	(2)	(3)
Cumulative depreciation at 31 December 2009	997	360	1,357
<b>Net Assets at 31 December 2009</b>	<b>139</b>	<b>117</b>	<b>256</b>
<b>Net Assets at 31 December 2008</b>	<b>200</b>	<b>139</b>	<b>339</b>

## 2.2 Bank and Cash

	2009	2008
at 31 December	€000	€000
PMG balance and cash	241	301

## 2.3 Stocks

	2009	2008
at 31 December	€000	€000
Stationery	5	8
IT consumables	19	20
	24	28

## 2.4 Other Credit Balances

	2009	2008
at 31 December	€000	€000
<b>Amount due to the State</b>		
Income Tax	93	91
Pay Related Social Insurance	40	31
Professional Services Withholding Tax	35	45
Pension contributions	13	12
	181	179
Payroll deductions held in suspense	65	47
Other credit suspense items	46	53
	292	279

**2.5 Net Liability from the Exchequer**

at 31 December 2009

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	985	964
Exchequer grant undrawn	(1,022)	(929)
Net liability from the Exchequer	<u>(37)</u>	<u>35</u>

**Represented by:****Debtors**

Bank and cash	241	301
Debit balances: suspense	14	13
	<u>255</u>	<u>314</u>

**Creditors**

Due to State	(181)	(179)
Credit balances: suspense	(111)	(100)
	<u>(292)</u>	<u>(279)</u>
	<u>(37)</u>	<u>35</u>



### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000 and by more than 25%.

Sub-head	Less/(more) than provided €000	Explanation
B.3.	137	The saving arose due to lower than anticipated advertising costs and because the subhead contained a contingency of €85,000 which remained unspent.

### 4 Receipts

#### 4.1 Appropriations-in-aid

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1. Miscellaneous	5	5	7
2. Receipts from pension-related deduction on public service remuneration	340	312	—
<b>Total</b>	<b>345</b>	<b>317</b>	<b>7</b>

#### 4.2 Extra receipts payable to the Exchequer

Receipts totalling €3,067 in respect of employer PRSI refunds were transferred to the Exchequer during the year.

### 5 Employee Numbers and Pay

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)	88	90
	<b>2009 €000</b>	<b>2008 €000</b>
Pay	5,780	5,454
Higher, special or additional duties allowances	43	50
Overtime	30	29
Employer's PRSI	235	234
<b>Total pay</b>	<b>6,088</b>	<b>5,767</b>

**5.1 Allowances and overtime payments**

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	12	2	14,430	17,800
Overtime and extra attendance	22	—	8,823	8,895

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

**5.2 Performance and Merit Payments**

A sum of €13,240 was spent on merit awards (including 19 individual awards ranging from €300 to €1,000).

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

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## Introduction

As Accounting Officer for Vote 19, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the salaries and expenses of the Office of the Minister for Justice, Equality and Law Reform, Probation Service staff and of certain other services including payments under cash-limited schemes administered by that Office, and payment of certain grants and grants-in-aid.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles notes 1 to 6 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account except for the following:

#### Depreciation

Capital assets are depreciated on a straight line basis over their estimated useful life starting in the month placed in service. Buildings are depreciated at a rate of 2% per annum on a straight line basis over the estimate useful life starting in the month placed in service.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Department of Justice, Equality and Law Reform.

**S AYLWARD**

Accounting Officer

Department of Justice, Equality and Law Reform

26 March 2010

## **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 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Justice 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 2009.

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

**JOHN BUCKLEY**  
Comptroller and Auditor General  
7 September 2010

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

### Appropriation Account 2009

Service		2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
<b>Administration</b>				
A.1. Salaries, wages and allowances		23,125	23,792	23,897
A.2. Travel and subsistence		1,043	405	603
A.3. Incidental expenses		2,699	3,797	7,961
A.4. Postal and telecommunications services		1,150	1,534	2,334
A.5. Office machinery and other office supplies, and related services				
	<i>Original</i>	6,424		
	<i>Supplementary</i>	<u>2,900</u>	9,324	9,603
A.6. Office premises expenses				12,336
	<i>Original</i>	986		
	<i>Supplementary</i>	<u>1,700</u>	2,686	2,586
A.7. Consultancy services		109	170	222
A.8. Research		483	187	551
A.9. Financial shared services		11,576	10,510	11,800
A.10. Value for money and policy reviews		64	2	78
<b>Commissions</b>				
B.1. Commissions and special inquiries				
	<i>Original</i>	17,870		
	<i>Supplementary</i>	<u>(8,300)</u>	9,570	8,531
B.2. Human Rights Commission (grant-in-aid)		1,596	1,596	17,110
B.3. Commission for the victims of the Northern Ireland conflict		360	203	2,342
B.4. Independent International Commission (grant-in-aid)		896	623	607
B.5. Independent Monitoring Commission (grant-in-aid)		1,018	516	470
				483
<b>Legal Aid</b>				
C.1. Legal Aid - criminal (no. 12 of 1962)				
	<i>Original</i>	41,981		
	<i>Supplementary</i>	<u>18,500</u>	60,481	60,338
C.2. Legal Aid Board (grant-in-aid)		26,560	26,311	55,276
C.3. Free legal advice centres		98	98	26,988
				103

Service		2009 Estimate	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
<b>Immigration and Asylum</b>				
D.1. Irish Naturalisation & Immigration Service (INIS)				
	<i>Original</i> 49,078			
	<i>Supplementary</i> 15,000	64,078	64,250	65,912
D.2. Asylum seekers task force - legal aid		8,980	8,330	8,897
D.3. European Refugees Fund		2,348	1,338	849
D.4. Asylum seekers accommodation				
	<i>Original</i> 67,392			
	<i>Supplementary</i> 17,600	84,992	86,510	91,472
<b>Equality</b>				
E.1. Equality Authority (grant-in-aid)		3,333	3,329	5,455
E.2. Equality Tribunal		2,554	2,717	2,949
E.3. Grants to national women's organisations		558	558	585
E.4. Equality proofing		410	260	281
E.5. Cosc - domestic, sexual and gender-based violence		2,746	2,085	3,162
E.6. Equality Monitoring/Consultative Committees		981	763	1,310
E.7. Gender mainstreaming and positive action for women				
	<i>Original</i> 4,982			
	<i>Supplementary</i> (3,000)	1,982	1,427	1,319
E.8. Office of the Minister for Integration				
	<i>Original</i> 7,665			
	<i>Supplementary</i> (2,500)	5,165	5,241	6,546
<b>Disability</b>				
F.1. Status of people with disabilities				
	<i>Original</i> 3,415			
	<i>Supplementary</i> (1,415)	2,000	1,556	2,523
F.2. National Disability Authority				
	<i>Original</i> 6,242			
	<i>Supplementary</i> (1,500)	4,742	4,363	4,791
F.3. Disability projects				
	<i>Original</i> 3,149			
	<i>Supplementary</i> (1,149)	2,000	1,996	2,662
<b>Other Services</b>				
G.1. Garda Complaints Board		418	664	1,115
G.2. Office of the Data Protection Commissioner		1,292	1,741	1,968
G.3. Criminal Assets Bureau		8,653	6,877	7,508

Service		2009 Estimate	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
G.4. Prisons Inspectorate		380	339	387
G.5. Coroners service		373	392	122
G.6. Parole Board		288	335	382
G.7. Forensic Science Laboratory				
	<i>Original</i> 8,863			
	<i>Supplementary</i> (1,300)	7,563	8,062	7,598
G.8. State Pathology				
	<i>Original</i> 7,610			
	<i>Supplementary</i> (6,500)	1,110	1,056	2,607
G.9. Compensation for personal injuries criminally inflicted		4,449	4,442	4,596
G.10 Funding for services to victims of crime		1,383	1,289	1,135
G.11 Crime prevention measures		517	328	701
Central Authorities (child abduction, child		66	106	209
G.12 protection and maintenance debtors)				
G.13 Garda Ombudsman Commission				
	<i>Original</i> 11,058			
	<i>Supplementary</i> (1,500)	9,558	9,422	9,949
G.14 Private Security Authority		2,323	2,399	2,344
G.15 Office of the Garda Inspectorate		1,975	1,152	1,577
G.16 Irish Film Classification Office		1,286	1,175	1,404
G.17 National Property Services Regulatory Authority (NPSRA)		966	657	600
G.18 Graffiti removal operation (GRO)		1,024	33	1,129
Social disadvantage measures (dormant		500	568	130
G.19 accounts funded)				
G.20 Mental Health (Criminal Law) Review Board		447	661	701
<b>Probation Service</b>				
Probation service - salaries, wages and		25,437	24,723	24,877
H.1. allowances				
H.2. Probation service - operating expenses				
	<i>Original</i> 5,914			
	<i>Supplementary</i> (2,200)	3,714	5,302	7,869
H.3. Probation service - services to offenders				
	<i>Original</i> 18,001			
	<i>Supplementary</i> (1,200)	16,801	16,471	16,650
H.4. Community service order scheme		2,444	2,590	2,587
<b>Irish Youth Justice Service</b>				
I. Irish Youth Justice Service				
	<i>Original</i> 57,676			
	<i>Supplementary</i> (13,135)	44,541	44,524	43,798



Service		2009 Estimate	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
<b>Gross Expenditure</b>				
	<i>Original</i> 465,214			
	<i>Supplementary</i> 12,001			
		<b>477,215</b>	<b>470,833</b>	<b>505,893</b>
<b>Deduct:</b>				
J. <b>Appropriations-in-aid</b>				
	<i>Original</i> 30,327			
	<i>Supplementary</i> 12,000			
		<b>42,327</b>	<b>43,653</b>	<b>29,174</b>
<b>Net Expenditure</b>				
	<i>Original</i> 434,887			
	<i>Supplementary</i> 1			
		<b>434,888</b>	<b>427,180</b>	<b>476,719</b>
<b>Surplus to be surrendered</b>		<b><u>€7,707,710</u></b>	<b><u>€3,691,188</u></b>	

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

		2009	2008
	Note	€000	€000
Expenditure on administration		52,586	61,858
Expenditure on services and programmes		418,247	444,035
<b>Gross expenditure</b>		<b>470,833</b>	<b>505,893</b>
Deduct			
<b>Appropriations in aid</b>		<b>43,653</b>	<b>29,174</b>
<b>Net expenditure</b>		<b>427,180</b>	<b>476,719</b>
<b>Changes in Capital Assets</b>			
Purchase cash		(8,554)	(5,858)
Depreciation		10,631	11,239
Loss in disposal of fixed asset		47	7
<b>Changes in assets under development</b>			
Cash payments		(3,495)	(8,415)
<b>Changes in net current assets</b>			
Increase in closing accruals		1,828	(5,158)
Decrease in stock		128	(126)
<b>Direct expenditure</b>		<b>427,765</b>	<b>468,408</b>
<b>Expenditure Borne Elsewhere</b>			
Net allied services expenditure	1.1	40,493	30,643
Notional rents		5,476	5,873
<b>Total Operating Cost</b>		<b>473,734</b>	<b>504,924</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 19 borne elsewhere

	2009	2008
Vote	€000	€000
7 Superannuation and Retired Allowances	23,306	18,774
9 Office of the Revenue Commissioners	2,909	2,968
10 Office of Public Works	22,270	17,841
20 Garda Síochána	183	269
Central Fund - Ministerial pensions(No. 38 of 1938 etc.)	365	361
	<b>49,033</b>	<b>40,213</b>
19 Allied Services apportioned cost of Financial Shared Services	(8,540)	(9,570)
	<b>40,493</b>	<b>30,643</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

	Note	2009 €000	2008 €000
<b>Capital Assets</b>	2.1	40,503	38,068
<b>Capital Assets under Development</b>	2.2	3,826	5,079
		<b>44,329</b>	<b>43,147</b>
<b>Current Assets</b>			
Bank and cash	2.3	6,295	1,595
Stocks	2.4	521	649
Prepayments		1,384	2,399
Accrued income		1,057	3,367
Other debit balances	2.5	1,015	4,583
<b>Total Current Assets</b>		<b>10,272</b>	<b>12,593</b>
<b>Less Current Liabilities</b>			
Accrued expenses		10,641	12,362
Deferred income		201	196
Other creditor balances	2.6	5,602	6,085
Net Liability to the Exchequer	2.7	1,708	93
<b>Total Current Liabilities</b>		<b>18,152</b>	<b>18,736</b>
<b>Net Current Liabilities</b>		<b>(7,880)</b>	<b>(6,143)</b>
<b>Net Assets</b>		<b>36,449</b>	<b>37,004</b>

**2.1 Capital Assets**

	Land and Buildings €000	Vehicles and Equipment €000	Office Equipment €000	Furniture and Fittings €000	Total €000
<b>Gross assets</b>					
Cost or valuation at 1 January 2009	6,986	1,224	80,459	6,098	94,767
Additions	7,870	160	4,935	148	13,113
Disposals	—	—	(107)	(57)	(164)
Cost or valuation at 31 December 2009	14,856	1,384	85,287	6,189	107,716
<b>Accumulated Depreciation</b>					
Opening balance at 1 January 2009	202	595	51,867	4,035	56,699
Depreciation for the year	158	202	9,910	361	10,631
Depreciation on disposals	—	—	(82)	(35)	(117)
Cumulative depreciation at 31 December 2009	360	797	61,695	4,361	67,213
<b>Net Assets at 31 December 2009</b>	<b>14,496</b>	<b>587</b>	<b>23,592</b>	<b>1,828</b>	<b>40,503</b>
<b>Net Assets at 31 December 2008</b>	<b>6,784</b>	<b>629</b>	<b>28,592</b>	<b>2,063</b>	<b>38,068</b>

**2.2 Capital Assets under Development**

	In-House Computer Applications €000	Buildings €000	Totals €000
Amounts brought forward at 1 January 2009	2,230	2,849	5,079
Cash payments for the year	1,404	2,091	3,495
Adjustment <sup>1</sup>	—	(189)	(189)
Transferred to asset register	—	(4,559)	(4,559)
Amounts carried forward at 31 December 2009	3,634	192	3,826

<sup>1</sup>Adjustment relates to a feasibility study on Oberstown Swimming Pool which was included in the Closing Balance for 2008. It is not now proceeding as a capitalised project.

**2.3 Bank and Cash**

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	9,769	12,364
Orders outstanding	(3,474)	(10,769)
	6,295	1,595

**2.4 Stocks**

	2009 €000	2008 €000
at 31 December		
Stationery	175	273
Forensic Consumables	154	159
Office Consumables	2	2
IT Consumables	152	160
Miscellaneous	28	39
Equipment/Clothing	10	16
	521	649

**2.5 Other Debit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Advances to OPW	55	684
Imprests	106	210
Other debit suspense items		
Recoupable salaries	253	104
Recoupment of travel pass scheme	168	10
CAB Receivership	169	144
Other debit suspense item	264	3,431
	<b>1,015</b>	<b>4,583</b>

**2.6 Other Credit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income Tax	1,571	1,652
Pay Related Social Insurance	1,043	874
Value Added Tax	72	195
Pension Contributions	11	8
Retention Tax	1,847	2,202
Firearm Certificates	—	46
	<b>4,544</b>	<b>4,977</b>
Payroll deductions held in suspense	763	759
Other credit suspense items	295	349
	<b>5,602</b>	<b>6,085</b>

**2.7 Net Liability to the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	7,708	3,691
Exchequer grant undrawn	(6,000)	(3,598)
Net liability to the Exchequer	<b>1,708</b>	<b>93</b>

**Represented by:****Debtors**

Bank and cash	6,295	1,595
Debit balances: suspense	1,015	4,583
	<b>7,310</b>	<b>6,178</b>

**Creditors**

Due to State	(4,544)	(4,977)
Credit balances: suspense	(1,058)	(1,108)
	<b>(5,602)</b>	<b>(6,085)</b>
	<b>1,708</b>	<b>93</b>

## 2.8 Commitments

### (A) Global Commitments

Legally enforced commitments at 31 December 2009 amount to €3.3m (2008 - €1.8m)

### (B) Multi-Annual Capital Commitments

Project	Expenditure to 1 January 2009 €000	Expenditure in 2009 €000	Subsequent Years €000	Expenditure in 2008 €000	Total estimated cost €000
<b>Project</b> AISIP - Asylum/Immigration Strategic Integration Programme	3,529	—	6,043	760	9,572
AFIS - Automated Fingerprint Identification System <sup>1</sup>	8,861	1,785	1,731	4,000	12,377

<sup>1</sup>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 the project. The level of funding provided from this Vote is equal to 55% of the total cost and the balance is funded from the Garda Vote. The total projected cost of the project is €22m.

## 2.9 Matured Liabilities

Matured liabilities at year end amounted to €8,096.

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided after any supplementary estimate adjustments by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided €000	Explanation
A.2.	638	The saving is due to a number of cost reduction measures undertaken in relation to both domestic and foreign travel and a reduction in the demand for attendance at meetings at home and abroad.
A.3.	(1,098)	The excess arose for the main part due to increased expenditure on legal fees, costs and awards, which are mostly determined by the Courts.
A.4.	(384)	Even though there was a reduction in expenditure compared with the previous year, the excess was largely due to the continuing operational demands of the Department and some of its outer offices for telecommunications services.
A.8.	296	Due to the economic situation, it was necessary to cut back in expenditure to the greatest extent possible and accordingly no new research projects were commissioned.
B.1.	1,039	The savings arose due to costs including legal expenses which were expected to be paid in 2009, not falling due until 2010.
B.3.	157	The Remembrance Commission's term of appointment formally came to an end on 31 October 2008. A reduced allocation was required for the funding of wrap-up and legacy costs, the precise level of which was difficult to predict in advance.
B.4.	273	The nature of the work of the Independent International Commission on Decommissioning (IICD), which is independent of the Department, limits the degree to which the expenditure can be predicted. Furthermore, the fact that responsibility for its funding is split between the Northern Ireland Office and the Department also impacts the expenditure patterns.
B.5.	502	The Independent Monitoring Commission (IMC) is independent of the Department in carrying out its remit. As a result, the degree to which the level of expenditure can be predicted is limited. Furthermore, the fact that responsibility for its funding is split between the Northern Ireland Office and the Department also impacts the expenditure patterns.
D.2.	650	The saving arose from a reduction in costs arising from budgetary measures undertaken due to the difficult economic climate.
D.3.	1,010	The saving arose due to a reduced number of projects meeting the qualification criteria for draw down of funding under the European Refugee and Integration Funds.
E.2.	(163)	The excess arose due to the assignment of staff to the Equality Tribunal to address the backlog in its caseload and to provide for training of specialist staff under the Tribunal's decentralisation action plan.
E.4.	150	The savings arose due to a reduction in the scale of expenditure due to resource constraints.
E.5.	661	The savings were mainly due to budgetary restrictions on communications and certain research related expenditure, as well as the application of an across the board reduction in expenditure on grants and contracts.

E.6.	218	The savings arose due to a lower than anticipated drawdown in funding under the Traveller Interagency Fund and traveller participation and positive communication measures largely due to the deteriorating economic situation.
E.7.	555	The savings arose from a decision to defer expenditure commitments in the early part of 2009 due to the uncertain public financial situation.
F.1.	444	Savings were due in the main to not entering into new funding commitments. Expenditure was concentrated mainly on pre-existing funding commitments due to the deteriorating economic climate and consequent uncertainty about the future availability of funds.
F.2.	379	The savings arose mainly as the result of increased efficiencies and reductions in costs due in part to reductions in professional fees and keener prices from contractors.
G.1.	(246)	The excess arose due to higher than anticipated expenditure on legal costs.
G.2.	(449)	The excess relates to an overrun of the pay budget and non-discretionary legal proceedings.
G.3.	1,776	Savings arose when anticipated legal costs due in 2009 did not materialise.
G.7.	(499)	The excess is primarily due to additional staff costs arising from the increased workload and the implementations of the recommendations of the KOPP report into the resource needs of the Laboratory.
G.11.	189	The saving arose due to a reduction in the level of funding due to the deteriorating economic situation and the necessity to realign resources with expenditure requirements elsewhere.
G.15.	823	The saving is attributable to reduced staffing and operational costs arising from recruitment time-lags and the postponement of purchases.
G.16.	111	The saving was due mainly to efficiencies within the operations of the office including the introduction of a new video IT system and reduced payroll costs due to non filling of vacancies arising from retirements during the year.
G.17.	309	The saving arose because certain statutory functions to be carried out by the NPRSA have not yet been provided for in legislation.
G.18.	991	The reason for the variation can be attributed to the prevailing economic climate and the consequent uncertainty surrounding the future of the programme. This meant that the scheme was effectively put 'on hold' in early 2009 and was formally brought to an end in June 2009.
G.20.	(214)	The excess arose mainly from fees paid in respect of the increased number of statutorily required review hearings of detention of patients at the Central Mental Hospital.
H.2.	(1,588)	The excess arose due to the significant administrative costs involved in operating a service in over fifty locations throughout the country.
H.4.	(146)	This excess arose due to the need to engage additional resources for Community Services Schemes.



## 4 Receipts

### 4.1 Appropriations-in-aid

		2009 Estimated €000	2009 Realised €000	2008 Realised €000
1. Film censorship fees		2,703	2,398	3,150
2. Recoupment of salaries		75	317	—
3. Data Protection fees		450	575	674
4. EU Receipts				
	<i>Original</i>	1,000		
	<i>Supplementary</i>	2,000	3,000	4,192
5. Miscellaneous receipts				1,859
	<i>Original</i>	582		
	<i>Supplementary</i>	1,000	1,582	1,304
6. Immigration Registration fees				1,353
	<i>Original</i>	7,708		
	<i>Supplementary</i>	7,000	14,708	14,600
7. Visa fees		6,800	6,375	12,300
8. Dormant Accounts receipts		500	193	5,391
9. Private Security Authority fees		2,364	2,082	130
10. Contributions to pension scheme for non-teaching staff of centres for young offenders		585	780	2,386
11. Nationality and Citizenship Certificates fees				652
	<i>Original</i>	1,150		
	<i>Supplementary</i>	2,000	3,150	3,744
12. Receipts from Pension-related deductions on Public Service remuneration		6,410	7,093	1,280
<b>Total</b>		<b>42,327</b>	<b>43,653</b>	<b>29,175</b>

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated after any supplementary estimate adjustments, by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
1.	305	The shortfall in the fees received is due to the falling rate of submissions for video/DVD classification. This is a global trend due to the completion of classification of back catalogues particularly in relation to old TV series and films.
2.	(242)	Receipts under this item fluctuate and are difficult to estimate accurately.
3.	(125)	The surplus in receipts relates to an increased level of awareness among data controllers and processors of their obligation to register.
4.	(1,192)	The timing of receipts fluctuates and there are receipts due from 2008 included in the 2009 receipts amount.
5.	278	Receipts under this item fluctuate and are difficult to estimate accurately.
7.	425	Even though there was an increase on the previous year, the actual receipts were less than expected due to a significant decrease in visa applications worldwide.

Heading	Less/(more) than estimated €000	Explanation
8.	307	The shortfall in receipts is due to a delay in the application for reimbursement of funding paid out with regard to measures in relation to the Traveller Community. These receipts will be reflected in the 2010 Appropriation Account.
9.	282	The shortfall in the receipts can be attributed to the decline in the number of new individual applications received during the year and a lower than expected number of licence holders renewing their licence.
10.	(195)	This surplus arose due to the general increase in superannuation rates implemented from January 2009.
11.	(594)	The surplus in receipts arose as a result of a higher than expected volume of cases finalised where a certification fee was due.
12.	(683)	As this was the first year in which the pension related deduction applied, it was difficult to estimate the receipts accruing with absolute accuracy.

## 5 Employee Numbers and Pay

	2009 €000	2008 €000
<b>Number of staff at year end</b> (full time equivalents)	2,854	3,076
	<b>2009 €000</b>	<b>2008 €000</b>
Pay	157,593	157,012
Higher, special or additional duties allowances	251	692
Other allowances and	3,613	3,932
Overtime and extra attendance	1,878	2,762
Employer's PRSI	7,298	7,453
<b>Total pay</b>	<b>170,633</b>	<b>171,851</b>

**Note:** The total pay figure includes elements of pay from other subheads as follows A1, A9, B1,B2, C2, D1, D2, E1, E2, E5, E7, E8, F2,G1, G2, G3, G4, G5, G6, G7, G8, G9, G10, G11, G12, G13, G14, G15, G16, G17, G20, H1, H4 and I.

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	94	7	44,918	17,214
Overtime and extra attendance	337	29	37,984	34,871
Shift and roster allowances	1	—	7,951	7,360
Miscellaneous	567	63	21,700	24,243

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

## 5.2 Other Remuneration Arrangements

A total of €454,820 was paid to 17 retired civil servants in receipt of civil service pensions, who were re-employed on various duties during 2009.

## 6 Miscellaneous Items

### 6.1 Ex-gratia payments

Ex-gratia payments amounting to €333,910 were made in respect of the non-statutory Legal Aid Scheme for CAB-type actions.

Ex-gratia payments amounting to €1,001,354 were made in respect of the non-statutory Garda Station Legal Aid Advice Scheme.

Ex-gratia payment amounting to €28,221 was made to a solicitor following consultation with the Office of the Attorney General, in settlement of a claim for fees in a particular case.

Ex-gratia payments totalling €49,490 were made in a number of cases in relation to the Coroners service.

### 6.2 Other

An amount of €330,221 was received from the Drugs Initiative Fund and is accounted for through a suspense account.

### 6.3 EU Funding

The outturn shown in Subheads E.4, E.7, E.8, D.1, D.3 and I. includes expenditure in respect of activities co-funded by the European Union. In addition funding for an EU funded programme "Safety Internet Plus Programme" is administered through a suspense account by the Office for Internet Safety.

Subhead Description		2009 Estimate €000	2009 Outturn €000	2008 Outturn €000
E.4	ESF- Equality Mainstreaming Approach	310	258	259
E.7	Gender Mainstreaming and Positive Action for Women	1,982	1,427	330
E.8	Transnational Resettlement Project	147	180	20
D.1	European Return Fund	620	620	663
D.3	European Refugees Fund	2,348	1,338	849
I.	ESF- Garda Youth Diversion additional skills and employees	3,850	3,173	1,047
		<b>9,257</b>	<b>6,996</b>	<b>3,168</b>

**6.4 Commissions and Inquiries**

	Year of appointment	Cumulative expenditure to 31 December 2009 €000	Expenditure in 2009 €000	Expenditure in 2008 €000
Morris Tribunal	2002	52,601	3,310	9,647
Barr Tribunal	2002	20,548	5	713
Criminal Injuries Compensation Tribunal	1974	1,331	154	178
Smithwick Tribunal	2005	6,309	1,372	1,520
Rossiter Inquiry	2005	2,715	663	1,314
Lyons Inquiry	2006	1,001	—	2
Dublin Archdiocese Commission	2006	4,892	1,366	1,516
Casino Commission	2006	542	67	196
Location of Victims Remains Commission	2006	1,617	814	555
Restorative Justice Commission	2007	731	266	393
Gary Douch Commission of Investigation	2007	1,024	488	250
Independent Examination of the Stardust Victims Committee's case for a reopened Inquiry	2007	1,368	26	826
		<b>94,679</b>	<b>8,531</b>	<b>17,110</b>

## **Vote 20: Garda Síochána**

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## Introduction

As Accounting Officer for Vote 20, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 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 payments of certain witnesses' expenses, and for payment of a grant-in-aid.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account except for the following:

#### (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.

Vehicles are depreciated on a straight line basis at the rate of 25% 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).

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Garda Síochána.

The Audit Committee, a statutory body which was established in 2006 in accordance with Section 44 of the Garda Síochána Act 2005, met five times during 2009. The functions of the Audit Committee are set out in Section 45 of the Garda Síochána Act 2005 and in accordance with good governance a revised Audit Charter was agreed. In addition, while the Code of Practice for the Governance of State Bodies is not applicable, it is the intention of the Garda Síochána to seek to comply with it. The Audit Committee approved the Internal Audit Plan for 2009 and considered all of the significant control matters brought to its attention. In 2009 two additional professional accountants were recruited and, at the end of 2009, the Garda Internal Audit Section, which is headed by a Professional Accountant, had a total staff complement of six civilian and four sworn members.

The Head of Internal Audit in the Courts Service undertook a peer review of the Garda Internal Audit Section in 2009 and concluded that it had contributed towards an increased awareness of the need for controls and that staffing levels within the Section compared favourably with other police forces. The Peer Review also provided a road-map for future improvements to the audit function. As part of its annual work programme, the Garda Internal Audit Section worked with the Garda Professional Standards Unit, the Garda Inspectorate and the Office of the Comptroller and Auditor General on a number of issues of mutual interest.

The Finance Directorate continued to deliver a customised training programme in 2009 which covered the areas of financial management of devolved budgets, public procurement and processing of payroll and other claims. The Office of the Chief State Solicitor delivered a course dealing with contract management and measures to ensure compliance with Directive 2004/18/EC of the European Parliament and Council. A training programme was also delivered in relation to the implementation of the Department of Finance Capital Appraisal Guidelines.

An Garda Síochána continues to have a very strong commitment and investment programme in the security of its information and communication technology systems and further enhanced its encryption technology and processes throughout 2009. Following a review of the Financial Shared Services Centre in Killarney, an information technology hot site was opened in June 2009 to facilitate business continuity and disaster recovery for financial management and payroll processing. The preparation of a risk management framework and policy in accordance with the Department of Finance Guidelines was completed. A risk management office and a risk governance board chaired by a Deputy Commissioner have also been established.

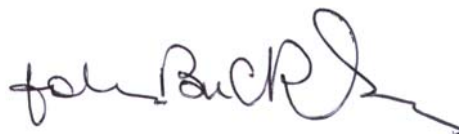
**M. F. MURPHY**  
Accounting Officer  
An Garda Síochána  
31 March 2010

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Garda Síochána for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

7 September 2010



## Vote 20 Garda Síochána Appropriation Account 2009

Service		2009 Estimate provision	2009 Outturn	2008 Outturn
		€000	€000	€000
<b>Administration</b>				
A.1. Salaries, wages and allowances		1,082,120	1,079,545	1,078,566
A.2. Travel and subsistence				
	<i>Original</i>	23,655		
	<i>Supplementary</i>	105	23,232	38,964
A.3. Incidental expenses				
	<i>Original</i>	11,445		
	<i>Supplementary</i>	9,694	20,745	25,173
A.4. Postal and telecommunications services				
	<i>Original</i>	18,058		
	<i>Supplementary</i>	5,397	25,811	14,088
A.5. Office machinery and other office supplies and related services		30,659	32,633	46,128
A.6. Maintenance of Garda premises				
	<i>Original</i>	7,521		
	<i>Supplementary</i>	979	9,789	25,176
A.7. Consultancy services		235	76	614
A.8. Station services				
	<i>Original</i>	12,996		
	<i>Supplementary</i>	7,400	20,867	24,775
A.9. Implementation of Garda SMI		230	230	232
A.10. Garda Reserve		400	523	343
A.11. Value for money and policy reviews		—	—	—
<b>Other Services</b>				
B. Clothing and accessories				
	<i>Original</i>	2,764		
	<i>Supplementary</i>	8,436	11,864	7,563
C. St. Paul's Garda Medical Aid Society (grant-in aid)		131	131	131
D. Transport				
	<i>Original</i>	20,538		
	<i>Supplementary</i>	1,062	21,241	27,554
E. Communications and other equipment		27,306	29,287	45,883
F. Aircraft				
	<i>Original</i>	1,050		
	<i>Supplementary</i>	1,400	1,670	1,815
G. Superannuation, etc.				
	<i>Original</i>	286,751		
	<i>Supplementary</i>	35,000	317,714	249,081

Service		2009 Estimate provision	2009 Outturn	2008 Outturn
		€000	€000	€000
H.	Witnesses' expenses			
	<i>Original</i>	1,805		
	<i>Supplementary</i>	200		
		2,005	1,870	2,314
I	Compensation			
	<i>Original</i>	16,622		
	<i>Supplementary</i>	7,500		
		24,122	21,964	29,443
J	Witness security programme	498	780	1,160
<b>Gross Expenditure</b>				
	<i>Original</i>	1,544,784		
	<i>Supplementary</i>	77,173		
		1,621,957	1,619,972	1,619,003
<b>Deduct</b>				
K.	Appropriations-in-aid			
	<i>Original</i>	86,936		
	<i>Supplementary</i>	25,000		
		111,936	112,226	53,726
<b>Net Expenditure</b>				
	<i>Original</i>	1,480,021		
	<i>Supplementary</i>	30,000		
		1,510,021	1,507,746	1,565,277
<b>Surplus to be surrendered</b>			€2,275,060	€12,261,466

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

		2009	2008
	Note	€000	€000
Expenditure on administration		1,213,451	1,254,059
Expenditure on services and programmes		406,521	364,944
<b>Gross expenditure</b>		<b>1,619,972</b>	<b>1,619,003</b>
Deduct			
<b>Appropriations in aid</b>		<b>112,226</b>	<b>53,726</b>
<b>Net expenditure</b>		<b>1,507,746</b>	<b>1,565,277</b>
<b>Changes in capital assets</b>			
Purchases cash		(19,595)	(28,169)
Depreciation		34,970	26,526
Disposals cash		36	988
Loss on disposals		150	2,082
<b>Changes in assets under development</b>			
Cash payments		(754)	(3,583)
<b>Changes in net current assets</b>			
Decrease in closing accruals		(6,457)	(4,397)
Decrease in stock		6,148	(10,334)
<b>Direct expenditure</b>		<b>1,522,244</b>	<b>1,548,390</b>
Net allied services expenditure	1.1	11,036	10,677
<b>Total operating cost</b>		<b>1,533,280</b>	<b>1,559,067</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 20 borne elsewhere.

		2009	2008
		€000	€000
7	Superannuation and Retired Allowances	600	550
10	Office of Public Works	9,552	9,488
19	Justice, Equality & Law Reform	5,442	6,097
Less			
Allied Services provided by An Garda Síochána to other Votes		(4,558)	(5,458)
		<b>11,036</b>	<b>10,677</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

	<b>Note</b>	<b>2009 €000</b>	<b>2008 €000</b>
<b>Capital Assets</b>	2.1	75,273	90,974
<b>Capital Assets under Development</b>	2.2	2,624	1,870
		<b>77,897</b>	<b>92,844</b>
<b>Current Assets</b>			
Bank and cash	2.3	19,592	22,286
Stocks	2.4	8,817	14,965
Prepayments		5,160	2,823
Accrued income		991	1,364
Other debit balances	2.5	20,503	19,483
<b>Total Current Assets</b>		<b>55,063</b>	<b>60,921</b>
<b>Less Current Liabilities</b>			
Accrued expenses		4,536	9,919
Other credit balances	2.6	39,820	41,708
Net Liability to the Exchequer	2.7	275	61
<b>Total Current Liabilities</b>		<b>44,631</b>	<b>51,688</b>
<b>Net Current Assets</b>		<b>10,432</b>	<b>9,233</b>
<b>Net Assets</b>		<b>88,329</b>	<b>102,077</b>

**2.1 Capital Assets**

	<b>Aircraft €000</b>	<b>Motor Boat €000</b>	<b>Vehicles and Equipment €000</b>	<b>Office and IT Equipment €000</b>	<b>Furniture and Fittings €000</b>	<b>Totals €000</b>
<b>Gross assets</b>						
Cost or valuation at 1 January 2009	20,201	963	67,916	129,765	3,673	222,518
Prior year adjustment <sup>1</sup>	—	—	—	(142)	—	(142)
Additions	—	12	292	18,767	524	19,595
Disposals	—	—	(1,976)	(186)	—	(2,162)
Cost or valuation at 31 December 2009	20,201	975	66,232	148,204	4,197	239,809
<b>Accumulated Depreciation</b>						
Opening balance at 1 January 2009	7,875	457	35,122	86,769	1,321	131,544
Prior year adjustment <sup>1</sup>	—	—	—	(2)	—	(2)
Depreciation for the year	982	64	18,228	15,312	384	34,970
Depreciation on disposals	—	—	(1,815)	(161)	—	(1,976)
Cumulative depreciation at 31 December 2009	8,857	521	51,535	101,918	1,705	164,536
<b>Net Assets at 31 December 2009</b>	<b>11,344</b>	<b>454</b>	<b>14,697</b>	<b>46,286</b>	<b>2,492</b>	<b>75,273</b>
<b>Net Assets at 31 December 2008</b>	<b>12,326</b>	<b>506</b>	<b>32,794</b>	<b>42,996</b>	<b>2,352</b>	<b>90,974</b>

<sup>1</sup> The prior year adjustment is necessary due to the incorrect capitalisation of certain purchases.

**2.2 Capital Assets under Development**

	<b>Schengen Project €000</b>
Amounts brought forward at 1 January 2009	1,870
Cash payments for the year	754
Transferred to asset register	—
Amounts carried forward at 31 December 2009	2,624

**2.3 Bank and Cash**

	<b>2009 €000</b>	<b>2008 €000</b>
at 31 December		
PMG balances and cash	30,644	35,463
Orders outstanding	(11,052)	(13,177)
	19,592	22,286

**2.4 Stocks**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Stationery	639	638
Telecommunications stock	4,975	10,622
Clothing	1,075	1,235
Technical Bureau	294	338
United Nations stock	48	58
Armoury	1,348	1,673
Miscellaneous	438	401
	<b>8,817</b>	<b>14,965</b>

**2.5 Other Debit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Advances to OPW	893	1,143
Imprests	5,964	6,736
Recoupable Salaries	11,840	
Recoupment of Cycle to Work Scheme	1,178	
Other debit suspense items	628	11,604
	<b>20,503</b>	<b>19,483</b>

**2.6 Other Credit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income Tax	16,939	16,980
Pay Related Social Insurance	11,472	8,223
Professional Services Withholding Tax	844	1,314
Value Added Tax	533	1,263
Firearm Certificates	21	1,998
Road Traffic Act Penalties	2,739	4,608
Pension contributions	25	—
Tax on pension contribution refunds	22	12
	<b>32,595</b>	<b>34,398</b>
Payroll deductions held in suspense	5,727	5,884
Garda Reward Fund	294	248
Other credit suspense items	1,204	1,178
	<b>39,820</b>	<b>41,708</b>

**2.7 Net Liability to the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	2,275	12,261
Exchequer grant undrawn	(2,000)	(12,200)
Net liability to the Exchequer	<u>275</u>	<u>61</u>

**Represented by:****Debtors**

Bank and cash	19,592	22,286
Debit balances: suspense	20,503	19,483
	<u>40,095</u>	<u>41,769</u>

**Creditors**

Due to State	(32,595)	(34,398)
Credit balances: suspense	(7,225)	(7,310)
	<u>(39,820)</u>	<u>(41,708)</u>
	<u>275</u>	<u>61</u>

**2.8 Commitments**

at 31 December

**(A) Global Commitments**

Total of legally enforceable commitments at 31 December 2009 amount to €2,703,460

<b>(B)</b>	<b>Multi-Annual Capital Commitments</b>	<b>Expenditure to 1 January 2009</b>	<b>Expenditure in 2009</b>	<b>Expenditure in 2008</b>	<b>Total Expected Project Cost</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
	<b>Project</b>				
	Schengen Information System	1,870	754	644	23,870
	AFIS Fingerprint	9,439	436	2,940	9,875

**Note:** 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 45% 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 €22,252,000.

**2.9 Matured Liabilities**

Matured Liabilities not discharged at year end amounted to €3,200.

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5%.

Sub-head	Less/(more) than €000	Explanation
A.4	(2,356)	The excess arose due to the earlier receipt of invoices than anticipated.
A.5.	(1,974)	The excess arose due to the requirement to purchase hardware/software earlier than expected with regard to certain ICT projects.
A.6.	(1,289)	The excess arose due to essential maintenance programmes to improve members' working environment.
A.7.	159	The savings arose due to the organisation's commitment to reducing consultancy expenditure as per Department of Finance directions.
A.10.	(123)	The excess arose due to an increase in the recruitment of Garda Reservists in 2009.
B.	(664)	The excess arose due to the requirement to purchase additional clothing items.
E.	(1,981)	The excess arose due to the requirement to purchase additional operational equipment for security and policing purposes.
F	780	The saving arose as the upgrading of the Defender 4000 fixed wing aircraft did not take place in 2009 as originally planned.
H	135	Expenditure from this subhead is demand-led and potential costs are difficult to predict.
I.	2,158	The saving arose as a number of compensation cases were not concluded in 2009 as expected.
J	(282)	Expenditure under this subhead is incurred only as the need arises, which makes it quite difficult to predict in advance.



## 4 Receipts

<b>4.1 Appropriations-in-aid</b>	<b>2009 Estimated €000</b>	<b>2009 Realised €000</b>	<b>2008 Realised €000</b>
1. Contributions to the Garda Síochána Spouses' and Children's pension schemes	16,855	17,562	13,776
2. Contributions to the Garda Síochána pensions scheme	24,700	24,458	21,088
3. Miscellaneous receipts (breakdown given)	12,300	12,417	13,981
4. Receipts from banks in respect of cash escort services	4,881	4,822	4,881
5. Receipts from pension related deduction on Public Service remuneration	53,200	52,967	—
<b>Total</b>	<b>111,936</b>	<b>112,226</b>	<b>53,726</b>

### Explanation of Variation

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

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

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

	<b>€000</b>	<b>€000</b>
Repayment of advances under subhead A.2.	1	—
Payment for non-public duty services rendered by Gardai	4,378	6,735
Recovery in respect of damage to official vehicles and other Garda property	217	146
Proceeds of sales of used vehicles, old stores, forfeited and unclaimed property	129	1,943
Fees for accident and malicious damage reports	524	524
Contribution for living quarters	80	90
Recoupment of witnesses' expenses	1	4
Recoupment of salaries	28	15
Percentage charge to insurance companies for collection of insurance premia	161	145
Taxi licence fees	167	165
Road Traffic Act - Section 41	2,444	2,029
Fingerprints - for employment and visa purposes	29	23
Garda masts	1,088	524
Carrier liability	595	258
Unclassified items	2,575	1,380
	<b>12,417</b>	<b>13,981</b>

<b>4.2 Extra receipts payable to the Exchequer</b>	<b>2009 €000</b>	<b>2008 €000</b>
Road Traffic Act penalties	21,384	22,246

## 5 Employee Numbers and Pay

	2009	2008
Number of staff at year end (full time equivalents)	16,884	17,455
	2009 €000	2008 €000
Pay	711,328	685,465
Higher, special or additional duties allowances	383	450
Other allowances	228,143	217,576
Overtime	79,485	115,281
Employer's PRSI	60,206	59,794
<b>Total pay</b>	<b>1,079,545</b>	<b>1,078,566</b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	197	—	—	11,236
Overtime and extra attendance	14,920	2,453	62,792	80,990
Shift and roster allowances	15,063	6,856	28,331	24,052
Miscellaneous	15,688	1,136	45,996	46,501

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

### 5.2 Other Remuneration Arrangements

A total of €75,997 was paid to retired civil servants in receipt of civil service pensions, who were re-employed on various duties during 2009.

This account includes a total of €350,246 in respect of the remuneration of members of the Garda Síochána on special leave with pay and to staff representative bodies and assigned to welfare organisations.

### 5.3 Garda Síochána Reward Fund

The following statement shows the total receipts proper to the fund for the year 2009, the amount of payments in that period and the balance of the fund at 31 December 2009:

	€
Balance brought forward on 1 January 2009	296,846
Receipts for the year ended 31 December 2009	74,990
	<u>371,836</u>
Payments for the year ended 31 December 2009	(29,325)
Balance on 31 December 2009	<u><u>342,511</u></u>

## 6 Miscellaneous Items

### 6.1 Support for Representative Associations

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

Sums of €63,487 and €139,920 were charged in respect of postal and telecommunications services and accommodation availed of by staff representative bodies and welfare organisations.

### 6.2 Statement of Losses (Garda Vehicles, etc.)

A total of 532 accidents involving Garda Síochána vehicles were reported in 2009. Damage and other costs to official vehicles amounted to €654,873. Compensation totalling €212,939 was recovered.

### 6.3 Write-offs

Sanction was obtained from the Department of Finance to write-off a total of €25,304 in respect of an overpayment of a widow's pension.

Sanction was obtained from the Department of Finance to write-off a debit balance of €1,196,335.62 in respect of the OPW maintenance suspense account.

### 6.4 EU Funding

A total of €1,730,716 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.

### 6.5 Compensation and Legal Costs

Compensation and legal costs totalling €3,042,382 and ranging from €2 to €250,000 were paid in two hundred and eighty cases in respect of claims for personal injuries and material damage resulting from accidents involving Garda vehicles.

Compensation and legal costs totalling €11,905,656 and ranging from €6,011 to €495,706 were paid in two hundred and seventy seven cases in respect of claims made by members of An Garda Síochána under the Garda Síochána Compensation Acts.

Legal costs totalling €191,277 were paid in six Judicial Review cases taken under the Garda Síochána Compensation Acts.

At 31 December 2009 an estimated 2,392 compensation cases were outstanding against the Garda Authorities as follows:

Road Traffic Accidents	292
Garda Compensation Act:	1,350
Miscellaneous	750

Payments totalling €237,968 and ranging from €3 to €8,247 were made in respect of 3,101 claims under the Occupational Injuries Scheme.

Payments totalling €297,099 and ranging from €31 to €131,796 were made in respect of claims arising out of injuries received by eighteen Gardai while on duty.

Payments totalling €48,328 and ranging from €34 to €21,769 were made to six civilians in respect of injuries received as a result of accidents on Garda premises.

Payments totalling €754,026 and ranging from €1,124 to €125,000 were made in twelve instances following legal action taken by Gardaí.

Payments totalling €5,394,501 and ranging from €20 to €578,041 were made in one hundred and eighty eight instances, where civil actions were taken against the State arising from actions taken by Gardaí in the performance of their duties.

Ex-gratia payments totalling €86,401 in respect of legal expenses were made in three instances where legal action was taken against members of An Garda Síochána arising from actions taken by them in the performance of their duties.

## **6.6 Prompt Payment of Accounts**

Penalty interest payments amounting to €14,836 were made by An Garda Síochána in 2009 under the Prompt Payments of Accounts Act, 1997, in respect of late payments.

## **6.7 Other**

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

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

Garda personnel availed of Air Corps aircraft during 2009 without payment. Air Corps support was also provided without charge as follows:

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

## **Vote 21: Prisons**

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## Introduction

As Accounting Officer for Vote 21, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 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.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and notes 1 to 6 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account except for the following.

#### Land and Buildings:

The Minister for Justice, Equality and Law Reform owns 14 prisons and places of detention, as well as property at Beladd Park, Thornton Hall and the former prison site at Fort Mitchell (Spike Island). Most of this property was included in the Statement of Capital Assets for the first time in 2008.

Because of recent volatility in property prices, during 2009, the land was valued at open market value by the OPW Valuation section. This has necessitated a revaluation of the land value included in the 2008 account, where the alternative use value (agricultural use or development land) basis was used. Land at Thornton Hall has been valued at purchase price.

The basis for valuing Prison Buildings - average replacement cost per cell - remains unchanged from the 2008 account. However, the replacement value of the buildings has been revised downwards to reflect the significant decrease in construction prices during the year.

It is intended to carry out a revaluation exercise in respect of Prisons Land and Buildings every 5 years with the assistance of the OPW Valuation Section.

Buildings will not be depreciated in the years between revaluations, on the basis that ongoing annual maintenance expenditure will be sufficient to maintain their condition. With the exception of Land all other capital assets are depreciated on a straight line basis over their estimated useful life starting in the month placed in service.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Irish Prison Service.

**S AYLWARD**

Accounting Officer

Department of Justice, Equality and Law Reform

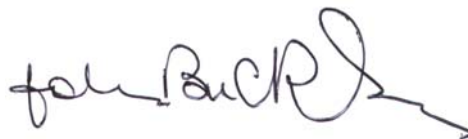
26 March 2010

## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Prisons for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

7 September 2010

## Vote 21 Prisons

### Appropriation Account 2009

Service	2009 Estimate provision €000	2009 Outturn €000	2008 Outturn €000
<b>Administration</b>			
A.1. Salaries, wages and allowances	283,151	259,895	271,932
A.2. Travel and subsistence	2,619	2,714	3,471
A.3. Incidental expenses	8,357	8,099	17,045
A.4. Postal and telecommunications services	3,005	3,627	3,775
A.5. Office machinery and other office equipment, and related services	2,923	5,179	997
A.6. Consultancy services	209	189	215
A.7. Value for money and policy reviews	50	—	—
<b>Other Services</b>			
B. Buildings and equipment	48,335	49,788	69,644
C. Prison services, etc.	24,507	38,218	32,557
D. Manufacturing department and farm	629	648	529
E. Probation service - services to offenders	53	10	30
F. Educational services	1,400	1,320	1,694
G. Prison Officers Medical Aid Society (grant-in-aid)	548	—	—
H. Compensation	2,783	4,013	2,213
I. Social disadvantage measures (dormant accounts funded)	750	420	273
<b>Gross Expenditure</b>	<b>379,319</b>	<b>374,120</b>	<b>404,375</b>
<b>Deduct</b>			
J. Appropriations-in-aid	15,733	16,293	2,057
<b>Net Expenditure</b>	<b>363,586</b>	<b>357,827</b>	<b>402,318</b>
<b>Surplus to be surrendered</b>		<b>€5,759,307</b>	<b>€1,848,963</b>



## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	2009 €000	2008 €000
Expenditure on administration		279,703	297,435
Expenditure on services and programmes		94,417	106,940
<b>Gross expenditure</b>		<b>374,120</b>	<b>404,375</b>
Deduct			
<b>Appropriations in aid</b>		<b>16,293</b>	<b>2,057</b>
<b>Net expenditure</b>		<b>357,827</b>	<b>402,318</b>
<b>Changes in capital assets</b>			
Purchases cash		(21,834)	(3,955)
Depreciation		5,387	5,223
Disposals cash		1	18
Loss/(Gain) on disposals		23	(18)
<b>Changes in assets under development</b>			
Cash payments		(29,765)	(48,826)
<b>Changes in net current assets</b>			
Decrease in closing accruals		(2,035)	(1,224)
Decrease in stock		1,056	989
<b>Direct expenditure</b>		<b>310,660</b>	<b>354,525</b>
Net allied services expenditure	1.1	36,666	31,554
<b>Total operating cost</b>		<b>347,326</b>	<b>386,079</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 21 borne elsewhere

		2009 €000	2008 €000
<b>Vote</b>			
7	Superannuation and Retired Allowances	34,455	28,976
10	Office of Public Works	812	1,010
19	Justice, Equality and Law Reform	1,399	1,568
		<b>36,666</b>	<b>31,554</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

		<b>2009</b>	<b>2008</b>
	<b>Note</b>	<b>€000</b>	<b>€000</b>
<b>Capital Assets</b>	2.1	672,651	745,529
<b>Capital Assets under Development</b>	2.2	77,796	121,388
		<u>750,447</u>	<u>866,917</u>
<b>Current Assets</b>			
Bank and cash	2.3	9,536	9,643
Stocks	2.4	2,335	3,391
Prepayments		271	120
Accrued income		115	189
Other debit balances	2.5	2,170	1,410
<b>Total Current Assets</b>		<u>14,427</u>	<u>14,753</u>
<b>Less Current Liabilities</b>			
Accrued expenses		3,230	10,543
Other credit balances	2.6	10,947	11,204
Net Liability to the Exchequer	2.7	759	(151)
<b>Total Current Liabilities</b>		<u>14,936</u>	<u>21,596</u>
<b>Net Current Liabilities</b>		<u>(509)</u>	<u>(6,843)</u>
<b>Net Assets</b>		<u><u>749,938</u></u>	<u><u>860,074</u></u>

## 2.1 Capital Assets

	Land and Buildings €000	Office Equipment €000	Furniture and Fittings €000	Motor Vehicles €000	Total €000
<b>Gross assets</b>					
Cost or valuation at 1 January 2009	733,388	63,134	10,569	8,816	815,907
Revaluation	(146,243)	—	—	—	(146,243)
Additions	73,357	4,882	19	518	78,776
Disposals	—	(916)	(91)	(140)	(1,147)
Cost or valuation at 31 December 2009	660,502	67,100	10,497	9,194	747,293
<b>Accumulated Depreciation</b>					
Opening balance at 1 January 2009	—	56,608	7,836	5,934	70,378
Depreciation for the year	—	3,718	649	1,020	5,387
Depreciation on disposals	—	(909)	(74)	(140)	(1,123)
Cumulative depreciation at 31 December 2009	—	59,417	8,411	6,814	74,642
<b>Net Assets at 31 December 2009</b>	<b>660,502</b>	<b>7,683</b>	<b>2,086</b>	<b>2,380</b>	<b>672,651</b>
<b>Net Assets at 31 December 2008</b>	<b>733,388</b>	<b>6,526</b>	<b>2,733</b>	<b>2,882</b>	<b>745,529</b>

## 2.2 Capital Assets under Development

	Construction Contracts 2009 €000	Construction Contracts 2008 €000
Amounts brought forward at 1 January	121,388	94,949
Cash payments for the year	29,765	48,826
Transferred to asset register	(73,357)	(22,387)
Amounts carried forward at 31 December	77,796	121,388

## 2.3 Bank and Cash

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	11,501	11,025
Orders outstanding	(1,965)	(1,382)
	9,536	9,643

## 2.4 Stocks

	2009 €000	2008 €000
at 31 December		
Uniforms & Clothing	1,937	2,360
Furniture & Maintenance Material	158	173
Food	22	27
Miscellaneous	218	831
	2,335	3,391

**2.5 Other Debit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Imprests	892	896
Other debit suspense items	1,278	514
	<u>2,170</u>	<u>1,410</u>

**2.6 Other Credit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the state</b>		
Income Tax	4,764	5,098
Pay Related Social Insurance	2,978	2,294
Retention Tax	225	225
Value Added Tax	1,395	898
Construction Tax	12	—
Pensions	354	283
	<u>9,728</u>	<u>8,798</u>
Payroll deductions held in suspense	1,026	1,290
Other credit suspense items	193	1,116
	<u>10,947</u>	<u>11,204</u>

**2.7 Net Liability to the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	5,759	1,849
Exchequer grant undrawn	(5,000)	(2,000)
Net liability to the Exchequer	<u>759</u>	<u>(151)</u>

**Represented by:****Debtors**

Bank and cash	9,536	9,643
Debit balances: suspense	2,170	1,410
	<u>11,706</u>	<u>11,053</u>

**Creditors**

Due to State	(9,728)	(8,798)
Credit balances: suspense	(1,219)	(2,406)
	<u>(10,947)</u>	<u>(11,204)</u>
	<u>759</u>	<u>(151)</u>

**2.8 Commitments**

	2009	2008		
(A) Global Commitments	€000	€000		
at 31 December				
Total of legally enforceable commitments	3,266	3,162		
(B) Multi-Annual Capital Commitments	Expenditure to 31 December 2008	Expenditure in 2009	Subsequent Years	Total Cost
	€000	€000	€000	€000
Portlaoise C Block	29,782	1,905	428	32,115
Thornton Hall Prison	7,544	2,633	—	10,177
Wheatfield New Block	27,120	8,812	2,630	38,562
	64,446	13,350	3,058	80,854

The figure for subsequent years expenditure represents commitments where formal contracts were entered into at 31 December 2009.

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5% (25% in the case of administration subheads).

<b>Sub-head</b>	<b>Less/(more) than provided €000</b>	<b>Explanation</b>
A.1.	23,256	The saving is largely due to the efficiencies introduced with the implementation of the proposal for Organisational Change in the Prison Service. Other contributory factors include a significant rise in the number of retirements, coupled with the recruitment moratorium.
A.4.	(622)	The excess arose due to a number of key telecommunications projects which were initiated in 2009.
A.5.	(2,256)	The excess is primarily due to a reclassification of IT related costs in 2009 under this subhead. Previously, computer current expenditure costs were reflected in other subheads. They have now been re-grouped under subhead A.5.
C.	(13,711)	The excess is primarily due to the costs associated with a significant increase in prisoner numbers and other accommodation related costs with new blocks coming on stream in Castlerea and Portlaoise prisons. Increased costs in relation to security and drug detection measures are also a contributory factor to the excess.
H	(1,230)	The level and timing of expenditure under this subhead is extremely difficult to estimate as awards and costs are decided by the Courts and the Criminal Injuries Compensation Tribunal.
I	330	The timing of expenditure under the Dormant accounts initiatives is difficult to anticipate as it is dependent on the rate of progress in funded projects.

## 4 Receipts

<b>4.1 Appropriations-in-aid</b>		<b>2009 Estimated</b>	<b>2009 Realised</b>	<b>2008 Realised</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
1.	Receipts from manufacturing department and farm (including produce used in prisons)	905	1,082	981
2.	European Social Fund	5	—	—
3.	Proceeds from the sale of Prison property	—	—	—
4.	Miscellaneous	519	541	803
5.	Dormant Accounts Receipts	750	420	273
6.	Receipts from Pension - Related Deduction on Public Service Remuneration	13,554	14,250	—
<b>Total</b>		<b>15,733</b>	<b>16,293</b>	<b>2,057</b>

### Explanation of significant variation

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
1.	(177)	Receipts from manufacturing activity are difficult to estimate in advance.
5.	330	Receipts from the Dormant Accounts Fund are linked to expenditure under Subhead I and are consequently difficult to predict.
6.	(696)	As this was the first year in which the Pension Related deduction applied it was difficult to estimate the receipts accruing with absolute accuracy.

## 5 Employee Numbers and Pay

	<b>2009</b>	<b>2008</b>
<b>Number of staff at year end</b> (full time equivalents)	<b>3,577</b>	<b>3,641</b>
	<b>€000</b>	<b>€000</b>
Pay	156,032	157,603
Higher, special or additional duties allowances	649	667
Other allowances	52,720	63,419
Overtime and extra attendance	36,643	35,744
Employer's PRSI	13,851	14,499
<b>Total pay</b>	<b>259,895</b>	<b>271,932</b>

## 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	168	9	13,226	14,660
Overtime and extra attendance	3,472	2,074	36,200	28,640
Shift and roster allowances	3,143	729	27,977	17,835
Miscellaneous	3,644	575	27,275	22,716

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

## 5.2 Other Remuneration Arrangements

A total of €43,647 was paid to 6 retired civil servants in receipt of civil service pensions, ranging from €142 to €23,268, who were re-employed on various duties during 2009.

A total of €65,688 was paid as fees/expenses to 9 members of the Prisons Interim Board in 2009.

## 6 Miscellaneous Items

### 6.1 Prison Population

The estimated daily average number of prisoners in 2009 was 3,881 (3,544 in 2008).

### 6.2 Compensation and Legal Costs

Compensation and legal costs totalling €681,889 and ranging from €31 to €73,346 were made in respect of 47 claims arising out of injuries received by Prison Staff while on duty and other issues involving Prison Staff.

Compensation and legal costs totalling €649,142 and ranging from €31 to €66,203 were made in respect of 83 claims arising out of injuries received by prisoners and other actions involving prisoners.

Compensation and legal costs totalling €131,650 and ranging from €34 to €20,000 were made in respect of claims arising out of injuries received by 26 civilians while visiting prisons.

Compensation payments totalling €2,520,091 were made arising from awards of the Criminal Injuries Compensation Tribunal. The payments ranged from €600 to €553,616 and were in respect of 112 claims arising out of injuries received by Prison Staff.

### 6.3 Other

Ex gratia payments totalling €16,216 were made towards the funeral expenses of 6 offenders who died while in prison.

An amount of €24,090 was written off in respect of uncollected debtor balances arising from the sale of manufactured items in 3 prisons. The uncollected amounts were all over 6 years old and many dated back to a considerably longer period.



## Appendix

### ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31 DECEMBER 2009

	Agriculture	Other Industries	Total 31 December 2009	Total 31 December 2008
	€000	€000	€000	€000
Stock on hand at 1 January 2009	4	368	372	439
Purchases	59	567	626	547
Profit/(Loss)	7	390	397	367
	70	1,325	1,395	1,353

	Agriculture	Other Industries	Total 31 December 2009	Total 31 December 2008
	€000	€000	€000	€000
Sales	65	993	1,058	981
Stock on hand at 31 December 2009 <sup>1</sup>	5	332	337	372
	70	1,325	1,395	1,353

#### Note

<sup>1</sup>Materials and Manufactured Goods €159,376 Tools etc., €178,049

	2009 €000	2008 €000
<b>Reconciliation with Appropriation Account</b>		
Amount due in respect of purchases as at 1 January 2009	30	13
Purchases during year ended 31 December 2009	626	547
	656	560
Amount due in respect of purchases as at 31 December 2009	(8)	(31)
Expenditure from Subhead D. as per Appropriation Account	648	529
	2009 €000	2008 €000
Amount due in respect of sales as at 1 January 2009	33	33
Sales during year ended 31 December 2009	1,058	981
	1,091	1,014
Amount due in respect of sales as at 31 December 2009	(9)	(33)
Receipts under Subhead J.1. as per Appropriation Account	1,082	981

**S ALYWARD**

Accounting Officer

Department of Justice, Equality and Law Reform

26 March 2010



## **Vote 22: The Courts Service**

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## **Introduction**

As Accounting Officer for Vote 22, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 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.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 5 form part of the Account.

### **Statement of Accounting Policies and Principles**

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### **Statement on Internal Financial Control**

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Courts Service.

### **Risk Management**

The Courts Service has a risk management framework which has been implemented over the past five years. It continues to be an agenda item for the senior management team and regional managers with risks being regularly reviewed and updated. Further progress continued to be made during 2009, with the integration of risk management into the business planning process. Regular updates were provided to the audit committee during the year.

### **New Code of Practice for the Governance of State Bodies**

A new Code of Practice for State Bodies which provides a framework of best practice in Corporate Governance was introduced in 2009. The Service has conducted a review of the code and is adopting where appropriate relevant recommendations.

### **Audit Committee**

The Service has an Audit Committee comprising five members. The Audit Committee operates under an approved written charter and submits an annual report to the Courts Service Board. The Head of Internal Audit reports to the Audit Committee on a quarterly basis.

### **Information and Communications Technology**

The Service has a strong commitment to the security of its Information and Communications Technology through the implementation of the recommendations made by an independent review of Information Communication Technology security. The ICT governing committee continues to meet on a quarterly basis and monitors progress of the overall ICT programme.

A review of the effectiveness of internal financial controls has been undertaken in respect of the year ended 31 December 2009. The statement confirmed that the financial control environment operating within the Service is effective.

**BRENDAN RYAN**  
Accounting Officer  
The Courts Service  
31 March 2010

## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Courts Service for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**  
Comptroller and Auditor General  
8 September 2010

## Vote 22 The Courts Service Appropriation Account 2009

Service		Estimate Provision	Outturn	Outturn 2008
	€000	€000	€000	€000
<b>Administration</b>				
A.1. Salaries, wages and allowances		58,311	58,181	58,343
A.2. Travel and subsistence				
	<i>Original</i>	3,466		
	<i>Supplementary</i>	1,034	4,500	4,673
A.3. Incidental expenses				
	<i>Original</i>	8,413		
	<i>Supplementary</i>	3,708	12,121	12,240
A.4. Postal and telecommunications services				
	<i>Original</i>	2,417		
	<i>Supplementary</i>	983	3,400	3,357
A.5. Office machinery and other office equipment and related services				
	<i>Original</i>	8,645		
	<i>Supplementary</i>	781	9,426	11,434
A.6. Courthouse and office premises expenses				
	<i>Original</i>	19,071		
	<i>Supplementary</i>	1,604	20,675	21,983
A.7. Consultancy services				
	<i>Original</i>	152		
	<i>Supplementary</i>	(52)	100	595
A.8. Payments to the incorporated council of law Reporting for Ireland				
	<i>Original</i>	57		
	<i>Supplementary</i>	(56)	1	41
A.9. Value for money and policy reviews				
	<i>Original</i>	95		
	<i>Supplementary</i>	(95)	—	82
<b>Other Services</b>				
B. Courthouses (capital works)				
	<i>Original</i>	21,400		
	<i>Supplementary</i>	(1,142)		
		20,258	20,427	25,290
<b>Gross Expenditure</b>				
	<i>Original</i>	122,027		
	<i>Supplementary</i>	6,765	128,792	138,038
<b>Deduct</b>				
C. Appropriations-in-aid				
	<i>Original</i>	44,408		
	<i>Supplementary</i>	6,764		
		51,172	51,358	39,018
<b>Net Expenditure</b>				
	<i>Original</i>	77,619		
	<i>Supplementary</i>	1		
		77,620	74,414	99,020
<b>Surplus to be Surrendered</b>			<b>€3,205,778</b>	<b>€3,241,434</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			105,345	112,748
Expenditure on services and programmes			20,427	25,290
<b>Gross Expenditure</b>			<b>125,772</b>	<b>138,038</b>
Deduct				
<b>Appropriations-in-aid</b>			<b>51,358</b>	<b>39,018</b>
<b>Net expenditure</b>			<b>74,414</b>	<b>99,020</b>
<b>Changes in Capital Assets</b>				
Purchases cash		(2,852)		
Depreciation		8,924		
			6,072	(551)
<b>Changes in assets under Development</b>				
Cash payments			(68)	(650)
<b>Changes in net current assets</b>				
Decrease in closing accruals		(37)		
Decrease in stock		53		
			16	(4,072)
<b>Direct Expenditure</b>			<b>80,434</b>	<b>93,747</b>
Net allied services expenditure	1.1	45,981		
Notional rents		6,253		
			52,234	48,435
<b>Total operating cost</b>			<b>132,668</b>	<b>142,182</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 22 borne elsewhere.

		2009 €000	2008 €000
<b>Vote:</b>			
7	Superannuations and Retired Allowances	7,485	4,828
10	Office of Public Works	4,798	3,144
20	Garda Síochána	173	240
19	Financial Shared Services Centre Cost	794	890
	Central Fund - Judicial salaries and pensions	32,731	32,913
		<b>45,981</b>	<b>42,015</b>



**2 Statement of Assets and Liabilities as at 31 December 2009**

		<b>2009</b>	<b>2008</b>
	<b>Note</b>	<b>€000</b>	<b>€000</b>
<b>Capital Assets</b>	2.1	165,178	172,829
<b>Capital Assets under Development</b>	2.2	3,545	3,585
		<b>168,723</b>	<b>176,414</b>
<b>Current Assets</b>			
Bank and Cash	2.3	307	(279)
Stocks	2.4	214	267
Prepayments		3,168	1,701
Accrued Income		4,912	5,849
Other Debit Balances	2.5	6,959	11,327
<b>Total Current Assets</b>		<b>15,560</b>	<b>18,865</b>
<b>Less Current Liabilities</b>			
Accrued Expenses		4,317	3,900
Other Credit Balances:	2.6	6,561	9,307
Net Liability to the Exchequer	2.7	705	1,741
<b>Total Current Liabilities</b>		<b>11,583</b>	<b>14,948</b>
<b>Net Current Assets</b>		<b>3,977</b>	<b>3,917</b>
<b>Net Assets</b>		<b>172,700</b>	<b>180,331</b>

## 2.1 Statement of Capital Assets

	Land and Buildings €000	IT and Office Equipment €000	Furniture and Fittings €000	Totals €000
<b>Gross Assets</b>				
Cost or Valuation at 1 January 2009	160,006	31,644	30,708	222,358
Additions	811	1,819	255	2,885
Prior year adjustment	(1,846)	—	—	(1,846)
Disposals	—	(108)	(7)	(115)
Cost or valuation at 31 December 2009	158,971	33,355	30,956	223,282
<b>Accumulated Depreciation:</b>				
Opening Balance at 1 January 2009	10,600	22,019	16,910	49,529
Depreciation for the year	2,973	3,100	2,793	8,866
Depreciation associated with prior year adjustment	(176)	—	—	(176)
Depreciation on disposals	—	(108)	(7)	(115)
Cumulative Depreciation at 31 December 2009	13,397	25,011	19,696	58,104
<b>Net Assets at 31 December 2009</b>	<b>145,574</b>	<b>8,344</b>	<b>11,260</b>	<b>165,178</b>
<b>Net Assets at 31 December 2008</b>	<b>149,406</b>	<b>9,625</b>	<b>13,798</b>	<b>172,829</b>

**Note:** The Courts Service Act 1998 provides for the transfer of legal title in respect of certain land and buildings that are used for the purposes of the functions of the Service. In accordance with Section 26(3) of the Act, the Minister for Justice, Equality and Law Reform may by order appoint a day on which such land and buildings will be vested in the Service. Valuations of vested properties are provided by the Office of Public Works (OPW). There were five buildings vested in 2009. In addition to these five, four were vested prior to 2009. Valuations are outstanding for all nine buildings at year end and therefore have not been included in the above figures.

### Prior year adjustment

The fixed asset revaluation has arisen following an asset verification exercise which highlighted amounts charged to fixed assets incorrectly in previous years. This was rectified in the 2009 account with a corresponding adjustment to the depreciation charge.

## 2.2 Capital Assets Under Development

	In-House Computer Applications €000
Amounts brought forward at 1 January 2009	3,585
Cash Payments for the Year	68
Transferred to Asset Register	(108)
Amounts carried forward at 31 December 2009	3,545

## 2.3 Bank and Cash

at 31 December	2009 €000	2008 €000
PMG Balance and Cash	3,206	2,016
Orders Outstanding	(2,899)	(2,295)
	307	(279)

<b>2.4 Stocks</b>	<b>2009</b>	<b>2008</b>
at 31 December	<b>€000</b>	<b>€000</b>
Stock	214	267
<b>2.5 Other Debit Balances</b>	<b>2009</b>	<b>2008</b>
at 31 December	<b>€000</b>	<b>€000</b>
Advances to OPW	6,451	9,935
Suspense	480	1,364
Imprest	28	28
	<u>6,959</u>	<u>11,327</u>
<b>2.6 Other Credit Balances</b>	<b>2009</b>	<b>2008</b>
at 31 December	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income Tax	757	810
Professional Services Withholding Tax	96	124
Value Added Tax	74	24
Pay Related Social Insurance	452	366
Fines	4,109	6,611
Excise Duty	162	233
	<u>5,650</u>	<u>8,168</u>
Payroll deductions held in suspense	426	438
Other credit suspense items	485	701
	<u>6,561</u>	<u>9,307</u>
<b>2.7 Net Liability to the Exchequer</b>		
at 31 December	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	3,206	8,241
Exchequer grant undrawn	(2,501)	(6,500)
Net Liability to the Exchequer	<u>705</u>	<u>1,741</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	307	(279)
Debit balances: suspense	<u>6,959</u>	<u>11,327</u>
	<u>7,266</u>	<u>11,048</u>
<b>Creditors</b>		
Due to State	(5,650)	(8,168)
Credit balances: suspense	<u>(911)</u>	<u>(1,139)</u>
	<u>(6,561)</u>	<u>(9,307)</u>
	<u>705</u>	<u>1,741</u>

## 2.8 Commitments

### (A) Global Commitments

Contracted commitments at 31 December 2009 amounted to €19,147,968

### (B) Multi-Annual Capital Commitments

Project	Expenditure to 1 Jan 2009 <sup>1</sup> €000	Expenditure in 2009 €000	Subsequent Years €000
Refurbishment of courthouses	45,240	12,685	36,096
Information Technology Projects	1,537	1,585	1,774

<sup>1</sup> Excludes projects completed by the end of 2008.

## 2.9 Matured Liabilities

The estimate of matured liabilities not discharged at year end was €1,729.

### 3 Receipts

#### 3.1 Appropriations - in - Aid

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1. Fees	47,478	47,429	38,105
2. Miscellaneous	1,221	1,235	913
3. Pension Levy	2,473	2,694	—
<b>Total</b>	<b>51,172</b>	<b>51,358</b>	<b>39,018</b>

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
3	(221)	As this was the first year in which the pension related deduction applied it was difficult to estimate the receipts accruing with absolute accuracy.

#### 3.2 Extra receipts payable to the Exchequer

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
Court fines	6,300	8,507	7,066
Road Traffic Act fines	11,000	15,665	14,733
	<b>17,300</b>	<b>24,172</b>	<b>21,799</b>

### 4 Employee Numbers and Pay

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)	1,015	1,078
	<b>2009 €000</b>	<b>2008 €000</b>
Pay	53,511	53,448
Higher, special or additional duties allowances	138	233
Other allowances	1,045	931
Overtime	849	991
Employer's PRSI	2,638	2,740
<b>Total Pay</b>	<b>58,181</b>	<b>58,343</b>

#### 4.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	37	4	21,921	23,639
Overtime and extra attendance	342	32	26,703	25,089
Miscellaneous	311	16	21,012	22,014

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

#### 4.2 Performance and Merit Payments

A total of €1,300 was paid to 9 individuals in respect of exceptional performance merit awards in accordance with the provisions of the Administrative Budget Agreement. They ranged from €100 to €500. These payments related to 2008 awards and were paid in early 2009.

#### 4.3 Other Remuneration Arrangements

A total of €29,483, ranging from €700 to €15,712, was paid to 5 retired Civil Servants in receipt of Civil Service pensions who were engaged on various duties during 2009.

#### 4.4 Recouped Costs

Salary costs of €1,296,987 were recouped from Tribunals and Government Departments in respect of staff on secondment.

### 5 Miscellaneous Items

#### 5.1 Compensation and Third Party legal costs

Total payments in respect of compensation and legal costs amounted to €488,000. Of this amount €425,000 related to third party legal costs primarily associated with Judicial Review proceedings where the Courts Service was a party to such proceedings. Payments amounting to €36,275 were made to the State Claims Agency in respect of actions dealt with by it. Also compensation of €26,250 was paid in respect of four cases of wrongful detention.

## **Vote 23: Property Registration Authority**

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## Introduction

As Accounting Officer for Vote 23, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the salaries and expenses of the Property Registration Authority.

The expenditure outturn is compared with the sums

- (a) granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2009 out of unspent 2008 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

The Statement of Accounting Policies and Principles and notes 1 to 5 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account except for the following;

### 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.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Property Registration Authority.

**CATHERINE TREACY**  
Accounting Officer  
Property Registration Authority  
31 March 2010

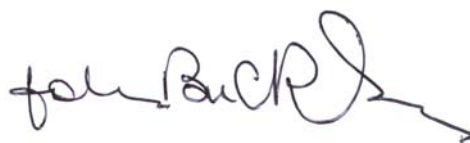


## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Property Registration Authority for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

7 September 2010

## Vote 23 Property Registration Authority Appropriation Account 2009

Service		2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
<b>Administration</b>				
A.1. Salaries, wages and allowances		31,516	30,020	32,883
A.2. Travel and subsistence		143	95	201
A.3. Incidental expenses		4,367	4,293	4,198
A.4. Postal and telecommunications services		1,390	1,033	1,375
A.5. Office machinery and other office equipment, and related services				
	<i>Current year provision</i>	4,394		
	<i>Deferred surrender</i>	350		
		4,744	5,134	6,200
A.6. Office premises expenses		750	777	1,253
A.7. Consultancy services		60	28	106
<b>Gross Expenditure</b>				
	<i>Current year provision</i>	42,620		
	<i>Deferred surrender</i>	350		
		<b>42,970</b>	<b>41,380</b>	<b>46,216</b>
<b>Deduct</b>				
A.8. Appropriations-in-Aid		1,148	1,182	—
<b>Net Expenditure</b>				
	<i>Current year provision</i>	41,472		
	<i>Deferred surrender</i>	350		
		<b>41,822</b>	<b>40,198</b>	<b>46,216</b>
<b>Surplus for the year</b>			<b>€1,624,099</b>	<b>€1,103,921</b>
<b>Deferred surrender</b>			—	<b>€350,000</b>
<b>Surplus to be surrendered</b>			<b>€1,624,099</b>	<b>€753,921</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			41,380	46,216
<b>Gross expenditure</b>			<u>41,380</u>	<u>46,216</u>
Deduct				
<b>Appropriations in aid</b>			(1,182)	—
<b>Net expenditure</b>			<u>40,198</u>	<u>46,216</u>
<b>Changes in capital assets</b>				
Purchases cash		(4,933)		(5,580)
Depreciation		4,056		3,202
Loss on Disposal		2	(875)	—
		<u></u>		
<b>Changes in net current assets</b>				
Decrease in closing accruals		(169)		93
Decrease in stock		84		
		<u></u>	(85)	(117)
<b>Direct expenditure</b>			<u>39,238</u>	<u>43,814</u>
Net allied services expenditure	1.1		5,953	5,327
Notional rents			4,200	4,457
<b>Total operating cost</b>			<u><u>49,391</u></u>	<u><u>53,598</u></u>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 23 borne elsewhere

		2009 €000	2008 €000
<b>Vote</b>			
7	Superannuation and Retired Allowances	3,516	3,028
10	Office of Public Works	2,185	2,016
19	Justice, Equality and Law Reform - Financial Shared Services Centre	252	283
		<u>5,953</u>	<u>5,327</u>

## 2 Statement of Assets and Liabilities as at 31 December 2009

		2009	2008
	Note	€000	€000
<b>Capital Assets</b>	2.1	12,093	11,349
		<b>12,093</b>	<b>11,349</b>
<b>Current Assets</b>			
Bank and cash	2.2	288	855
Stocks	2.3	299	383
Prepayments		519	399
Accrued income		29	44
Other debit balances	2.4	174	169
Net Liability from/(to) the Exchequer	2.6	425	(55)
<b>Total Current Assets</b>		<b>1,734</b>	<b>1,795</b>
<b>Less Current Liabilities</b>			
Accrued expenses		214	311
Other credit balances	2.5	887	969
<b>Total Current Liabilities</b>		<b>1,101</b>	<b>1,280</b>
<b>Net Current Assets</b>		<b>633</b>	<b>515</b>
<b>Net Assets</b>		<b>12,726</b>	<b>11,864</b>

**2.1 Statement of Capital Assets**

	Office Equipment €000	Furniture and Fittings €000	Total €000
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	33,659	4,611	38,270
Transfers	131	(131)	—
Additions	4,797	5	4,802
Disposals	(525)	(22)	(547)
Cost or valuation at 31 December 2009	38,062	4,463	42,525
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009	23,250	3,671	26,921
Depreciation for the year	3,864	192	4,056
Depreciation on disposals	(524)	(21)	(545)
Cumulative depreciation at 31 December 2009	26,590	3,842	30,432
<b>Net Assets at 31 December 2009</b>	<b>11,472</b>	<b>621</b>	<b>12,093</b>
<b>Net Assets at 31 December 2008</b>	<b>10,409</b>	<b>940</b>	<b>11,349</b>

**2.2 Bank and Cash**

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	425	1,134
Orders outstanding	(137)	(279)
	288	855

**2.3 Stocks**

	2009 €000	2008 €000
at 31 December		
Stationery	103	145
Miscellaneous supplies	18	16
IT consumables	178	222
	299	383

**2.4 Other Debit Balances**

	2009 €000	2008 €000
at 31 December		
Suspense	5	162
Advances to OPW	166	4
Imprests	3	3
	174	169

**2.5 Other Credit Balances**

at 31 December

	2009	2008
	€000	€000
<b>Amounts due to the State</b>		
Income Tax	311	377
Retention Tax	10	3
Pay Related Social Insurance	244	224
Valued Added Tax	85	79
	<u>650</u>	<u>683</u>
Suspense	—	19
Payroll deductions	237	267
	<u>887</u>	<u>969</u>

**2.6 Net Liability from/ (to) the Exchequer**

at 31 December

	2009	2008
	€000	€000
Surplus to be surrendered	1,624	754
Deferred surrender	—	350
Exchequer grant undrawn	(2,049)	(1,049)
Net liability from/ (to) the Exchequer	<u>(425)</u>	<u>55</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	288	858
Debit balances: suspense	174	166
	<u>462</u>	<u>1,024</u>
<b>Creditors</b>		
Due to State	(650)	(683)
Credit balances: suspense	(237)	(286)
	<u>(887)</u>	<u>(969)</u>
	<u>(425)</u>	<u>55</u>

**2.7 Commitments****(a) Global Commitments**

Contracted Commitments at 31 December 2009 amount to €323,930.

**(b) Multi-Annual Capital Projects**

	Expenditure to 31 December €000	Expenditure in 2009 €000	Subsequent Years €000	Total €000
Digital Mapping and Related Projects	18,969	6,356	1,609	26,934

**2.8 Matured Liabilities**

Matured liabilities not discharged at year end amounted to €2,773.

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided €000	Explanation
A.1.	1,496	Expenditure on salaries and wages decreased due to reduced overtime and the impact of Government initiatives to reduce staff numbers.
A.2.	48	Reduction due to decrease in number of claims made and reduced rates of travel and subsistence paid.
A.4.	357	Reduction due to the introduction of revised arrangements for post and telecoms in 2009.
A.5.	(390)	A significant element of A5 expenditure related to multi annual projects for which there were contractual commitments.
A.7.	32	Consultancy expenditure was maintained at a minimal level.

### 4 Receipts

#### 4.1 Appropriations in Aid

	2009 Estimated €000	2009 Realised €000	2008 €000
Pension Levy	1,148	1,182	—

#### 4.2 Extra receipts payable to the Exchequer

	2009 €000	2008 €000
Land Registry fees	37,036	61,317
Registry of Deeds fees	2,853	4,162
Ground rent fees	87	117
	<u>39,976</u>	<u>65,596</u>

Fee income declined in 2009 as a result of a lower level of activity in the property market.

## 5 Employee Numbers and Pay

	2009	2008
<b>Number of Staff at Year End</b> (full time equivalents)	616	686
	<b>€000</b>	<b>€000</b>
Pay	28,224	29,172
Higher, special or additional duties allowances	40	19
Other allowances	92	90
Overtime	164	1,856
Employer's PRSI	1,500	1,746
<b>Total pay</b>	<b>30,020</b>	<b>32,883</b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	9	—	8,661	4,903
Other allowances	49	—	8,373	8,199
Overtime	60	2	11,277	19,513

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

### 5.2 Other Remuneration Arrangements

A sum of €8,981 was paid to a retired Civil Servant, in receipt of a Civil Service pension, who was re-employed during 2009.



## **Vote 24: Charitable Donations and Bequests**

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## Introduction

As Accounting Officer for Vote 24, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the salaries and expenses of the Charitable Donations and Bequests Office.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

### **Statement of Accounting Policies and Principles**

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### **Statement on Internal Financial Control**

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Charitable Donations and Bequests Office. During 2009 the system did not include an Internal Audit Function or an Audit Committee. However, an Audit Committee has since been established and arrangements are being made with an accountancy firm to put in place the required Internal Audit Function.

**ORLA BARRY MURPHY**

Accounting Officer

Charitable Donations and Bequests Office

31 March 2010

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Charitable Donations and Bequests for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

8 September 2010

## Vote 24 Charitable Donations and Bequests

### Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
€000	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	401	334	326
A.2. Travel and subsistence	2	1	1
A.3. Incidental expenses	29	28	21
A.4. Postal and telecommunications services	12	9	9
A.5. Office premises expenses	26	20	18
<b>Gross Expenditure</b>	<b>470</b>	<b>392</b>	<b>375</b>
<b>Deduct</b>			
A.6. Appropriations-in-aid	24	13	—
<b>Net Expenditure</b>	<b>446</b>	<b>379</b>	<b>375</b>
<b>Surplus to be surrendered</b>		<b>€6,745</b>	<b>€106,171</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			392	375
Expenditure on services and programmes			—	—
<b>Gross expenditure</b>			<u>392</u>	<u>375</u>
Deduct				
<b>Appropriations in aid</b>			<u>13</u>	<u>—</u>
<b>Net expenditure</b>			379	375
<b>Changes in capital assets</b>				
Purchases cash		—		
Depreciation		<u>3</u>	3	(3)
<b>Changes in net current assets</b>				
Decrease in closing accruals			<u>(1)</u>	<u>2</u>
<b>Direct expenditure</b>			381	374
Net allied services expenditure	1.1		<u>193</u>	<u>113</u>
<b>Total operating cost</b>			<u><u>574</u></u>	<u><u>487</u></u>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 24 borne elsewhere

		2009 €000	2008 €000
<b>Vote</b>			
10	Office of Public Works	<u>193</u>	<u>113</u>
		<u><u>193</u></u>	<u><u>113</u></u>

## 2 Statement of Assets and Liabilities as at 31 December 2009

	Note	2009 €000	2008 €000
<b>Capital Assets</b>	2.1	5	8
		<u>5</u>	<u>8</u>
<b>Current Assets</b>			
PMG Balance and Cash		—	3
Orders Outstanding		(1)	(2)
Other Debit Balances	2.2	1	10
<b>Total Current Assets</b>		<u>—</u>	<u>11</u>
<b>Less Current Liabilities</b>			
Accrued expenses		3	4
Other credit balances	2.3	1	—
Net Liability to the Exchequer	2.4	(1)	11
<b>Total Current Liabilities</b>		<u>3</u>	<u>15</u>
<b>Net Current Liabilities</b>		<u>(3)</u>	<u>(4)</u>
<b>Net Assets</b>		<u>2</u>	<u>4</u>

### 2.1 Statement of Capital Assets

	Furniture and Fittings €000	Office Equipment €000	Total €000
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	77	26	103
Additions	—	—	—
Disposals	(2)	—	(2)
Cost or valuation at 31 December 2009	<u>75</u>	<u>26</u>	<u>101</u>
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009	69	26	95
Depreciation for the year	3	—	3
Depreciation on disposals	(2)	—	(2)
Cumulative depreciation at 31 December 2009	<u>70</u>	<u>26</u>	<u>96</u>
<b>Net Assets at 31 December 2009</b>	<u>5</u>	<u>—</u>	<u>5</u>
<b>Net Assets at 31 December 2008</b>	<u>8</u>	<u>—</u>	<u>8</u>

**2.2 Other Debit Balances**

at 31 December

	2009	2008
	€000	€000
Suspense	1	10
	<u>1</u>	<u>10</u>

**2.3 Other Credit Balances**

at 31 December

	2009	2008
	€000	€000

**Amounts due to the state**

Due to the State (PAYE, PRSI, Income Levy &amp; VAT)

	1	—
	<u>1</u>	<u>—</u>

**2.4 Net Liability to the Exchequer**

at 31 December

	2009	2008
	€000	€000
Surplus to be surrendered	67	106
Exchequer grant undrawn	(68)	(95)
Net liability to the Exchequer	<u>(1)</u>	<u>11</u>

**Represented by:****Debtors**

Net PMG position and cash

Debit balances: suspense

	(1)	1
	<u>1</u>	<u>10</u>
	—	11

**Creditors**

Due to State

	(1)	—
	<u>(1)</u>	<u>11</u>

### 3 Variations in Expenditure

There were no expenditure subheads where the outturn varied from the amount provided by more than €100,000, and by more than 25%.

### 4 Receipts

#### 4.1 Appropriations-in-aid

	2009 Estimated	2009 Realised	2008 Realised
	€000	€000	€000
1. Miscellaneous	1	1	—
2. Pension-related deduction on public service remuneration	23	12	—
<b>Total</b>	<b>24</b>	<b>13</b>	<b>—</b>

### 5 Employee Numbers and Pay

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)	7	7
	<b>2009</b>	<b>2008</b>
	€000	€000
Pay	307	297
Higher, special or additional duties allowances	—	2
Other allowances	4	4
Overtime	—	—
Employer's PRSI	23	23
<b>Total pay</b>	<b>334</b>	<b>326</b>

### 6 Miscellaneous Items

#### 6.1 An tÚdarás Rialála Carthanais

The Charities Act 2009 provides for the establishment of an tÚdarás Rialála Carthanais (the Charities Regulatory Authority). An tÚdarás will have all functions vested in the Commissioners of Charitable Donations and Bequests, which will be dissolved on establishment of an tÚdarás, as well as having a wider statutory regulatory role as set out in the Charities Act 2009. An establishment day has not yet been determined for an tÚdarás.



## **Vote 25: Environment, Heritage and Local Government**

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## Introduction

As Accounting Officer for Vote 25, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 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.

The expenditure outturn is compared with the sums

- (a) granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2009 out of unspent 2008 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account except for the following.

### Multi-Annual Capital Commitments

Legally Enforceable Capital Commitments are reported on at the threshold of €12.697 million. (F7/9/92)

### Capital Assets

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

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

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Department of the Environment, Heritage and Local Government.

**GERALDINE TALLON**

Accounting Officer

Department of the Environment, Heritage and Local Government

30 March 2010

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Environment, Heritage and Local Government for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

Chapters 22 and 23 of my annual report refer to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

8 September 2010

## Vote 25 Office of the Minister for the Environment, Heritage and Local Government Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
€000	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	74,933	73,171	75,335
A.2. Travel and subsistence	2,906	2,194	3,435
A.3. Incidental expenses	2,489	1,764	2,294
A.4. Postal and telecommunications services	1,790	1,733	1,791
A.5. Office machinery and other office supplies and related services	10,798	9,193	12,021
A.6. Office premises expenses	1,753	727	1,511
A.7. Consultancy services	260	228	259
A.8. Value for money and policy reviews	340	220	355
<b>Housing</b>			
B.1. Social housing provision and renewal	1,324,905	1,297,434	1,575,576
B.2. Affordable housing and other private housing sector supports	90,056	94,040	134,432
<b>Water Services</b>			
C.1. Water services investment programme	500,000	512,000	496,374
<b>Environment</b>			
D.1. Environmental Protection Agency	34,087	34,308	35,443
D.2. Environmental radiation policy	4,845	5,083	5,206
D.3. Subscriptions to international organisations	4,016	4,165	4,671
D.4. Carbon Fund			
Current year provision	50,000		
Deferred surrender	<u>6,277</u>	56,277	53,000
			3,723
D.5. International climate change commitments	2,200	—	2,368
<b>Waste Management</b>			
E.1. Recycling services	7,000	—	9,996
E.2. Landfill remediation	5,000	5,347	46,286
<b>Local Government</b>			
F.1. Local Government Fund	417,000	443,000	548,703
F.2. Fire and emergency services	21,434	21,701	25,526
F.3. Local authority library and archive service	10,100	10,012	16,962
F.4. Community and social inclusion	6,505	5,978	10,172
F.5. Disability services	12,000	11,909	15,152

Service	2009 Estimate	2009 Outturn	2008 Outturn
€000	€000	€000	€000
<b>Local Government</b>			
F.6. Economic and social disadvantage (Dormant Accounts Fund)	1,000	500	—
<b>Heritage</b>			
G.1. Grant for An Chomhairle Oidhreachta (Heritage Council) (part funded by National Lottery)	10,142	10,142	13,403
G.2. Built heritage	18,590	16,764	32,232
G.3. Natural heritage (National Parks and Wildlife Service)	34,848	26,363	45,425
G.4. Irish Heritage Trust	484	484	520
<b>Planning</b>			
H.1. An Bord Pleanála	13,581	15,331	15,098
H.2. Planning Tribunal	8,400	5,910	11,239
H.3. Urban regeneration	900	719	11,703
H.4. Tidy Towns Competition	289	289	586
H.5. Planning and development, etc.	267	176	264
H.6. Gateways Innovation Fund	—	—	—
<b>Other Services</b>			
I.1. Irish Water Safety Association	556	556	652
I.2. Miscellaneous services	9,260	9,141	9,817
<b>Gross Expenditure</b>			
Current year provision	2,682,734		
Deferred surrender	6,277		
	2,689,011	2,673,582	3,168,530
<b>Deduct:</b>			
J. Appropriations-in-aid	20,999	21,688	14,217
<b>Net Expenditure</b>			
Current year provision	2,661,735		
Deferred surrender	6,277		
	2,668,012	2,651,894	3,154,313
<b>Surplus for the year</b>		€16,118,276	€29,436,939
<b>Deferred surrender</b>		€3,277,000	€6,277,000
<b>Surplus to be surrendered</b>		€12,841,276	€23,159,939

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			89,230	97,001
Expenditure on services and programmes			2,584,352	3,071,529
<b>Gross Expenditure</b>			<b>2,673,582</b>	<b>3,168,530</b>
Deduct				
<b>Appropriations in Aid</b>			<b>21,688</b>	<b>14,217</b>
<b>Net Expenditure</b>			<b>2,651,894</b>	<b>3,154,313</b>
<b>Changes in Capital Assets</b>				
Purchases cash		(2,560)		
Depreciation		4,965		
Loss on disposals		10	2,415	(7,558)
<b>Changes in Assets under Development</b>				
Cash payments			(524)	(550)
<b>Changes in Net Current Assets</b>				
Decrease in closing accruals		(3,398)		
Decrease in stock		196		
<b>Direct Expenditure</b>			<b>(3,202)</b>	<b>(55,876)</b>
			<b>2,650,583</b>	<b>3,090,329</b>
Net allied services expenditure	1.1		23,052	19,043
Notional rents			3,324	3,506
<b>Total Operating Cost</b>			<b>2,676,959</b>	<b>3,112,878</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 25 borne elsewhere

		2009 €000	2008 €000
7	Superannuation and Retired Allowances	18,854	16,107
10	Office of Public Works	3,824	2,548
20	Garda Síochána	168	184
	Central Fund - Ministerial etc. pensions	206	204
		<b>23,052</b>	<b>19,043</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

	<b>Note</b>	<b>2009 €000</b>	<b>2008 €000</b>
<b>Capital Assets</b>	2.1	68,632	70,947
<b>Capital Assets under Development</b>	2.2	1,096	572
		<b>69,728</b>	<b>71,519</b>
<b>Current Assets</b>			
PMG Balance and Cash	2.3	5,811	25,062
Orders Outstanding		(1,160)	(16,952)
Stocks	2.4	357	553
Prepayments		5,137	4,466
Accrued income		738	288
Other debit balances	2.5	2,418	2,631
<b>Total Current Assets</b>		<b>13,301</b>	<b>16,048</b>
<b>Less Current Liabilities</b>			
Accrued expenses		3,360	5,567
Deferred Income		1	—
Other credit balances	2.6	3,716	4,399
Net Liability to the Exchequer	2.7	3,353	6,342
<b>Total Current Liabilities</b>		<b>10,430</b>	<b>16,308</b>
<b>Net Current Assets/(Liabilities)</b>		<b>2,871</b>	<b>(260)</b>
<b>Net Assets</b>		<b>72,599</b>	<b>71,259</b>

**2.1 Statement of Capital Assets**

	Land and Buildings €000	Plant, Machinery and Motor Vehicles €000	Office and IT Equipment €000	Furniture and Fittings €000	Total €000
<b>Gross Assets</b>					
Cost or valuation at 1 January 2009	32,072	8,316	75,521	6,310	122,219
Additions	739	441	1,271	209	2,660
Disposals	—	(9)	(321)	(84)	(414)
Cost or valuation at 31 December 2009	32,811	8,748	76,471	6,435	124,465
<b>Accumulated Depreciation</b>					
Opening balance at 1 January 2009	27	5,427	42,929	2,889	51,272
Depreciation for the year	5	777	3,834	349	4,965
Depreciation on disposals	—	(9)	(319)	(76)	(404)
Cumulative depreciation at 31 December 2009	32	6,195	46,444	3,162	55,833
<b>Net Assets at 31 December 2009</b>	<b>32,779</b>	<b>2,553</b>	<b>30,027</b>	<b>3,273</b>	<b>68,632</b>
<b>Net Assets at 31 December 2008</b>	<b>32,045</b>	<b>2,889</b>	<b>32,592</b>	<b>3,421</b>	<b>70,947</b>

**2.2 Statement of Capital Assets under Development**

	€000
Amounts brought forward at 1 January 2009	572
Cash payments for the year	524
Transferred to asset register	—
Amounts carried forward at 31 December 2009	1,096

**2.3 Bank and Cash**

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	5,811	25,062
Orders outstanding	(1,160)	(16,952)
	4,651	8,110



**2.4 Stocks**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Other (includes consumables in local depots)	133	352
Stationery	67	63
IT consumables	94	85
Meteorological consumables	55	43
Cleaning materials	8	10
	<u>357</u>	<u>553</u>

**2.5 Other Debit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Imprests	9	10
Advances to OPW	699	875
Recoupable salary costs	169	86
Recoupable travel costs	39	52
Recoupable travel pass scheme	122	120
Other debit suspense items	1,380	1,488
	<u>2,418</u>	<u>2,631</u>

**2.6 Other Credit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income Tax	969	1,119
Pay Related Social Insurance	602	542
Withholding Tax	426	671
Value Added Tax	436	457
Pension Contributions	368	381
	<u>2,801</u>	<u>3,170</u>
Other credit suspense items	915	1,229
	<u>3,716</u>	<u>4,399</u>

**2.7 Net Liability to the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	12,841	23,160
Deferred surrender	3,277	6,277
Exchequer grant undrawn	(12,765)	(23,095)
Net liability to the Exchequer	<u>3,353</u>	<u>6,342</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	4,651	8,110
Debit balances: suspense	2,418	2,631
	<u>7,069</u>	<u>10,741</u>
<b>Creditors</b>		
Due to State	(2,801)	(3,170)
Credit balances: suspense	(915)	(1,229)
	<u>(3,716)</u>	<u>(4,399)</u>
	<u>3,353</u>	<u>6,342</u>

**2.8 Matured Liabilities**

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Estimate of matured liabilities not discharged at 31 December	29	15

**2.9 Commitments****(a) Global Commitments**

Global figure for commitments likely to materialise in subsequent year(s) under procurement and grant subheads are €159,544 and €2,163,921,579 respectively.

**(b) Multi-Annual Capital Commitments**

(Projects Costing €12,697,380 or more)

<b>1 Water/Sewerage Projects</b>	<b>Cumulative Expenditure to 31 December 2008</b>	<b>Expenditure in 2009</b>	<b>Subsequent Years</b>	<b>Total Cost</b>
<b>Project</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Arklow Sewerage Scheme (Advance Works)	323	—	17,576	17,899
Arklow Water Supply Scheme <sup>2</sup>	1,002	3,153	13,609	17,764
Ashbourne/Ratoath/Kilbride Sewerage Scheme <sup>1</sup>	6,540	5,609	5,172	17,321
Balbriggan-Skerries Sewerage	18,883	—	3,504	22,387
Ballina Sewerage Scheme <sup>1</sup>	16,102	1,395	728	18,225
Ballycoolen Water Supply Scheme (Storage Reservoirs) <sup>1</sup>	59,057	1,281	1,032	61,370
Ballymore Eustace Water Treatment Plant Stage 3 <sup>1</sup>	32,466	21,261	6,930	60,657
Ballyshannon Water Supply Scheme	1,325	451	11,292	13,068

<b>1 Water/Sewerage Projects (continued)</b>	<b>Cumulative Expenditure to 31 December 2008</b>	<b>Expenditure in 2009</b>	<b>Subsequent Years</b>	<b>Total Cost</b>
<b>Project</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Boherboy Water Supply Scheme <sup>1</sup>	12,933	10,561	23	23,517
Bray Shanaganagh Sewerage Scheme <sup>1,3</sup>	11,022	12,926	30,877	54,825
Carlow Town Surface Water Drainage (Main Scheme) <sup>2</sup>	610	—	17,787	18,397
Castlebar Environs Sewerage (excl. Advance & Outfall) <sup>1</sup>	35,223	5,642	834	41,699
Castlerea Sewerage Scheme	12,898	1,025	537	14,460
Clareville Water Treatment Plant <sup>1</sup>	26,578	—	7,619	34,197
Clonmel MD Contract 4, 5 & 6	15,490	280	—	15,770
Courtown Riverchapel Sewerage	18,869	—	442	19,311
Donegal Bay Wastewater Treatment Plant Group A (DBO Contract - incorporating part of Donegal, Ballyshannon and Rossnowlagh) <sup>1</sup>	25,965	178	1,841	27,984
Dublin Bay Sewerage <sup>1</sup>	393,072	6,367	2,466	401,905
Dublin North Fringe Water Supply - Sillogue Storage	26,050	—	396	26,446
Dublin Water Conservation (DRWRP) <sup>1</sup>	13,022	5,048	5,908	23,978
Dundalk Main Drainage <sup>1</sup>	72,758	1,190	—	73,948
Dungarvan Sewerage <sup>1</sup>	30,817	345	1,226	32,388
Dunshaughlin Water Supply Scheme <sup>2</sup>	7,788	5,006	—	12,794
East Waterford Water Supply Scheme Stage 2				
Phase 2 <sup>1</sup>	12,174	3,299	—	15,473
Four Roscommon Regional Water Supply Scheme <sup>1</sup>	5,692	3,456	31,052	40,200
Galway Main Drainage Treatment Works	64,790	—	961	65,751
Gorey Regional Water Supply Scheme <sup>2</sup>	2,761	2,334	11,284	16,379
Kildare Sludge Treatment Centre	16,080	—	1,004	17,084
Kildare Water Supply Scheme Phase 1 (River Barrow Abstraction Scheme Advance ct Electrical Building) <sup>1</sup>	4,456	1,479	36,915	42,850
Kildare WS Strategy, Phase 1 - Trunk Watermains	14,815	16	—	14,831
Kildare WS Strategy, Phase 1 - Wellfield Contract <sup>1</sup>	14,227	—	880	15,107
Knock Sewerage Stage 1	15,604	—	294	15,898
Leitrim Towns & Villages Sewerage Scheme (Dromahair, Kinlough, Kiltyclogher, Tullaghan, Drumkeeran, Rooskey, Jamestown, Cloone, Drumcong, Killargue & Ballinaglera) <sup>1</sup>	6,955	7,943	2,449	17,347
Limerick Main Drainage (Phase 1, 2 & 3) - Collection and Treatment (incl. ct 4.3) <sup>1</sup>	311,687	8,708	2,827	323,222
Longford Central Regional Water Supply Scheme	243	—	12,691	12,934
Lough Mask Regional Water Supply (Knock-Ballyhaunis)	30,425	—	646	31,071
Lower Liffey Valley Sewerage Scheme (Lexlip STP Ext.)	25,270	427	—	25,697

<b>1 Water/Sewerage Projects (continued)</b>	<b>Cumulative Expenditure to 31 December 2008</b>	<b>Expenditure in 2009</b>	<b>Subsequent Years</b>	<b>Total Cost</b>
<b>Project</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Meath Grouped Towns & Villages Sewerage Scheme (Donore, Duleek, Athboy, Kilmainhamwood, Summerhill, Moynalty, Rathcairn & Rathmolyon) <sup>1</sup>	23,002	18,002	1,272	42,276
Midleton Sewerage	25,462	315	353	26,130
Monaghan Water	20,948	1,071	—	22,019
Mullingar Sewerage Improvement Scheme <sup>2</sup>	12,054	23,389	1,700	37,143
Navan Mid Meath Water Supply <sup>1</sup>	11,999	9,265	34,236	55,500
Navan Sewerage <sup>1</sup>	32,733	—	524	33,257
New Ross Sewerage Scheme	11,916	941	633	13,490
Portlaoise Sewerage Scheme (incorporating Laois Sludge Management) Stage 3 <sup>1</sup>	37,447	4,524	—	41,971
Sandyford High Level Water Supply Scheme <sup>1</sup>	2,440	—	10,609	13,049
Skibbereen Sewerage Scheme <sup>3</sup>	12,455	1,339	—	13,794
Sligo Lough Gill Regional Water Supply <sup>1</sup>	35,730	1,135	—	36,865
Sligo Wastewater Treatment Plant (DBO Contract)(G) <sup>1</sup>	17,960	527	—	18,487
Swords Sewerage	29,824	—	212	30,036
Tipperary Grouped Design, DBO & Wastewater Treatment Plants <sup>1</sup>	15,475	1,334	—	16,809
Towns & Villages SS (17 Villages) (Creagh, Cootehall, Tulsk & Lisacul) <sup>1</sup>	7,507	3,114	4,927	15,548
Tuam Regional Water Supply Scheme Ext to Headford	15,212	—	5	15,217
Tuam Regional Water Supply Stage 3	16,815	—	520	17,335
Upper Liffey Valley, Sewerage Scheme Stage 3 -Osberstown (incl. Advance Works) <sup>2</sup>	2,933	1,033	22,909	26,875
Waterford Sewerage Scheme Stage 2 <sup>1</sup>	39,193	5,670	734	45,597
Westport Sewerage (excl. Advance Section)	49,925	—	662	50,587
Wicklow Sewerage Scheme (Wentworth Place Culvert) <sup>1</sup>	13,943	8,161	38	22,142
<b>Total</b>	<b>1,798,945</b>	<b>189,200</b>	<b>310,136</b>	<b>2,298,281</b>

**2 Housing Projects**

	<b>Cumulative Expenditure to 31 December 2008</b>	<b>Expenditure in 2009</b>	<b>Subsequent Years</b>	<b>Total Cost</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>Construction Projects</b>				
Abbeylands, Ferrybank, Waterford City <sup>2</sup>	11,689	517	3,105	15,311
Balgaddy, Phase C, Lucan, Co. Dublin <sup>1</sup>	20,211	1,298	—	21,509
Balgaddy, Phase E, Lucan, Co. Dublin	15,473	—	3,401	18,874
Cathedral Avenue, Shandon, Cork City <sup>2</sup>	10,998	—	6,091	17,089
Carrickphierish Upper, Waterford City <sup>1</sup>	13,697	4,069	—	17,766
Collaghknock Glebe, Co. Kildare <sup>1</sup>	15,328	1,228	—	16,556
Cushlawn, Tallaght, Dublin 24 <sup>1</sup>	11,650	833	2,440	14,923
Deerpark, Kiltipper, Dublin 24 <sup>1</sup>	24,169	360	—	24,529
Fortunestown, Phase B1, Tallaght, Dublin 24 <sup>1</sup>	13,423	666	1	14,090
Fortunestown, Phase B2, Tallaght, Dublin 24 <sup>1</sup>	16,918	1,492	—	18,410
Furry Hill, Sandyford, Co. Dublin <sup>1</sup>	15,072	572	—	15,644
Gooldshill, Mallow, Co. Cork <sup>1</sup>	7,434	9,558	9,534	26,526
Knockboy, Ballygunner, Waterford City	12,861	420	16,931	30,212
Mount St Joseph's, Blarney Road, Cork <sup>1</sup>	10,214	—	5,273	15,487
Mountwood, Dun Laoghaire, Co. Dublin	16,847	—	5,482	22,329
Mullaharlin Road, Dundalk, Co. Louth	14,786	—	2,787	17,573
Parlickstown, Mulhuddart, Dublin 15	13,057	—	2,910	15,967
Pearse Street, Sallynoggin, Co. Dublin <sup>1</sup>	8,299	4,778	2,981	16,058
Rickardstown, Newbridge, Co. Kildare <sup>1</sup>	24,849	—	5,399	30,248
Shankill, Phase 2, Co. Dublin <sup>1</sup>	21,050	2,301	—	23,351
Spencer Dock, Dublin	—	—	40,794	40,794
Stag Park, Mitchelstown, Cork <sup>1</sup>	12,716	1,073	2,985	16,774
Susie's Field, Cork City	23,206	2,763	4,784	30,753
<b>Total</b>	<b>333,947</b>	<b>31,928</b>	<b>114,898</b>	<b>480,773</b>
<b>Turnkey Projects</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Carriganarra, Ballincollig, Co. Cork	15,498	—	1,340	16,838
Church Road, Tullamore, Co. Offaly	7,760	6,538	357	14,655
Farndreg, Dundalk, Co. Louth <sup>2</sup>	10,918	577	12,413	23,908
The Meadows, Knockacullen, Hollyhill, Cork City <sup>1</sup>	16,000	2,538	—	18,538
Tory Top Road, Cork City	—	5,061	11,606	16,667
<b>Total</b>	<b>50,176</b>	<b>14,714</b>	<b>25,716</b>	<b>90,606</b>

<b>2 Housing Projects (continued)</b>	<b>Cumulative Expenditure to 31 December 2008</b>	<b>Expenditure in 2009</b>	<b>Subsequent Years</b>	<b>Total Cost</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>Regeneration Projects</b>				
Bunratty Road, Maisonettes, Dublin City <sup>2</sup>	6,531	5,886	2,464	14,881
Inner City Dublin Flat Complexes <sup>1</sup>	89,249	12,081	12,229	113,559
Knocknaheeny, Cork City <sup>1</sup>	25,892	5,573	134	31,599
Laurel Avenue, Dun Laoghaire <sup>1</sup>	13,297	500	1,290	15,087
Regeneration of Ballymun Flats <sup>1</sup>	582,382	63,577	59,846	705,805
The Glen, Phase 2, Cork City <sup>1</sup>	4,708	1,858	20,148	26,714
Total	722,059	89,475	96,111	907,645
<b>3 Carbon Fund</b>				
<b>Project</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Purchase of Carbon Credits <sup>1</sup>	23,723	53,000	55,000	131,723

**Notes:**<sup>1</sup>Cost of project updated since 2008.<sup>2</sup> Excluded from 2008 account as the then estimated cost of the scheme was under €12.7m<sup>3</sup>Cumulative expenditure to 31 December 2008 updated

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5% (25% in the case of administration subheads).

In the latter part of 2009, based on an analysis of expenditure trends, a full review of 2009 requirements and following consultation with the Department of Finance, the Department through the established process of virement transferred savings that arose on various subheads to augment other subhead provisions in order to accommodate identified additional requirements in 2009.

Sub-head	Less/(more) than provided €000	Explanation
A.3.	725	Projected expenditure associated with operation/maintenance of new accommodation in Wexford, and with related consolidation of Dublin accommodation, did not materialise. In addition, there was reduced spending on staff training and development.
A.6.	1,026	Due to delays in completion of new accommodation in Wexford, and a decision by OPW not to take on new leased premises, anticipated fit-out costs were not incurred in 2009.
A.8.	120	Expenditure related to consultancy work was reduced during 2009.
B.1	27,471	Due to the late determination of the estimates and the consequential delay in notification of allocations, expenditure on the local authority housing programme was lower than anticipated.
D.4.	3,277	Recoupment of the Central Fund in respect of expenditure incurred by the NTMA in relation to the acquisition of carbon allowances and credits on behalf of the State was less than expected due to the fact that the Agency purchased fewer credits than anticipated in 2008.
D.5.	2,200	This subhead provides for the cost of Ireland's contribution to the Climate Change Funding Mechanism for developing countries. A successor to the Bonn agreement (the funding mechanism up to 2008) was not agreed at international level in 2009 and, as a result, no expenditure arose in the year.
E.1.	7,000	The provision for the development of biological treatment facilities in Dublin was not expended due to a decision to re-evaluate the proposed approach.
E.2.	(347)	Additional funding was provided to cover all requests for grant payments that were in order for payment in 2009.
F.1.	(26,000)	Additional funding was provided to the Local Government Fund primarily to assist in meeting local authority flood relief related costs.
F.4.	527	This subhead provides local authority capital recoupment for social and community facilities. Expenditure was less than anticipated due to a number of factors, including reduced availability of matching funding and the rate of progress with planning at local level.
F.6.	500	This subhead relates to funds allocated by the Department of Community, Rural and Gaeltacht Affairs from the Dormant Accounts Fund to support proposals which come within the remit of this Department. The time required to complete project selection and contract award resulted in reduced spending in 2009.
G.2.	1,826	Expenditure was lower than anticipated due to reduced time available following finalisation of the allocation for the Built Heritage Capital Programme for 2009.

Sub-head	Less/(more) than provided €000	Explanation
G.3.	8,485	A number of factors gave rise to the savings, including more competitive tender prices; lower maintenance/operation costs; delays in the commencement/completion of capital works and research surveys due to adverse weather; and expected expenditure arising from compensation cases not materialising in the year.
H.1.	(1,750)	Additional funding was provided to An Bord Pleanála to meet shortfalls due to reduced fee income and additional expenditure associated with early retirements.
H.2.	2,490	Expected payments in respect of a number of third party Tribunal costs did not materialise within the year.
H.3.	181	Expenditure was less than anticipated arising from reduced recoupment due to a local authority.

## 4 Receipts

4.1 Appropriations-in-aid	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1. Fees payable by Local Authorities, etc., for audit of their accounts	2,007	2,411	2,543
2. Receipt from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 1993)	650	726	713
3. Receipt from EU for FEOGA element of the Programme for Peace and Reconciliation	—	—	—
4. MET Éireann Receipts	9,439	9,891	9,938
5. Rents (including receipts from lettings of fishing rights, etc.)	125	148	130
6. Services at Visitor Centres	25	14	19
7. Sales of Property	23	55	59
8. Charges at National Parks and Wildlife Sites	600	566	652
9. Miscellaneous Receipts	200	895	163
10. Dormant Accounts Receipts	1,000	500	—
11. Receipts from Pension-related Deductions on Public Service Remuneration	6,930	6,482	—
<b>Total</b>	<b>20,999</b>	<b>21,688</b>	<b>14,217</b>



**Explanation of significant variations**

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
1.	(404)	Demands for audit fees are issued on an ongoing basis as audits are completed. Receipts were higher than expected due to the receipt of outstanding fees.
9.	(695)	Receipts under this heading vary significantly from year to year and are difficult to estimate accurately.
10.	500	This appropriation-in-aid relates to recoupment from the Dormant Accounts Fund for any expenditure arising under subhead F.6. In the event, expenditure from subhead F.6 was less than anticipated in 2009.
11.	448	Receipts were less than estimated due to the decrease in the Department's staff numbers.

**4.2 Extra receipts payable to the Exchequer**

Miscellaneous receipts payable directly to the Exchequer amounted to €2,935,010. These were mainly in respect of costs awarded to the Planning Tribunal, refunds of purchase monies where acquisitions did not proceed, redemption of projects funded under the Capital Assistance Scheme, interest from the bank account used for electronic payments and voluntary surrender of pay.

**5 Employee Numbers and Pay**

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)	1,192	1,332
	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Pay	70,269	71,925
Higher, special or additional duties allowances	391	481
Other allowances	2,999	3,141
Overtime	1,173	2,088
Employer's PRSI	3,939	4,228
<b>Total pay</b>	<b>78,771</b>	<b>81,863</b>

**Note:** The total pay figure is inclusive of pay in subheads A.1., G.2., G.3. and H.2.

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	117	11	21,699	21,248
Other allowances	703	117	22,972	22,494
Overtime	393	25	26,510	44,365

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

### 5.2 Other Remuneration Arrangements

A total of €285,487 was charged to Subhead A.1. in respect of staff assigned to the Fire Services Council (€245,842) and the Rent Tribunal (€39,645).

Seven retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €39,489.

## 6 Miscellaneous Items

### 6.1 EU Funding

The outturn shown in subhead C.1. includes payments in respect of activities co-financed by the EU Cohesion Fund. The outturn shown in subheads G.2. and I.2. includes payments in respect of activities co-financed by the European Regional Development Fund. The outturn shown in subhead G.3. includes payments in respect of activities co-financed under EU LIFE. Estimates of expenditure and actual outturns were as follows:

Subhead	Description	2009 Estimate €000	2009 Outturn €000	2008 Outturn €000
C.1.	Water services investment programme	10,700	10,700	—
G.2.	Built heritage	158	158	—
G.3.	Natural heritage (National Parks and Wildlife Service)	695	695	189
I.2.	Miscellaneous services	2,800	3,222	2,523
		<b>14,353</b>	<b>14,775</b>	<b>2,712</b>

### 6.2 Commissions and Inquiries

	Year of appointment	Cumulative Expenditure to end 2009 €000	2009 Outturn €000	2008 Outturn €000
Tribunal of Inquiry into certain Planning Matters (The Mahon Tribunal (formerly The Flood Tribunal))	1997	89,934	5,910	11,239
		<b>89,934</b>	<b>5,910</b>	<b>11,239</b>

### 6.3 National Lottery Funding

Subhead	Description	2009	2009	2008
		Estimate	Outturn	Outturn
		€000	€000	€000
B.1.	Social housing provision and renewal	2,500	2,500	2,998
B.2.	Affordable housing and other private housing sector supports	3,500	3,500	14,700
G.1.	Grant for An Chomhairle Oidhreachta (Heritage Council) (part funded by National Lottery)	8,282	8,282	9,529
		14,282	14,282	27,227

Details are available on the Department's website at [www.environ.ie](http://www.environ.ie)

### 6.4 Legal Costs

A payment of €198,443 was made in respect of legal costs incurred in a High Court action taken against the Minister in connection with bringing Dáil constituencies into line with census population figures (Department of Finance sanction S74/45/00 of 6 March 2009).

A payment of €200,000 was made in respect of costs arising from a High Court action taken against the Minister in connection with a requirement on candidates to pay a deposit to be placed on the ballot paper for elections to the Dáil and European Parliament (Department of Finance sanction S74/31/94 of 21 August 2009).

A payment of €198,175 was made in settlement of a legal action taken in the High Court against the Minister and North Tipperary County Council in relation to compliance with fire safety requirements (Department of Finance sanction S74/31/94 of 15 December 2009).

### 6.5 Other Miscellaneous Items

Under the provisions of Section 91 of the Finance Act 2004, €3,277,000 of unspent allocation in respect of subhead D.4. was carried forward to 2010.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €1,213,000 from the Vote for 2009 was included in the Estimates for 2010.

In addition to voted moneys, sponsorship totalling €443,369 was also expended on the Tidy Towns Competition.



## **Vote 26: Education and Science**

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## Introduction

As Accounting Officer for Vote 26, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the salaries and expenses of the Office of the Minister for Education and Science, for certain services administered by the Office of the Minister, and for the payment of certain grants and grants-in-aid.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year, and for deferred surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004.

The Statement of Accounting Policies and Principles and notes 1 to 7 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account except for the following.

### Multi-Annual Capital Commitments

Legally Enforceable Capital Commitments are reported on at the threshold of €12.697 million. (S14/03/06)

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the System of Internal Financial Control (SIFC) that operates in the Department of Education and Science.

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.

A wide range of training programmes, including financial systems training, was made available to both new and existing staff in 2009. General training in public financial management was promoted, while specific training in the understanding and use of the Department's Financial Management System (FMS) was provided to staff in all three of the Department's main locations, including training in the use of enhanced reporting tools.

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 Communication Technology and continues to review, enhance and upgrade the ICT infrastructure.

Internal Audit undertakes its work in accordance with an annual work programme which is overseen by the Department's Audit Committee. The audit programme aims to ensure that the effectiveness of internal controls is subject to constant review. The Committee, which has a membership of five (including three external members, one of whom is Chairperson), provides advice in relation to internal control, the risk management environment and audit matters. During 2009 a total of six audit reports were presented to the Committee, including two which were commitments under the National Audit Plan agreed with the European Commission in relation to programmes supported by the European Social Fund. In addition, the Internal Audit Unit reviewed the adequacy of the follow up action from previous audit reports.

**Brigid Mc Manus**

Accounting Officer  
Department of Education and Science  
30 March 2010

## **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 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Education and Skills. 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 2009.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

8 September 2010



## Vote 26 Office of the Minister for Education and Science

### Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
€000	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	66,305	65,005	65,206
A.2. Travel and subsistence	2,110	1,895	2,677
A.3. Incidental expenses	1,655	1,182	2,055
A.4. Postal and telecommunications services	3,310	2,778	3,293
A.5. Office machinery and other office supplies and related services	8,430	4,654	7,923
A.6. Office premises expenses	2,900	1,572	3,129
A.7. Consultancy services	100	53	785
A.8. Regional office service	350	226	395
A.9. Value for Money and Policy Reviews	970	906	813
A.10. National Educational Psychological Service <sup>1</sup>	21,662	18,853	17,137
<b>Other Services</b>			
B.1. Grant-in-aid fund for general expenses of Adult Education Organisations (part funded by National Lottery)	941	941	956
B.2. Transport services	192,000	177,567	185,725
B.3. International activities	1,306	1,078	1,215
B.4. UNESCO contribution and international education exchanges	2,238	2,063	2,173
B.5. Research and development activities	6,000	5,929	6,119
B.6. In career development	30,053	20,234	26,359
B.7. Expenses of National Council for Curriculum and Assessment	4,637	4,637	4,749
B.8. Payments in respect of Local Drugs Task Force Projects (Grant-in-Aid)	3,643	3,643	12,527
B.9. National Council for Special Education	10,974	9,250	8,351
B.10. Educational disadvantage (Dormant Accounts Funding)	13,000	8,594	18,771
B.11. Occupational health strategy for first and second level teachers	2,000	1,602	1,538
B.12. Residential Institutions Redress	150,746	95,244	158,161
B.13. Royal Irish Academy of Music general expenses (Grant-in-Aid)	4,054	3,954	4,083
B.14. Grant-in-Aid fund for general expenses of cultural, scientific and educational organisations (part funded by National Lottery)	230	207	230
B.15. North/South Co-operation funding	1,600	1,373	1,691

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
Other services (cont'd)	€000	€000	€000
B.16. Fund for general expenses of organisations involved in the promotion of Ireland as an international education centre	900	686	845
B.17. Miscellaneous	11,788	9,039	13,364
B.18. Schools information and communication technologies activities	26,320	35,172	12,032
B.19. Commission on Child Abuse	18,978	3,570	15,696
B.20. School Completion Programme	31,000	31,000	28,932
B.21. National Education Welfare Board	9,900	9,630	10,085
B.22. National Qualifications Framework	14,242	10,679	14,435
— <i>Grant-in-Aid for General Expenses of Youth Organisations and other Expenditure in relation to Youth Activities (Part funded by National Lottery)</i> <sup>2</sup>	—	—	43,567
— <i>Grants to colleges providing courses in Irish (Part funded by the National Lottery)</i>	—	—	1,432
— <i>Payments in relation to the winding up of Instiúid Teangeolaíochta Eireann</i>	—	—	10
<b>First level education grants &amp; services</b>			
C.1. Salaries, etc., of teachers	2,145,111	2,105,660	2,009,661
C.2. Model schools - miscellaneous expenses	413	519	421
C.3. Capitation grants towards operating costs of national schools	189,649	184,385	165,634
C.4. Salaries etc. of non-teaching staff in national schools including special needs assistants, caretakers and clerical officers	302,046	303,631	287,098
C.5. Other grants and services	89,007	69,017	97,846
C.6. Superannuation, etc., of teachers	406,000	458,171	385,149
C.7. Special education initiatives	13,080	11,919	11,546
— <i>Library Grants</i>	—	—	2,199
<b>Second level &amp; further education grants &amp; services</b>			
D.1. Salaries, etc., of teachers in secondary, comprehensive and community schools	1,295,385	1,282,934	1,292,787
D.2. Grants to secondary school authorities and other grants and services in respect of secondary schools	105,541	102,939	102,345
D.3. Salaries, etc., of non-teaching staff in secondary, comprehensive and community schools including special needs assistants and clerical officers	49,203	47,393	43,182

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
<b>Second level &amp; further education grants &amp; services (continued)</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
D.4. Superannuation of secondary, comprehensive and community school teachers	284,977	327,090	268,965
D.5. Comprehensive and community schools - running costs	48,533	48,131	47,411
D.6. Annual grants to Vocational Education Committees (excluding certain grants in respect of specialist colleges and student support)	951,677	952,798	933,296
D.7. Payments to Local Authorities in respect of superannuation charges	169,469	218,677	163,764
D.8. Miscellaneous	22,893	20,013	32,203
D.9. Special initiatives adult education	45,758	44,758	44,590
D.10. State Examinations Commission	59,471	56,943	62,054
<b>Third level &amp; further education grants &amp; Services</b>			
E.1. Student support	297,177	306,056	263,606
E.2. University scholarships	1,314	1,316	1,250
E.3. An tÚdarás um Ard-Oideachas - grant- in-aid for general expenses	6,236	5,853	6,101
E.4. An tÚdarás um Ard-Oideachas - general current grants to universities and colleges, institutes of technology and other designated institutions of higher education (grant-in-aid)	1,318,083	1,318,083	1,393,168
E.5. Training colleges for primary teachers excluding those funded through the Higher Education Authority	13,297	12,132	13,032
E.6. Payments in relation to the winding up of St. Catherine's College of Education	200	223	864
E.7. Dublin Dental Hospital - dental education grant (grant-in-aid)	13,231	13,231	12,446
E.8. Dublin Institute for Advanced Studies (grant-in-aid)	8,006	7,905	8,044
E.9. Grant in respect of tuition fees to designated non-Higher Education Authority third-level Institutions	4,489	4,540	4,056
E.10. Miscellaneous	250	203	234
E.11. Grants to certain third level institutions	18,752	18,329	19,688
E.12. Alleviation of disadvantage	17,984	17,984	17,984
E.13. Research and development activities	86,612	86,989	76,293
E.14. Grangegorman Development Agency	1,488	1,032	6,684
E.15. Strategic Innovation Fund	26,000	27,068	16,000
<b>Capital services</b>			
F.1. Building, equipment and furnishing of national schools	422,757	328,946	488,754
F.2. Second-level schools - building grants and capital costs	191,062	197,026	155,278

<b>Capital services (continued)</b>		<b>2009 Estimate provision</b>	<b>2009 Outturn</b>	<b>2008 Outturn</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
F.3. An tÚdarás um Ard-Oideachas - building grants and capital costs for universities and colleges, institutes of technology, designated institutions of higher education, and research and development (grant-in-aid)		199,739	199,687	155,220
F.4. Building grants and capital costs of other third level institutions		250	159	158
F.5. Public private partnership costs		42,220	40,780	29,570
<b>Gross Expenditure</b>		<b>9,491,702</b>	<b>9,355,736</b>	<b>9,295,040</b>
<b>Deduct:</b>				
G. Appropriations-in-aid		<u>570,353</u>	<u>579,521</u>	<u>265,364</u>
<b>Net Expenditure</b>		<u><b>8,921,349</b></u>	<u><b>8,776,215</b></u>	<u><b>9,029,676</b></u>
<b>Surplus for the Year</b>			<b>€145,133,680</b>	<b>€39,275,978</b>
Deferred surrender under Section 91 of the Finance Act 2004			<b>€9,000,000</b>	—
<b>Surplus to be Surrendered</b>			<u><b>€66,133,680</b></u>	<u><b>€39,275,978</b></u>

<sup>1</sup>Subhead A.10. in 2009 in previous years was noted under "Other Services" as Subhead B.21.

<sup>2</sup>The functions in relation to youth organisations and activities were transferred out of Vote 26 with effect from 1st January 2009 to the Office of the Minister for Children and Youth Affairs, (Vote 41).

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	2009 €000	2008 €000
Expenditure on administration		97,124	86,276
Expenditure on services and programmes		9,258,612	9,208,764
<b>Gross expenditure</b>		<b>9,355,736</b>	<b>9,295,040</b>
Deduct			
<b>Appropriations in aid</b>		<b>579,521</b>	<b>265,364</b>
<b>Net expenditure</b>		<b>8,776,215</b>	<b>9,029,676</b>
<b>Changes in capital assets</b>			
Purchases cash		(25,910)	(57,316)
Depreciation		2,133	2,310
Loss on disposals		69,938	88,302
<b>Changes in assets under development</b>			
Cash payments		(34,619)	(62,013)
<b>Changes in net current assets</b>			
Decrease in closing accruals		(11,600)	(9,676)
Decrease in stock		41	(7)
<b>Direct expenditure</b>		<b>8,776,198</b>	<b>8,991,276</b>
Net allied services expenditure	1.1	24,874	21,673
Notional rents		4,334	4,646
<b>Total operating cost</b>		<b>8,805,406</b>	<b>9,017,595</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 26 borne elsewhere

		2009 €000	2008 €000
7	Superannuation and Retired Allowances	18,357	15,556
10	Office of Public Works	5,984	5,532
20	Garda Síochána	185	241
	Central Fund - Ministerial etc. pensions	348	344
		<b>24,874</b>	<b>21,673</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

		<b>2009</b>	<b>2008</b>
	<b>Note</b>	<b>€000</b>	<b>€000</b>
<b>Capital Assets</b>	2.1	94,393	103,202
<b>Capital Assets under Development</b>	2.2	7,861	29,905
		<b>102,254</b>	<b>133,107</b>
<b>Current Assets</b>			
Bank and Cash	2.5	82,265	-7,750
Stocks	2.3	131	172
Prepayments		9,715	7,325
Recoupment of Overpayments		1,522	1,399
Recoupment of Secondment Costs		1,581	1,381
Accrued Income		42,946	20,032
Net Liability from the Exchequer	2.7	—	56
Other debit balances	2.4	11,417	9,360
<b>Total Current Assets</b>		<b>149,577</b>	<b>31,975</b>
<b>Less Current Liabilities</b>			
Accrued expenses		16,736	17,052
Deferred income		—	23
Pension recoupment to Local Authorities		23,037	9,034
Salary recoupment to other Departments and Agencies		6	151
other balance			839
Other credit balances	2.6	2,736	1,666
Net Liability to the Exchequer	2.7	90,946	—
<b>Total Current Liabilities</b>		<b>133,461</b>	<b>28,765</b>
<b>Net Current Assets</b>		<b>16,116</b>	<b>3,210</b>
<b>Net Assets</b>		<b>118,370</b>	<b>136,317</b>

**2.1 Statement of Capital Assets**

	<b>Land and Buildings €000</b>	<b>Furniture and Fittings €000</b>	<b>Office Equipment €000</b>	<b>Total €000</b>
<b>Gross assets</b>				
Cost or valuation at 1 January 2009	97,731	7,542	19,144	124,417
Adjustment to 2008 Closing Figures <sup>1</sup>	(3,676)	—	—	(3,676)
	94,055	7,542	19,144	120,741
Additions <sup>2</sup>	66,270	282	387	66,939
Disposals	(69,900)	(112)	(262)	(70,274)
Cost or valuation at 31 December 2009	90,425	7,712	19,269	117,406
<b>Accumulated Depreciation</b>				
Opening balance at 1 January 2009	—	5,957	15,259	21,216
Depreciation on transfers	—	—	—	—
Depreciation for the year	—	496	1,637	2,133
Depreciation on disposals	—	(95)	(241)	(336)
Cumulative depreciation at 31 December 2009	—	6,358	16,655	23,013
<b>Net Assets at 31 December 2009</b>	<b>90,425</b>	<b>1,354</b>	<b>2,614</b>	<b>94,393</b>
<b>Net Assets at 31 December 2008</b>	<b>97,731</b>	<b>1,586</b>	<b>3,885</b>	<b>103,202</b>

<sup>1</sup>Following a review of the Land and Buildings assets, the opening balances for 2009 have been adjusted to correct an overstatement of the cost of certain assets in the years 2004 to 2007.

<sup>2</sup> Furniture and Fittings totalling €249,000 supplied by the Office of Public Works and charged to the OPW Vote, Vote 10 were provided to the Department. These assets furnished the Department's new office space in Athlone and are included with effect from the 2009 register.

## **General Information Note**

### **1 First Level**

1.1. Thirty (30) first-level sites are owned and controlled/managed by the Minister for Education and Science.

1.2(i) Fifty two (52) Gaelscoileanna and seventeen (17) Multi-Denominational schools are operating on sites owned by the Minister for Education and Science in either permanent or temporary accommodation and are controlled/managed by Boards of Management.

1.2(ii) Two (2) Multi-Denominational, and one (1) Catholic School sites and buildings are held by the Minister for Education and Science under long term lease agreements but are controlled/managed by Boards of Management.

1.2(iii) Nine (9) Model schools, owned/leased by the State, are controlled/managed by Boards of Management.

1.3. The total number of National Schools in operation on 31 December 2009 was three thousand, two hundred and ninety-six (3,296). With the exception of 1.2(i) to 1.2(iii) above the majority of these schools are denominational and owned by the relevant diocesan authority.

1.4. Following the enactment of the Children's Act, 2001, one Children's Detention School vested in the Minister for Education and Science will transfer to the Health Service Executive following the completion of all necessary legal procedures. Three other Children's Detention Schools were previously transferred to the Department of Justice, Equality and Law Reform. One Children's Detention School is vested with the Office of Public Works. The schools are managed by Boards of Management.

### **2 Second Level**

2.1. 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 eight (78) 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-four (254) Vocational schools are vested in Vocational Education Committees under the Vocational Education Act, 1930.

2.2(iii) Three hundred and eighty-two (382) Secondary schools are privately owned.

### **3 Third Level**

3.1. The land and buildings of one (1) third-level institution (Tipperary Rural and Business Development Institute - Thurles Campus) is owned by the Minister for Education and Science and controlled/managed by the Board of Directors.



**2.2 Statement of Capital Assets under Development**

	<b>Construction Contracts</b>	<b>In-House Computer Applications</b>	<b>Totals</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>
Amounts brought forward at 1 January 2009	28,808	1,097	29,905
Adjustments to opening balance <sup>1</sup>	(15,127)	—	(15,127)
Revised Opening Balance for 1 January 2009	13,681	1,097	14,778
Cash payments for the year	33,403	1,216	34,619
Transferred to asset register	(39,315)	(2,221)	(41,536)
Amounts carried forward at 31 December 2009	<u>7,769</u>	<u>92</u>	<u>7,861</u>

<sup>1</sup> Following a review of the asset register for prior year activities, the opening balance of the Construction Contract element of the register was reduced to correct errors arising from the incorrect treatment of assets in previous years.

**2.3 Stocks**

	<b>2009</b>	<b>2008</b>
at 31 December	<b>€000</b>	<b>€000</b>
Stationery	59	76
IT consumables	72	96
	<u>131</u>	<u>172</u>

**2.4 Other Debit Balances**

	<b>2009</b>	<b>2008</b>
at 31 December	<b>€000</b>	<b>€000</b>
Agency Payments to OPW	693	1,481
Sub-Accountants	138	163
Marriage, Retirement and Death Gratuities	2,578	389
Salaries Recoupable	782	158
Schools Broadband Programme	6,970	6,970
Travel Passes	122	96
Due from State - Suspense	11	70
Miscellaneous	123	33
	<u>11,417</u>	<u>9,360</u>

**2.5 Bank and Cash**

	<b>2009</b>	<b>2008</b>
at 31 December	<b>€000</b>	<b>€000</b>
PMG balances and cash	91,036	14,586
Orders outstanding	(8,771)	(22,336)
	<u>82,265</u>	<u>(7,750)</u>

**2.6 Other Credit Balances**

at 31 December

**2009****2008****€000****€000****Amounts due to the State**

Due to State Suspense	540	53
Redress Board	806	662
Pension Refund	343	132
Exchequer Extra Receipts	20	36
Theodens Bequest	—	68
Erasmus Smith Endowment	106	60
Energy Building Programme	772	545
Miscellaneous	149	110
	<u>2,736</u>	<u>1,666</u>

**2.7 Net Liability to/from the Exchequer**

at 31 December

**2009****2008****€000****€000**

Surplus to be surrendered	145,134	39,276
Exchequer grant undrawn	(54,188)	(39,332)
Net liability to the Exchequer	<u>90,946</u>	<u>(56)</u>

**Represented by:****Debtors**

Bank and cash	82,265	(7,750)
Debit balances: suspense	11,406	9,290
Due from the state - suspense	11	70
	<u>93,682</u>	<u>1,610</u>

**Creditors**

Due to State	(540)	(53)
Credit balances: suspense	(2,196)	(1,613)
	<u>(2,736)</u>	<u>(1,666)</u>

90,946	(56)
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**2.8 Commitments**

at 31 December

**2009****2008****€000****€000****A. Global Commitments**

Commitments likely to materialise in subsequent years for:-

Procurement subheads

1,091

1,541

Grant subheads

15,341

7,046

**B. Multi-Annual Capital Commitments****1 Legally Enforceable Capital Commitments**

Expenditure in 2009

796,548

834,414

Commitments to be met in subsequent years

1,039,677

972,954

**2 Legally Enforceable Capital Commitments**

Capital projects involving total expenditure of €12,697,380 or more

	<b>Expenditure to 31 December 2008</b>	<b>Expenditure in 2009</b>	<b>Legally enforceable commitments to be met in subsequent years</b>	<b>Totals</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>Subhead F.2.</b>				
1 Malahide C.S.	13,659	—	208	13,867
2 Rathoath V.S.	12,821	—	133	12,954
3 Youghal C.S.	14,549	—	45	14,594
4 Phibblestown C.C. <sup>1</sup>	—	5,487	14,434	19,921
<b>Subhead F.3.</b>				
5 Cork IT Tourism Building	17,899	401	—	18,300
6 Galway/Mayo Library	28,557	242	—	28,799
7 Waterford IT Tourism and Leisure Building	23,305	951	—	24,256
8 Dundalk - Refurb of Carrolls Facility	3,616	13,653	2,730	19,999
9 Athlone - Engineering Informatics Building	19,549	9,132	7,319	36,000
10 National University of Ireland, Dublin Centre for Synthesis & Chemical Biology	12,971	517	221	13,709
11 National University of Ireland, Cork - Postgraduate Research Library	13,693	1	27	13,721
12 National University of Ireland, Dublin Science Centre	1,343	11,926	4,278	17,547
13 National University of Ireland, Cork IT	28,221	7,279	—	35,500
14 Mary Immaculate College Campus Development Phase 1a/infrastructure	14,946	132	792	15,870
15 Mary Immaculate College Campus Phase 1b/c infrastructure	4,991	12,512	6,640	24,143
16 National University of Ireland, Galway, Engineering School	2,775	6,716	12,809	22,300
17 University of Limerick - Infrastructure Works	12,567	2,133	—	14,700

**C. Capital Costs of Public Private Partnership Projects**

		Expenditure to 31 December 2008	Expenditure in 2009	Balance still outstanding on capital cost of project at delivery	Totals
		€000	€000	€000	€000
1 National Maritime College of Ireland	PPP	13,179	1,460	51,084	65,723
2 Five Schools Bundle PPP <sup>2</sup>		15,267	1,763	76,581	93,611
3 Cork School of Music <sup>2</sup>		9,827	1,288	67,625	78,740

**Notes**

<sup>1</sup>The Phibblestown CC project is a combined Primary/Post-Primary project. The overall project cost is €24.038m which is 82.97% funded by the Department of Education and Science. The remainder is funded by Fingal County Council.

<sup>2</sup>Expenditure on the project is being met from Subhead F.5.

**Note on PPPs**

The Department has to date entered into four separate contracts to design, build, finance, maintain and operate educational accommodation under the Public Private Partnership (PPP) model.

There are two third level projects, the National Maritime College, Cork, and the Cork School of Music as well as the Pilot PPP Schools project. All three contracts are for twenty-five years. The buildings will remain in State ownership for the duration of the contract, with the PPP company being granted a licence to build the facilities, and maintain them for a period of twenty-five years.

**National Maritime College**

The National Maritime College of Ireland (NMCI) PPP Project was completed in October 2004 with Focus Education Ireland as the private sector partner. NMCI was the first third level PPP to be completed and operating in Ireland. The college provides state of the art education and training facilities to service the needs of the Cork Institute of Technology and the non-military needs of the Irish Naval Service.

**Five Pilot Schools PPP**

The five post-primary schools are located in Dunmanway and Ballincollig, Co. Cork, Tubbercurry, Co. Sligo, Clones, Co. Monaghan, and Shannon, Co. Clare. The contract for the Five Schools PPP was signed with Jarvis Projects in November 2001. The operational phase of the schools commenced in January 2003.

**Cork School of Music**

A contract for the design, build, financing and operation of the Cork School of Music was signed with Hochtief in September 2005. The Cork School of Music was completed on 16 July 2007.

**1st Bundle PPP Schools**

A contract for the design, build, financing and operation of the four post primary schools located in Portlaoise, Co. Laois (2 Schools), Banagher and Ferbane (both in Co.Offaly) was signed with Maquarie Partnerships for Ireland in March 2009. It is envisaged that all four schools will become operational in Autumn 2010. Due to commercial sensitivities the financial elements of the contract will not be made public for at least two years after the schools become operational.

**2.9 Matured Liabilities**

Due to internal payment processing deadlines to enable the Department meet commercial bank deadlines for electronic funds transfers, it was not possible to finalise processing of certain bills on hands at year end. Arising from these processing limitations, the Department of Education and Science had matured liabilities totalling € 1,177,009 at 31 December 2009.

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5% (25% in the case of administration subheads A.1. - A.10.).

In compliance with Public Financial Procedures and with the sanction of the Department of Finance, the Department of Education and Science used a financial process known as virement in 2009, as in other years. This allowed for savings on one or more subheads to be used to meet excesses on other subheads. Please refer to the Public Financial Procedures Sections B.1.1.11 and C.2(6-13). As a result of ongoing monitoring of expenditure trends within the Department virement was used on certain subheads where, for example, schemes/projects progressed more rapidly than originally forecast or demand/costs were higher than originally anticipated in 2009.

Also, in the case of capital, and in accordance with the Capital Envelope Agreement, the Department declared a carryover of €79 million to be applied to the Vote 26 Capital Programme in 2010 (details in the 2010 Revised Estimates Volume).

Sub-head	Less/(more) than provided	Explanation
	€000	
A.3.	473	Savings arose due to prioritisation of training requirements, reductions in the cost of training as a result of negotiations with suppliers, and provision of customised in-house training.
A.5.	3,776	The savings arose due to certain IT projects not progressing as quickly as had been anticipated during 2009, mainly as a consequence of internal capacity constraints.
A.6.	1,328	Arising from delays in progressing planned renovation works in the Department's Athlone offices there was a saving on this subhead in 2009.
A.8.	124	Savings principally arose from the slower than anticipated re-location of two of the Departments regional offices and lower operating costs.
B.2.	14,433	The savings arose principally from the efficiencies realised through the re-organisation of school transport services, including taxis, and the reduced demand for services.
B.3.	228	Savings arose principally due to reduced level of expenditure on international activities and lower costs associated with the national and world skills competitions.
B.4.	175	The savings arose due to a favourable Euro - US dollar exchange rate on the contribution paid to UNESCO and to a lower take up of scholarships.
B.6.	9,819	The savings were achieved as a result of efficiencies relating to the amalgamation and consolidation of support services and courses in 2008 and 2009, the restriction of the use of substitution for inservice, and the postponement of some planned inservice provision. Additional savings arose on travel and subsistence (T & S), salaries and professional fees arising from the application of the Financial Emergency Measures in the Public Interest Act, 2009, in conjunction with reduced T&S rates.
B.9.	1,724	The savings principally arose from a reduction in the level of grant paid in 2009 due to an operating surplus in the NCSE 2008 accounts, along with a number of vacancies remaining unfilled during 2009.
B.10.	4,406	The savings arose due to slower drawdown and expenditure from the dormant funds accounts during 2009.
B.11.	398	The savings arose principally due to reductions in costs negotiated with service providers and delays in the roll out of training for the Occupational Health Strategy in 2009.

Sub-head	Less/(more) than provided	Explanation
	€000	
B.12.	55,502	Savings arose principally due to a reduction in the average amount of award paid and to a decline in the number of awards being processed, which was due to the falling rate of receipt by the Board of all necessary documentation required to process an award.
B.15.	227	The savings arose from lower than anticipated expenditure on some projects due to achievement of efficiencies and to a re-organisation by the Department of the method of paying grants to a number of projects.
B.16.	214	The saving principally arose due to the decision not to proceed with the establishment of the new Education Ireland Body.
B.17.	2,749	The savings in this miscellaneous subhead, which has eight subdivisions, are net savings. The savings principally arose due to the operation of the moratorium on public sector numbers leading to a reduction in the anticipated levels of expansion of the Early Literacy programme and to the implementation of a number of cost-saving measures.
B.18.	(8,852)	The excess on the Schools ICT programme arose due to the disbursement of €22m in Primary ICT capital grants in late 2009, which was partly offset by savings in current expenditure.
B.19.	15,408	The saving arose due to the Commission being unable to finalise as many third party legal bills as anticipated for 2009, which arose largely due to the resources of the Commission being diverted towards the publication of the Commission's report during 2009, and subsequently dealing with the aftermath of the report.
B.22.	3,563	The savings arose principally on the current side, due to savings recorded by the agencies across several areas including staffing, advertising, consultancy and professional fees. €1m of capital savings arose due to delays in the roll-out of an IT system in FETAC.
C.2.	(106)	The excess arises due to an increase in the running costs for model schools.
C.5.	19,990	The savings in this subhead are net savings, as there are thirteen subdivisions, with the subhead being miscellaneous in nature. €10m of the saving arises due to lower expenditure on the rental of temporary school accommodation during 2009 as a result of the policy to grant-aid the purchase, rather than rental, of temporary accommodation in certain circumstances. The remainder of the savings arise principally due to a change in the system of payments from September 2009 and the payment of teachers previously funded from the migrant grant subhead moving to being paid from the Department's payroll subhead, in conjunction with slower than predicted expenditure on other miscellaneous initiatives.
C.6.	(52,171)	The excess arose due to higher than anticipated numbers of retirees in 2009, with 438 more teachers retiring than had been estimated. Additionally the continued upward trend in the numbers of pensioners on payroll, together with an increased average rate of pension, contributed to the excess.
C.7.	1,161	The high turnover of staff in the ABA pilot scheme centres contributed to the lower than anticipated drawdown of funding from the subhead in 2009. Estimates were based on staff progressing on the salary scale, but the spend reflected the replacement staff who commenced at the first point of the scale.

Sub-head	Less/(more) than provided	Explanation
	€000	
D.4.	(42,113)	The excess arose due to higher than anticipated numbers of retirees in 2009, 329 more teachers retired, than had been estimated. Additionally the continued upward trend in the numbers of pensioners on payroll, together with an increased average rate of pension, contributed to the excess.
D.7.	(49,208)	The excess arose due to the increased level of retirements in the VEC Sector in 2009, with 551 more lump sums being paid in respect of former employees of VEC's and IOT's than had been estimated. In addition, the number of individuals on the VEC/IOT pension payrolls increased by 708, which also contributed to the excess.
D.8.	2,880	The savings on this subhead are net savings, as there are thirteen subdivisions within this subhead which is miscellaneous in nature. The savings in 2009 largely arose due to overestimation on certain subheads which are difficult to predict.
E.3.	383	The saving resulted from the measures introduced in order to reduce public sector expenditure during 2009, including the moratorium on public sector numbers.
E.5.	1,165	Savings arose due to higher rates of student registration fees with a corresponding reduction in the net amount of capitation grant payable in 2009.
E.14.	456	Savings arose due to slower than anticipated progress on the strategic plan for Grangegorman in 2009.
F.1.	93,811	The savings on the primary capital subhead arise largely due to delays experienced in progressing large scale projects to site and construction during 2009. While certain of the savings were utilised to support virement in the F.2. and B.18. subheads the most of the savings were carried over to spend on large scale projects under this subhead in 2010.

## 4 Receipts

### 4.1 Appropriations-in-aid

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
<b>G.1. Administration and Other Services Receipts</b>			
1. EU Travel Receipts	1	—	—
2. Contributions from the EU for educational activities	25	—	74
3. Receipts from the European Social Fund	21,840	36,102	29,294
4. Receipts in respect of Peace Programme	99	6	1
5. Miscellaneous	400	2,168	1,420
6. Dormant Accounts Funding	13,000	8,404	18,771
7. Superannuation Scheme National Education Welfare Board	356	382	370
<b>G.2. First Level Receipts</b>			
1. Superannuation, etc., of National Teachers:			
(i) Refunds of gratuities under Superannuation Schemes, 1934 to 1958, etc.	460	668	497
(ii) Contributions to the Superannuation Schemes	89,382	86,086	82,297
(iii) Contributions to Teachers' Spouses and Children's Pensions Scheme	27,765	29,304	26,908
2. Miscellaneous	550	2,069	2,642
3. Contributions to Superannuation Scheme for Special Needs Assistants, Caretakers and Clerical Staff in National Schools (Subhead C.4.)	6,300	7,240	6,449
4. Recoupment of salaries, etc., of teachers on secondment and recovery of overpayments of salary	5,332	6,150	5,188
5. Handling charge involved in making certain deductions from teachers' salaries	315	309	308
—Contributions to Pension Scheme for non teaching staff of centres for young offenders <sup>1</sup>	—	—	—
<b>G.3. Second Level and Further Education Receipts</b>			
1. Superannuation, etc., of Secondary, Comprehensive and Community School Teachers:			
(i) Contributions to Secondary Teachers' Superannuation Scheme	67,090	67,787	62,060
(ii) Contributions to Secondary Teachers' Spouses and Children's Pension Scheme	19,949	19,308	18,118
(iii) Refund of Gratuities under Secondary Teachers' Superannuation Scheme	34	125	119
2. Repeat Leaving Certificate course fees	70	142	69
3. Miscellaneous	450	1,882	2,150
4. Contributions to Superannuation Scheme for Special Needs Assistants and Clerical Assistants in Secondary Schools (Subhead D.3.)	1,140	1,054	1,048



	2009 Estimated €000	2009 Realised €000	2008 Realised €000
5. Recoupment of salaries, etc., of teachers on secondment and recovery of overpayments of salary	7,753	6,159	7,379
<b>G.3. Second Level and Further Education Receipts</b>			
6. Handling charge involved in making certain deductions from teachers' salaries	201	191	203
<b>G.4. Pension Levy</b>			
1. Receipts from Pension-related Deduction on Public Service Remuneration	307,841	303,985	—
<b>Total</b>	<b>570,353</b>	<b>579,521</b>	<b>265,364</b>

<sup>1</sup>The Centres for Youth Offenders were transferred to the Department of Justice, Equality and Law Reform in 2007. The subhead was removed from Vote 26 in the 2009 Revised Estimates Volume.

**Explanation of significant variations**

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

<b>Heading</b>	<b>Less/(more) than estimated €000</b>	<b>Explanation</b>
<b>G.1.</b>		
3.	(14,262)	Surplus ESF receipts arose due to the payment of an ESF advance payment of €3.2m, along with an agreement by the EU Commission during 2009 to the introduction of increased ESF aid rates with retrospective effect from 1 January 2007.
5.	(1,768)	Surplus miscellaneous receipts arose due to the recoupment of shared services costs, recoupment of a contribution towards the Schools Broadband Programme, the recoupment of social insurance benefits along with other ad-hoc receipts which are difficult to estimate.
6.	4,596	This subhead is utilised to bring to account receipts associated with expenditure incurred on the Dormant Funds Scheme under Subhead B.10. Income to subhead G.1.6. is linked to expenditure from subhead B.10. making it Exchequer neutral. A shortfall in receipts arose as a result of the savings under subhead B.10.
<b>G.2.</b>		
1.1.	(208)	The receipts under this subhead are generally once-off payments made by primary teachers to repay previous gratuities received so as to restore previous service for pension purposes. A surplus arose due to the high numbers of teacher retirements in 2009.
1.3.	(1,539)	Surplus receipts arose due to significantly higher number of teachers retiring, with a consequential increase in the amount of pension contributions paid.
2.	(1,519)	Surplus miscellaneous receipts arose due to the recoupment of social insurance benefits, redundancy rebates, recoupment of overpayments, refunds arising from the cancellation of payable orders and out-of-date uncashed payable orders along with other ad-hoc receipts which are difficult to estimate annually.
3.	(940)	Surplus receipts arose due to increased salary costs which resulted in a corresponding increase in pension receipts. Additionally the level of pension buyback from Caretakers was higher than anticipated.
<b>G.2.</b>		
4.	(818)	The surplus is largely due to the recoupment of secondment receipts from previous years being higher than anticipated.
<b>G.3.</b>		
3.	(1,432)	Surplus receipts arose principally due to the payover of €1.063m under the terms of the Fingal Model Agreement to support enhanced capital facilities. The remainder of the receipts largely arose from the recoupment of social insurance benefits, recoupment of overpayments, refunds arising from the cancellation of payable orders and out-of-date uncashed payable orders.
5.	1,594	The shortfall arises as a result of overestimation of the level of receipts anticipated for 2009.

**4.2 Extra receipts payable to the Exchequer**

	<b>€000</b>
Teaching Council arrears of superannuation contributions <sup>1</sup>	287
Exchequer Extra Receipts - Pension Contributions	36
Witness Expenses	2

<sup>1</sup>The Department received this amount in 2009 from the Council in respect of accumulated superannuation contributions up to 31 December 2008. The Department of Finance directed that the sum be paid over as Exchequer extra receipts. From 2010, superannuation receipts for the Teaching Council are being brought to account in subhead G.1.7.

## 5 Employee Numbers and Pay

	2009	2008
<b>Number of staff</b> (full time equivalents)	95,152	96,869

The number of staff noted above relates to the Education Sector

	2009 €000	2008 €000
Pay	59,850	59,339
Higher, special or additional duties allowances	587	534
Other allowances	193	370
Overtime	605	1,181
Employer's PRSI	3,770	3,782
<b>Total pay</b>	<b>65,005</b>	<b>65,206</b>

The financial details in this table relate solely to staff paid from the Administrative subhead A.1.  
Staff Salaries.

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	164	7	38,627	20,187
Other allowances	117	2	12,864	19,000
Overtime and extra attendance	273	12	23,766	36,750

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

The details of allowances and overtime payments in this table relate solely to staff paid from the Administrative budget subheads A.1. and A.10.

## 6 Miscellaneous Items

### 6.1 National Lottery Funding

The subheads in Vote 26 from which the National Lottery sourced funding was paid are noted below. A full list is available on the Department's website ([www.education.ie](http://www.education.ie))

Recipients of Funding from National Lottery	2009 €000	2008 €000
Expenses of Adult Education Organisations (Subhead B.1.)	941	956
Cultural Activities (Subhead B.14.)	207	230
General Expenses of Youth Organisations and Other Expenditure in Relation to Youth Activities (Subhead B.9.) <sup>1</sup>	—	43,567
Irish Language (Subhead B.10.) <sup>2</sup>	—	1,432
Total	1,148	46,185

<sup>1</sup>Functions in relation to Youth Organisations and Youth Activities were transferred out of Vote 26 with effect from 1 January 2009, to Vote 41( Office of the Minister for Children and Youth Affairs).

<sup>2</sup>Arising from the challenging economic environment, a number of specialist grants including the subhead known as B.10. "Irish Language" subhead, was closed with effect from 31 December 2008.

### 6.2 EU Funding

The amount of €36,102,110 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.9., E.4., E.11. and E.12.

### 6.3 Commissions and Enquiries

	Year of appointment	Cumulative Expenditure to 31 December 2009 €000	Expenditure in 2009 €000	Expenditure in 2008 €000
Commission to Inquire into Child Abuse	1999	62,933	3,570	15,696
Residential Institutions Review Committee	2003	5,115	937	1,177
Commission on School Accommodation	1996	3,505	25	316
Inquiry into Kilkenny City Vocational School <sup>1</sup>	2006	267	106	85
		71,820	4,638	17,274

<sup>1</sup>The cumulative expenditure incurred by the Inquiry into Kilkenny City Vocational School was understated in error by €3,933 in the 2008 Accounts. Cumulative expenditure on the Inquiry to end 2008 should have been reflected as €161,077 in the 2008 accounts.

## 6.4 Contingent Liability

There will be further payments associated with the Commission to Inquire into Child Abuse and the Redress Board. Final costs cannot be determined at this point as the work of both bodies is ongoing.

Expenditure for the Commission to Inquire into Child Abuse from inception, to the end of 2009, was €62,933,104. At this point, it is estimated that a provision in the region of €30 - €40 million may be required to meet remaining costs of the Commission. This is a tentative provision, given that the Commission has yet to negotiate on a large volume of third party legal representation costs.

Expenditure associated with the Redress Board to the end of 2009 was €999,054,093 at which time some 13,745 applications had been processed out of a total of approximately 14,633 (including 185 late applications) received by the Board. At this point it is estimated that additional costs of up to some €75 million may arise. Based on average awards, this estimate is tentative given that the Board had just over 880 applications to process at the end of 2009 and that the level of award in these remaining cases may vary from the average.

## 6.5 Legal costs and compensation

Expenditure under Subhead B.24. includes awards totalling €435,000 in respect of four redress cases. Legal costs totalling €379,988 were also incurred in these four cases and twenty three other cases. Medical and other fees totalling €1,722 were paid in respect of one of the award cases and in one other case. (S18/10/04)

Expenditure under Subhead C.5. includes awards totalling €10,000 to three claimants in respect of an Equality Tribunal's decision. (S18/9/09)

Expenditure under Subhead C.5. includes legal costs of €78,897, which arose from a judicial review relating to the employment of a staff member of a Child and Adolescent Centre. (S18/10/04)

Expenditure under Subhead D.8. includes a settlement of €105,000 in respect of an accident at a Community and Comprehensive School. Legal fees of €47,325 were also paid in respect of this case. (S18/10/04)

## 6.6 Other miscellaneous

Under the provisions of Section 91 of the Finance Act 2004, €79m of unspent allocation in respect of the Capital element of subhead B.18. and also in respect of subhead F.1. is carried forward to 2010 as a deferred surrender.

Expenditure under Subheads C.5. and D.8. included amounts totalling €38,818,924 in respect of temporary school premises.

Section 23 of the Residential Institutions Redress Act 2002 provided for the establishment of a Special Account to be funded from "moneys provided by the Oireachtas" and by "a person, with the consent of the Minister (for Education and Science) and the Minister for Finance". In addition to moneys provided by the Oireachtas, funding for the Special Account comes from moneys contributed under the terms of the Indemnity Agreement between the State and the contributing congregations. The first Schedule of the Agreement contains a list of the contributing congregations. Moneys from the Special Account are used to pay awards made by the Residential Institutions Redress Board and the costs of the Board in administering the Act. The accounts are subject to audit by the Comptroller and Auditor General.

## 7 Miscellaneous accounts

<b>7.1 Non Voted Accounts</b>	<b>Securities €000</b>	<b>Cash €000</b>	<b>Total €000</b>	<b>Total 2008 €000</b>
Securities Balance on 1 January 2009	1,094	—	1,094	1,046
Securities Redeemed	(331)	331	—	(48)
Net Transfer from Income Account	—	(14)	(14)	51
Securities Purchased	343	(317)	26	(3)
Balances on 31 December 2009	<u>1,106</u>	<u>—</u>	<u>1,106</u>	<u>1,046</u>

### Receipts and Payments Account for the year ended 31 December 2009

Balances on 1 January 2009	79	89
Receipts	384	67
Transfer to Income Account	—	(51)
Payments	(349)	(26)
Balances on 31 December 2009	<u>114</u>	<u>79</u>

<sup>1</sup>Due to a transposition error in the 2008 Non Voted Accounts, the credit sum of €48,409 was reflected as the closing cash balance in the Capital account. The end 2008 Capital account cash balance should have been reflected as zero. During 2008, securities redeemed totalled €24,202, a fund transfer from the income account totalled €50,659, reflecting total income to the capital account of €74,866. Expenditure from the Capital account on new stock totalled €74,866.

## 7.2 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 2009, in respect of Capital and Income

	<b>Securities €000</b>	<b>Cash €000</b>	<b>Total €000</b>	<b>Total 2008 €000</b>
Balance on 1 January	591	—	591	539
Securities Redeemed	(133)	133	—	—
Transfer from Income Account	—	3	3	55
Securities Purchased	143	(136)	7	(4)
Balances on 31 December	<u>601</u>	<u>—</u>	<u>601</u>	<u>590</u>

<b>Receipts and Payments Account for the year ended 31 December</b>	<b>2009 €000</b>	<b>2008 €000</b>
Balances on 1 January	8	52
Receipts	148	134
Transfer to Capital Account	(136)	(55)
Payments	—	(123)
Balances on 31 December	<u>20</u>	<u>8</u>

<b>7.3 Grant in Aid Fund 2009</b>	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Subhead B.1. - Fund for General Expenses of Adult Education Organisations (National Lottery Funded) <sup>1</sup>	941	956
Subheads B.8. -Payments in respect of Local Drugs Task Force projects <sup>1</sup>		
National Lottery <sup>2</sup>	—	43,567
Exchequer <sup>2</sup>	3,643	12,527
Subhead B.14. - Fund for General Expenses of Cultural, Scientific and Educational Organisations (National Lottery Funded)	207	230
	<b>4,791</b>	<b>57,280</b>

<sup>1</sup> With effect from 2009, Subhead B.8. solely funds projects in respect of Local Drugs Task Forces (LDTF). Prior to 2009, expenditure under subhead B.8. also included expenditure in relation to youth organisations and activities.

<sup>2</sup> Grant in Aid funding from Vote 26 in 2008 provided funding for Youth Organisations and Youth Activities from subhead B.8. (€12.527 million Exchequer funded) and B.9. (€43.567 million part funded by the National Lottery). As the functions in relation to Youth organisations and activities were transferred out of Vote 26 with effect from 1 January 2009 to the Office of the Minister for Children and Youth Affairs (Vote 41).



## **Vote 27: Community, Rural and Gaeltacht Affairs**

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## Introduction

As Accounting Officer for Vote 27, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 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.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

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

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### Statement on Internal Financial Control

A statement on internal financial controls in the standard format for the year ended 31 December 2009 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:

1. The Department, through the implementation of the Performance Management Development System, provides access to, and encourages staff to avail of, training in a wide range of programmes, financial and otherwise. In 2009, training in the Department's Financial Management System (FMS) was made available to staff on an individual and group basis, as appropriate. Additionally, managers and other key users were provided with training and support in the use of a management tool to facilitate interrogation of the Department's FMS.
2. Through the IT Steering Committee, chaired at Assistant Secretary level, the Department reviews and oversees the enhancement of its ICT infrastructure and systems. Significant steps taken in 2009 included a programme of replacement of servers and PCs, and the installation of new IT network links between the Department's main offices.
3. The Department's Risk Steering Committee, chaired at Assistant Secretary level, maintained an overview of risk management across the Department - including reporting arrangements on the high-level risks facing the Department, and related mitigation strategies and associated measures. In addition, through the Business Planning process, line managers are required to link risk management to the achievement of objectives.

4. A number of mechanisms are in place to review and evaluate the Department's financial management and control systems on an ongoing basis. These include a Senior Financial Management Group, the Expenditure Committee, Inspection Services, the Gaeltacht Inspectorate and the Internal Audit Unit. In addition, the Department's independent Audit Committee (which has three external members, including the Chairperson) reviews the work of the Internal Audit Unit, with particular reference to the over-arching focus on controls. The Department's Accreditation Review Group also supports EU accreditation and control requirements arising in respect of the EU co-funded rural development programme.

**SEOSAMH Ó HAGHMAILL**

Accounting Officer  
Department of Community, Rural and Gaelteacht Affairs  
31 March 2010

## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Office of the Minister for Community, Rural and Gaeltacht Affairs for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the period ended 31 December 2009.

Chapter 24 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

7 September 2010

## Vote 27 Community, Rural and Gaeltacht Affairs

### Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
€000	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	14,723	14,514	14,840
A.2. Travel and subsistence	645	457	873
A.3. Incidental expenses	1,224	644	1,174
A.4. Postal and telecommunications	423	429	487
A.5. Office machinery and other office supplies and related services	1,283	992	1,794
A.6. Office premises expenses	342	291	595
A.7. Consultancy services	209	135	273
A.8. Value for money and policy reviews	108	3	198
<b>Developing Communities</b>			
B.1. Supports for Community and Voluntary Sector (part funded by National Lottery)	15,600	15,836	18,875
B.2. Community Services Programme	50,650	50,394	47,233
B.3. Local and Community Development Programmes (part funded by National Lottery)	74,640	73,393	84,859
B.4. Charities Regulation	200	181	76
B.5. RAPID	7,490	10,406	9,578
B.6. Dormant Accounts - Administration	1,786	1,717	2,000
B.7. Initiatives Tackling Economic and Social Disadvantage (Dormant Accounts funded)	12,950	8,916	8,521
<b>Tackling Drugs Misuse</b>			
C. Drugs Initiative	40,611	39,377	65,207
<b>Rural Development</b>			
D.1. Western Development Commission	2,246	2,158	2,516
D.2. Western Investment Fund	2,300	2,300	3,995
D.3. Rural Recreation and Rural Development Schemes	5,615	5,335	5,241
D.4. Rural Social Scheme			
	<i>Original</i> 49,401		
	<i>Supplementary</i> (1,000)		
D.5. LEADER - Rural Economy Sub-Programme 2007 - 2013	48,401	48,344	33,311
- Rural Social Scheme (Dormant Accounts Funded)	27,000	20,943	1,351
	—	—	16,000

Service		2009 Estimate €000	2009 Outturn €000	2008 Outturn €000
D.6. Ceantair Laga Árd-Riachtanais (CLÁR)		16,860	13,598	24,179
- LEADER/National Rural Development		—	—	10,518
<b>Gaelteacht and Islands Development</b>				
E.1. Gaelteacht Housing - Grants under the Housing (Gaelteacht) Acts 1929 to 2001		2,950	4,954	5,000
E.2. Gaelteacht Cultural and Social Schemes		8,900	9,900	12,664
E.3. Gaelteacht Community and Recreational Facilities		4,800	4,660	4,867
E.4. Gaelteacht Improvement Schemes		4,200	4,200	6,633
E.5. Islands - Transport and Other Services		5,700	5,664	5,100
E.6. Islands - Infrastructure		23,732	19,732	32,978
E.7. Údarás na Gaelteachta - Administration		11,800	11,800	13,881
E.8. Údarás na Gaelteachta - Current Programme Expenditure		4,185	4,185	4,673
E.9. Údarás na Gaelteachta - Grants for Projects and Capital Expenditure on Premises		19,650	21,650	25,500
E.10. Údarás na Gaelteachta - Election		1	—	—
<b>Promotion and maintenance of the Irish language</b>				
F.1. Payments to Ciste na Gaeilge (part funded by National Lottery)				
	<i>Original</i>	6,470		
	<i>Supplementary</i>	(299)	6,171	5,837
F.2. An Coimisinéir Teanga		960	831	5,216
F.3. Advanced Irish language skills initiative				831
	<i>Original</i>	944		
	<i>Supplementary</i>	1,300	2,244	2,234
				1,373
<b>North-South Co-Operation</b>				
G.1. An Foras Teanga		16,830	16,216	18,670
G.2. Waterways Ireland		36,500	34,504	38,140
G.3. Programme for Peace and Reconciliation/INTERREG		1,772	1,956	11,201
<b>Gross Expenditure</b>				
	<i>Original</i>	475,700		
	<i>Supplementary</i>	1	475,701	458,686
				540,421
<b>Deduct:</b>				
H. Appropriations-in-aid		31,828	18,234	49,941
<b>Net Expenditure</b>				
	<i>Original</i>	443,872		
	<i>Supplementary</i>	1	443,873	440,452
				490,480
<b>Surplus for the year</b>			<b>€3,420,487</b>	<b>€18,114,898</b>
- Subhead retired in 2009				

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			17,465	20,234
Expenditure on services and programmes			441,221	520,187
<b>Gross expenditure</b>			<b>458,686</b>	<b>540,421</b>
Deduct				
<b>Appropriations in aid</b>			<b>18,234</b>	<b>49,941</b>
<b>Net expenditure</b>			<b>440,452</b>	<b>490,480</b>
<b>Changes in capital assets</b>				
Purchases Cash		(342)		
Disposals Cash		1		
Depreciation		977		
Loss on Disposals		23	659	(120)
<b>Changes in assets under development</b>				
Cash payments			(868)	(5,076)
<b>Changes in net current assets</b>				
Decrease in closing accruals		(2,873)		
Increase in stock		(8)		
			(2,881)	(3,901)
<b>Direct expenditure</b>			<b>437,362</b>	<b>481,383</b>
Net allied services expenditure	1.1		6,341	8,398
Notional rents			612	649
<b>Total operating cost</b>			<b>444,315</b>	<b>490,430</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 27 borne elsewhere

		2009 €000	2008 €000
7	Superannuation and Retired Allowances	4,170	3,491
10	Office of Public Works	1,931	4,652
20	Garda Síochána	182	197
	Central Fund - Ministerial etc. pensions	58	58
		<b>6,341</b>	<b>8,398</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

	<b>Note</b>	<b>2009 €000</b>	<b>2008 €000</b>
<b>Capital Assets</b>	2.1	1,418	2,067
<b>Capital Assets under Development</b>	2.2	7,830	6,962
		<b>9,248</b>	<b>9,029</b>
<b>Current Assets</b>			
PMG Balance and Cash	2.3	(1,767)	(5,348)
Orders Outstanding	2.3	(78)	(260)
Stocks	2.4	57	49
Loans Outstanding	7.0	276	233
Prepayments		298	384
Accrued income		11,230	8,342
Other debit balances	2.5	2,791	5,790
<b>Total Current Assets</b>		<b>12,807</b>	<b>9,190</b>
<b>Less Current Liabilities</b>			
Accrued expenses		75	137
Other credit balances	2.6	18	11
Net Liability to the Exchequer	2.7	928	171
<b>Total Current Liabilities</b>		<b>1,021</b>	<b>319</b>
<b>Net Current Assets</b>		<b>11,786</b>	<b>8,871</b>
<b>Net Assets</b>		<b>21,034</b>	<b>17,900</b>



**2.1 Statement of Capital Assets**

	Plant and Machinery €000	Furniture and Fittings €000	Office Equipment €000	Total €000
<b>Gross assets</b>				
Cost or valuation at 1 January 2009	99	748	6,466	7,313
Transfers	—	—	—	—
Additions	—	22	329	351
Disposals	(58)	(37)	(656)	(751)
Cost or valuation at 31 December 2009	41	733	6,139	6,913
<b>Accumulated Depreciation</b>				
Opening balance at 1 January 2009	62	394	4,790	5,246
Depreciation on transfers	—	—	—	—
Depreciation for the year	4	68	905	977
Depreciation on disposals	(58)	(25)	(645)	(728)
Cumulative depreciation at 31 December 2009	8	437	5,050	5,495
<b>Net Assets at 31 December 2009</b>	33	296	1,089	1,418
<b>Net Assets at 31 December 2008</b>	37	354	1,676	2,067

**2.2 Statement of Capital Assets under Development**

	Development of Projects €000
Amounts brought forward at 1 January 2009	6,962
Cash payments for the year	868
Transferred to asset register	—
Amounts carried forward at 31 December 2009	7,830

**2.3 Bank and Cash**

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	(1,767)	(5,348)
Orders outstanding	(78)	(260)
	(1,845)	(5,608)

<b>2.4 Stocks</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
Stationery and miscellaneous items	22	26
IT consumables	35	23
	<u>57</u>	<u>49</u>
<b>2.5 Other Debit Balances</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
Advances to Pobal	2,343	5,697
Advances to Drugs Task Forces	178	—
Advances to An Foras Teanga	205	—
Advances to An Coimisinéir Teanga	34	—
Other debit suspense items	31	93
	<u>2,791</u>	<u>5,790</u>
<b>2.6 Other Credit Balances</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
<b>Amounts due to the state</b>		
Due to the State (PAYE, PRSI, Income Levy & VAT)	14	—
Exchequer Extra Receipts	—	11
	<u>14</u>	<u>11</u>
Payroll deductions held in suspense	4	—
Other credit suspense items	—	—
	<u>18</u>	<u>11</u>

**2.7 Net Liability to the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	3,421	18,115
Exchequer grant undrawn	(2,493)	(17,944)
Net liability to the Exchequer	<u>928</u>	<u>171</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit balances: suspense	2,791	5,790
Net PMG position and cash	(1,845)	(5,608)
	<u>946</u>	<u>182</u>
<b>Creditors</b>		
Due to State	(14)	(11)
Credit balances: suspense	(4)	—
	<u>(18)</u>	<u>(11)</u>
	<u>928</u>	<u>171</u>

**2.8 Commitments**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>

**(A) Global Commitments**

241,047 209,123

The figure for non-capital commitments likely to arise in 2010 and subsequent years is estimated to be €241,046,694.

**(B) Multi-annual Capital Commitments**

The following table details expenditure in 2009 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2009:

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Expenditure	89,306	115,336
Commitments to be met in subsequent years	106,165	174,825

**(C) Major Capital Projects**

Expenditure was incurred on three projects during 2009 where the total estimated cost of each project will exceed €6.5 million. Particulars of the projects are:

<b>Project</b>	<b>Cumulative Expenditure to 31 December 2008</b>	<b>Prior Year Expenditure Adjustment</b>	<b>Expenditure in 2009</b>	<b>Subsequent years</b>	<b>Total</b>	<b>Expenditure in 2008</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Cill Ronáin Pier	17,450	—	14,096	9,339	40,885	17,386
Caladh Mór Pier <sup>1</sup>	13,411	380	—	180	13,971	5,684
Inishboffin Coastal Protection	6,658	—	485	1	7,144	922

<sup>1</sup> Following a review of expenditure on Caladh Mór Pier, the total commitment amount has increased by €204,046, within the terms of Department of Finance sanction.

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided, after any supplementary estimate adjustments, by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided €000	Explanation
A.2.	188	Savings arose primarily due to a reduction in rates payable for travel and subsistence effective from March 2009 and from measures taken to reduce the Department's levels of official travel.
A.3.	580	The savings arose mainly from the continuation of measures adopted on foot of a Government Decision in July 2008 to achieve Departmental administration savings.
A.8.	105	The savings arose mainly from the continuation of measures adopted on foot of a Government Decision in July 2008 to achieve Departmental administration savings and as a result of changes introduced by the Department of Finance on the procedures for conducting VFM Reviews.
B.5.	(2,916)	A number of liabilities under certain measures - relating mainly to Sports Capital Grants, Playgrounds and Small-Scale Grants for Schools - matured earlier than had been expected.
B.7.	4,034	Savings arose due to a delay in the commencement of certain projects under the Flagship and RAPID Additionality Measures.
D.3.	280	Savings arose during the year as some Rural Recreation projects were either delayed or did not come on stream as planned.
D.5.	6,057	Savings arose due to unanticipated delays in the finalisation of the cohesion process for the Local Action Groups which deliver the Programme. In addition, certain projects of a capital nature required a significant lead-in time.
D.6.	3,262	There was a slower than anticipated drawdown from other Government Departments, local authorities and agencies, which resulted in lower expenditure under CLÁR.
E.1.	(2,004)	While the scheme was suspended in April 2009, the necessity for additional payments arose from the processing of arrears cases.
E.2.	(1,000)	Expenditure was greater than anticipated under some of the demand-led schemes for which it is not possible to estimate the uptake accurately in advance, notably Scéim na bhFoghlaimoirí Gaeilge.
E.6.	4,000	Savings arose due to delays in construction works at Clifden Airstrip on foot of an appeal to An Bord Pleanála and at Cill Rónáin Harbour because of the need for additional blasting works.
E.9.	(2,000)	Extra funding was allocated to meet capital liabilities, primarily on foot of a shortfall in projected income to Údarás na Gaeltachta from sale of assets.
F.1.	334	Savings arose during the year as some projects did not come on stream as early as had been expected.
F.2.	129	Savings arose primarily due to measures taken to reduce administrative costs.
G.2.	1,996	Savings arose due to administrative efficiency measures adopted by Waterways Ireland and from suspension of work on certain capital projects because of high water levels.
G.3.	(184)	A change in the programme period from 7 years to 5 years resulted in the need for increased funding to meet expenditure requirements.

## 4 Receipts

4.1 Appropriations-in-aid	2009	2009	2008
	Estimated €000	Realised €000	Realised €000
1. Miscellaneous Receipts Pay	289	856	692
2. Miscellaneous Receipts Non-Pay	1,170	56	42
3. Programme for Peace and Reconciliation	3,000	—	5,331
4. Rural Development Schemes	—	—	—
5. LEADER, INTERREG and Peace Programme	—	744	7,990
6. Dormant Accounts - Administration	1,786	1,718	2,000
7. Dormant Accounts - Programme Expenditure	12,950	7,739	9,698
8. Transfer from Dormant Accounts Fund for Rural Social Scheme	—	—	16,000
9. LEADER Rural Economy Sub-Programme 2007 - 2013	11,000	5,401	8,190
10. Receipts from Pension-related Deduction on Public Service Remuneration	1,633	1,720	—
<b>Total</b>	<b>31,828</b>	<b>18,234</b>	<b>49,943</b>

### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated, after any supplementary estimate adjustments, by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
1	(567)	The variation is due principally to adjustments under the Waterways Ireland Pensions Scheme, as a result of a review of the scheme carried out in 2009.
2	1,114	Anticipated receipts on foot of co-funded health-related schemes did not materialise.
3	3,000	Receipts expected from the Programme's paying authority in Northern Ireland did not materialise.
5	(744)	A payment expected in 2010 from the EU in relation to the LEADER+ programme was received earlier than anticipated.
7	5,211	The shortfall in receipts arose due to a delay in the commencement of certain projects and a timing issue in relation to a drawdown from the Dormant Accounts Fund.
9	5,599	The lower than expected receipts from the EU were due to unanticipated delays in the finalisation of the cohesion process for the Local Action Groups, while significant lead-in times were required for certain projects of a capital nature.

### 4.2 Extra receipts payable to the Exchequer

	2009 €000	2008 €000
Prior Year Refunded Grants	273	654
Miscellaneous	60	10
	<b>333</b>	<b>664</b>

## 5 Employee Numbers and Pay

	2009	2008
Number of staff at year end (full time equivalents)	251	275
	2009	2008
	€000	€000
Pay	14,413	14,498
Higher, special or additional duties allowances	233	295
Other allowances	39	94
Overtime	73	142
Employer's PRSI	646	699
<b>Total pay</b>	<b>15,404</b>	<b>15,728</b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	48	6	30,920	25,142
Other allowances	21	2	12,804	15,160
Overtime	15	3	14,140	13,631

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

## 6 Miscellaneous Items

### 6.1 National Lottery Funding

Under subheads F.1., B.1. and B.3., a total of €38.901 million, which was part funded by the National Lottery, was paid to promoters under certain programmes. The programme areas in question and the amounts paid are summarised below. A full list is available on the Department's website ([www.pobail.ie](http://www.pobail.ie)).

#### Subheads Part Funded by the National Lottery - Payments in the year ended 31 December 2009

Subhead	2009 €000	2008 €000
F.1. Payments to Ciste na Gaeilge	5,837	5,184
B.1. Grants for Community and Voluntary Services	11,220	12,229
B.3. Local and Community Development Programmes	21,844	25,863
	<b>38,901</b>	<b>43,276</b>

### 6.2 Write-offs

An amount of €22,059 was written-off as ineligible project expenditure under the Peace II Programme. Appropriate sanction was received from the Department of Finance.

### 6.3 EU Funding

The 2009 outturns for subheads D.5., E.7., E.9. and G.3. include expenditure in respect of activities co-financed from EU funds.

Estimates of expenditure and actual outturns were as follows:

Subhead Description	2009	2009	2008
	Estimate	Outturn	Outturn
	€000	€000	€000
D.5. LEADER - Rural Economy Sub-Programme(2007 - 2013)	27,000	20,943	1,351
- LEADER/National Rural Development Programme 2000 - 2006	—	—	10,518
E.7. Údarás na Gaeltachta - Administration	11,800	11,800	13,881
E.9. Údarás na Gaeltachta - Grants for projects and capital expenditure on premises	19,650	21,650	25,500
G.3. Programme for Peace and Reconciliation/INTERREG	1,772	1,956	11,201
	<b>60,222</b>	<b>56,349</b>	<b>62,451</b>

- Subhead retired in 2009.

### 6.4 Other

This Account includes a severance payment of €54,952 arising from the incorporation of the functions of the National Drugs Strategy Team into the Office of the Minister for Drugs. This payment was made within the terms of a Department of Finance sanction.

As agreed with the Department of Finance under the Delegated Administrative Budget Scheme, a carry over of €200,000 is included in the Estimate for 2010.

## 7 Statement of Loans for Gaeltacht Housing

Loans issued towards Gaeltacht housing under the Housing (Gaeltacht) Acts 1929 to 2001 and repayments thereof:

	2009	2008
€000	€000	€000
<b>Opening Balance at 1 January</b>	233	252
Prior Year Adjustments <sup>1</sup>	64	8
Annual Penal Interest Accrued	4	—
	<hr/>	<hr/>
Write-off of Loans <sup>2</sup>	(6)	(1)
	<hr/>	<hr/>
	295	259
<b>Repayments</b>		
Principal	(12)	(16)
Interest	(6)	(9)
Penal Interest	(1)	
	<hr/>	<hr/>
	(19)	(1)
<b>Closing Balance at 31 December</b>	<hr/>	<hr/>
	276	233

<sup>1</sup> Accrued Penal Interest of €64,000 calculated as at 31/12/2008.

<sup>2</sup> Relating to loans written-off within the terms of a Department of Finance sanction.



## **Vote 28: Foreign Affairs**

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## Introduction

As Accounting Officer for Vote 28, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 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.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 7 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Department of Foreign Affairs.

**DAVID COONEY**

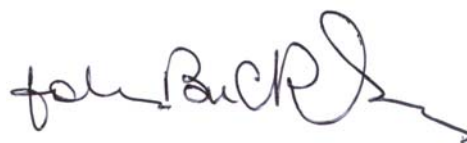
Accounting Officer  
Department of Foreign Affairs  
31 March 2010

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Foreign Affairs for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**  
Comptroller and Auditor General  
7 September 2010

## Vote 28 Foreign Affairs Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	102,909	97,891	98,599
A.2. Travel and subsistence	7,000	5,056	7,324
A.3. Incidental expenses	5,159	4,709	6,507
A.4. Postal and telecommunications services	9,432	8,390	10,238
A.5. Office machinery and other office supplies and related services	25,321	21,118	25,739
A.6. Office premises expenses	27,964	31,323	34,555
A.7. Consultancy services	92	59	244
A.8. Value for money and policy reviews	20	-	36
<b>Other Services</b>			
B. Repatriation and maintenance of distressed Irish persons abroad	79	48	36
C. Support for Irish emigrant services	15,183	15,132	15,183
D. Information services	1,283	1,232	648
E. Contributions to bodies in Ireland for the furtherance of international relations (grant-in-aid)	310	310	320
F.1. North-South and Anglo-Irish co-operation	3,000	3,000	9,084
F.2. International Fund for Ireland	195	195	195
G. Cultural relations with other countries (grant-in-aid)	891	891	891
H. Irish-American economic advisory board	28	14	13
I. Contributions to international organisations	42,240	37,246	38,103
J. Actions consequent on Title V of the Treaty on European Union	582	551	582
K. Assistance to EU and other Eastern European states	1,010	789	1,193
L. Atlantic Corridor Project	250	250	250
M. Asia Strategy	200	183	182
N. Referendum on EU Reform Treaty	4,000	3,786	5,738
<b>Gross Expenditure</b>	<b>247,148</b>	<b>232,173</b>	<b>255,660</b>
<b>Deduct</b>			
O. Appropriations-in-aid	<b>40,386</b>	<b>40,481</b>	<b>38,165</b>
<b>Net Expenditure</b>	<b>206,762</b>	<b>191,692</b>	<b>217,495</b>
<b>Surplus to be surrendered</b>		<b>€15,069,961</b>	<b>€15,942,701</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	2009 €000	2008 €000
Expenditure on administration		168,546	183,242
Expenditure on services and programmes		63,627	72,418
<b>Gross expenditure</b>		<b>232,173</b>	<b>255,660</b>
Deduct			
<b>Appropriations-in-aid</b>		<b>40,481</b>	<b>38,165</b>
<b>Net expenditure</b>		<b>191,692</b>	<b>217,495</b>
<b>Changes in capital assets</b>			
Purchases cash		(11,451)	
Disposals cash		120	
Depreciation		8,356	
Profit on disposals		(102)	213
<b>Changes in net current assets</b>			
Increase in closing accruals		5,825	
Decrease in stock		86	
		5,911	(6,357)
<b>Direct expenditure</b>		<b>194,526</b>	<b>211,351</b>
Net allied services expenditure	1.1	20,998	16,983
Notional rents		1,425	1,463
<b>Total operating cost</b>		<b>216,949</b>	<b>229,797</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 28 borne elsewhere

Vote		2009 €000	2008 €000
7	Superannuation and Retired Allowances	11,610	8,342
9	Office of the Revenue Commissioners	154	158
10	Office of Public Works	8,621	7,791
20	Garda Síochána	172	255
	Central Fund - Ministerial etc. pensions	441	437
		<b>20,998</b>	<b>16,983</b>

## 2 Statement of Assets and Liabilities as at 31 December 2009

	Note	2009 €000	2008 €000
<b>Capital Assets</b>	2.1	<b>175,148</b>	<b>164,971</b>
<b>Current Assets</b>			
Stocks	2.2	6,775	6,861
Prepayments		5,205	12,761
Other debit balances	2.3	13,057	10,622
<b>Total Current Assets</b>		<b>25,037</b>	<b>30,244</b>
<b>Less Current Liabilities</b>			
PMG balance and cash	2.4	9,966	(31)
Accrued expenses		432	1,214
Contributions to Bodies in Ireland (grant-in-aid)	7.2	90	48
Cultural Relations with Other Countries Fund (grant-in-aid)	7.3	146	42
Other credit balances	2.5	2,747	6,259
Net Liability to the Exchequer	2.6	108	4,304
<b>Total Current Liabilities</b>		<b>13,489</b>	<b>11,836</b>
<b>Net Current Assets</b>		<b>11,548</b>	<b>18,408</b>
<b>Net Assets</b>		<b>186,696</b>	<b>183,379</b>

## 2.1 Statement of Capital Assets

	Land and Buildings	Motor Vehicles	Furniture and Fittings	Office Equipment	Total
	€000	€000	€000	€000	€000
<b>Gross assets</b>					
Cost or valuation at 1 January 2009	145,837	3,747	44,585	72,483	266,652
Prior year adjustment *	—	—	—	(3,674)	(3,674)
Additions	7,094	338	2,500	2,468	12,400
Disposals	—	(287)	—	(109)	(396)
Cost or valuation at 31 December 2009	152,931	3,798	47,085	71,168	274,982
<b>Accumulated Depreciation</b>					
Opening balance at 1 January 2009	—	2,537	30,630	68,514	101,681
Prior year adjustment *	—	—	—	(9,825)	(9,825)
Depreciation for the year	—	647	3,117	4,592	8,356
Depreciation on disposals	—	(269)	—	(109)	(378)
Cumulative depreciation at 31 December 2009	—	2,915	33,747	63,172	99,834
<b>Net Assets at 31 December 2009</b>	<b>152,931</b>	<b>883</b>	<b>13,338</b>	<b>7,996</b>	<b>175,148</b>
<b>Net Assets at 31 December 2008</b>	<b>145,837</b>	<b>1,210</b>	<b>13,955</b>	<b>3,969</b>	<b>164,971</b>

**Note:** Fixed Assets included under Land and Buildings represent properties owned outside the State. In addition, the Department occupies eleven buildings within the State, of which one is State-owned and ten are leased.

\*A prior year adjustment was required to reduce asset cost and accumulated depreciation balances that were previously overstated.

<b>2.2 Stocks</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
Passport booklets	6,558	2,499
Prior year adjustment*	—	4,107
Protocol stocks	124	150
Stationery	49	45
Prepaid postage	13	13
IT consumables	31	47
	<u>6,775</u>	<u>6,861</u>

\*A prior year adjustment was required to passport stocks in 2008 as the unit costs did not include datapages.

<b>2.3 Other Debit Balances</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
Mission and Headquarter accounts	8,925	5,438
Inter Government Department accounts	1,677	2,336
Imprest and Personal Suspense accounts	899	939
Foreign Salary Advance accounts	80	236
Miscellaneous	1,476	1,673
	<u>13,057</u>	<u>10,622</u>

<b>2.4 Bank and Cash</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
PMG balances and cash	(9,934)	49
Orders outstanding	(32)	(18)
	<u>(9,966)</u>	<u>31</u>

<b>2.5 Other Credit Balances</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
<b>Amounts due to the state</b>		
Income Tax	1,047	1,146
Pay Related Social Insurance	626	502
Pension contributions	23	174
Voluntary Surrender of Pay	—	12
VAT	696	529
Withholding Tax	86	112
	<u>2,478</u>	<u>2,475</u>
Miscellaneous	269	3,784
	<u>2,747</u>	<u>6,259</u>



**2.6 Net Liability to the Exchequer**

at 31 December 2009

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	15,070	15,943
Exchequer grant undrawn	(14,962)	(11,639)
Net liability to the Exchequer	<u>108</u>	<u>4,304</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit balances: suspense	13,057	10,622
	<u>13,057</u>	<u>10,622</u>
<b>Creditors</b>		
Net PMG position and cash	(9,966)	31
Due to State	(2,478)	(2,475)
Credit balances: suspense	(269)	(3,784)
Credit balances: other	(236)	(90)
	<u>(12,949)</u>	<u>(6,318)</u>
	<u>108</u>	<u>4,304</u>

**2.7 Commitments**

at 31 December

<b>2009</b>	<b>2008</b>
<b>€000</b>	<b>€000</b>
20,715	20,100

The estimated total figure for commitments at 31 December 2009 and likely to materialise in the following year is €20.715m relating to property rental payments abroad and a contract for the printing of passport booklets.

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided €000	Explanation
A.2.	1,944	Savings were as a result of efforts to limit expenditure to essential travel only and were helped by the lower cost of air fares.
I.	4,994	Savings arose as a result of the inherent unpredictability of the amounts to be paid in respect of UN peacekeeping operations. The overall budget is extremely difficult to forecast due to the possibility of new, expanded or delayed peacekeeping operations. A total of €22m was budgeted for but the amount required was finally settled for €16.2m. Furthermore peacekeeping contributions are paid in USD\$ and the Euro€/USD\$ exchange rate was favourable in 2009, which also contributed to a lower outturn.
K.	221	As part of the Department's efforts to reduce expenditure, participating institutions under the EU Assistance grant scheme were asked to offer savings. Savings of €200k were achieved.
N.	214	Expenditure by the Referendum Commission on information campaigns and materials was lower than anticipated.

### 4 Receipts

#### 4.1 Appropriations-in-aid

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1. Passport, Visa and other Consular Services	35,063	35,194	35,886
2. Repayment of Repatriation and Maintenance Advances	30	6	7
3. VAT refunds to Diplomatic Missions	1,200	1,488	1,658
4. Miscellaneous	707	455	614
5. Receipts from Pension-related Deduction on Public Service Remuneration	3,386	3,338	—
<b>Total</b>	<b>40,386</b>	<b>40,481</b>	<b>38,165</b>

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
3.	(288)	It is difficult to predict the level of VAT refunds to Diplomatic Missions.
4.	252	It is difficult to predict the level of miscellaneous receipts from year to year, as it includes bank interest and refunds of prior years expenditure, both of which can fluctuate.

## 5 Employee Numbers and Pay

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)	1,326	1,377
	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Pay	78,670	78,335
Higher, special or additional duties allowances	387	399
Other allowances	288	484
Overtime	1,725	1,498
Employer's PRSI	3,249	3,355
<b>Total pay</b>	<b>84,319</b>	<b>84,071</b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	95	5	29,224	24,313
Other allowances	202	1	11,317	12,000
Overtime	409	38	40,575	35,104

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

### 5.2 Performance and Merit Payments

A total of €1,750 was paid to 7 staff members in recognition of long service (25 years) with the Department.

Retirement gifts amounting to €16,500 in total were given to 33 staff members.

Merit awards totalling €1,600 were paid to 13 staff for attendance on bank holidays to issue urgent passports.

### 5.3 Other Remuneration Arrangements

A total of €13,389 was paid in ex-gratia payments to staff.

A payment of €4,542 was made to a retired civil servant in receipt of civil service pension whose service was employed on specialised tasks.

## 6 Miscellaneous Items

### Legal Costs and Compensation

Payments totalling €59,107 were made to the State Claims Agency in relation to three personal injury claims.

## 7 Miscellaneous Accounts

### 7.1 Repatriation Advances

#### Account of receipts and payments during year ended 31 December 2009

		<b>2009</b>	<b>2008</b>
		<b>€000</b>	<b>€000</b>
	Balance Outstanding at 1 January 2009	18	158
Add	Advances/expenditure 2009 (Subhead B.)	48	36
		<u>66</u>	<u>194</u>
Less	Amounts written off	(53)	(169)
	Amounts Recovered (Subhead O.)	(6)	(7)
	Balance Outstanding 31 December 2009	<u>7</u>	<u>18</u>

### 7.2 Contributions to Bodies in Ireland for the furtherance of International Relations (Grant-in-Aid)

#### Account of receipts and payments during year ended 31 December 2009

		<b>2009</b>	<b>2008</b>
		<b>€000</b>	<b>€000</b>
	Balance at 1 January 2009	48	35
	Grant-in-Aid 2009 (Subhead E.)	310	320
		<u>358</u>	<u>355</u>
	Expenditure 2009	268	307
	Balance at 31 December 2009	<u>90</u>	<u>48</u>

### 7.3 Cultural Relations with Other Countries (Grant-in-Aid)

#### Account of receipts and payments during year ended 31 December 2009

		<b>2009</b>	<b>2008</b>
		<b>€000</b>	<b>€000</b>
	Balance at 1 January 2009	42	4
	Grant-in-Aid 2009 (Subhead G.)	891	891
		<u>933</u>	<u>895</u>
	Expenditure 2009	787	853
	Balance at 31 December 2009	<u>146</u>	<u>42</u>

## **Vote 29: International Co-Operation**

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## Introduction

As Accounting Officer for Vote 29, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for certain Official Development Assistance, including certain grants-in-aid, and for contributions to certain International Organisations involved in Development Assistance and for salaries and expenses in connection therewith.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 7 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Department of Foreign Affairs.

**DAVID COONEY**

Accounting Officer  
Department of Foreign Affairs  
31 March 2010

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for International Co-operation for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Foreign Affairs in respect of the Vote for International Co-operation. The Appropriation Account is in agreement with the books of account.

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

Chapter 25 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

**JOHN BUCKLEY**  
Comptroller and Auditor General  
7 September 2010

## Vote 29 International Co-Operation Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	18,960	19,337	18,838
A.2. Travel and subsistence	3,535	2,269	2,966
A.3. Incidental expenses	3,321	2,250	2,347
A.4. Postal and telecommunications services	2,480	2,202	2,129
A.5. Office machinery and other office supplies and related services	1,380	1,432	1,418
A.6. Office premises expenses	3,925	3,507	3,356
A.7. Consultancy services	1,561	1,066	3,839
A.8. Value for money and policy reviews	680	127	190
<b>Other services</b>			
B. Payment to grant-in-aid fund for bilateral aid and other co-operation (grant-in-aid)	410,800	410,800	529,150
C. Emergency Humanitarian Assistance	56,000	56,000	87,000
D. Payments to international funds for the benefit of developing countries	28,000	28,000	30,993
E. Contributions to United Nations and other development agencies	40,500	40,500	86,349
<b>Gross Expenditure</b>	<b>571,142</b>	<b>567,490</b>	<b>768,575</b>
<b>Deduct:</b>			
F. Appropriations-in-aid	939	1,790	997
<b>Net Expenditure</b>	<b>570,203</b>	<b>565,700</b>	<b>767,578</b>
<b>Surplus to be surrendered</b>		<b>€4,502,996</b>	<b>€46,472,178</b>



## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

		2009	2008
	€000	€000	€000
Expenditure on administration		32,190	35,083
Expenditure on services and programmes		535,300	733,492
<b>Gross expenditure</b>		<b>567,490</b>	<b>768,575</b>
Deduct			
<b>Appropriations-in-aid</b>		<b>1,790</b>	<b>997</b>
<b>Net expenditure</b>		<b>565,700</b>	<b>767,578</b>
<b>Changes in capital assets</b>			
Purchases cash	(1,320)		
Disposals cash	82		
Profit on disposals	(59)		
Depreciation	939		
		(358)	(373)
<b>Changes in net current assets</b>			
Decrease in stock		3	4
Decrease in closing accruals		(534)	3,087
<b>Total operating cost</b>		<b>564,811</b>	<b>770,296</b>

**Note:** Net allied services expenditure and notional rents are borne on Vote 28 - Foreign Affairs

## 2 Statement of Assets and Liabilities as at 31 December 2009

	Note	2009 €000	2008 €000
<b>Capital Assets</b>	2.1	<b>8,805</b>	<b>8,447</b>
<b>Current Assets</b>			
Bank and cash	2.2	2,474	3,415
Stocks	2.3	10	13
Prepayments		5,284	5,022
Other debit balances	2.4	63	41
<b>Total Current Assets</b>		<b>7,831</b>	<b>8,491</b>
<b>Less Current Liabilities</b>			
Accrued expenses		168	440
Other credit balances	2.5	172	313
Net Liability to the Exchequer	2.6	631	1,022
Bilateral and Other Aid Fund (Grant-in-Aid)	7	1,733	2,121
<b>Total Current Liabilities</b>		<b>2,704</b>	<b>3,896</b>
<b>Net Current Assets</b>		<b>5,127</b>	<b>4,595</b>
<b>Net Assets</b>		<b>13,932</b>	<b>13,042</b>

**2.1 Statement of Capital Assets**

	Land and Buildings	Equipment	Office Equipment	Furniture and Fittings	Vehicles	Totals
	€000	€000	€000	€000	€000	€000
<b>Gross assets</b>						
Cost or valuation at 1 January 2009	6,513	926	645	1,511	2,196	11,791
Additions	795	63	64	82	316	1,320
Disposals	—	—	(22)	—	(289)	(311)
Cost or valuation at 31 December 2009	7,308	989	687	1,593	2,223	12,800
<b>Accumulated Depreciation</b>						
Opening balance at 1 January 2009	—	511	551	681	1,601	3,344
Depreciation for the year	—	198	138	159	444	939
Depreciation on disposals	—	—	(22)	—	(266)	(288)
Cumulative depreciation at 31 December 2009	—	709	667	840	1,779	3,995
<b>Net Assets at 31 December 2009</b>	<b>7,308</b>	<b>280</b>	<b>20</b>	<b>753</b>	<b>444</b>	<b>8,805</b>
<b>Net Assets at 31 December 2008</b>	<b>6,513</b>	<b>415</b>	<b>94</b>	<b>830</b>	<b>595</b>	<b>8,447</b>

**2.2 Bank and Cash**

at 31 December

2009	2008
€000	€000

PMG balances and cash

2009	2008
2,474	3,415

**2.3 Stocks**

at 31 December

2009	2008
€000	€000

Stationery

2009	2008
10	13

**2.4 Other Debit Balances**

at 31 December

2009	2008
€000	€000

Sundry debtors

2009	2008
63	41

**2.5 Other Credit Balances**

at 31 December

**2009****2008****€000****€000****Amounts due to the state**

Professional Services Withholding Tax

89

63

Value Added Tax

17

171

---

106

---

234

Other credit balances

66

79

---

172

---

313**2.6 Net Liability to the Exchequer**

at 31 December

**2009****2008****€000****€000**

Surplus to be surrendered

4,503

46,472

Exchequer Grant Undrawn

(3,872)

(45,450)

Net liability to the Exchequer

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631

---

1,022**Represented by:****Debtors**

Bank and cash

2,474

3,415

Debit balances: suspense

63

41

---

2,537

---

3,456**Creditors**

Due to State

(106)

—

Other credit balances

(67)

(79)

Bilateral and other Aid Fund (grant-in-aid)

(1,733)

(2,355)

---

(1,906)

---

(2,434)

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631

---

1,022

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided, by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided €000	Explanation
A.1.	(377)	Overspend is as a result of payments made to certain staff following a decision by the European Court of Justice.
A.2.	1,265	Savings were delivered through lower than anticipated air fare costs and a reduction in general travel costs.
A.3.	1,071	Savings were identified across all incidental costs associated with managing the programme at programme country level.
A.4.	278	Improvements in the telecommunication infrastructure between headquarters and Irish Aid programme country missions has resulted in savings under this subhead.
A.6.	418	Savings were achieved on rental costs on Irish Aid Embassies and Residences.
A.7.	495	Savings were achieved through a less than anticipated demand for technical consultancy services in 2009.
A.8.	553	Savings arose due to a lower than anticipated requirement for consultancy services under this subhead.

### 4 Receipts

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
<b>Appropriations-in-aid</b>			
1. Appropriations-in-aid	200	1,053	996
2. Receipts from pension-related deductions on public service remuneration	739	737	—

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
1.	(853)	The surplus arose from higher than projected grant refunds under the Bilateral Aid programme, VAT refunds originating in programme countries and proceeds from the sale of motor vehicles. Receipts under this subhead fluctuate from year to year and are difficult to estimate accurately.

## 5 Employee Numbers and Pay

	2009	2008
<b>Number of staff at year end (full time equivalents)</b>	197	195
	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Pay	16,162	16,793
Higher, special or additional duties allowances	41	48
Other allowances	303	76
Overtime	29	31
Employer's PRSI	1,107	779
<b>Total pay</b>	<b>17,642</b>	<b>17,727</b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	9	2	14,272	20,187
Other allowances	128	1	15,829	12,000
Overtime	17	1	11,283	5,385

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

### 5.2 Performance and Merit Payments

The Administrative Budget provides for the recognition of exceptional performance by staff. A total of €2,000 was paid in bonuses and merit pay awards in 2009, consisting of 4 individual awards.

## 6 Miscellaneous Items

<b>Contributions to UN and other Development Agencies (Subhead E)</b>	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
United Nations Development Programme (UNDP)	8,700	24,472
United Nations Children's Fund (UNICEF)	8,000	17,100
United Nations High Commissioner for Refugees (UNHCR)	6,000	14,360
World Health Organisation (WHO) Programmes	1,500	3,900
United Nations Population Fund	3,000	5,500
Office of the United Nations High Commissioner for Human Rights	2,000	4,000
UNAIDS	3,000	6,000
United Nations Volunteers	—	650
United Nations Development Fund for Women (UNIFEM)	300	600
UN International Drugs Control Programme	250	1,000
UN Industrial Development Organisation	474	487
UN Office for the Coordination of Humanitarian Affairs (UNOCHA)	—	1,500
UN Relief and Works Agency for Palestine Refugees in the Near East (UNWRA)	3,800	3,800
UNEP Trust Fund	750	1,210
Others - various	2,726	1,770
	<b>40,500</b>	<b>86,349</b>

## 7 Miscellaneous Accounts

### Bilateral and Other Aid Fund (Grant-in-Aid) Account

#### Account of Receipts and Payments during year ended 31 December 2009

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Balance on 1 January 2009	2,355	2,218
Grant-in-Aid 2009	410,800	529,150
	<b>413,155</b>	<b>531,368</b>
Expenditure 2009	411,422	529,013
Balance on 31 December 2009	<b>1,733</b>	<b>2,355</b>

The 2008 balance includes tax due to the State of €234,000 which is included in note 2.5.





## **Vote 30: Communications, Energy and Natural Resources**

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## Introduction

As Accounting Officer for Vote 30, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 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 and for the payment of certain grants under cash-limited schemes.

The expenditure outturn is compared with the sums

- (a) granted by Dáil Eireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2009 out of unspent 2008 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Department of Communications, Energy and Natural Resources.

### *Financial Skills Training*

In 2009, the Department continued to focus on building financial management and reporting competence. This focused approach has contributed to further strengthening of the business planning and financial reporting processes. It has also served to embed the Public Financial Procedures as well as furthering organisational effectiveness and evidence based policy making decisions. Detailed monthly reporting to the Management Committee, combining key financial and non-financial performance, is in place. This enables increased performance analysis capability to measure outputs, efficiency and value for money, through proper development of the Department's resources. The Department has an established Senior Financial Management, Risk and Control Group, whose ambit is to promote and review the continued implementation of the recommendations of the Mullarkey Report within the Department and across the agencies within its remit.

### *Risk Management*

The Department operates a Risk Management System which is part of the business planning process for all divisions. The purpose of the programme is to identify and assess risks and to outline measures to control and manage the risks to which the Department may be exposed. The Senior Financial Management Risk and Control Group monitors the operation of the Department's Risk Management Programme. The Programme is reviewed on an ongoing basis.

**AIDAN DUNNING**

Accounting Officer

Department of Communications, Energy and Natural Resources

31 March 2010

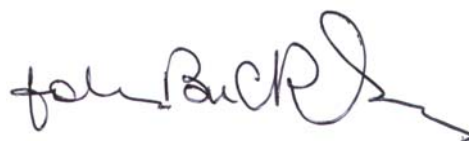
## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Communications, Energy and Natural Resources for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

Chapter 26 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

**JOHN BUCKLEY**

Comptroller and Auditor General  
7 September 2010

## Vote 30 Communications, Energy and Natural Resources

### Appropriation Account 2009

Service		2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
<b>Administration</b>				
A.1. Salaries, wages and allowances		18,552	18,011	18,335
A.2. Travel and subsistence				
	<i>Original</i> 931			
	<i>Supplementary</i> (122)	809	504	892
A.3. Incidental expenses				
	<i>Original</i> 1,485			
	<i>Supplementary</i> (240)	1,245	1,130	1,546
A.4. Postal and telecommunication services				
	<i>Original</i> 870			
	<i>Supplementary</i> (150)	720	453	518
A.5. Office machinery and other office equipment and related services				
	<i>Original</i> 4,905			
	<i>Supplementary</i> (250)	4,655	3,163	5,834
A.6. Office premises expenses		1,500	1,158	1,925
A.7. Consultancy services				
	<i>Original</i> 1,631			
	<i>Supplementary</i> (476)	1,155	739	2,249
A.8. Equipment, stores and maintenance		225	188	316
A.9. Value for money and policy reviews		42	12	3
<b>Communications</b>				
B.1. Information and communications technology programme				
	<i>Current Year Provision</i> 38,266			
	<i>Deferred surrender</i> 7,783	46,049	40,021	49,031
B.2. Multimedia developments				
	<i>Original</i> 6,569			
	<i>Supplementary</i> (52)			
	<i>Deferred surrender</i> 214	6,731	5,544	4,572
B.3. RAPID programme (dormant accounts allocation)		1,147	774	517
B.4. Information society and eInclusion		824	812	1,767

Service		2009 Estimate provision €000	2009 Outturn €000	2008 Outturn €000
<b>Broadcasting</b>				
C.1. Grant to Radio Telefís Éireann for broadcasting licence fees (grant-in-aid)				
	<i>Original</i>	205,260		
	<i>Supplementary</i>	<u>2,380</u>	207,640	204,255
C.2. Payment to An Post for collection of broadcasting licence fees		13,714	12,444	201,067
C.3. Broadcasting Commission of Ireland (grant-in-aid)				12,630
	<i>Original</i>	4,575		
	<i>Supplementary</i>	<u>(25)</u>	4,550	4,550
C.4. Deontas i leith Theilifís na Gaeilge (deontas-i-gcabhair)		36,133	36,133	5,000
C.5. Broadcasting Fund		10,804	11,888	36,390
C.6. Grants for digital terrestrial television				10,478
	<i>Original</i>	49		
	<i>Supplementary</i>	<u>(49)</u>	—	—
				1,514
<b>Energy</b>				
D.1. Sustainable Energy Ireland - administration & general expenses (grant- in-aid)				
	<i>Original</i>	8,518		
	<i>Supplementary</i>	<u>(168)</u>	8,350	8,350
D.2. Sustainable energy programmes (cash - limited)				7,530
	<i>Current Year Provision</i>	92,922		
	<i>Deferred Surrender</i>	<u>3,500</u>	96,422	59,267
D.3. Energy research programmes (cash limited)				54,900
	<i>Current Year Provision</i>	4,673		
	<i>Deferred Surrender</i>	<u>4,003</u>	8,676	12,224
D.4. Strategic energy infrastructure		1	—	2,642
D.5. Energy efficiency awareness initiatives		894	890	—
				2,500
<b>Natural Resources</b>				
E.1. Petroleum services				
	<i>Original</i>	475		
	<i>Supplementary</i>	<u>500</u>	975	755
E.2. Mining services				631
	<i>Original</i>	7,353		
	<i>Supplementary</i>	<u>(669)</u>	6,684	3,676
E.3. GSI services				4,737
	<i>Original</i>	538		
	<i>Supplementary</i>	<u>(100)</u>	438	157
E.4. Geoscience initiatives		1,228	1,127	383
E.5. National seabed survey		3,363	3,525	2,883
E.6. Ordnance Survey Ireland (grant-in-aid)				3,937
	<i>Original</i>	5,125		
	<i>Supplementary</i>	<u>(38)</u>	5,087	5,087
				5,970

Service		2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
<b>Service</b>				
<b>Fisheries</b>				
F.1. Inland fisheries		34,046	31,455	34,110
F.2. Salmon conservation		4,187	4,612	12,710
<b>Miscellaneous</b>				
G.1. Subscriptions to international organisations		303	296	300
G.2. Change management fund for non-commercial bodies funded by the department		1	—	—
G.3. Gas services		32	32	36
G.4. Other services				
	<i>Original</i>	541		
	<i>Supplementary</i>	(40)	—	—
<b>Gross Expenditure</b>				
	<i>Current year provision</i>	511,682		
	<i>Supplementary</i>	501		
	<i>Deferred surrender</i>	15,500		
		<b>527,683</b>	<b>473,232</b>	<b>487,853</b>
<b>Deduct</b>				
H. Appropriations-in-aid				
	<i>Original</i>	248,684		
	<i>Supplementary</i>	500		
		<b>249,184</b>	<b>240,699</b>	<b>237,245</b>
<b>Net Expenditure</b>				
	<i>Current year provision</i>	262,998		
	<i>Supplementary</i>	1		
	<i>Deferred surrender</i>	15,500		
		<b>278,499</b>	<b>232,533</b>	<b>250,608</b>
<b>Surplus for the year</b>			<b>€45,966,738</b>	<b>€40,476,130</b>
<b>Deferred surrender</b>			<b>€15,721,000</b>	<b>€15,500,000</b>
<b>Surplus to be surrendered</b>			<b>€30,245,738</b>	<b>€24,976,130</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	2009 €000	2008 €000
Expenditure on administration		25,358	31,618
Expenditure on services and programmes		447,874	456,235
<b>Gross expenditure</b>		<b>473,232</b>	<b>487,853</b>
Deduct			
<b>Appropriations in aid</b>		<b>240,699</b>	<b>237,245</b>
<b>Net expenditure</b>		<b>232,533</b>	<b>250,608</b>
<b>Changes in capital assets</b>			
Purchases Cash		(341)	
Proceeds of Disposals		1	
Depreciation		2,599	
Loss on Disposals		57	1,952
<b>Changes in assets under development</b>			
Cash payments		(6)	(65)
<b>Changes in net current assets</b>			
Decrease in closing accruals		(386)	
Decrease in stock		499	(1,497)
<b>Direct expenditure</b>		<b>234,956</b>	<b>250,998</b>
Net allied services expenditure	1.1	15,438	24,003
Notional rents		3,501	3,621
<b>Total operating cost</b>		<b>253,895</b>	<b>278,622</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 30 borne elsewhere

		2009 €000	2008 €000
7	Superannuation and Retired Allowances	10,326	20,032
9	Office of the Revenue Commissioners	363	—
10	Office of Public Works	4,442	3,352
20	Garda Síochána	167	267
	Central Fund - Ministerial etc. pensions	140	352
		<b>15,438</b>	<b>24,003</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

		<b>2009</b>	<b>2008</b>
	<b>Note</b>	<b>€000</b>	<b>€000</b>
<b>Capital Assets</b>	2.1	8,387	9,677
<b>Capital Assets under Development</b>	2.2	6	1,026
		<b>8,393</b>	<b>10,703</b>
<b>Current Assets</b>			
Bank and cash	2.3	20,560	18,287
Stocks	2.4	372	871
Prepayments		866	830
Accrued income		867	361
Other debit balances	2.5	237	798
<b>Total Current Assets</b>		<b>22,902</b>	<b>21,147</b>
<b>Less Current Liabilities</b>			
Accrued expenses		316	160
Other credit balances	2.6	1,367	1,718
Net Liability to the Exchequer	2.7	19,430	17,367
<b>Total Current Liabilities</b>		<b>21,113</b>	<b>19,245</b>
<b>Net Current Assets</b>		<b>1,789</b>	<b>1,902</b>
<b>Net Assets</b>		<b>10,182</b>	<b>12,605</b>



**2.1 Capital Assets**

	Land and Buildings	Office Furniture	Office/IT Equipment	Specialist Equipment	Total
	€000	€000	€000	€000	€000
<b>Gross assets</b>					
Cost or valuation at 1 January 2009	859	1,674	20,623	2,202	25,358
Additions	—	12	46	1,309	1,367
Disposals	—	(23)	(408)	—	(431)
Cost or valuation at 31 December 2009	859	1,663	20,261	3,511	26,294
<b>Accumulated Depreciation</b>					
Opening balance at 1 January 2009	—	1,328	12,985	1,368	15,681
Depreciation for the year	—	102	1,914	583	2,599
Depreciation on disposals	—	(17)	(356)	—	(373)
Cumulative depreciation at 31 December 2009	—	1,413	14,543	1,951	17,907
<b>Net Assets at 31 December 2009</b>	<b>859</b>	<b>250</b>	<b>5,718</b>	<b>1,560</b>	<b>8,387</b>
<b>Net Assets at 31 December 2008</b>	<b>859</b>	<b>346</b>	<b>7,638</b>	<b>834</b>	<b>9,677</b>

**Notes:** (a) The following fisheries are not included in capital assets but are owned by the Minister and are managed by Inland Fisheries Ireland (formerly the central and regional fisheries board)

(i) Galway

(ii) Owenea/Owentocker

(b) Land and Buildings relates to the GPO Henry Street Arcade

**2.2 Capital Assets under Development**

	Computer Applications and Research
	€000
Amounts brought forward at 1 January 2009	1,026
Cash payments for the year	6
Transferred to asset register	(1,026)
Amounts carried forward at 31 December 2009	6

**2.3 Bank and Cash**

	2009	2008
at 31 December	€000	€000
PMG balances and cash	21,784	19,041
Orders outstanding	(1,224)	(754)
	20,560	18,287

**2.4 Stocks**

at 31 December

	2009	2008
	€000	€000
IT equipment	59	25
Geological Survey of Ireland	297	826
Stationery	16	20
	<u>372</u>	<u>871</u>

**2.5 Other Debit Balances**

at 31 December

	2009	2008
	€000	€000
Suspense	237	798
	<u>237</u>	<u>798</u>

**2.6 Other Credit Balances**

at 31 December

	2009	2008
	€000	€000
<b>Amounts due to the State</b>		
Withholding Tax	323	635
Value Added Tax	85	123
Voluntary surrender of pay	53	11
	<u>461</u>	<u>769</u>
Suspense	906	949
	<u>1,367</u>	<u>1,718</u>

**2.7 Net Liability to the Exchequer**

at 31 December

	2009	2008
	€000	€000
Surplus to be surrendered	30,246	24,976
Deferred surrender	15,721	15,500
Exchequer grant undrawn	(26,537)	(23,109)
Net liability to the Exchequer	<u>19,430</u>	<u>17,367</u>

**Represented by:****Debtors**

Bank and cash	20,560	18,287
Debit balances: suspense	237	798
	<u>20,797</u>	<u>19,085</u>

**Creditors**

Due to State	(461)	(769)
Credit balances: suspense	(906)	(949)
	<u>(1,367)</u>	<u>(1,718)</u>
	<u>19,430</u>	<u>17,367</u>

**2.8 Commitments**

	2009	2008
(a) Global Commitments	€	€
Total of legally enforceable commitments	1,087	82,651

**(b) Multi-Annual Capital Projects**

Project	Expenditure to 31 December 2008 €000	Expenditure in 2009 €000	Subsequent Years €000	Total €000
ICT programmes	184,620	39,406	49,137	273,163
Multimedia developments	9,570	3,813	9,758	23,141
RAPID programme (dormant accounts)	769	—	60	829
Sustainable energy programmes	78,280	35,647	42,671	156,598
Energy research programmes	39,860	9,731	3,488	53,079
Mining services	5,968	2,601	1,020	9,589
Geoscience initiatives	4,037	1,127	7,031	12,195
National seabed survey	14,043	3,525	7,675	25,243
Ordnance Survey Ireland	1,000	985	985	2,970
TG4	—	900	2,386	3,286
Inland fisheries	—	855	1,961	2,816
	<b>338,147</b>	<b>98,590</b>	<b>126,172</b>	<b>562,909</b>

**2.9 Contingent Liability**

There is potential for financial liabilities to arise in 2010 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.

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided [,after any supplementary estimate adjustments,] by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided €000	Explanation
A.2.	305	Savings arose due to lower than anticipated levels of official travel in 2009.
A.4.	267	Savings achieved due to the introduction of cost saving measures.
A.5.	1,492	Savings reflect the Departments efforts to reduce IT and associated costs.
A.7.	416	Savings due to an overall reduction in consultancy expenditure and a number of consultancy projects not proceeding.
B.1.	6,028	Savings arose due to slower progress than anticipated on certain projects.
B.2.	1,187	Savings delivered in a number of research projects contracted to the National Digital Research Centre.
B.3.	373	Savings arose due to the late drawdown of claims.
C.2.	1,270	Payments to An Post are dependent on television licence sales which were lower than estimated.
C.5.	(1,084)	Excess arose due to an increase in funding provided under the provisions of the Broadcasting Act 2009.
D.2.	37,155	Savings due to the slower than anticipated uptake under the Home Energy Savings Scheme which was launched in early 2009.
D.3.	(3,548)	Excess arose due to the transfer of the Charles Parsons Energy Research Programme and related expenditure to the Department of Enterprise, Trade and Employment.
E.1.	220	Savings arose due to lower levels of activity than anticipated.
E.2.	3,008	Shortfall due to fewer exploration licences than anticipated being issued.
E.3.	281	Savings arose due to fewer projects than anticipated commencing.
E.4.	101	Savings arose primarily due to the achievement of reduction in costs.
E.5.	(162)	Excess due to additional data management costs.
F.1.	2,591	Savings arose due to lower levels of activity than anticipated.
F.2.	(425)	Excess arose due to additional payments being made under the Salmon Hardship Scheme.
G.4.	501	Savings arose because the capital contingency funds were not required in 2009.

## 4 Receipts

4.1 Appropriations-in-aid	2009		2009	2008
	Estimated	Realised	Realised	
	€000	€000	€000	€000
1. Proceeds of fines and forfeitures in respect of fishery offences	86	35		25
2. Receipts under the Minerals Development Act, 1940 and the Petroleum and Other Minerals Act, 1960	10,685	7,167		10,148
3. Petroleum Infrastructure Support Group				
	<i>Original</i> 282			
	<i>Supplementary</i> 500	782	723	233
4. Broadcasting licence fees		229,778	226,207	224,174
5. Geological Survey Ireland income		1,000	330	560
6. Rent on properties in GPO		228	224	225
7. RAPID programme (dormant accounts allocation)		1,147	774	517
8. NORA pensions		98	—	—
9. Miscellaneous		1,500	1,493	1,363
10. Receipts from pension-related deduction on public service remuneration		3,880	3,746	—
<b>Total</b>		<b>249,184</b>	<b>240,699</b>	<b>237,245</b>

### Miscellaneous

	2009	2008
	€000	€000
Pension contribution from Sustainable Energy Ireland	505	248
Pension contribution from Broadcasting Commission of Ireland	—	414
Pension contribution from Digital Hub Development Agency	305	348
Costs recovered from other bodies	251	158
Corrib verification process	171	121
Royalties in respect of Metropolitan Area Networks	207	49
Other	54	25
	<b>1,493</b>	<b>1,363</b>

### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated	Explanation
	€000	
2	3,518	Shortfall due to decline in metal prices in 2008 and to less mining compensation payments than anticipated.
4	3,571	Broadcasting licence fees are dependent on television licence sales and it is not possible to estimate precisely the level of receipts.
5	670	Shortfall due to less projects than anticipated commencing.
7	373	Shortfall due to slower than anticipated progress on some projects during the year.

### 4.2 Extra receipts payable to the Exchequer

	2009	2008
	€000	€000
1. Sale of Digital Terrestrial Television test equipment	—	1,004
2. Voluntary surrender of pay	53	11
<b>Total</b>	<b>53</b>	<b>1,015</b>

## 5 Employee Numbers and Pay

	2009	2008
Number of staff at year end (full time equivalents)	1,092	1,301
	2009	2008
	€000	€000
Pay	47,085	50,437
Higher, special or additional duties allowances	148	286
Other allowances	1,673	1,730
Overtime	173	218
Employer's PRSI	3,275	4,008
<b>Total pay</b>	<b>52,354</b>	<b>56,679</b>

**Note:** The total pay figure includes elements of pay from other subheads as follows A1, B2, C3, C4, D1, E3, E5 and F1.

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009	Maximum individual payment 2008
			€	€
Higher, special or additional duties	28	8	21,699	21,247
Other allowances	411	3	13,216	14,500
Overtime	96	4	24,902	32,352

### 5.2 Performance and Merit Payments

€4,615 was paid in respect of merit awards in 2009 comprising 52 gift vouchers ranging in value from €45 to €250.

### 5.3 Other Remuneration Arrangements

€35,929 was paid to a retired civil servant in receipt of a civil service pension who was re-engaged on a fee basis.

€21,364 was paid to 15 current and former staff who held temporary contracts in the Department.

€274,145 was paid to 57 current and former staff under the terms of the the IMPACT 1% PCW restructuring agreement.

## 6 Miscellaneous Items

### 6.1 EU Funding

The outturn shown for Subhead B.1. for 2009 includes expenditure which was co-financed from the European Regional Development Fund.

### 6.2 Commissions and Inquiries

€458,147 was paid in respect of various expenses arising out of the Department's involvement in the Moriarty Tribunal.

### 6.3 Other Miscellaneous

Under the provisions of Section 91 of the Finance Act, 2004, €15,721,000 in respect of the capital elements of Subheads B.1. and D.3. was carried over to 2010.

### 6.4 Petroleum Infrastructure Programme Fund

Statement of the receipts and payments of the Petroleum Infrastructure Programme Fund for the year ended 31 December 2009

	2009	2008
	€000	€000
Balance at 1 January	1,137	1,143
Receipts	706	235
Payments	(166)	(241)
Balance at 31 December	1,677	1,137

The Petroleum Infrastructure Programme (PIP) was established in 1997 and is funded by oil companies with offshore exploration licences issued by Petroleum Affairs Division. Its aim is to promote hydrocarbon exploration and development activities by strengthening local support structures, funding of research data gatherings and "land based" research in Irish offshore areas and provides a forum for co-operation amongst explorationists and researchers.

The fund is administered by Petroleum Affairs Division.





## **Vote 31: Agriculture, Fisheries and Food**

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## Introduction

As Accounting Officer for Vote 31, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 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.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Department of Agriculture, Fisheries and Food. The Department has a number of mechanisms to review and evaluate its financial management and control systems on an ongoing basis. These include its Accreditation Review Group, its Audit Committee, its Risk Management Committee and its MIF Management Group.

The Accreditation Review Group, which is chaired by the Secretary General, reviews EU audit findings and monitors progress in addressing identified control issues and in meeting the accreditation requirements laid down by regulation for EU paying agencies. The Department's Audit Committee, which includes five external members, reviews and monitors the work plan of the Internal Audit Unit and reports annually to the Minister and the Secretary General on its implementation. The Department is subject to a range of audits by the Comptroller and Auditor General, the Internal Audit Unit, the EU Court of Auditors, the EU Commission and by an independent certifying body - a professional accountancy firm - which certifies the annual EAGF and EAFRD Accounts. The Secretary General provided a Statement of Assurance to the certifying body for the EU annual Accounts as required by Council Regulation 1290/2005. In 2009, 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 2009 with Risk Management Committee meetings being held in March, May, 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 and strives to improve the quality and availability of key financial data to all stakeholders. In 2009, the Group decided on the need for a tailored training programme which was delivered to key users and managers of the financial system with the objective of building on the investment in the financial system and improving the knowledge and skills set of relevant personnel.

The Department has a strong commitment to the security of its information and communication technology systems, which are 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. The financial procedures manual is available online 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

30 March 2010

## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Agriculture, Fisheries and Food for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

Chapter 27 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

7 September 2010

## Vote 31 Agriculture, Fisheries and Food Appropriation Account 2009

Service		2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
<b>Administration</b>				
A.1. Salaries, wages and allowances				
	<i>Original</i> 235,338			
	<i>Supplementary</i> (7,338)	228,000	226,126	233,532
A.2. Travel and subsistence				
	<i>Original</i> 12,750			
	<i>Supplementary</i> (2,000)	10,750	9,752	15,231
A.3. Incidental expenses				
	<i>Original</i> 10,886			
	<i>Supplementary</i> (3,500)	7,386	5,719	8,510
A.4. Postal and telecommunications services		6,609	5,822	6,761
A.5. Office machinery and other office supplies and related services				
	<i>Original</i> 21,132			
	<i>Supplementary</i> (4,187)	16,945	14,694	23,687
A.6. Office premises expenses				
	<i>Original</i> 7,185			
	<i>Supplementary</i> 353	7,538	7,800	7,876
A.7. Consultancy services				
	<i>Original</i> 50			
	<i>Supplementary</i> 24	74	73	225
A.8. Supplementary measures to protect the financial interests of the EU				
	<i>Original</i> 770			
	<i>Supplementary</i> (75)	695	667	690
A.9. Laboratory equipment				
	<i>Original</i> 6,557			
	<i>Supplementary</i> (400)	6,157	5,861	7,171
A.10. Value for money and policy reviews		288	310	181
<b>Programme expenditure</b>				
B. Research and training				
	<i>Original</i> 34,307			
	<i>Supplementary</i> 1,288	35,595	35,475	36,820
C. Food safety (and public health), animal health and welfare and plant health				
	<i>Original</i> 335,091			
	<i>Supplementary</i> (82,000)	253,091	236,897	219,081
D. Income and market supports		21,000	18,439	13,885
E. Income support in disadvantaged areas		220,000	223,808	255,823

Service		2009 Estimate provision	2009 Outturn	2008 Outturn
		€000	€000	€000
F.	Rural environment			
	<i>Original</i>	330,000		
	<i>Supplementary</i>	39,129	369,129	341,123
G.	Land mobility (early retirement/ installation aid schemes)			312,450
	<i>Original</i>	54,350		
	<i>Supplementary</i>	(4,000)	50,350	47,248
H.	Development of agriculture and food			55,053
	<i>Original</i>	287,060		
	<i>Supplementary</i>	85,000	372,060	371,762
I.	Forestry and bioenergy		119,604	119,080
J.	Fisheries*		25,442	21,053
K.	Teagasc - grant-in-aid for general expenses		119,927	119,927
L.	Bord Bia - grant-in-aid for general expenses		28,221	28,221
M.	Marine Institute - grant-in-aid		27,546	27,544
N.	Bord Iascaigh Mhara - grant-in-aid			31,069
	<i>Original</i>	40,870		
	<i>Supplementary</i>	(3,000)	37,870	34,932
O.	Sea Fisheries Protection Authority		12,026	10,853
P.	Aquaculture Licence Appeals Board		460	340
Q.	Food aid donations - world food programme		9,960	9,960
R.	Other services			11,960
	<i>Original</i>	17,567		
	<i>Supplementary</i>	(856)		
			16,711	14,356
				19,353
	<b>Gross Expenditure</b>			
	<i>Original</i>	1,984,996		
	<i>Supplementary</i>	18,438	2,003,434	1,937,842
				2,104,574
	<b>Deduct</b>			
S.	<b>Appropriations-in-aid</b>			
	<i>Original</i>	385,916		
	<i>Supplementary</i>	18,437	404,353	408,140
				404,650
	<b>Net Expenditure</b>			
	<i>Net Total</i>	1,599,080		
	<i>Supplementary</i>	1	1,599,081	1,529,702
				1,699,924
	<b>Surplus to be surrendered</b>		<b>€69,379,696</b>	<b>€31,410,353</b>

\* The Coastal Protection function was transferred to Vote 10 (Office of Public Works) with effect from 1 January 2009.

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	2009 €000	2008 €000
Expenditure on administration		276,824	303,864
Expenditure on services and programmes		1,661,018	1,800,710
<b>Gross expenditure</b>		<b>1,937,842</b>	<b>2,104,574</b>
Deduct			
<b>Appropriations-in-aid</b>		<b>408,140</b>	<b>404,650</b>
<b>Net expenditure</b>		<b>1,529,702</b>	<b>1,699,924</b>
<b>Changes in capital assets</b>			
Purchases cash		(3,338)	
Depreciation		14,423	
Disposals cash		—	
Loss on disposals		20	7,227
<b>Changes in assets under development</b>			
Cash payments		(1,031)	(1,053)
<b>Changes in net current assets</b>			
Decrease in closing accruals		(320,370)	
Increase in stock		(535)	
		(320,905)	482,871
<b>Direct expenditure</b>		<b>1,218,871</b>	<b>2,188,969</b>
Net allied services expenditure	1.1	81,819	59,895
Notional rents		13,494	15,281
<b>Total operating cost</b>		<b>1,314,184</b>	<b>2,264,145</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 31 borne elsewhere

		2009 €000	2008 €000
7	Superannuation and Retired Allowances	70,457	56,002
9	Office of the Revenue Commissioners	2,808	—
10	Office of Public Works	7,908	3,235
20	Garda Síochána	174	191
	Central Fund - Ministerial etc. pensions	472	467
		<b>81,819</b>	<b>59,895</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

		<b>2009</b>	<b>2008</b>
	<b>Note</b>	<b>€000</b>	<b>€000</b>
<b>Capital Assets</b>	2.1	23,470	34,575
<b>Capital Assets under Development</b>	2.2	5,219	4,188
		<b>28,689</b>	<b>38,763</b>
<b>Current Assets</b>			
Bank and cash	2.3	42,483	9,254
Stocks	2.4	3,586	3,051
Prepayments		2,279	2,751
Accrued income		221,395	188,483
Other debit balances	2.5	5,269	6,849
<b>Total Current Assets</b>		<b>275,012</b>	<b>210,388</b>
<b>Less Current Liabilities</b>			
Accrued expenses		378,028	665,959
Deferred income		3	1
Other credit balances	2.6	18,589	19,229
Net Liability to the Exchequer	2.7	29,163	(3,126)
<b>Total Current Liabilities</b>		<b>425,783</b>	<b>682,063</b>
<b>Net Current Liabilities</b>		<b>(150,771)</b>	<b>(471,675)</b>
<b>Net Liabilities</b>		<b>(122,082)</b>	<b>(432,912)</b>



**2.1 Capital Assets**

	Office Equipment/ Other Machinery €000	Furniture and Fittings €000	Totals €000
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	200,889	13,372	214,261
Additions	3,043	295	3,338
Disposals	(657)	—	(657)
Cost or valuation at 31 December 2009	203,275	13,667	216,942
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009	168,772	10,914	179,686
Depreciation for the year	14,041	382	14,423
Depreciation on disposals	(637)	—	(637)
Cumulative depreciation at 31 December 2009	182,176	11,296	193,472
<b>Net Assets at 31 December 2009</b>	<b>21,999</b>	<b>2,371</b>	<b>23,470</b>
<b>Net Assets at 31 December 2008</b>	<b>32,117</b>	<b>2,458</b>	<b>34,575</b>

**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 2009:

Agricultural	20 hectares
Non-Agricultural	340 hectares

**2.2 Capital Assets under Development**

	In-House Computer Application €000
Amounts brought forward at 1 January 2009	4,188
Cash payments for the year	1,031
Transferred to asset register	—
Amounts carried forward at 31 December 2009	5,219

**2.3 Bank and Cash**

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	53,701	93,759
Orders outstanding	(11,218)	(84,505)
	42,483	9,254

**2.4 Stocks**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Laboratory supplies and chemicals	331	289
Stationery supplies	66	68
Computer supplies	110	145
Veterinary supplies	2,480	1,990
Livestock	338	367
Agricultural stock	204	121
Safety items and first aid supplies	51	63
Cleaning supplies	6	8
	<b>3,586</b>	<b>3,051</b>

**2.5 Other Debit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Travel	388	426
Department of Finance	2,548	2,235
Office of Public Works	1,127	1,536
Harbour development	1,206	2,639
Other	—	13
	<b>5,269</b>	<b>6,849</b>

**2.6 Other Credit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Withholding Tax	647	1,082
Value Added Tax	776	513
Relevant Contracts Tax	(47)	21
Superannuation	542	652
Intervention VAT	(223)	(35)
Collector General	4,908	5,093
Extra exchequer receipts	14	302
	<b>6,617</b>	<b>7,628</b>
Securities	658	2,294
Milk quota sales and levies	445	445
Cork and Dublin district milk board funds	642	642
Pesticides licensing fees	2,459	1,682
AIBP settlement	—	1,472
EU advances	5,917	2,958
Miscellaneous	1,851	2,108
	<b>18,589</b>	<b>19,229</b>

**2.7 Net Liability to the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	69,380	31,410
Exchequer grant undrawn	(40,217)	(34,536)
Net liability to the Exchequer	<u>29,163</u>	<u>(3,126)</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	42,483	9,254
Debit balances: suspense	5,269	6,849
	<u>47,752</u>	<u>16,103</u>
<b>Creditors</b>		
Due to the State	(6,617)	(7,628)
Credit balances: suspense	(11,972)	(11,601)
	<u>(18,589)</u>	<u>(19,229)</u>
	<u>29,163</u>	<u>(3,126)</u>

**2.8 Commitments**

	<b>2010</b>	<b>Subsequent</b>	<b>Total</b>	<b>Total</b>
	<b>€000</b>	<b>Years</b>	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
at 31 December				
<b>(a) Procurement</b>	4,698	620	5,318	41
<b>(b) Grants</b>				
Capital investment grants	34,110	87,684	121,794	178,136
Food research	15,235	24,200	39,435	51,791
Carcass disposal	50	—	50	114
Afforestation	103,404	745,047	848,451	883,673
Bioenergy	645	—	645	209
Grants to the organic sector	6,620	72,590	79,210	1,852
Early retirement scheme	18,689	125,541	144,230	174,630
Rural environment protection scheme	339,450	688,944	1,028,394	418,885
Horticulture scheme	360	—	360	—
Equine breeding	1,134	1,125	2,259	—
Pigmeat recall scheme	—	—	—	164,963
Total of legally enforceable commitments	<u>524,395</u>	<u>1,745,751</u>	<u>2,270,146</u>	<u>1,874,294</u>

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided, after any supplementary estimate adjustments, by more than €100,000, and by more than 5%.

Sub-head	Less/(more) than provided €000	Explanation
C.	16,194	There were savings on TB eradication, scrapie, BSE and other animal diseases due to a decrease in disease incidence and also due to less compensation costs as a result of a fall in market prices.
D.	2,561	Savings arose due to lower than anticipated interest rate costs on borrowings for EU Guarantee Schemes.
F.	28,006	A saving occurred because of the substantial number of applications under REPS 4 and the time required to complete the necessary administrative checks for payment.
G.	3,102	There were less applications processed and approved for payment for early retirement and installation aid than originally anticipated.
J.	4,391	Most of the contingency funding provided for foreshore maintenance and development was not required, leading to a saving. Less funds were drawn down under the EAGGF Fisheries Schemes than provided for as more fish met the set minimum price.
N.	2,938	The delay in the adoption of the National Seafood Operational Programme led to a saving and there was also reduced expenditure on IT, training and consultancies by the agency.
O.	1,173	Payments to the SFPA were lower than estimated because use was made in the year of the Authority's cash balance of approximately €1m on hands at the end of 2008.
P.	120	There were less pay costs incurred due to the low numbers of appeals received by the Board during the year.
R.	2,355	The savings arose as fewer legal cases were settled in the year than had been anticipated. Savings were also generated due to the reduced costs in operating the Beef Quality Assurance Scheme.

## 4 Receipts

4.1 Appropriations-in-aid	2009 Subhead	2009 Estimated	2009 Realised	2008 Realised
€000		€000	€000	€000
1. Recoupment of salaries, etc. of officers on loan to outside bodies	A.1.	1	997	—
2. Forfeited deposits and securities under EU intervention, export refund, etc. arrangements		1	793	611
3. Refunds from fees for veterinary inspection services at poultry plants and meat inspection fees		16,551	13,968	14,770
4. Receipts from veterinary inspection fees for live exports		1,241	1,626	1,457
5. Receipts from fees for dairy premises inspection services		5,000	4,732	4,867
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.	782	1,076	847
7. Receipts from seed testing fees, certification fees, licensing fees, pesticides, registration fees, etc. and receipts from Backweston Farm	B.	1,941	1,702	2,261
8. Receipts from licences and from sale and leasing of livestock etc.	B.	10	3	30
9. Receipts from farmer contributions towards the cost of eradicating bovine disease	C.	5,005	5,243	5,272
10. Land Commission receipts		381	546	660
11. Other receipts		178	328	914
12. Market intervention expenses and financing costs for other FEOGA (Guarantee) section measures	D.			
		<i>Original</i> 1,936		
		<i>Supplementary</i> 737		
			2,673	3,011
13. Intervention stock losses, etc.	D.	1	1,947	—
14. EAFRD (European Agricultural Fund for Rural Development)	E., F., G. & H	307,996	323,771	346,825
15. Veterinary Fund	C.	8,116	6,424	1,637
16. Other Guarantee receipts from EU (Agriculture) <sup>2</sup>	D. & R.			
		<i>Original</i> 955		
		<i>Supplementary</i> 17,700		
			18,655	18,801
				2,061

	2009 Subhead	2009 Estimated €000	2009 Realised €000	2008 Realised €000
17. Other Guarantee receipts from EU (EAGGF Fisheries) <sup>2</sup>	J.	1,500	617	—
18. National Development Plan - Structural receipts (2000-2006)		1	—	1,055
19. Proceeds from fines and forfeitures in respect of sea fisheries		280	160	471
20. Receipts under the 1933 Foreshore Act and the 1954 State Property Act		1,250	1,666	1,617
21. EU recoupment in respect of expenditure on the conservation and management of fisheries		1	—	522
22. Aquaculture licence fees		412	285	321
23. EU FIFG receipts (aquaculture and development)	J.	3,290	2,526	11,510
24. EFF (Fisheries) 2007-2013		6,500	—	—
25. Receipts from pension-related deduction on public service remuneration		22,587	17,918	—
- BSE receipts <sup>1</sup>		—	—	6,469
<b>Total</b>		<b>404,353</b>	<b>408,140</b>	<b>404,652</b>

<sup>1</sup> Veterinary fund subhead S.15. includes BSE receipts for 2009.

<sup>2</sup> Other Guarantee Receipts now under S.16. and S.17.

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated, after any supplementary estimate adjustments, by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
1.	(996)	Only a nominal amount was provided for under this heading as amounts received were not accounted for separately in previous years.
2.	(792)	Only a nominal amount was provided for as receipts under this heading are extremely difficult to estimate because actual forfeitures are determined by events which are unknown at the time the estimate is formulated.
3.	2,583	A reduction in the number of cattle and pigs slaughtered during the year resulted in less inspection fees paid than anticipated.
4.	(385)	The high level of fees received reflected the higher number of animals inspected for live export than anticipated when the estimate was being formulated.
5.	268	There was less milk processed in 2009 resulting in less fees collected than estimated.
6.	(294)	More fees were collected than estimated due to increased business at the Central Veterinary Research Laboratory and a higher level of samples tested in the regional laboratories for certain viral diseases.

Heading	Less/(more) than estimated €000	Explanation
7.	239	Receipts from seed certification fees were lower than originally estimated as less seed was sown and fewer inspections were carried out than anticipated.
10.	(165)	A higher level of arrears of Land Commission annuities were received than forecast due to greater use of the collection powers contained in the Land Act, 2005.
11.	(150)	The additional receipts include Sustainable Energy Ireland's contribution to jointly funded forestry related projects, funds from the WoodWisdom II ERANET Consortium leader for agreed services provided by COFORD personnel and additional income from the sale of COFORD publications and events organised by COFORD.
12.	(338)	The receipts reflect a higher level of dairy produce put into intervention than anticipated, resulting in higher intervention storage charges being received.
13.	(1,946)	This represents a credit to the Exchequer as a result of recoveries reassigned between EU Funds, a refund of overstated recovery amounts and the permitted flat rate retention that applies to recovered amounts.
14.	(15,775)	A higher level of claims was paid under the EAFRD Rural Development Programme 2007-2013 than expected leading to a higher level of receipts than originally estimated.
15.	1,692	The lower than estimated level of receipts reflected the reduced incidence of BSE.
17.	883	The reduction in receipts reflects less expenditure under the EAGGF Fisheries Schemes.
19.	120	Receipts from fines are variable, depending on the level of detections, the number of court cases completed and the level of fines and forfeitures imposed.
20.	(416)	The high level of receipts was due to some once-off payments on new leases/licences and also to back money received in respect of a number of earlier leases.
22.	127	The shortfall was due to fewer renewal applications being processed than originally anticipated.
23.	764	The maximum EU threshold for receipts under the FIG was reached and remaining receipts due will be paid during the closure process of the Programme.
24.	6,500	A claim could not be submitted before year end due to a delay in obtaining EU approval for the management and control systems description of the Programme.
25.	4,669	A higher number of staff retired from both the Department and the State Agencies under its aegis than estimated, resulting in less pension levy being collected.

**4.2 Extra receipts payable to the Exchequer**

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Dublin District Milk Board pension fund	9	8
Surrender of suspense account balances	3,913	826
Legal expenses	26	3
Refund by Department of Community, Rural and Gaeltacht Affairs	88	—
Refund of grant aid	39	—
Refund of legal fees	205	—
EU receipt	2	—
Voluntary surrender of pay	80	13
Sea Fisheries Protection Agency grant	811	282
Sale of land	—	2,228
Refund by Teagasc	—	5
<b>Total</b>	<b>5,173</b>	<b>3,365</b>



## 5 Employee Numbers and Pay

	2009	2008
Number of staff at year end (full time equivalents)	3,881	4,213
	2009	2008
	€000	€000
Pay	207,764	209,374
Higher, special or additional duties allowances	2,054	2,072
Other allowances	1,195	1,953
Overtime	5,603	10,036
Employer's PRSI	9,640	10,256
<b>Total pay</b>	<b>226,256</b>	<b>233,691</b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	635	16	26,787	18,030
Other allowances	605	34	21,223	44,750
Overtime	1,097	173	46,937	53,055

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

### 5.2 Performance and Merit Payments

There were no performance and merit payments paid in 2009.

### 5.3 Legal Remuneration Issues

A payment of €100,000 was made to a staff member in an out-of-court settlement of a personal injury claim for damages.

Payments totalling €208,755 were made to one staff member in settlement of a case for compensation for loss of earnings, general damages and professional advice costs.

An ex-gratia payment of €15,000 was made to one staff member in accordance with an arbitration agreement.

## 6 Miscellaneous Items

### 6.1 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., J. and R. include expenditure in respect of activities co-financed by the EU through the EAGGF Guidance fund and the new EAFRD. Subhead C. also includes expenditure in respect of activities that are co-financed from the EU Veterinary fund. Subhead J. includes expenditure in respect of activities co-financed by the EU through the Financial Instrument for Fisheries Guidance, 2000-2006 (FIFG) and the European Fisheries Fund, 2007-2013 (EFF).

The Account includes interest of €4.254m paid on short-term borrowings of €741m borrowed in 2008 to fund EAGF Guarantee expenditure pending recoupment from the EU. The borrowings were repaid in 2009 along with interest.

A total of €790m in short-term funds were borrowed in 2009 to fund EAGF Guarantee expenditure pending EU recoupment in 2010.

#### EU-funded expenditure managed by the Department of Agriculture, Fisheries and Food EAGF Guarantee (measures fully funded by the EU)

Description	2009
	Outturn €m
Single payment scheme (including modulation refund)	1,300
Premia / arable aid <sup>1</sup>	1
Export refunds	26
Sugar restructuring aid	1
Intervention	12
Sundry other measures	8
<b>Co-funded Receipts (measures co-funded by EU) <sup>2</sup></b>	
<b>Agriculture</b>	
EAFRD Rural Development Programme 2007-2013 <sup>3</sup>	324
Veterinary fund	6
Market intervention	3
Pig & bovine disposal scheme	18
Other co-financing receipts	3
<b>Fisheries</b>	
FIFG - aquaculture development/fisheries development	3
	<b>1,705</b>

<sup>1</sup> 2009 expenditures for livestock premium and arable aid represent residual payments on these measures.

<sup>2</sup> Only the EU co-funding on these programmes is shown in this table.

<sup>3</sup> Under the CAP financing regulations, the new rural development multi-annual programme 2007-2013 declarations are paid from a single fund (EAFRD).

## 6.2 Write-offs

The following sums were written off under Department of Finance delegated sanction:

	2009	2008
	€	€
Scheme of Early Retirement from Farming	38,728	58,230
Rural Environment Protection Scheme	153,004	29,847
Afforestation Schemes	31,054	—
Laboratory fees and interest on veterinary inspection fees	—	12,599

## 6.3 Legal Costs and Compensation

Legal costs amounting to €336,790 were paid in respect of an Aquaculture Licence Appeals Board judicial review.

Legal costs amounting to €72,900 were paid in final settlement of a case taken in relation to Fisheries.

A total of €69,797 was paid in outstanding legal costs arising out of a High Court Judicial Review, following a case brought by the Department for breaches under the Disease of Animals Act, 1966.

## 6.4 Food Aid Donations

The World Food Programme is the food aid organisation of the UN and operates on the basis of voluntary contributions pledged at irregular intervals. The programme provides food aid to needy countries, assists in implementing economic and social development projects and provides relief to the victims of natural and other disasters. The programme operates in approximately 80 countries. Ireland's contribution to the World Food Programme in 2009 was €8.436m (2008: €10.44m).

The Food Aid Convention is the main international agreement on food aid provision and serves as both a best practice code of conduct and an annual food aid commitment. Aid donated under the Convention is held by the World Food Programme and used to provide aid in emergency situations. Ireland's contribution to the Food Aid Convention in 2009 was €1.524m (2008: €1.52m).

## 6.5 Other Miscellaneous

Ex-gratia payments totalling €1,185,000 were made to 112 animal welfare organisations. [Subhead C.]

An ex-gratia payment of €80,610 was paid to a farmer under the disease eradication schemes. [Subhead C.]

Funding totalling €81,803 was provided to the Irish Seed Savers Association for the conservation, promotion and utilisation of plant genetic resources. [Subhead C.]

An ex-gratia payment of €500,000 was paid to the Irish Equine Centre. [Subhead C.]



## **Vote 32: Transport**

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## Introduction

As Accounting Officer for Vote 32, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the salaries and expenses of the Office of the Minister of Transport, including certain services administered by that Office, for payment of certain grants and certain other services.

The expenditure outturn is compared with the sums a) granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year, and b) provided for capital supply services in 2009 out of unspent 2008 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account, except for the following:

#### Depreciation

The Department's policy is to depreciate assets from the date of purchase up to and including date of disposal.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Department of Transport.

**TOM O'MAHONY**

Accounting Officer  
Department of Transport  
26 March 2010

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Transport for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

Chapter 28 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

7 September 2010

## Vote 32 Department of Transport Appropriation Account 2009

Service		2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
<b>Administration</b>				
A.1. Salaries, wages and allowances		34,275	33,679	33,916
A.2. Travel and subsistence		1,757	888	1,323
A.3. Incidental expenses		2,309	1,920	3,255
A.4. Postal and telecommunications		758	625	807
A.5. Office machinery and other office supplies and related services		1,641	1,863	2,297
A.6. Office premises expenses		883	1,167	1,274
A.7. Consultancy services		600	713	1,008
A.8. Value for money and policy reviews		61	19	165
<b>Other Services</b>				
<b>Roads</b>				
B.1. Road improvement/maintenance	1,917,486			
Deferred Surrender	<u>37,000</u>	1,954,486	1,962,986	2,286,205
B.2. Road haulage development		100	73	76
B.3. Road safety agencies and expenses		37,198	37,907	44,222
B.4. Vehicle and driver licencing expenses		22,234	19,377	20,199
B.5. Carbon reduction measures		10,000	7,003	—
<b>Public Transport</b>				
C.1. Public service provision payments		328,292	327,823	331,384
C.2. Public transport investment programme	628,044			
Deferred Surrender	<u>40,500</u>	668,544	673,732	890,284
C.3. Public transport agencies and expenses		13,659	11,582	11,453
<b>Civil Aviation</b>				
D.1. Aircraft accident investigation		595	447	552
D.2. Regional airports		22,926	22,831	27,064
D.3. Payments to the Irish Aviation in respect of exempt services		2,558	3,383	3,003
D.4. Miscellaneous aviation services		123	207	385
- North South Co-operation <sup>a</sup>		—	—	5,060



Service		2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
<b>Maritime Transport and Safety</b>				
E.1. Maritime safety and Irish Coast Guard	45,492			
	Deferred Surrender	1,000	46,492	45,239
E.2. Seaports and shipping		3,777	2,140	3,475
- Cross border initiatives <sup>b</sup>		—	—	48
<b>Miscellaneous</b>				
F.1. Subscriptions to international organisations		9,237	7,429	7,080
F.2. Miscellaneous services		909	211	1,633
F.3. Cross border initiatives <sup>c</sup>		17,650	11,513	—
<b>Gross Expenditure</b>				
	Current year provision	3,102,564		
	Deferred Surrender	78,500		
		<b>3,181,064</b>	<b>3,174,757</b>	<b>3,719,338</b>
<b>Deduct</b>				
G. Appropriations-in-aid		586,629	582,987	609,587
<b>Net Expenditure</b>				
	Current year provision	2,515,935		
	Deferred Surrender	78,500		
		<b>2,594,435</b>	<b>2,591,770</b>	<b>3,109,751</b>
<b>Surplus for the year</b>			<b>€2,664,822</b>	<b>€116,743,251</b>
<b>Deferred Surrender</b>			—	<b>€ 78,500,000</b>
<b>Surplus to be surrendered</b>			<b>€2,664,822</b>	<b>€ 38,243,251</b>

<sup>a</sup> North South Co-operation subhead D.5 retired in 2009.

<sup>b</sup> Cross border initiatives subhead E.3 retired in 2009.

<sup>c</sup> Cross border initiatives subhead F.3 introduced in 2009.

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			40,874	44,045
Expenditure on services and programmes			3,133,883	3,675,293
<b>Gross expenditure</b>			<b>3,174,757</b>	<b>3,719,338</b>
Deduct				
<b>Appropriations in aid</b>			<b>582,987</b>	<b>609,587</b>
<b>Net expenditure</b>			<b>2,591,770</b>	<b>3,109,751</b>
<b>Changes in capital assets</b>				
Purchases cash		(5,313)		
Depreciation		3,732		
Disposals cash		—		
Loss on disposals		—	(1,581)	(1,806)
<b>Changes in assets under development</b>				
Cash payments			(245)	(183)
<b>Changes in net current assets</b>				
Decrease in closing accruals		(2,241)		
Decrease in stock		327	(1,914)	18,995
<b>Direct expenditure</b>			<b>2,588,030</b>	<b>3,126,757</b>
Net allied services expenditure	1.1		17,361	14,118
Notional rents			1,207	1,250
<b>Total operating cost</b>			<b>2,606,598</b>	<b>3,142,125</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 32 borne elsewhere

Vote	2009 €000	2008 €000
7 Superannuation and Retired Allowances	11,329	7,607
10 Office of Public Works	5,737	6,188
20 Garda Síochána	164	191
Central Fund - Ministerial etc. pensions	131	132
	<b>17,361</b>	<b>14,118</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

	<b>Note</b>	<b>2009</b> <b>€000</b>	<b>2008</b> <b>€000</b>
<b>Capital Assets</b>	2.1	11,865	10,725
<b>Capital Assets under Development</b>	2.2	1,899	1,654
		<b>13,764</b>	<b>12,379</b>
<b>Current Assets</b>			
Stocks	2.4	514	841
Prepayments		299	135
Accrued income		131	121
Other debit balances	2.5	1,905	1,048
<b>Total Current Assets</b>		<b>2,849</b>	<b>2,145</b>
<b>Less Current Liabilities</b>			
Bank and Cash	2.3	64	(79,032)
Accrued expenses		2,327	4,394
Other credit balances	2.6	1,492	859
Net Liability to the Exchequer	2.7	349	79,221
<b>Total Current Liabilities</b>		<b>4,232</b>	<b>5,442</b>
<b>Net Current Liabilities</b>		<b>(1,383)</b>	<b>(3,297)</b>
<b>Net Assets</b>		<b>12,381</b>	<b>9,082</b>

**2.1 Capital Assets**

	Land and Buildings	Office Equipment	Furniture and Fittings	Motor Vehicles	Specialist Equipment	Totals
	€000	€000	€000	€000	€000	€000
<b>Gross assets</b>						
Cost or valuation at 1 January 2009	2,009	13,410	491	5,351	12,394	33,655
Additions	—	1,197	—	118	3,998	5,313
Disposals	—	(22)	—	—	—	(22)
Adjustment	(247)	(347)	(172)	24	235	(507)
Cost or valuation at 31 December 2009	1,762	14,238	319	5,493	16,627	38,439
<b>Accumulated Depreciation</b>						
Opening balance at 1 January 2009	—	9,152	353	4,196	9,229	22,930
Depreciation for the year	—	2,137	30	363	1,202	3,732
Depreciation on disposals	—	(22)	—	—	—	(22)
Adjustment	—	(154)	(152)	4	236	(66)
Cumulative depreciation at 31 December 2009	—	11,113	231	4,563	10,667	26,574
<b>Net Assets at 31 December 2009</b>	1,762	3,125	88	930	5,960	11,865
<b>Net Assets at 31 December 2008</b>	2,009	4,258	138	1,155	3,165	10,725

**Notes:**

1: During 2009, as part of the transfer of the Fixed Asset Register onto the new computerized Financial Management System, the Department reviewed its existing capital base to determine the accuracy of the historic costs and accumulated depreciation carried forward. As a result of this review some of the balances were amended.

**2.2 Capital Assets under Development**

	Information Systems
	€000
Amounts brought forward at 1 January 2009	1,654
Cash payments for the year	245
Transferred to asset register	—
Amounts carried forward at 31 December 2009	1,899

**2.3 Bank and Cash**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Bank balances and cash	195	80,783
Orders outstanding	(259)	(1,751)
	<u>(64)</u>	<u>79,032</u>

**2.4 Stocks**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Stationery and office supplies	40	29
IT consumables, etc.	74	103
Specialised consumables (Irish Coast Guard)	400	709
	<u>514</u>	<u>841</u>

**2.5 Other Debit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Retirement lump sums	1,125	596
OPW	334	334
Commission for Aviation Regulation	—	118
Other	446	—
	<u>1,905</u>	<u>1,048</u>

**2.6 Other Credit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the state</b>		
Income Tax	13	16
Pay Related Social Insurance	(20)	(20)
Professional Services Withholding Tax	153	155
Value Added Tax	355	75
Relevant Contract Tax	330	—
	<u>831</u>	<u>226</u>
Department of Finance	64	64
Pension Charges	372	225
Other	225	344
	<u>1,492</u>	<u>859</u>

**2.7 Net Liability to the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	2,665	38,243
Deferred Surrender	—	78,500
Exchequer Grant Undrawn	(2,316)	(37,522)
Net liability to the Exchequer	<u>349</u>	<u>79,221</u>

**Represented by:****Debtors**

Bank and cash	(64)	79,032
Debit balances: suspense	1,905	1,048
	<u>1,841</u>	<u>80,080</u>

**Creditors**

Due to State	(831)	(226)
Credit balances: suspense	(661)	(633)
	<u>(1,492)</u>	<u>(859)</u>
	<u>349</u>	<u>79,221</u>

**2.8 Global Commitments**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
(i) Procurement subheads	54,987	87,321
(ii) Grant subheads	4,897	81,764
Total of legally enforceable commitments	<u>59,884</u>	<u>169,085</u>

**2.9 Matured Liabilities**

The total of matured liabilities at 31 December 2009 was €1.239m.

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided, by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided €000	Explanation
A.2.	869	Savings arose due to lower than anticipated levels of official travel.
A.6.	(284)	Excess was due to higher than anticipated repair, maintenance and refurbishment costs associated with Department buildings.
B.4.	2,857	Savings arose as a result of technical and administrative efficiencies within the National Vehicle Driver File in Shannon.
B.5.	2,997	Smarter travel projects launched in 2009 took longer to commence than anticipated.
C.3.	2,077	Saving arose as a result of administrative efficiency savings within the Railway Safety Commission and the Railway Procurement Agency.
D.1.	148	The saving arose as a result of achieving the most economical price to provide air accident investigation insurance in the event of a major accident which resulted in a reduced premium.
D.3.	(825)	The level of air traffic which gives rise to expenditure under this subhead is difficult to predict and was greater than expected.
E.2.	1,637	Saving was as a result of remedial work at Baltimore harbour not proceeding in 2009 due to planning delays.
F.1.	1,808	Subscriptions to international organisations were less than anticipated.
F.2.	698	The underspend arises from a decision to change the scope and scale of the Transport 21 information and communications campaign in 2009.
F.3.	6,137	The subhead includes funding for the A5 Aughnacloy to Derry road. Following a Government decision in June 2009 payment made in the final quarter of 2009, in line with payment procedures agreed with the Northern Ireland authorities, was less than originally anticipated.

## 4 Receipts

	2009 Estimated	2009 Realised	2008 Realised
4.1 Appropriations-in-aid	€000	€000	€000
1. Recoupment for seconded staff	450	131	652
2. Road Transport licence fees	1,150	604	773
3. Irish Aviation Authority refund of subscriptions to international organisations	7,560	7,227	7,413
4. Irish Aviation Authority recoupment of rents, etc.	305	305	356
5. Irish Aviation Authority associated costs	2,200	2,507	2,797
6. Recoupment of costs of IAA safety audit	1	—	—
7. Miscellaneous receipts	300	262	234
8. Receipts from Local Government Fund	570,424	567,519	567,859
- National Toll Roads <b>a</b>	—	—	28,890
10. Receipts under the Merchant Shipping and Wireless Telegraphy Act.	440	694	613
11. Pension Contribution from the Commission for Taxi Regulation <b>b</b>	645	687	—
12. Pension - related deduction on public service remuneration <b>c</b>	3,154	3,051	—
<b>Total</b>	<b>586,629</b>	<b>582,987</b>	<b>609,587</b>

**a** National Toll Roads subhead G.9 retired in 2009.

**b** Pension Contribution from CTR subhead G.11 introduced in 2009.

**c** Pension Levies subhead G.12 introduced in 2009.

### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
1	319	The number of staff on secondment was less than anticipated. It is difficult to estimate the number of staff on secondment in any given year.
2	546	Applications for licences and renewals were less than anticipated.
5	(307)	The Department's administrative costs in overseeing and monitoring the Irish Aviation Authority and for which the Department is re-imbursed, were greater than estimated.
10	(254)	The increase in fees reflects increased level of Mercantile Marine and Marine survey activity during 2009.



**4.2 Extra receipts payable to the Exchequer**

	2009	2008
	€000	€000
Pollution Recovery Costs	—	3
Pension charges in respect of seconded staff	—	202
Voluntary surrender of pay	11	—
<b>Total</b>	<b>11</b>	<b>205</b>

**5 Employee Numbers and Pay**

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)	518	559
	€000	€000
Pay	30,177	30,071
Higher, special or additional duties allowances	726	845
Other allowances	811	770
Overtime	466	749
Employer's PRSI	1,499	1,481
<b>Total pay</b>	<b>33,679</b>	<b>33,916</b>

**5.1 Allowances and Overtime Payments**

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment	Maximum individual payment
			2009 €	2008 €
Higher, special or additional duties	264	64	64,990	51,974
Other allowances	73	47	16,288	15,893
Overtime	106	10	30,530	30,984

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

**5.2 Other Remuneration Arrangements**

Redundancy payments of €11,520 and €26,130 were paid to two of the Minister of State's drivers.

**6 Miscellaneous Items****6.1 EU Funding**

The outturn shown in Subhead C.2. includes payments in respect of activities which are co-financed from the European Cohesion Fund. Estimates of expenditure and actual outturns were as follows:

Subhead	Description	2009 Estimate €000	2009 Outturn €000	2008 Outturn €000
	<b>Funding under the European Cohesion Fund</b>			
C.2.3	Public Transport (Iarnrod Eireann)	27,371	12,231	4,188
C.2.2	Public Transport (Railway Procurement Agency)	5,536	4,378	—
		<b>32,907</b>	<b>16,609</b>	<b>4,188</b>



### **Vote 33: National Gallery**

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## Introduction

As Accounting Officer for Vote 33, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the salaries and expenses of the National Gallery, including grants-in-aid.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

The unique characteristics of the Gallery collection renders it incapable of meaningful valuation. Therefore no values have been included in this account in respect of the collection.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the National Gallery.

As part of the risk management process, Gallery management has updated its risk register and manages its risks through a Risk Management Forum.

The general effectiveness of the Gallery's administrative and financial controls and its compliance with corporate governance best practice are reviewed on an ongoing basis through the work of the Internal Audit function and the Audit and Risk Committee.

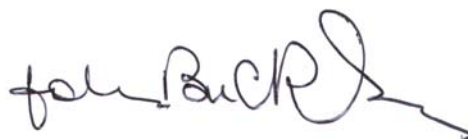
**Raymond Keaveney**  
Accounting Officer  
National Gallery  
31 March 2010

## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the National Gallery for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

31 August 2010

## Vote 33 National Gallery Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	6,444	6,125	6,262
A.2. Travel and subsistence	42	45	50
A.3. Incidental expenses	994	1,148	1,585
A.4. Postal and telecommunications services	160	160	156
A.5. Office machinery and other office supplies and related services	392	497	397
A.6. Office premises expenses	1,075	718	1,014
A.7. Consultancy services	81	167	301
<b>Other Services</b>			
B. Grant-in-aid fund for acquisitions and conservation	2,000	2,000	2,659
C. National Gallery Jesuit Fellowship (grant-in-aid fund)	43	43	43
<b>Gross Expenditure</b>	<b>11,231</b>	<b>10,903</b>	<b>12,467</b>
<b>Deduct</b>			
D. Appropriations-in-aid	<b>297</b>	<b>263</b>	<b>12</b>
<b>Net Expenditure</b>	<b>10,934</b>	<b>10,640</b>	<b>12,455</b>
<b>Surplus to be surrendered</b>		<b>€294,448</b>	<b>€155,391</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

			2009	2008
	Note	€000	€000	€000
Expenditure on administration			8,860	9,765
Expenditure on services and programmes			2,043	2,702
<b>Gross expenditure</b>			10,903	12,467
Deduct				
<b>Appropriations in aid</b>			263	12
<b>Net expenditure</b>			10,640	12,455
<b>Changes in capital assets</b>				
Purchases cash		(376)		
Depreciation		267		
Disposals cash		—		
Loss on disposals		—		
			(109)	107
<b>Changes in assets under development</b>				
Cash payments			114	—
<b>Changes in net current assets</b>				
Decrease in closing accruals		(78)		
Decrease in stock		1		
			(77)	(197)
<b>Direct expenditure</b>			10,568	12,365
Net allied services expenditure	1.1		1,051	1,226
<b>Total operating cost</b>			11,619	13,591

**Note:** No notional rent is recorded in respect of Gallery buildings which are in State ownership and maintained by OPW.

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 33 borne elsewhere

		2009	2008
Vote		€000	€000
7	Superannuation and Retired Allowances	258	286
10	Office of Public Works	793	940
		1,051	1,226

**2 Statement of Assets and Liabilities as at 31 December 2009**

	<b>Note</b>	<b>2009 €000</b>	<b>2008 €000</b>
<b>Capital Assets</b>	2.1	767	672
<b>Capital Assets under Development</b>	2.2	18	41
		<u>785</u>	<u>713</u>
<b>Current Assets</b>			
Bank and Cash	2.3	365	318
Stocks	2.4	7	8
Prepayments		139	105
Accrued income		—	—
Other debit balances	2.5	17	13
<b>Total Current Assets</b>		<u>528</u>	<u>444</u>
<b>Less Current Liabilities</b>			
Accrued expenses		145	189
Other credit balances	2.6	427	320
Net Liability to the Exchequer	2.7	(45)	11
<b>Total Current Liabilities</b>		<u>527</u>	<u>520</u>
<b>Net Current Assets</b>		<u>1</u>	<u>(76)</u>
<b>Net Assets</b>		<u><u>786</u></u>	<u><u>637</u></u>



**2.1 Statement of Capital Assets**

	Office Equipment €000	Furniture and Fittings €000	Totals €000
<b>Gross Assets</b>			
Cost or valuation at 1 January 2009	2,016	1,264	3,280
Additions	258	104	362
Disposals	(7)	—	(7)
Cost or valuation at 31 December 2009	2,267	1,368	3,635
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009	1,828	780	2,608
Depreciation for the year	157	110	267
Depreciation on disposals	(7)	—	(7)
Cumulative depreciation at 31 December 2009	1,978	890	2,868
<b>Net Assets at 31 December 2009</b>	289	478	767
<b>Net Assets at 31 December 2008</b>	188	484	672

**2.2 Statement of Capital Assets under Development**

	In-House Computer Applications €000	Specialist Equipment €000	Total €000
<b>Amounts brought forward at 1 January 2009</b>	41	—	41
Cash payments for the year	96	18	114
Transferred to asset register	(137)	—	(137)
<b>Amounts carried forward at 31 December 2009</b>	—	18	18

**2.3 Bank and Cash**

at 31 December	2009 €000	2008 €000
PMG balances and cash	579	652
Orders outstanding	(214)	(334)
	365	318

**2.4 Stocks**

at 31 December	2009 €000	2008 €000
Stationery	6	6
Cleaning materials	1	2
	7	8

**2.5 Other Debit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Miscellaneous	17	13
	<u>17</u>	<u>13</u>

**2.6 Other Credit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Grant-in-Aid Fund for Acquisitions and Conservation	203	67
National Gallery Jesuit Fellowship Grant-in-Aid Fund	224	253
	<u>427</u>	<u>320</u>

**2.7 Net Liability to the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	294	155
Exchequer grant undrawn	(339)	(144)
Net liability to/(from) the Exchequer	<u>(45)</u>	<u>11</u>

**Represented by:****Debtors**

Bank and cash	365	318
Other debit balances	17	13
	<u>382</u>	<u>331</u>

**Creditors**

Credit balances	(427)	(320)
	<u>(45)</u>	<u>11</u>

**2.8 Commitments**

Commitments likely to materialise in future years amount to Stg£375,000 per annum. This is in respect of an agreement in connection with the retention and acquisition of certain paintings previously on loan.

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than €000	Explanation
A.1.	319	This saving arose because of the recruitment embargo in the Public Service.
A.3.	(154)	Transport costs relating to exhibitions were greater than anticipated.
A.5.	(105)	This excess arose due to the purchase of new photographic equipment, a bookscanner for the library/archive services and hosting costs for the new website
A.6.	357	This saving is a result of a major energy savings audit undertaken by the Gallery.

### 4 Receipts

#### 4.1 Appropriations-in-aid

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1 Miscellaneous receipts	1	1	12
2 Pension - related deduction on public service remuneration	296	262	—
<b>Total</b>	<b>297</b>	<b>263</b>	<b>12</b>

### 5 Employee Numbers and Pay

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)	119	138*

\* Includes nine 'Christmas relief' staff.

	2009 €000	2008 €000
Pay	5,534	5,553
Higher, special or additional duties allowances	14	52
Other allowances	4	16
Overtime	92	130
Employer's PRSI	481	511
<b>Total pay</b>	<b>6,125</b>	<b>6,262</b>

#### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	6	—	3,709	30,523
Other allowances	51	—	840	—
Overtime	90	4	12,746	14,330

## 5.2 Other Remuneration Arrangements

Included in the pay figure above is a settlement of €20,000 agreed under the auspices of the Employment Appeals Tribunal.

The Director of the Gallery is provided with the use of a car under his terms of employment.

## 6 Miscellaneous Accounts

### 6.1 Grant-in-Aid Fund for Acquisitions and Conservation

	Purchase and repair of pictures	Conservati on of works of art	Purchase of books and journals	Totals
	€000	€000	€000	€000
Balance at 1 January 2009	1	10	56	67
Grant-in-Aid (Subhead B)	1,868	82	50	2,000
Expenditure	(1,783)	(44)	(37)	(1,864)
Balance at 31 December 2009	86	48	69	203

### 6.2 Grant-in-Aid Fund for the National Gallery Jesuit Fellowship

	€000
Balance at 1 January 2009	253
Grant-in-Aid (Subhead C)	43
Expenditure	(72)
Balance at 31 December 2009	224

## **Vote 34: Enterprise, Trade and Employment**

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## Introduction

As Accounting Officer for Vote 34, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 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 a grant-in-aid, and for the payment of certain grants under the cash-limited schemes.

The expenditure outturn is compared with the sums

- (a) granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2009 out of unspent 2008 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Department of Enterprise, Trade and Employment.

**Seán Gorman**

Accounting Officer  
Department of Enterprise, Trade and Employment  
30 March 2010

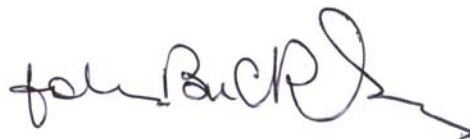
## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Enterprise, Trade and Employment for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Enterprise, Trade and Innovation. 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 2009.

Chapters 29 and 30 of my annual report refer to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

7 September 2010

## Vote 34 Department of Enterprise, Trade and Employment Appropriation Account 2009

Service		2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
<b>Administration</b>				
A.1. Salaries, wages and allowances		36,040	36,581	35,567
A.2. Travel and subsistence		1,246	1,201	1,572
A.3. Incidental expenses		1,348	838	1,575
A.4. Postal and telecommunications services		840	969	1,244
A.5. Office machinery and other office supplies and related services		4,819	4,682	5,253
A.6. Office premises expenses		1,566	1,243	1,686
A.7. Consultancy services		155	58	545
A.8. Advertising and publicity		351	199	249
A.9. Office of the Director of Corporate Enforcement		5,535	5,605	4,343
A.10. Labour Court		3,115	2,726	2,980
A.11. National Employment Rights Authority		8,731	7,936	9,595
A.12. Value for money and policy reviews		100	18	169
<b>Enterprise Development, Science and Technology</b>				
B.1. Forfás - Grant for administration and general expenses		36,527	36,527	36,033
B.2. Intertrade Ireland		8,499	8,100	7,735
C.1. IDA Ireland - Grant for administration and general expenses		41,877	41,877	44,099
C.2. IDA Ireland - Grants to Industry		70,364	65,364	75,120
C.3. IDA Ireland - Grant for building operations		3,230	3,230	3,400
D.1. Enterprise Ireland - Grant for administration and general expenses		94,476	93,056	100,218
D.2. Enterprise Ireland - Grant to Industry				
<i>Current year provision</i>	100,146			
<i>Deferred surrender</i>	<u>3,500</u>	103,646	111,646	56,370
D.3. Enterprise Ireland - Grant for capital expenditure		2,400	2,400	5,400
E.1. Shannon Free Airport Development Company Limited - Grant for administration and general expenses		2	—	—
E.2. Shannon Free Airport Development Company Limited - Grants to Industry		700	700	1,289
F. Science Technology and Innovation Programmes				
<i>Current year provision</i>	318,966			
<i>Deferred Surrender</i>	<u>6,000</u>	324,966	323,554	309,184
G. County Enterprise Development				
<i>Current year provision</i>	27,812			
<i>Deferred Surrender</i>	<u>6,000</u>	33,812	34,028	34,179
H.1. Monitoring and evaluation of EU Programmes		100	19	23



Service		2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
H.2. Interreg Enterprise Development		2,000	507	—
I. National Standards Authority of Ireland - Grant for administration and general expenses				
	<i>Current year provision</i>	8,241		
	<i>Deferred Surrender</i>	326	8,547	9,237
<b>Labour Force Development</b>				
K.1. FÁS Administration and general expenses		150,111	150,111	149,754
K.2. FÁS Training and integration supports				
	<i>Original</i>	108,245		
	<i>Supplementary</i>	(20,500)	87,745	83,130
K.3. FÁS Employment Programmes		440,669	424,669	434,550
K.4. FÁS Capital				
	<i>Current year provision</i>	7,500		
	<i>Deferred Surrender</i>	2,500	10,000	28,552
L.1. Grant to Irish National Organisation for the Unemployed		52	52	52
L.2. Enterprise Ireland - Temporary Employment Subsidy Scheme				
	<i>Original</i>	—		
	<i>Supplementary</i>	20,501	20,501	18,200
M.1. Operational Programme for Human Resources Development - Technical Assistance <sup>1</sup>		1,653	874	503
M.2. Leonardo Programme <sup>1</sup>		140	140	140
- Technical Support for Community Initiatives <sup>2</sup>		—	—	496
- Matching Funding for Community Initiatives <sup>2</sup>		—	—	40
- Equal Community Initiative Development Partnerships <sup>2</sup>		—	—	2,469
<b>Employment Rights and Industrial Relations</b>				
N. Labour Relations Commission - Grant for administration and general expenses		6,286	5,657	5,921
O.1. Grants for Trade Union Education and Advisory Services		1,200	1,200	1,510
O.2. Workplace Innovation Fund Promotion of Partnership		805	357	418
P. Trade Union Amalgamations		50	—	10
<b>Commerce, Consumers and Competition</b>				
Q. Grant to the Competition Authority		5,568	5,381	5,957
R.1. National Consumer Agency - Grant for administration and general expenses		8,588	6,105	7,587
R.2. Consumer Support		68	68	68

Service	2009 Estimate	2009 Outturn	2008 Outturn
€000	€000	€000	€000
S.1. Companies Registration Office and Registry of Friendly Societies - Grant for administration and general expenses	8,912	8,728	9,801
S.2. Irish Auditing and Accounting Supervisory Authority (grant-in-aid)	1,532	1,355	1,220
<b>Health and Safety</b>			
T. Health and Safety Authority - Grant for administration and general expenses	22,638	22,361	23,940
<b>Other Services</b>			
U. Research including manpower surveys	235	98	145
V. National Framework Committee for Work/Life Balance Policies	175	83	153
W. Subscriptions to International Organisations, etc.	17,330	17,317	16,189
X.1. Commissions, Committees and Special Inquiries	702	389	523
X.2. Miscellaneous payments	2,327	1,545	812
X.3. Superannuation and Pensions for Members of the Labour Court, the Restrictive Practices Commission and the Competition Authority	708	611	527
X.4. Export Credit Insurance - Refund to the Exchequer	17	16	59
<b>Gross Expenditure</b>			
Original	1,564,697		
Supplementary	1		
Deferred surrender	18,326		
	1,583,024	1,550,058	1,536,946
<b>Deduct</b>			
Y. Appropriations-in-Aid	87,310	73,253	79,638
<b>Net Expenditure</b>			
Original	1,477,387		
Supplementary	1		
Deferred surrender	18,326		
	1,495,714	1,476,805	1,457,308
<b>Surplus for the year</b>		€18,909,020	€59,036,998
<b>Deferred surrender</b>		€ 6,440,000	€18,326,000
<b>Surplus to be surrendered</b>		€12,469,020	€40,710,998

<sup>1</sup> M1 Operational Programme for Human Resources Development and M2 Leonardo Programme were classified as M3 and M4 respectively in previous years accounts

<sup>2</sup> Retired subheads:- Technical Support for Community Initiatives (previously classified as M1); Matching Funding for Community Initiatives (previously classified as M2); Equal Community Initiative Development Partnerships (previously classified as M5).

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	2009 €000	2008 €000
Expenditure on administration		62,056	64,778
Expenditure on services and programmes		1,488,002	1,472,168
<b>Gross expenditure</b>		<b>1,550,058</b>	<b>1,536,946</b>
Deduct			
<b>Appropriations in aid</b>		<b>73,253</b>	<b>79,638</b>
<b>Net expenditure</b>		<b>1,476,805</b>	<b>1,457,308</b>
<b>Changes in capital assets</b>			
Purchases cash		(1,012)	
Depreciation		2,572	
Loss on disposals		13	1,956
<b>Changes in assets under development</b>			
Cash payments		(1,323)	(1,054)
<b>Changes in net current assets</b>			
Decrease in closing accruals		(2,951)	
Increase in stock		(17)	
		(2,968)	(3,347)
<b>Direct expenditure</b>		<b>1,474,087</b>	<b>1,454,863</b>
Net allied services expenditure	1.1	26,798	23,165
Notional rents		2,996	3,146
<b>Total operating cost</b>		<b>1,503,881</b>	<b>1,481,174</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 34 borne elsewhere

	2009 €000	2008 €000
<b>Vote</b>		
7 Superannuation and Retired Allowances	17,351	15,115
9 Office of the Revenue Commissioners	292	298
10 Office of Public Works	8,515	7,114
20 Garda Síochána	185	188
Central Fund - Ministerial etc. pensions	455	450
	<b>26,798</b>	<b>23,165</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

		<b>2009</b>	<b>2008</b>
	<b>Note</b>	<b>€000</b>	<b>€000</b>
<b>Capital Assets</b>	2.1	8,029	9,180
<b>Capital Assets under Development</b>	2.2	2,168	1,267
		<b>10,197</b>	<b>10,447</b>
<b>Current Assets</b>			
Bank and cash	2.3	14,056	27,301
Stocks	2.4	351	334
Prepayments		360	175
Accrued income		2,632	943
Other debit balances	2.5	1,899	1,994
<b>Total Current Assets</b>		<b>19,298</b>	<b>30,747</b>
<b>Less Current Liabilities</b>			
Accrued expenses		855	797
Deferred income		3,748	4,883
Other credit balances	2.6	6,668	10,728
Net Liability to the Exchequer	2.7	9,287	18,567
<b>Total Current Liabilities</b>		<b>20,558</b>	<b>34,975</b>
<b>Net Current Liabilities</b>		<b>(1,260)</b>	<b>(4,228)</b>
<b>Net Assets</b>		<b>8,937</b>	<b>6,219</b>

**2.1 Capital Assets**

	<b>Motor Vehicles €000</b>	<b>Office &amp; IT Equipment €000</b>	<b>Furniture and Fittings €000</b>	<b>Total €000</b>
<b>Gross assets</b>				
Cost or valuation at 1 January 2009	14	30,134	7,953	38,101
Additions	—	1,377	57	1,434
Disposals	—	(504)	(110)	(614)
Cost or valuation at 31 December 2009	14	31,007	7,900	38,921
<b>Accumulated Depreciation</b>				
Opening balance at 1 January 2009	3	22,253	6,665	28,921
Depreciation for the year	3	2,166	403	2,572
Depreciation on disposals	—	(503)	(98)	(601)
Cumulative depreciation at 31 December 2009	6	23,916	6,970	30,892
<b>Net Assets at 31 December 2009</b>	<b>8</b>	<b>7,091</b>	<b>930</b>	<b>8,029</b>
<b>Net Assets at 31 December 2008</b>	<b>11</b>	<b>7,881</b>	<b>1,288</b>	<b>9,180</b>

**2.2 Capital Assets under Development**

	<b>In-House Computer Applications €000</b>
Amounts brought forward at 1 January 2009	1,267
Cash payments for the year	1,323
Transferred to asset register	(422)
Amounts carried forward at 31 December 2009	2,168

**2.3 Bank and Cash**

	<b>2009 €000</b>	<b>2008 €000</b>
at 31 December		
PMG balances and cash	15,090	28,921
Orders outstanding	(1,034)	(1,620)
	14,056	27,301

**2.4 Stocks**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Stationery	267	276
IT Supplies	65	41
Materials	19	17
	<u>351</u>	<u>334</u>

**2.5 Other Debit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Imprests advanced	21	21
Department of Justice, Equality and Law Reform	35	35
Department of Arts, Sport and Tourism	7	7
Miscellaneous debit balances	522	573
Recoupable expenditure	1,314	1,358
	<u>1,899</u>	<u>1,994</u>

**2.6 Other Credit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income Tax	120	47
Superannuation contributions	616	769
Pay Related Social Insurance	(101)	(76)
Income Levy	(58)	—
Professional Services Withholding Tax	177	148
VAT on Intra EU Acquisitions	31	17
	<u>785</u>	<u>905</u>
European Union funds	3,257	7,408
Miscellaneous credit balances	2,626	2,415
	<u>6,668</u>	<u>10,728</u>

**2.7 Net Liability to the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	18,909	59,037
Exchequer grant undrawn	(9,622)	(40,470)
Net liability to the Exchequer	<u>9,287</u>	<u>18,567</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	14,056	27,301
Debit balances: Suspense	1,899	1,994
	<u>15,955</u>	<u>29,295</u>
<b>Creditors</b>		
Due to State	(785)	(905)
Credit balances: suspense	(5,883)	(9,823)
	<u>(6,668)</u>	<u>(10,728)</u>
	<u>9,287</u>	<u>18,567</u>

**2.8 Commitments**

at 31 December

<b>Global Commitments</b>	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
<b>(A) Procurement</b>	239	4,213
<b>(B) Grants</b>	1,448,960	1,423,106

**Multi Annual Capital Commitments over €6.35m**

	<b>Cummulative Expenditure to 31 December 2008 €000</b>	<b>Expenditure in 2009 €000</b>	<b>Subsequent Years €000</b>
IDA Ireland	38,000	40,100	170,000
Enterprise Ireland	7,776	12,973	108,751
Shannon Development	—	2,288	18,883
Science Foundation Ireland	11,227	20,762	93,007
	<u>57,003</u>	<u>76,123</u>	<u>390,641</u>

**2.9 Matured Liabilities**

Estimated matured liabilities undischarged at the year-end were €417,322.

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided €000	Explanation
A.3.	510	Savings arose due to efficiencies achieved in relation to staff training, room rental and business meeting costs.
A.8.	152	The anticipated impact of the Official Languages Act, 2003, did not materialise in 2009. Economies were also achieved in relation to the cost of advertising.
A.11.	795	NERA's legal costs were significantly lower than anticipated. Savings in administration costs were also achieved due to economies in purchasing, IT, and staff numbers.
B.2.	399	The saving arose from favourable movements in the Euro/Sterling exchange rate in 2009.
C.2.	5,000	The savings were due to (i) a reduction in grant claims received during 2009 and (ii) some grant applications not fully meeting payment conditions to enable payments to be made by 31st December 2009.
D.2.	(8,000)	Enterprise Ireland received sanction from the Department of Finance to spend an additional €8 million to fund client demand under the Enterprise Stabilisation Fund. This spending was offset by €8 million savings elsewhere on the Vote.
H.2.	1,493	Savings were due to a slower rate of project approval than anticipated.
L.2.	2,301	The number of enterprises that submitted applications under the Temporary Employment Subsidy Scheme was lower than expected. As this was a new demand-led subhead, it was difficult to anticipate the level of drawdown that could have been expected in 2009.
M.1.	779	External support to the ESF financial control unit did not commence until the second half of 2009. Planned expenditure on transnational activities and communications/publicity was also deferred to 2010.
O.2.	448	Expenditure in 2009 was less than anticipated as a number of companies which had been approved for funding under the Workplace Innovation Fund deferred plans to undertake project activity in 2009.
R.1.	2,483	Savings were achieved through economies in advertising, professional fees and other administrative savings, and through the cessation of recruitment pending clarification on the organisational structure of the proposed amalgamated NCA/Competition Authority.
S.2.	177	Savings in IAASA were attributable to staff vacancies.
U	137	In line with the Government's decision to reduce expenditure on consultants, expenditure under this subhead was minimised.
X.1.	313	Savings were due to various administrative efficiencies and to some work being re-scheduled for 2010.
X.2.	782	Savings primarily arose due to legal costs not arising as anticipated. Some administrative savings were also realised.



## 4 Receipts

### 4.1 Appropriations-in-aid

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1. Receipts from the Social Insurance Fund under Section 56 of the Redundancy Payments Act, 1967 (Employment Appeals Tribunal).	1,981	3,413	1,894
2. Employment permit fees	9,300	4,601	5,961
3. Employment Agency licences	250	213	289
4. Companies Registration Office & Registry of Friendly Societies	22,669	22,648	29,098
5. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964	8,600	8,878	10,191
6. Occasional Trading Licences (Competition Authority)	10	10	9
7. NCA Consumer Credit	641	439	641
8. Merger notifications	256	208	328
9. FÁS pay	3,000	3,953	3,785
10. European Social Fund	21,499	8,332	24,331
11. ODCE legal	100	17	139
12. County Enterprise Development	80	99	570
13. Competition Authority - Receipts	—	95	—
14. Enterprise Policy (InterTrade Ireland)	27	77	44
15. IAASA pay refund	188	261	236
16. PIAB superannuation	900	1,404	925
17. HSA superannuation*	400	509	—
18. Receipts from pension related deductions on Public Service remuneration	17,309	16,890	—
19. Miscellaneous*	100	1,206	1,197
<b>Total</b>	<b>87,310</b>	<b>73,253</b>	<b>79,638</b>

\* An amount of €1,009,272 was realised in 2008 in respect of HSA Superannuation. This was included in the Miscellaneous figure in the 2008 Appropriation Account.

### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Heading	Less/ (more) than estimated €000	Explanation
1.	(1,432)	The excess over the estimate is attributable to the increase in the number of staff processing redundancy and insolvency claims, whose costs are recoverable from the Social Insurance Fund.
2.	4,699	The reduction in Employment Permit fee receipts is attributable to a fall in the number of new and renewed fee-bearing permits issued.
7.	202	The majority of credit intermediaries are engaged in the motor trade. The contraction in car sales in 2009 is the primary reason for the variation between the estimate and the actual income.

Heading	Less/ (more) than estimated €000	Explanation
9.	(953)	This item relates to pay-as-you-go pension contributions in respect of staff in FÁS who are not part of a closed (i.e. former ANCO) pension scheme. The excess income compared to the estimate reflects a greater than anticipated amount of pension contributions and was affected by the timing of individual retirements and staff changes in the organisation.
10.	13,167	An ESF payment claim was not submitted to the European Commission as anticipated during 2009, pending its finalisation. It is expected that the claim will be submitted in 2010.
13.	(95)	Receipts reflect legal costs awarded to the Competition Authority which were not forecast in advance.
16.	(504)	This item relates to the pension contributions for the staff in the Personal Injuries Assessment Board (PIAB). The 2009 forecast of receipts was understated.
17.	(109)	This item relates to the pension contributions for the staff in the Health & Safety Authority. The 2009 forecast of receipts was understated.
19.	(1,106)	The variation is largely attributable to the refund by County and City Enterprise Boards in December 2009 of unused grant monies.

#### 4.2 Extra receipts payable to the Exchequer

	Estimated €	Realised €
Export Credit - Recoveries from Iraq	500,000	319,173
IDA Ireland - Interconnectivity Project receipts	—	104,996
IDA Ireland - Surplus own resource income	—	1,444,000
IDA Ireland - Grant refunds	2,282,000	2,282,000
Enterprise Ireland - Surplus own resource income - Current (D1, D2, F)	71,000	1,176,319
Enterprise Ireland - Surplus own resource income - Capital (D2, D3, G)	471,000	2,979,524
Enterprise Ireland - Grant refunds - Capital (F)	1,000	733,655
Forfas - Surplus own resource income	—	332,000
FÁS - Sale of Assets *	22,000,000	—
Voluntary Surrender of Pay	—	106,166
Miscellaneous	31,000	92,166
	<b>25,356,000</b>	<b>9,569,999</b>

\*The estimate for FÁS - Sale of Assets (€22,000) was incorrectly represented in the 2009 Revised Estimates for Public Services as €22,000,000.

## 5 Employee Numbers and Pay

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)	912	995
	<b>€000</b>	<b>€000</b>
Pay	47,741	46,383
Higher, special or additional duties allowances	899	953
Other allowances	410	383
Overtime	793	1,220
Employer's PRSI	2,633	2,659
<b>Total pay</b>	<b>52,476</b>	<b>51,598</b>

**Note:** The total pay of €52.476m is charged to subheads A.1, A.9, A.10, A.11, A.12, M.1 and S.1.

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009	Maximum individual payment 2008
			€	€
Higher, special or additional duties	146	9	21,699	19,851
Other allowances	244	6	46,458	36,989
Overtime	269	22	26,908	30,818

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

### 5.2 Performance and Merit Payments

No merit awards were paid in 2009.

A €250 voucher was paid to the winning entrant of a competition to name the new Staff Suggestion Scheme.

## 6 Miscellaneous Items

### 6.1 EU Funding

The amount of €8,331,595 received from the European Social Fund and shown as appropriations-in-aid was included in the recorded expenditure for subheads: - K.2. and M.1.

In addition to the grants from the Vote, the following bodies under the aegis of the Department received EU aid directly in 2009 as shown below:

Subhead	Description	2009		2008	
		ERDF	Other	Total	Total
		€	€	€	€
E.2.	SFADCo	71,985	39,116	111,101	967,141
F	Science Foundation	—	109,173	109,173	—
I.1.	Health & Safety Authority	—	—	—	31,392
K.1.	FÁS	—	867,638	867,638	928,234
M.2.	Leonardo Programme	—	1,008,785	1,008,785	—
	Total	71,985	2,024,712	2,096,697	1,926,767

## 6.2 Commissions and Inquiries

	Year of appointment	2009 €	2008 €
National Framework Committee for Work/Life Balance Policies	2004	83,048	153,194
Joint Labour Committees	1946	76,167	84,764
Company Law Inquiries	1994	72,642	49,881
Company Law Review Group	2000	24,919	52,535
Business Regulation Group	2006	7,918	36,292
Workplace Safety	2002	200,000	295,450
Departmental Audit Committee	2004	2,049	4,598
Sales Law Review Group	2009	5,157	—
Total		471,900	676,714

## 6.3 Miscellaneous

Under the provisions of section 91 of the Finance Act 2004, €6,440,000 of unspent allocations in respect of the capital element of subheads C.2. and H.2. is carried forward to 2010 as a deferred surrender.

Sanction was received from Department of Finance in September 2009 to write off an amount of €319,802, which was charged to the Vote in earlier years in respect of payments to a project under the EQUAL Community Initiative. The amount in question is deemed to be irrecoverable.

## 6.4 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 2009 €	Cumulative to 31 December 2009 €	Total for the year ended 31 December 2008 €
Received by Minister for Enterprise, Trade and Employment	1,344,089	30,194,512	997,269
Paid by Minister for Enterprise, Trade and Employment into the Exchequer <sup>1</sup>	1,309,374	30,194,512	1,031,984

<sup>1</sup> An amount of €34,715 relating to 2008 was paid to the Exchequer in December 2008 but was not received by this Department until January 2009.

## **Vote 35: Arts, Sport and Tourism**

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## Introduction

As Accounting Officer for Vote 35, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the salaries and expenses of the Office of the Minister for Arts, Sport & Tourism, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid.

The expenditure outturn is compared with the sums

- (a) granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2009 out of unspent 2008 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

The Statement of Accounting Policies and Principles and notes 1 to 7 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account with the exception of the following:

#### Depreciation

Capital assets are depreciated on a straight line basis over their estimated useful life commencing in the month the asset is placed in service.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operated in the Department of Arts, Sport & Tourism. Controls, including an inspection process, are in place to ensure that grants awarded under the Sport Capital Programme are used for the purposes intended. In this respect, a report on the use of grant funding paid out in 2006 found that issues have arisen in relation to how capital funding provided to one particular grantee had been applied. A final report by the Internal Audit Unit will be completed by the end of September, 2010.

**CON HAUGH**

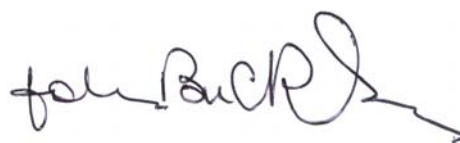
Accounting Officer  
Department of Arts, Sport and Tourism  
11 June 2010

## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Arts, Sport and Tourism for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Tourism, Culture and Sport. 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 2009.

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

**JOHN BUCKLEY**  
Comptroller and Auditor General  
7 September 2010

## Vote 35 Department of Arts, Sport and Tourism Appropriation Account 2009

Service	2009 Estimate	2009 Outturn	2008 Outturn
€000	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	10,361	10,062	10,662
A.2. Travel and subsistence	316	220	340
A.3. Incidental expenses	450	178	279
A.4. Postal and telecommunications services	560	256	420
A.5. Office machinery and other office supplies and related services	915	382	443
A.6. Office premises expenses	609	335	365
A.7. Consultancy services	80	77	224
A.8. Advertising and publicity	41	12	64
A.9. Value for money and policy reviews	10	10	22
<b>Tourism Services</b>			
B.1. Fáilte Ireland - (grant-in-aid)	78,687	76,694	82,594
B.2. Tourism Ireland Limited - grant for administration and general expenses	19,400	18,970	19,954
B.3. Shannon Free Airport Development Company Limited - (tourism development) (grant-in-aid)	832	832	865
B.4. Tourism marketing fund (grant-in-aid fund)	47,250	47,250	50,000
B.5. Tourism product development (grant-in-aid)	7,111	5,611	14,800
<b>Sports and Recreation Services</b>			
C.1. Grants for sporting bodies and the provision of sports and recreational facilities (part funded by National Lottery)	56,000	58,738	60,137
C.2. Grants for provision and renovation of swimming pools	12,400	11,670	20,448
C.3. Irish Sports Council (grant-in-aid) (part funded by National Lottery)	51,689	51,677	57,182
C.4. National Sports Campus	4,398	6,397	6,503
C.5. Lansdowne Road	1,500	1,500	115,999
C.6. Horse and Greyhound Racing Fund	68,128	68,128	76,286
C.7. Grant to support sport in disadvantaged areas (Dormant Accounts funding)	1,304	1,304	874



Service		2009 Estimate	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
<b>Arts and Culture</b>				
D.1. Payments to match resources generated by the National Archives		66	52	41
D.2. General expenses of the National Archives and National Archives Advisory Council		1,821	1,813	2,153
D.3. General expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery (grant-in-aid)		15,646	15,631	17,763
D.4. Cultural projects		5,320	5,317	6,974
D.5. Cultural infrastructure		19,847	17,842	32,921
D.6. Culture Ireland		4,553	4,550	4,748
D.7. An Chomhairle Ealaíon (part funded by National Lottery) (grant-in-aid)		73,350	73,350	81,620
D.8. General expenses of the National Museum of Ireland (grant-in-aid)		15,415	15,415	19,017
D.9. General expenses of the National Library of Ireland (grant-in-aid)		10,742	10,742	11,875
D.10. Irish Film Board (grant-in-aid)				
	<i>Current year provision</i>	20,340		
	<i>Deferred surrender</i>	<u>1,500</u>		
		21,840	21,840	23,189
<b>Gross Expenditure</b>				
	<i>Current year provision</i>	529,141		
	<i>Deferred surrender</i>	<u>1,500</u>		
		530,641	526,855	718,762
<b>Deduct</b>				
E. Appropriations-in-aid		<u>5,065</u>	<u>4,810</u>	<u>1,522</u>
<b>Net Expenditure</b>				
	<i>Original</i>	524,076		
	<i>Deferred surrender</i>	<u>1,500</u>		
		525,576	522,045	717,240
<b>Surplus for the year</b>				
			€3,531,481	€3,103,023
<b>Deferred surrender</b>				
			—	€1,500,000
<b>Surplus to be surrendered</b>				
			<u>€3,531,481</u>	<u>€6,603,023</u>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			11,532	12,819
Expenditure on services and programmes			515,323	705,943
<b>Gross expenditure</b>			526,855	718,762
Deduct				
<b>Appropriations in aid</b>			(4,810)	(1,522)
<b>Net expenditure</b>			522,045	717,240
<b>Changes in capital assets</b>				
Purchases Cash		(683)		
Depreciation		597		
Loss on disposals		25		
			(61)	94
<b>Changes in net current assets</b>				
Decrease in closing accruals		(640)		(5,048)
Decrease in stock		10		18
			(630)	
<b>Direct expenditure</b>			521,354	712,304
Net allied services expenditure	1.1		13,638	13,702
Notional rents			6,979	6,526
<b>Total operating cost</b>			<b>541,971</b>	<b>732,532</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 35 borne elsewhere

	2009 €000	2008 €000
<b>Vote</b>		
7. Superannuation and Retired Allowances	6,400	6,620
10. Office of Public Works	6,579	6,359
19. Justice, Equality and Law Reform	388	435
20. Garda Síochána	171	189
Central Fund - Ministerial etc. pensions (No. 38 of 1938, etc)	100	99
	<b>13,638</b>	<b>13,702</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

		<b>2009</b>	<b>2008</b>
	<b>Note</b>	<b>€000</b>	<b>€000</b>
<b>Capital assets</b>	2.1	3,187	2,733
		<b>3,187</b>	<b>2,733</b>
<b>Current assets</b>			
Bank and cash	2.2	1,334	2,884
Stocks	2.3	38	48
Prepayments		79	63
Accrued income		244	52
Other debit balances	2.4	173	70
<b>Total current assets</b>		<b>1,868</b>	<b>3,117</b>
<b>Less current liabilities</b>			
Accrued expenses		239	671
Other credit balances	2.5	1,061	1,313
Net Liability to the Exchequer	2.6	446	1,641
<b>Total Current Liabilities</b>		<b>1,746</b>	<b>3,625</b>
<b>Net current assets</b>		<b>122</b>	<b>(508)</b>
<b>Net assets</b>		<b>3,309</b>	<b>2,225</b>

**2.1 Capital assets**

	Office Equipment €000	Furniture and Fittings €000	Totals €000
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	3,479	4,582	8,061
Adjustment to 2008 closing figures*	—	329	329
Additions	245	503	748
Disposals	(603)	(32)	(635)
Cost or valuation at 31 December 2009	3,121	5,382	8,503
<b>Accumulated depreciation</b>			
Opening balance at 1 January 2009	2,505	2,823	5,328
Adjustment to 2008 closing figures*	—	1	1
Depreciation for the year	394	203	597
Depreciation on disposals	(585)	(25)	(610)
Cumulative depreciation at 31 December 2009	2,314	3,002	5,316
<b>Net assets at 31 December 2009</b>	<b>807</b>	<b>2,380</b>	<b>3,187</b>
<b>Net assets at 31 December 2008*</b>	<b>974</b>	<b>1,759</b>	<b>2,733</b>

**Note:** \* The adjustment to the opening balances arise following a review of the Department's asset register.

**2.2 Bank and cash**

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	1,433	3,068
Orders outstanding	(99)	(184)
	1,334	2,884

**2.3 Stocks**

	2009 €000	2008 €000
at 31 December		
Stationery	20	28
IT consumables	18	19
Publications	—	1
	38	48

**2.4 Other debit balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
OPW	—	21
Other suspense balances	173	49
	<u>173</u>	<u>70</u>

**2.5 Other credit balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income Tax	177	116
Pay Related Social Insurance	82	132
Professional Services Withholding Tax	21	15
Value Added Tax	45	109
Pensions	10	9
	<u>335</u>	<u>381</u>
Other Suspense Accounts	104	205
Crowley Bequest Fund	622	727
	<u>1,061</u>	<u>1,313</u>

**2.6 Net liability to the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	3,531	8,103
Exchequer grant undrawn	(3,085)	(6,462)
Net liability to the Exchequer	<u>446</u>	<u>1,641</u>

**Represented by:****Debtors**

Bank and cash	1,334	2,884
Debit balances: suspense	173	70
	<u>1,507</u>	<u>2,954</u>

**Creditors**

Due to State	(335)	(381)
Credit balances: suspense	(726)	(932)
	<u>(1,061)</u>	<u>(1,313)</u>
	<u>446</u>	<u>1,641</u>

**2.7 Commitments**

at 31 December

€000

€000

**Global commitments**

Commitments likely to materialise in subsequent years for:-

Grants subheads

7,061

1,261

	<b>Expenditure 2002 - 2008</b>	<b>Expenditure 2009</b>	<b>Subsequent years</b>	<b>Total cost</b>
<b>Multi-annual capital commitments</b>				
Sports & Recreational Facilities Grants	443,821	58,738	117,263	619,822
Local Authority Swimming Pool Programme	115,576	11,670	5,932	133,178
ACCESS (cultural development grants)	48,412	12,173	29,379	89,964
Other Arts Capital projects	80,368	5,122	11,761	97,251
Lansdowne Road Redevelopment	184,229	1,500	4,500	190,229
Total of legally enforceable commitments	872,406	89,203	175,896	1,131,705

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided €000	Explanation
A.3.	272	The underspend was due to the implementation of a policy to keep such expenditure to a minimum in light of budgetary pressures. In particular there was reduced expenditure on staff training and development.
A.4.	304	The underspend was due to the implementation of a policy to keep such expenditure to a minimum in light of budgetary pressures and in particular the reduction of telephony service charges negotiated during the year as part of the procurement cycle for such services.
A.5.	533	The underspend was due to the internalisation of some service contracts and cost reductions associated with an extensive review and re-tendering of other contracts for service provision and support.
A.6.	274	The underspend was due to the implementation of a policy to keep such expenditure to a minimum in light of budgetary pressures and in particular to reduce expenditure on office service support contracts and building works.
B.1.	1,993	The saving arose due to the impact of the moratorium on recruitment, the non-replacement of staff on maternity and sick leave, together with the postponement by individual staff of proposed early retirements.
B.2.	430	The saving arose because in mid - 2009 the Department of Finance and Personnel in Northern Ireland and the Department of Finance agreed a strategy which required all North / South Bodies (including Tourism Ireland) to achieve efficiency savings in 2009 and 2010. The €430,000 saving arose due to the need to achieve this level of reduced spend. The measures introduced to achieve these savings were chosen so as to minimise the reduction in front-line marketing activities.
B.5.	1,500	The saving arose primarily due to difficulties encountered by promoters in advancing projects (e.g. securing matching funding) in the deteriorating economic circumstances. These difficulties resulted in promoters not being in a position draw to down funding. In addition, the temporary withdrawal of delegated capital sanction by the Department of Finance halted consideration of further funding allocations by Fáilte Ireland.
C.1.	(2,738)	Expenditure on this subhead is demand led in respect of capital projects to which grant allocations have been made. The overspend was due to sports capital projects progressing more quickly than was originally anticipated. This overspend was met from savings elsewhere in the Vote.

Sub-head	Less/(more) than provided €000	Explanation
C.2.	730	The Local Authority Swimming Pool Programme is dependent on Local Authorities progressing with the actual building of the pools with the resultant demand for payment of grants. The spend is profiled in the Department's Estimates in line with the expenditure projections received from the Local Authorities. In 2009 the actual spend was less than that projected due to buildings progressing less quickly than originally expected by the Local Authorities.
C.4.	(1,999)	The overspend was primarily due to an additional need for €1.876m to pay specialist design and management team costs for proceeding with, and completing, the planning permission stage in respect of the phase one development of the National Sports Campus. This additional expenditure was met by savings generated elsewhere in the Vote.
D.5.	2,005	This is a demand led subhead which depends on adequate progress being made with projects funded under the Arts and Culture capital programme so that grant payments can be made. During 2009 insufficient demands for payment were made to draw down the total allocation in the subhead.

## 4 Receipts

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
<b>4.1 Appropriations-in-aid</b>			
1. National Archives	66	63	41
2. Miscellaneous receipts	65	165	332
3. Dormant Accounts	1,304	1,304	875
4. Tourism Ireland Ltd. pension receipts	235	484	274
5. Receipts from Pension - related Deduction on Public Service Remuneration			
	3,395	2,794	—
<b>Total</b>	<b>5,065</b>	<b>4,810</b>	<b>1,522</b>

### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated [after any supplementary estimate adjustment] by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
2	(100)	The surplus is due to the receipt of pension contributions from the Irish Sports Council, that were not included in the estimate
4	(249)	The variance is explained by a once-off receipt in respect of the State's share of transfer values
5	601	The shortfall is mainly due to the overestimation by the Department of Finance of pension levy receipts

### 4.2 Extra receipts payable to the Exchequer

The Department had exchequer extra receipts of €22,442 in respect of the voluntary surrender of pay and €3,485 relating to the proceeds of the sale of miscellaneous excess furniture.



## 5 Employee Numbers and Pay

	2009	2008
<b>Average number of staff</b> (full time equivalents)	159	173
	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Pay	9,360	9,853
Higher, special or additional duties allowances	58	26
Other allowances	70	105
Overtime	125	163
Employer's PRSI	449	515
<b>Total pay</b>	<b>10,062</b>	<b>10,662</b>

### 5.1 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	6	2	18,902	6,581
Other allowances	31	2	11,488	11,249
Overtime	28	3	12,782	23,882

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

### 5.2 Performance and merit payments

Two awards of €1,000 were made to individual staff under the scheme for recognition of exceptional performance.

## 6 Miscellaneous Items

### 6.1 National Lottery funding

Under subheads C.1, C.3 and D.7, total expenditure of €183.765 million was part-funded by the National Lottery. The recipients of the funding, and the amounts paid, are summarised below. A full list is available on the Department's website ([www.tcs.gov.ie](http://www.tcs.gov.ie))

#### Subheads Part Funded by National Lottery - Payments in the year ended 31 December 2009

	2009 €000	2008 €000
Grants for sporting bodies and the provision of sports and recreational facilities (Subhead C.1.)	58,738	60,137
Irish Sports Council (Grant-in-Aid) (Subhead C.3.)	51,677	57,182
An Comhairle Ealaíon - (Grant-in-Aid) (Subhead D.7.)	73,350	81,620
<b>Total</b>	<b>183,765</b>	<b>198,939</b>

### 6.2 Write-offs

A credit balance of €19,649 in a suspense account that pertained to legacy payments from 2005 and before, was transferred to Appropriations-in-Aid in June 2009.

## 7 Miscellaneous Accounts

### 7.1 Payments towards general expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and the Crawford Gallery (Subhead D.3)

	2009	2008
€000	€000	€000
<b>Payments</b>		
Irish Museum of Modern Art	7,317	8,340
National Concert Hall	3,478	3,918
Chester Beatty Library	3,083	3,488
Crawford Gallery, Cork	1,753	2,017
	<u>15,631</u>	<u>17,763</u>

### 7.2 Horse and Greyhound Racing Fund

#### Account of Receipts and Payments for the year ended 31 December 2009

Balance on 1 January 2009	—	—
Receipts (Subhead C.6.)	68,128	76,286
Payments		
Horse Racing Ireland	(54,502)	(61,029)
Bord na gCon	<u>(13,626)</u>	<u>(15,257)</u>
	(68,128)	
Balance at 31 December 2009	<u>—</u>	<u>—</u>

### 7.3 The Crowley Bequest Fund

#### Account of Receipts and Payments for the year ended 31 December 2009

Balance on 1 January 2009	727	757
Payments	<u>(105)</u>	<u>(30)</u>
Balance at 31 December 2009	<u>622</u>	<u>727</u>

## **Vote 36: Defence**

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## Introduction

As Accounting Officer for Vote 36, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 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.

The expenditure outturn is compared with the sums

- (a) granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2009 out of unspent 2008 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account except for the following:

#### Stock valuation

Military stocks are valued at average cost. Other stocks are valued at their most recent purchase price.

#### Depreciation

Military equipment is depreciated using the straight line method with a residual value.

#### Capital assets

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 2.1).

In the Statement of Capital Assets, Furniture and Fittings exclude items with a value below €600.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Department of Defence.

**MICHAEL HOWARD**

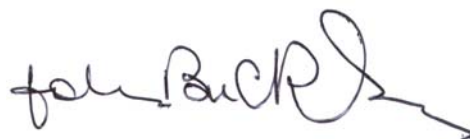
Accounting Officer  
Department of Defence  
31 March 2010

## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Department of Defence for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

7 September 2010

## Vote 36 Defence Appropriation Account 2009

Service	2009 Estimate provision €000	2009 Outturn €000	2008 Outturn €000
<b>Administration</b>			
A.1. Salaries, wages and allowances	18,791	18,704	19,209
A.2. Travel and subsistence	396	286	361
A.3. Incidental expenses	550	191	415
A.4. Postal and telecommunications services	1,380	801	797
A.5. Office machinery and other office supplies and related services	2,320	2,464	2,026
A.6. Office premises expenses	1,410	1,305	1,813
A.7. Consultancy services	100	98	60
A.8. Value for money and policy reviews	140	41	112
<b>Other Services</b>			
<b>Defence Forces</b>			
B. Permanent Defence Force: pay	475,800	475,261	479,135
C. Permanent Defence Force: allowances	56,360	61,618	60,232
D. Reserve Defence Force: pay, etc.	8,900	6,651	9,138
E. Chaplains and officiating clergymen: pay and allowances	1,295	1,342	1,322
F. Civilians attached to units: pay, etc.	39,839	38,643	40,154
G. Defensive equipment	37,000	33,279	45,291
H. Air Corps: equipment and expenses	21,200	19,887	40,581
I. Military transport	19,772	15,293	17,587
J. Naval Service: equipment and expenses	19,110	14,177	16,246
K. Barrack expenses and engineering equipment	19,870	18,874	20,878
L. Buildings			
	<i>Current year provision</i> 25,368		
	<i>Deferred surrender</i> 2,500		
	<hr/>		
M. Ordnance, clothing and catering	27,868	24,459	37,301
N. Communications and information technology	27,100	24,364	27,612
	<i>Current year provision</i> 9,261		
	<i>Deferred surrender</i> 500		
	<hr/>		
O. Military training	9,761	9,681	10,856
P. Travel and freight services	3,309	2,936	3,748
Q. Medical expenses	8,069	7,804	16,940
R. Lands	3,500	3,816	4,062
S. Equitation	1,205	2,886	1,408
T. Compensation	1,019	864	1,070
U. Miscellaneous expenditure	5,800	6,260	6,285
	3,590	3,461	5,437

Other Services		2009 Estimate provision €000	2009 Outturn €000	2008 Outturn €000
V.	Costs arising directly from Ireland's participation in the EU's European Security and Defence Policy	2,200	956	1,758
W.	Civil Defence Board (grant-in-aid)	6,148	6,148	6,248
X.	Irish Red Cross Society (grant-in-aid)	951	951	951
Y.	Coiste an Asgard (grant-in-aid) (part funded by National Lottery)	830	800	803
<b>Gross Expenditure</b>				
	<i>Current year provision</i>	822,583		
	<i>Deferred surrender</i>	<u>3,000</u>	<b>825,583</b>	<b>804,301</b>
				<b>879,836</b>
Z.	<b>Deduct Appropriations-in-aid</b>	<b>36,330</b>	<b>39,434</b>	<b>14,471</b>
<b>Net Expenditure</b>				
	<i>Current year provision</i>	786,253		
	<i>Deferred surrender</i>	<u>3,000</u>		
			<b>789,253</b>	<b>764,867</b>
				<b>865,365</b>
<b>Surplus for the year</b>			<b>€24,386,074</b>	<b>€12,746,215</b>
<b>Deferred surrender</b>			<b>€1,000,000</b>	<b>€3,000,000</b>
<b>Surplus to be surrendered</b>			<b>€23,386,074</b>	<b>€9,746,215</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			23,890	24,793
Expenditure on services and programmes			780,411	855,043
<b>Gross expenditure</b>			<b>804,301</b>	<b>879,836</b>
Deduct				
<b>Appropriations in aid</b>			<b>39,434</b>	<b>14,471</b>
<b>Net expenditure</b>			<b>764,867</b>	<b>865,365</b>
<b>Changes in capital assets</b>				
Purchases cash		(33,164)		
Depreciation		41,561		
Loss on disposals		4,687	13,084	9,438
<b>Assets under development</b>				
Cash payments			(14,404)	(26,095)
<b>Changes in net current assets</b>				
Decrease in closing accruals		(5,283)		
Increase in stock		(3,160)	(8,443)	(8,668)
<b>Direct expenditure</b>			<b>755,104</b>	<b>840,040</b>
Net allied services expenditure	1.1		11,414	9,760
Notional rents			4,275	4,482
<b>Total operating cost</b>			<b>770,793</b>	<b>854,282</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 36 borne elsewhere:

		2009 €000	2008 €000
7	Superannuation and Retired Allowances	12,240	10,966
10	Office of Public Works	749	676
20	Garda Síochána	174	191
	Central Fund - Ministerial etc. pensions	447	442
1	President's Establishment	(427)	(456)
7	Office of the Taoiseach	(88)	(71)
37	Army Pensions	(1,681)	(1,988)
		<b>11,414</b>	<b>9,760</b>



## 2 Statement of Assets and Liabilities as at 31 December 2009

		2009	2008
	Note	€000	€000
<b>Capital Assets</b>	2.1	387,346	400,673
<b>Capital Assets under Development</b>	2.2	3,100	6,377
		<b>390,446</b>	<b>407,050</b>
<b>Current Assets</b>			
Bank and cash	2.3	972	(1,847)
Stocks	2.4	233,667	230,507
Prepayments		6,733	6,749
Accrued income		5,854	2,157
Other debit balances	2.5	3,462	7,983
<b>Total Current Assets</b>		<b>250,688</b>	<b>245,549</b>
<b>Less Current Liabilities</b>			
Accrued expenses		3,538	5,384
Deferred income		40	39
Other credit balances	2.6	1,671	639
Net Liability to the Exchequer	2.7	2,763	5,497
<b>Total Current Liabilities</b>		<b>8,012</b>	<b>11,559</b>
<b>Net Current Assets</b>		<b>242,676</b>	<b>233,990</b>
<b>Net Assets</b>		<b>633,122</b>	<b>641,040</b>

## 2.1 Capital Assets

	Military Equipment €000	Office/IT Equipment €000	Furniture and Fittings €000	Totals €000
<b>Gross assets</b>				
Cost or valuation at 1 January 2009	800,999	43,425	2,044	846,468
Additions	31,160	1,709	52	32,921
Disposals	(10,134)	(3,696)	(38)	(13,868)
Cost or valuation at 31 December 2009	822,025	41,438	2,058	865,521
<b>Accumulated Depreciation</b>				
Opening balance at 1 January 2009	411,136	33,131	1,528	445,795
Depreciation for the year	37,738	3,738	85	41,561
Depreciation on disposals	(5,661)	(3,487)	(33)	(9,181)
Cumulative depreciation at 31 December 2009	443,213	33,382	1,580	478,175
<b>Net Assets at 31 December 2009</b>	<b>378,812</b>	<b>8,056</b>	<b>478</b>	<b>387,346</b>
<b>Net Assets at 31 December 2008</b>	<b>389,863</b>	<b>10,294</b>	<b>516</b>	<b>400,673</b>

The Department of Defence administers land (approx. 8,200 hectares) and buildings at 100 different locations, as well as 20 properties outside of barracks which serve as married quarters. The disposal of these married quarters continues to be pursued. As indicated in the introduction, Land and Buildings are not included in this Statement.

## 2.2 Capital Assets under Development

	Construction Contracts €000
Amounts brought forward at 1 January 2009	6,377
Cash payments for the year	14,404
Transferred to asset register <sup>1</sup>	(17,681)
Amounts carried forward at 31 December 2009	3,100

<sup>1</sup>Notional transfer to Asset Register. Land and Buildings are not shown in the Statement of Capital Assets.

## 2.3 Bank and Cash

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	2,719	6,327
Orders outstanding	(1,747)	(8,174)
	972	(1,847)

**2.4 Stocks**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Military Stocks	233,566	230,401
Stationery, etc.	47	57
IT Consumables, etc.	54	49
	<u>233,667</u>	<u>230,507</u>

**2.5 Other debit balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Suspense	2,124	6,659
Bank and cash imprests	1,338	1,324
	<u>3,462</u>	<u>7,983</u>

**2.6 Other Credit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income Tax	295	41
Pay Related Social Insurance	8	3
Professional Services Withholding Tax	138	155
Pension Contributions	590	40
Value Added Tax	352	—
Exchequer Extra Receipts	—	10
	<u>1,383</u>	<u>249</u>
Payroll Deductions	220	43
Suspense	68	347
	<u>1,671</u>	<u>639</u>

**2.7 Net Liability to the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	24,386	12,746
Exchequer grant undrawn	(21,623)	(7,249)
Net liability to the Exchequer	<u>2,763</u>	<u>5,497</u>

**Represented by:****Debtors**

Bank and cash	972	(1,847)
Other Debit Balances	3,462	7,983
	<u>4,434</u>	<u>6,136</u>

**Creditors**

Due to State	(1,383)	(249)
Other Credit balances	(288)	(390)
	<u>(1,671)</u>	<u>(639)</u>

	<u>2,763</u>	<u>5,497</u>
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**2.8 Commitments**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Total of legally enforceable commitments	43,610	52,046

**(A) Global Commitments**

The global figure for commitments likely to arise in 2010 and subsequent years is estimated to be €44m. This includes €31m for the purchase of defensive equipment; €7m for a number of building projects and €5m for the purchase of vehicles.

**(B) Multi-annual Capital Commitments**

Expenditure in 2009 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December :

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Expenditure	14,404	26,095
Commitments to be met in subsequent years	6,684	11,782

**2.9 Matured Liabilities**

Matured liabilities outstanding at year end amounted to €943,001.

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000 and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided €000	Explanation
A.2.	110	The underspend is due mainly to expenditure on non-EU foreign travel being less than anticipated.
A.3.	359	The underspend is due to a reduction in planned training programmes and lower than anticipated expenditure on entertainment and a range of miscellaneous items.
A.4.	579	The underspend is due to anticipated expenditure on telecommunication equipment for the Department's new decentralised offices in Newbridge not being incurred in 2009.
C.	(5,258)	Expenditure on a range of allowances (mainly overseas and duty allowances) was higher than estimated and the excess was partly offset by a reduction in subsistence costs.
D.	2,249	The underspend is due mainly to the number of Reserve personnel who attended full-time training being less than provided for in the estimate, and a more cost-effective approach to catering and transport arrangements for the Reserve.
G.	3,721	The underspend is due mainly to the late delivery and acceptance of armoured vehicles resulting in a scheduled stage payment being deferred into 2010.
H.	1,313	The underspend is due mainly to a lower than anticipated requirement for air transport services and the cancellation of an avionics upgrade programme which was partly offset by additional maintenance costs.
I.	4,479	The underspend is mainly due to delays in the delivery of military transport vehicles and spare parts.
J.	4,933	A provision of €5m was included in the estimate as a downpayment on the procurement of new ships but no payment was made in 2009.
K.	996	The underspend is mainly due to a reduction in the numbers living in military accommodation and a reduced requirement for office equipment.
L.	3,409	The underspend is mainly due to slower than anticipated progress on a number of building projects.
M.	2,736	There was a reduced requirement for clothing and ordnance due to a lower recruitment level and an increased number of retirements.
O.	373	The underspend is due mainly to a reduction in the number of personnel attending third level courses and a deferral of some training projects.
Q.	(316)	The excess is due mainly to higher than estimated costs of providing medicines and hospital treatment.
R.	(1,681)	The excess is due mainly to the purchase of lands in the Glen of Imaal for which provision was not made in the estimate.
S.	155	The underspend is due mainly to expenditure on the purchase and leasing of horses being less than anticipated.
T.	(460)	Expenditure under this subhead is subject to a number of unpredictable variables, including the number and value of awards and settlements.
V.	1,244	The underspend is due to lower than anticipated common costs relating to EU missions.

## 4 Receipts

### 4.1 Appropriations-in-aid

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1. Receipts from United Nations in respect of overseas allowances, etc.	3,400	2,667	251
2. Receipts from EU in respect of fishery protection costs	—	—	664
3. Receipts from banks in respect of cash escort services	7,350	7,454	7,349
4. Receipts from occupation of official quarters	300	164	307
5. Receipts from rations on repayment	1,300	878	1,522
6. Receipts from other issues on repayment	80	70	85
7. Receipts for aviation fuel	50	142	96
8. Receipts on discharge by purchase	110	23	70
9. Lands and premises :-			
(a) Rents, etc.	350	752	421
(b) Sales	1,000	728	3,070
10. Sale of surplus stores	40	1,457	32
11. Refunds in respect of services of seconded personnel	—	109	52
12. Miscellaneous	350	1,335	551
13. Receipts from Pension-related Deduction on Public Service Remuneration	22,000	23,655	—
<b>Total</b>	<b>36,330</b>	<b>39,434</b>	<b>14,471</b>

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000 and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
1.	733	The shortfall is due to a delay in the reimbursement of equipment costs by the United Nations in respect of the Chad mission.
4.	136	The shortfall is due to lower numbers of personnel in occupation of official quarters during 2009.
5.	422	The shortfall is due to lower numbers of personnel availing of rations during 2009.
9.(a).	(402)	The surplus is due to the recoupment of outstanding amounts in respect of wayleaves and rent.
9.(b).	272	The shortfall arose due to a property sale not being completed as anticipated in 2009.
10.	(1,417)	The surplus is due to the completion of the sale of six decommissioned Air Corps helicopters for which provision was not included in the estimate.
11.	(109)	The surplus is due to receipts in respect of the secondment of military personnel for which provision was not included in the estimate.
12.	(985)	The surplus is mainly due to unanticipated receipts associated with the provision of logistics support to another contingent which participated in the Chad mission in 2008.
13.	(1,655)	Receipts under this heading are difficult to forecast accurately due to a number of factors including variable allowances paid to military personnel.

**4.2 Extra receipts payable to the Exchequer****€000**

Insurance received in respect of Asgard II	3,800
Voluntary surrender of pay	45
	<u>3,845</u>

**5 Employee Numbers and Pay****Overall Totals<sup>1</sup>**

	<b>2009</b>	<b>2008</b>
<b>Numbers at year end</b> (full time equivalents)	11,077	11,639
	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Pay	484,769	488,148
Higher, special or additional duties allowances	203	217
Overtime	887	1,128
Shift and roster allowance	167	160
Military allowances	51,104	45,644
Employer's PRSI	43,115	45,386
<b>Total pay</b>	<b>580,245</b>	<b>580,683</b>

**5a Civil Servants**

	<b>2009</b>	<b>2008</b>
<b>Numbers at year end</b> (full time equivalents)	344	378
	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Pay	17,888	18,341
Higher, special or additional duties allowances	127	128
Overtime	119	128
Shift and roster allowance	2	2
Employer's PRSI	606	659
<b>Total pay</b>	<b>18,742</b>	<b>19,258</b>

**5a.1 Allowances and Overtime Payments<sup>2</sup>**

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment	Maximum individual payment
			2009	2008
			€	€
Higher, special or additional duties allowances	31	4	20,616	20,187
Overtime	86	2	17,343	5,256
Shift and roster allowance	1	—	1,911	1,806

**5b Civilian Employees**

	2009	2008
<b>Numbers at year end</b> (full time equivalents)	765	813
	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Pay	29,733	30,718
Higher, special or additional duties allowances	76	89
Overtime	768	1,000
Shift and roster allowance	165	158
Employer's PRSI	3,077	3,380
<b>Total pay</b>	<b>33,819</b>	<b>35,345</b>

**5b.1 Allowances and Overtime Payments<sup>2</sup>**

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment	Maximum individual payment
			2009	2008
			€	€
Higher, special or additional duties allowances	40	—	8,240	8,444
Overtime	268	9	15,276	21,757
Shift and roster allowance	24	6	18,123	17,296



**5c Permanent Defence Force (incl. Army Nursing Service and Chaplaincy)**

	<b>2009</b>	<b>2008</b>
<b>Numbers at year end</b>	9,968	10,448
	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Pay and military service allowance	437,148	439,089
Overseas allowances	27,157	21,478
Security duty allowances	12,453	13,014
Border duty allowance	5,460	5,570
Patrol duty allowance	3,918	3,806
Miscellaneous allowances	2,116	1,776
Employer's PRSI	39,432	41,347
<b>Total pay</b>	<b>527,684</b>	<b>526,080</b>

**5c.1 Allowances<sup>2</sup>**

	<b>Number of recipients</b>	<b>Recipients of €10,000 or more</b>	<b>Maximum individual payment</b>	<b>Maximum individual payment</b>
			<b>2009</b>	<b>2008</b>
			<b>€</b>	<b>€</b>
Overseas allowances	3,240	1,281	89,473 <sup>3</sup>	39,822
Security duty allowances <sup>4</sup>	8,151	45	20,298	18,552
Border duty allowance	1,279	—	6,652	7,710
Patrol duty allowance	782	48	12,007	12,266
Miscellaneous allowances <sup>4</sup>	1,229	27	19,338	19,131

<sup>1</sup>The overall totals do not include the Civil Defence Board, the Office of the Ombudsman for the Defence Forces and Coiste an Asgard which account for personnel numbers of 34 and total pay and allowances of €1.8m. Each of these bodies produces its own accounts.

<sup>2</sup>Certain individuals received allowances in more than one category.

<sup>3</sup>This amount represents a payment in 2009 of overseas allowance in respect of a period of 3 years.

<sup>4</sup>These categories include a number of different allowances and some recipients in each category received more than one allowance and are counted more than once.

## 6 Miscellaneous Items

### 6.1 Overseas Missions

This account includes the sums indicated below in respect of the remuneration of military personnel serving with UN and EU peace support operations and various organisations, together with travel and subsistence and transportation costs:

	2009	2008
	€000	€000
<b>UN and EU Missions:</b>		
MINURCAT (Chad - from 15 March 2009)	28,458	—
EUFOR (Chad - to 14 March 2009)	13,820	39,133
KFOR (Kosovo)	20,104	22,048
EUFOR (Bosnia Herzegovina)	4,079	4,048
Other UN and EU Missions (incl. UNTSO, ISAF, UNIFIL, etc.)	4,098	4,181
<b>Total</b>	<b>70,559</b>	<b>69,410</b>
 Military Staffs (EU, PSC, EUMS, etc.), Brussels	 2,399	 2,029
Organisation for Security and Co-operation in Europe	659	768
Nordic Battle Group	277	1,466

Of the sum of €70.6m for UN and EU missions, €42.1m relates to missions the full costs of which are borne by the State. The remaining €28.5m relates to MINURCAT in respect of which arrangements for the reimbursement of certain costs have been agreed with the UN. The amount actually received from the UN by way of appropriations-in-aid in 2009 was €2.7m (Note 4.1), the full amount of which related to personnel costs. The total amount outstanding from the UN at end-2009 was €0.3m for personnel costs and €3.4m for equipment costs.

### 6.2 Support for Representative Associations

This account includes a total of €417,033 in respect of the remuneration of military officers seconded to representative associations and certain related administrative costs.

### 6.3 Seconded Staff

This account includes a total of €238,239 in respect of the remuneration of military officers and civil servants on secondment.

### 6.4 Assistance to other Departments

Assistance was rendered without charge to the Garda Síochána in disposing of explosive materials.

Air Corps aircraft were provided without charge to other Government Departments and the Garda Síochána.

This account includes the full operating costs of the Garda fixed-wing aircraft and the pilot costs only of the two Garda helicopters.

Air Corps aircraft were provided without charge to the Health Service Executive for ambulance missions.

### **6.5 Write-offs**

Loss of or damage to stores, equipment or property for which negligence could not be attributed to any person resulted in the sum of €34,156 being written off.

Twelve cases of damage to military vehicles resulted in the sum of €12,505 being written off.

Three cases of irrecoverable debts resulted in the sum of €10,620 being written off.

### **6.6 Carryover to 2010**

Under the provisions of section 91 of the Finance Act 2004, €1,000,000 of unspent allocation in respect of the capital element of Subhead L. was carried forward to 2010.

### **6.7 Personal Injury Claims**

At 31 December 2009, there were 1,073 personal injury claims on hand, of which 877 have been referred to the State Claims Agency.

### **6.8 Medical Treatment**

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.



## **Vote 37: Army Pensions**

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## Introduction

As Accounting Officer for Vote 37, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 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.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 5 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Department of Defence.

**MICHAEL HOWARD**

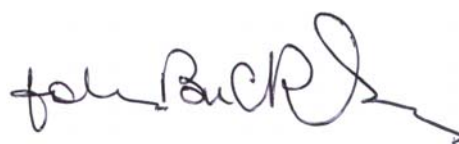
Accounting Officer  
Department of Defence  
29 March 2010

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Army Pensions for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

7 September 2010

## Vote 37 Army Pensions Appropriation Account 2009

Service		2009 Estimate provision	2009 Outturn	2008 Outturn
		€000	€000	€000
<b>Army Pensions Board</b>				
A.	Salaries, wages and allowances	110	105	105
<b>Pensions, allowances, etc.</b>				
B.	Defence Forces (Pensions) Schemes and payments in respect of transferred service			
	Original	196,940		
	Supplementary	7,200	204,140	204,002
				192,551
C.	Wound and disability pensions, allowances and gratuities to or in respect of former members of the Defence Forces			
	Original	9,600		
	Supplementary	(705)	8,895	8,943
				8,837
D.	Payments to or in respect of Veterans of the War of Independence			
	Original	1,900		
	Supplementary	(200)	1,700	1,704
				2,118
E.	Compensation payments			
	Original	400		
	Supplementary	(380)	20	18
				18
F.	Medical appliances and travelling and incidental expenses			
	Original	50		
	Supplementary	(15)	35	33
				47
<b>Gross Expenditure</b>				
	Original	209,000		
	Supplementary	5,900	214,900	214,805
				203,676
<b>Deduct</b>				
G.	Appropriations-in-aid			
	Original	7,000		
	Supplementary	(1,300)		
			5,700	5,623
				6,995
<b>Net Expenditure</b>				
	Original	202,000		
	Supplementary	7,200		
			209,200	209,182
				196,681
<b>Surplus to be surrendered</b>				
			€18,361	€121,735



## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	2009 €000	2008 €000
Expenditure on administration		105	105
Expenditure on services and programmes		214,700	203,571
<b>Gross expenditure</b>		<b>214,805</b>	<b>203,676</b>
Deduct			
<b>Appropriations in aid</b>		<b>5,623</b>	<b>6,995</b>
<b>Direct expenditure</b>		<b>209,182</b>	<b>196,681</b>
<b>Expenditure borne elsewhere</b>			
Net allied services expenditure	1.1	1,681	1,988
<b>Total operating cost</b>		<b>210,863</b>	<b>198,669</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 37 borne elsewhere

Vote		2009 €000	2008 €000
36	Defence	1,681	1,988
		<b>1,681</b>	<b>1,988</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

		<b>2009</b>	<b>2008</b>
	<b>Note</b>	<b>€000</b>	<b>€000</b>
<b>Current Assets</b>			
Bank and cash	2.1	36	64
Other debit balances	2.2	10	4
<b>Total Current Assets</b>		<b>46</b>	<b>68</b>
<b>Less Current Liabilities</b>			
Credit balances	2.3	29	6
Net Liability to the Exchequer	2.4	17	62
<b>Total Current Liabilities</b>		<b>46</b>	<b>68</b>
<b>Net Current Assets</b>		<b>—</b>	<b>—</b>
<b>2.1 Bank and Cash</b>		<b>2009</b>	<b>2008</b>
at 31 December		<b>€000</b>	<b>€000</b>
PMG balances and cash		1,094	1,433
Orders outstanding		(1,058)	(1,369)
		<b>36</b>	<b>64</b>
<b>2.2 Other Debit Balances</b>		<b>2009</b>	<b>2008</b>
at 31 December		<b>€000</b>	<b>€000</b>
Suspense and payroll deductions		10	4
		<b>10</b>	<b>4</b>
<b>2.3 Credit Balances</b>		<b>2009</b>	<b>2008</b>
at 31 December		<b>€000</b>	<b>€000</b>
Amounts due to the State (Income tax, income levy, PRSI and pension contributions)		2	3
Suspense and payroll deductions		27	3
		<b>29</b>	<b>6</b>

## 2.4 Net Liability to the Exchequer

at 31 December

	2009 €000	2008 €000
Surplus to be surrendered	18	122
Exchequer grant undrawn	(1)	(60)
Net liability to the Exchequer	<u>17</u>	<u>62</u>

### Represented by:

#### Debtors

Bank and cash	36	64
Debit balances: suspense	10	4
	<u>46</u>	<u>68</u>

#### Creditors

Amounts due to the State	(2)	(3)
Credit Balances: Suspense and payroll deductions	(27)	(3)
	<u>(29)</u>	<u>(6)</u>
	<u>17</u>	<u>62</u>

### 3 Receipts

#### 3.1 Appropriations-in-aid

		2009 Estimated €000	2009 Realised €000	2008 Realised €000
1. Contributions to Defence Forces Spouses' and Children's Pension Schemes				
	<i>Original</i>	5,800		
	<i>Supplementary</i>	(1,300)		
2. Contributions to Defence Forces Contributory (Main) Pensions Schemes		4,500	4,269	5,760
		1,045	1,261	1,116
3. Recoveries of overpayments		40	22	41
4. Payments received in respect of transferred service		40	4	29
5. Miscellaneous		70	64	49
6. Receipts from Pension-related Deductions on Public Service Remuneration		5	3	—
		<b>5,700</b>	<b>5,623</b>	<b>6,995</b>

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated, after any supplementary estimate adjustments, by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
1.	231	The shortfall in receipts for 2009 is due mainly to a refund of pension contributions of €1.348m to some 1,700 post-2004 personnel who paid contributions in excess of the requirement.
2.	(216)	The estimated receipts for 2009 were slightly underestimated. It is difficult to accurately estimate receipts as the numbers paying can increase during the year.

### 4 Employee Numbers and Pay

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)	2	2
	<b>2009 €000</b>	<b>2008 €000</b>
Pay	103	103
Higher, special or additional duties allowances	—	—
Other allowances	—	—
Overtime	—	—
Employer's PRSI	2	2
<b>Total pay</b>	<b>105</b>	<b>105</b>

The two staff members are administrative support to the Army Pensions Board. Staff engaged in the administration of pensions and other payments are employees of the Department of Defence and their remuneration is charged to Vote 36.

## **5 Miscellaneous Items**

### **5.1 Write-offs**

51 cases of overpayment of pensions/allowances resulted in a gross loss of €7,952, of which €2,205 was recovered and €5,747 was written off.



## **Vote 38: Social and Family Affairs**

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## Introduction

As Accounting Officer for Vote 38, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 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.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Department of Social and Family Affairs.

**BERNADETTE LACEY**

Accounting Officer  
Department of Social and Family Affairs  
31 March 2010



## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Social and Family Affairs for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

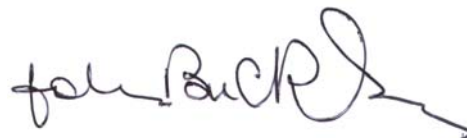
I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Social Protection. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

I am required, under section 3 (5) of the Comptroller and Auditor General (Amendment) Act 1993, to refer in my audit certificate on an Appropriation Account to any material level of payment in excess of entitlement included in the charge to that account.

Chapter 32 of my annual report outlines the estimated range of payments in excess of entitlement included in the Appropriation Account.

Chapters 31, 33, 34 and 35 of my annual report refer to certain other matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

7 September 2010

## Vote 38 Social and Family Affairs

### Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	229,036	237,089	214,754
A.2. Travel and subsistence	3,892	3,166	4,320
A.3. Incidental expenses	11,243	7,212	8,143
A.4. Postal and telecommunications services	18,155	18,813	18,286
A.5. Office machinery and other office supplies and related services	34,810	30,594	31,484
A.6. Office premises expenses	12,780	10,750	12,122
A.7. Consultancy services	1,131	1,146	1,920
A.8. Payments for agency services	67,347	64,156	63,625
- eGovernment - REACH*	—	—	4,518
A.9. Value for money and policy reviews	340	321	266
A.10. eGovernment related projects	8,940	1,276	2,671
<b>Social Assistance</b>			
B. State Pension (Non-Contributory)	981,715	1,000,546	972,765
C. Blind Pension	16,548	16,277	16,319
D. Child Benefit	2,500,140	2,495,304	2,453,957
E. Jobseeker's Allowance	2,190,230	2,004,556	1,158,851
F. Farm Assist scheme	87,672	93,297	84,881
G. Employment Support Services	180,394	193,888	160,531
H. Pre-retirement Allowance	105,757	96,606	117,666
I. One-parent Family Payment	1,101,341	1,121,344	1,067,158
J. Widows'/ Widowers' Pension and Guardian's Payment (Non-Contributory)	24,490	27,299	28,328
K. Social Assistance / Deserted Wives without Dependent Children	6,130	6,044	6,631
L. Family Income Supplement	211,630	167,133	170,309
M. Carer's Allowance	483,261	502,469	450,260
N. Supplementary Welfare Allowances	1,114,562	1,031,950	866,941
O. Disability Allowance	1,090,960	1,142,769	1,052,660
P. Respite Care Grant	112,200	99,200	98,204
Q. Free Schemes (Assistance)	368,289	353,166	324,110
R. Money Advice & Budgeting Service**	17,934	17,041	16,217
S. Grant to Family Support Agency	35,707	34,660	35,981
T.1. Combat Poverty Agency***	4,088	1,564	4,114
T.2. EU Community Action Programme for Employment and Social Solidarity (PROGRESS) 2007-2013	90	21	—
U. Grant to the Citizens Information Board**	28,112	28,005	29,468

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Social Assistance - continued</b>			
V. Dormant accounts - economic and social disadvantage	1,000	642	—
W. Domiciliary Care Allowance	41,000	31,017	—
X. Miscellaneous services	39,168	38,231	40,631
<b>Gross Expenditure</b>	<b>11,130,092</b>	<b>10,877,552</b>	<b>9,518,091</b>
<b>Deduct</b>			
Y. <b>Appropriations-in-aid</b>	<b>213,083</b>	<b>219,040</b>	<b>190,051</b>
<b>Net Expenditure</b>	<b>10,917,009</b>	<b>10,658,512</b>	<b>9,328,040</b>
<b>Surplus to be surrendered</b>		<b>€258,497,235</b>	<b>€119,176,560</b>

\*Responsibility for the Public Services Broker (the REACH project) was transferred to the Department of Finance with effect from 1 April 2008.

\*\*The Money Advice and Budgeting Service was transferred to the Citizen's Information Board during 2009.

\*\*\*The Combat Poverty Agency was dissolved on 1 July 2009 and its functions and staffing were integrated into the Department's Social Inclusion Division.

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			374,523	362,109
Expenditure on services and programmes			10,503,029	9,155,982
<b>Gross expenditure</b>			<b>10,877,552</b>	<b>9,518,091</b>
Deduct				
<b>Appropriations in aid</b>			<b>219,040</b>	<b>190,051</b>
<b>Net expenditure</b>			<b>10,658,512</b>	<b>9,328,040</b>
<b>Changes in capital assets</b>				
Purchases cash		(9,204)		(12,891)
Depreciation		15,837		15,055
Loss on disposals		13	6,646	111
<b>Changes in assets under development</b>				
Cash payments			(17,325)	(12,777)
<b>Changes in net current assets</b>				
Decrease in closing accruals		(1,588)		1,411
Increase in stock		(323)	(1,911)	83
<b>Direct expenditure</b>			<b>10,645,922</b>	<b>9,319,032</b>
Net allied services expenditure	1.1		36,637	28,555
Notional rents			16,458	17,409
<b>Total operating cost</b>			<b>10,699,017</b>	<b>9,364,996</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 38 borne elsewhere

Vote		2009 €000	2008 €000
7	Superannuation and Retired Allowances	27,950	19,771
10	Office of Public Works	8,453	8,537
20	Garda Síochána	176	190
	Central Fund - Ministerial etc. pensions	58	57
		<b>36,637</b>	<b>28,555</b>

## 2 Statement of Assets and Liabilities as at 31 December 2009

		2009	2008
	Note	€000	€000
<b>Capital Assets</b>	2.1	50,843	55,147
<b>Capital Assets under Development</b>	2.2	27,659	12,623
		<u>78,502</u>	<u>67,770</u>
<b>Current Assets</b>			
Bank and cash	2.3	48,950	15,902
Stocks	2.4	1,739	1,416
Prepayments		2,332	2,418
Accrued income		7	—
Other debit balances	2.5	12,033	3,154
Net Liability from/(to) the Exchequer	2.7	23,855	(93,785)
<b>Total Current Assets</b>		<u>88,916</u>	<u>(70,895)</u>
<b>Less Current Liabilities</b>			
Accrued expenses		15,798	17,474
Other credit balances	2.6	84,838	(74,729)
<b>Total Current Liabilities</b>		<u>100,636</u>	<u>(57,255)</u>
<b>Net Current Liabilities</b>		<u>(11,720)</u>	<u>(13,640)</u>
<b>Net Assets</b>		<u>66,782</u>	<u>54,130</u>

## 2.1 Capital Assets

	Office Equipment	Furniture and Fittings	Totals
	€000	€000	€000
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	220,348	27,865	248,213
Transfers <sup>1</sup>	273	169	442
Additions	9,774	1,709	11,483
Disposals	(214)	(164)	(378)
Cost or valuation at 31 December 2009	230,181	29,579	259,760
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009	173,122	19,944	193,066
Depreciation on transfers	225	154	379
Depreciation for the year	14,078	1,759	15,837
Depreciation on disposals	(209)	(156)	(365)
Cumulative depreciation at 31 December 2009	187,216	21,701	208,917
<b>Net Assets at 31 December 2009</b>	42,965	7,878	50,843
<b>Net Assets at 31 December 2008</b>	47,226	7,921	55,147

<sup>1</sup>Following the dissolution of the Combat Poverty Agency on 1 July 2009 and the integration of its functions and staffing into the Department's Social Inclusion Division, fixed assets with a value at cost of €441,013 transferred to the Department.

A fixed asset with a value at cost of €1,068 transferred from the Property Registration Authority to the General Registry Office in June 2009.

## 2.2 Capital Assets under Development

	In-House Computer Applications €000
Amounts brought forward at 1 January 2009	12,623
Cash payments for the year	17,325
Transferred to asset register	(2,289)
Amounts carried forward at 31 December 2009	27,659

**Note:** Cash payments do not include in-house developed software which is fully developed during the course of the year.

**2.3 Bank and Cash**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
An Post balance <sup>1</sup>	237,972	91,369
PMG balances and cash	(184,273)	(70,314)
Orders outstanding	(4,749)	(5,153)
	<u>48,950</u>	<u>15,902</u>

**2.4 Stocks**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Stationery	1,726	1,372
IT consumables	13	44
	<u>1,739</u>	<u>1,416</u>

**2.5 Other Debit Balances**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Advances to An Post for postage expenditure	885	1,092
Advances to OPW for office furniture and electrical work	808	220
Other debit suspense items	10,212	1,753
Other recoupable expenditure	128	89
	<u>12,033</u>	<u>3,154</u>

<sup>1</sup>As agreed with An Post, both Vote 38 and the Social Insurance Fund (SIF) make payments in advance to An Post to meet scheme expenditure. At 31 December 2009, Vote 38 had a recorded balance of €237.9 million paid to An Post and the SIF had a recorded balance of €69.6 million due to An Post. The net combined amount held by An Post for Vote 38 and SIF was €168.3 million.

**2.6 Other Credit Balances**

Note

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income Tax	2,083	2,141
Superannuation Contributions	368	306
Pay Related Social Insurance	1,811	1,230
Interstat Value Added Tax	49	32
Withholding Tax	1,798	483
Extra exchequer receipts	75	33
	<u>6,184</u>	<u>4,225</u>
Payroll Deductions	2,386	1,995
PARP Suspense	7,000	—
Due to/(from) Social Insurance Fund in respect of Jobseeker's and Free Scheme Payments	68,991	(93,878)
Other credit suspense items	277	12,929
	<u>84,838</u>	<u>(74,729)</u>

6.5

**2.7 Net Liability (from)/to the Exchequer**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	258,497	119,177
Exchequer grant undrawn	(282,352)	(25,392)
Net liability (from)/to the Exchequer	<u>(23,855)</u>	<u>93,785</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit balances: suspense	12,033	97,032
Bank and cash	48,950	15,902
	<u>60,983</u>	<u>112,934</u>
<b>Creditors</b>		
Due to State	(6,184)	(4,192)
Credit balances: suspense	(78,654)	(14,957)
	<u>(84,838)</u>	<u>(19,149)</u>
	<u>(23,855)</u>	<u>93,785</u>

**2.8 Commitments**

at 31 December

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Total of legally enforceable commitments likely to materialise in subsequent years	53,958	39,804



### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided	Explanation
	€000	
A.3.	4,031	The Department's contingency allocation, which is used to cater for unforeseen circumstances, is held in this subhead. The saving in 2009 was due to the Department's contingency not being required.
A.10.	7,664	Following the introduction of new arrangements for IT and Telecommunications expenditures in February 2009 (arising from a Government Decision of July 2008 aimed at reducing risks and achieving better value-for-money), formal sanction was required in order to proceed with all ICT related projects, including eGovernment projects. As the required sanction for the Public Services Card project was only received in October, 2009, this project was not advanced sufficiently for any major spending to be incurred during 2009.
E.	185,674	The underspend was due to a lower than expected average number of recipients of the scheme.
F.	(5,625)	This subhead incurred an overspend due to a higher than expected number of recipients, which resulted in higher average payment values.
G.	(13,494)	There was an overspend under this subhead due to the Back to Education Allowance having higher than expected average payment values. This was offset by a lower than expected average number of recipients under the Back To Work Allowance scheme.
H.	9,151	The saving was due to lower than expected average number of recipients.
J.	(2,809)	The overspend under this subhead was due to a higher than expected average number of recipients.
L.	44,497	This subhead incurred an underspend due to a lower than expected number of recipients, which resulted in lower average payment values.
N.	82,612	Under this subhead, the Basic Supplementary Welfare Allowance and the Exceptional and Urgent Needs Payments had lower than expected average number of recipients. The number of recipients of SWA Rent Allowance and Mortgage Interest was higher than expected.
P.	13,000	There was a lower than expected average number of recipients under this subhead.
T.1.	2,524	The Combat Poverty Agency was dissolved and integrated into the Department in July 2009. The expenditure for 2009 relates only to the first half of the year.
V.	358	This subhead incurred an underspend as there was a slower than expected uptake of the scheme by applicants.
W.	9,983	For this scheme there was a lower than expected average number of recipients.

## 4 Receipts

	2009	2009	2008
4.1 Appropriations-in-aid	Estimated	Realised	Realised
	€000	€000	€000
1 Recovery of administration expenses from the Social Insurance Fund	181,000	181,000	165,300
2 Recoveries of Social Assistance overpaid	9,300	14,175	12,761
3 Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	5,600	9,545	8,244
4 Receipts under "Liability to Maintain Family" provisions in Part XII of the Social Welfare Consolidation Act, 2005	1,500	851	1,150
5 Receipts from the General Registry Office	550	718	562
6 Dormant Accounts Receipts	1,000	—	—
7 Receipts from European Social Fund for activation and participation of people with disabilities	1,500	232	250
8 Miscellaneous	1,000	3,164	1,784
9 Receipts from Pension-related Deduction on Public Service Remuneration	11,633	9,355	—
<b>Total</b>	<b>213,083</b>	<b>219,040</b>	<b>190,051</b>

**Note:** Included in the Miscellaneous Receipts is the amount of €77,854 received from the Combat Poverty Agency following its dissolution and the integration of its functions and staff into the Department's Social Inclusion Division.

### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
2.	(4,875)	Receipts under this heading cannot be accurately forecasted.
3.	(3,945)	Receipts under this heading cannot be accurately forecasted.
4.	649	Receipts under this heading cannot be accurately forecasted.
5.	(168)	Receipts under this heading cannot be accurately forecasted.
6.	1,000	No receipts were received as the associated scheme did not progress as quickly as expected.
7.	1,268	The refund from ESF was less than originally forecasted due to lower than expected expenditure as the inter-agency aspect of the project did not progress as anticipated.
8.	(2,164)	Receipts under this heading cannot be accurately forecasted.
9.	2,278	Receipts under this heading were lower than expected mainly due to the amended pension related deduction rates in May 2009.

**4.2 Extra receipts payable to the Exchequer**

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Conscience Money <sup>1</sup>	67	13
Witness Expenses <sup>2</sup>	16	4
Family Support Agency surplus from 2007	—	1,900
Citizen's Information Board - disposal of property	—	1,045
	<b>83</b>	<b>2,962</b>

<sup>1</sup> Conscience Money includes amounts of €8,616 and €16,777 in respect of 2007 and 2008, respectively

<sup>2</sup> Witness Expenses includes an amount of €7,858 in respect of 2008

**5 Employee Numbers and Pay**

	<b>2009</b>	<b>2008</b>
<b>Number of staff at year end</b> (full time equivalents)	4,690	4,459

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Pay	217,294	198,449
Higher, special or additional duties allowances	698	648
Other allowances	691	432
Overtime	7,677	5,842
Employer's PRSI	10,729	9,513
<b>Total pay</b>	<b>237,089</b>	<b>214,884</b>

**5.1 Allowances and Overtime Payments**

	<b>Number of recipients</b>	<b>Recipients of €10,000 or more</b>	<b>Maximum individual payment 2009</b>	<b>Maximum individual payment 2008</b>
			<b>€</b>	<b>€</b>
Higher, special or additional duties	411	19	32,899	28,543
Other allowances	115	17	14,656	13,921
Overtime	2,713	125	25,940	24,864

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

## **5.2 Performance and Merit Payments**

A total of €33,141 was spent on the Input scheme with awards made to 15 officers.

A total of €212,455 was awarded to Departmental staff for merit awards as allowed for under the Administrative Budget Scheme, comprising awards to 24 individuals ranging from €300 to €750 and 22 teams ranging from €200 to €750 per team member.

## **5.3 Other Remuneration Arrangements**

Payments totalling €9,000 were paid to 3 staff in respect of a decentralisation training allowance as per Department of Finance Circular 19/2007.

A member of staff received €2,250 in respect of membership of the Legal Aid Board.

## 6 Miscellaneous Items

### 6.1 Recovery of overpayments

Recoveries of Assistance overpayments amounting to €14,175,379 in cash refunds and by withholding from the Social Insurance Fund (Benefit) entitlements have been accounted for under Subhead Y. In addition, recoveries amounting to €9,416,885 were made by deductions from Assistance entitlements.

The summary position on Assistance overpayments at 31 December 2009 was as follows:

Subhead	2009 Outturn €000	2008 Outturn €000
Overpayments outstanding	191,167	174,884
Adjustment for prior years*	(741)	1,360
Net Overpayments recorded	45,604	36,360
	<hr/> 236,030	<hr/> 212,604
Less:		
Amounts recovered	23,592	18,318
Amounts written off as irrecoverable	6,966	3,119
	<hr/> 30,558	<hr/> 21,437
Overpayments outstanding	<hr/> 205,472	<hr/> 191,167

\*Adjustments are made to reflect retrospective amendments previously permitted in the ODM system along with a prior year accounting error. These issues have since been rectified and the 2010 opening balance will not require an adjustment.

### 6.2 Compensation

Compensation and associated legal and miscellaneous costs totalling €67,454 were paid in 10 cases of personal injury claims and other settlements in respect of employees.

Payments totalling €25,551 in respect of legal expenses, damages and costs in 8 instances were made in relation to personal injuries sustained on Departmental property and other cases.

A payment of €60,000 was paid as part of personal legal and compensation payments, in respect of settlement of a case being taken against the Department at the Employment Appeals Tribunal.

Ex-gratia payments and legal costs totalling €127,773 were made in respect of Disability Allowance, Child Benefit, Carer's Allowance and Maintenance Recovery.

### 6.3 Administrative Budget Carry Forward

As agreed with the Department of Finance under the Administrative Budget scheme, a carry forward from 2009 of savings to the value of €2,814,000 is included in the Estimates for 2010.

### 6.4 EU Funds

An amount of €231,857 was received from the EU in respect of the Disability Activation Project. The project is a cross agency programme co-funded by the Department and the European Social Fund, Human Capital Investment Operational Programme 2007-2013.

### 6.5 PARP Suspense Account

In order to facilitate the introduction of a new Payment and Agency Reconciliation Platform (PARP) in 2009, it was necessary to open two new suspense accounts for Vote 38 and the Social Insurance Fund. At 31 December 2009 the balance in the Vote Suspense account showed a credit balance of €6,999,575 and was due to the Social Insurance Fund. The balance on the Social Insurance Fund Suspense Account shows a debit balance of €8,383,567. This includes the amount owed from the Vote Suspense account.

In consultation with the Department of Finance amounts of €576,614 and €431,800 were charged to Vote 38 and the Social Insurance Fund (SIF) respectively, in 2009 in order to clear historical amounts and balances held in suspense pending resolution. Due to the age, complexity and volume (3,799 items with a value of €1,008,414) of the amounts involved it was impractical to research and post individual amounts. Accordingly the suspense amounts have been brought to account on an annual analytical expenditure basis and the appropriate expenditure headings on both Vote 38 and SIF has been adjusted.

At 31 August 2010 the retained balance of unresolved PARP suspense variances was €1,521,753. Significant progress had been made in identifying these amounts and a request for Department of Finance sanction to make the appropriate and final accounting adjustments was at an advanced stage.

### 6.6 Other

Misappropriation of public monies totalling €195,471 for fraudulent claiming of overtime was assessed against a member of staff over a period from 2001 - 2009. It is estimated that the full amount will be recouped by 2014.

## **Vote 39: Health and Children**

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## Introduction

As Accounting Officer for Vote 39, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the salaries and expenses of the Office of the Minister for Health and Children and certain other services administered by that Office, including miscellaneous grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 7 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Department of Health and Children.

### Enhancing Internal Controls

The following further actions have been taken, or are underway, to enhance the system of internal control.

#### Staff Training

The Department operates the Performance Management and Development System (PMDS) to assist in identifying staff training needs, including in respect of financial management and accounting skills. The Department's Finance Unit has achieved accreditation to the highest levels in relation to its training on the Corepay payroll system and its associated business intelligence tool, which is used for analysis, reporting and planning purposes. Additional training has been carried out in relation to public financial management procedures and specific taxation-related issues, such as VAT, Professional Services Withholding Tax and Benefit-in-Kind. The Department's Training Unit also organises seminars for all Department staff in relevant areas such as litigation.

#### Information Technology

The Department further enhanced IT security during the course of the year. In addition, the incorporation of the Department's Asset Register into the Financial Management System (FMS) commenced in 2009. This will allow the Department to switch wholly to using the FMS Asset Register module for its Appropriation Accounts 2010. Use of Electronic Funds Transfer (EFT) has been further extended during 2009 to include the new Early Childhood Care and Education scheme and payment to suppliers in respect of other goods and services.

#### Risk Management

The Department operates a Risk Management system which, during 2009, has been more tightly integrated into the business planning process. A revised Risk Management Policy has been developed during 2009 (and was issued in early 2010) to streamline risk management processes and monitoring of risks under the Management Advisory Committee.



### **Internal Audit & Audit Committee**

An annual audit programme is prepared under the auspices of the Audit Committee and the Internal Audit Unit reports to the Committee on the conduct of this programme and the finalisation of audit reports. During 2009 a total of five audit reports were finalised and issued, while audit work in respect of an additional eight reports was completed with the final reports agreed by the Audit Committee in 2010. The Audit Committee and the Internal Audit Unit operate under a written Charter.

### **Administrative and Financial Controls**

The Department has a Code of Corporate and Financial Governance in place since 2007. The Management Advisory Committee (MAC) of the Department plays a strong role in overseeing expenditure management and financial control. A monthly financial report is discussed at MAC covering the financial position on Vote 39 (Department of Health and Children) and Vote 41 (Office of the Minister for Children and Youth Affairs). (This report also includes details in relation to Vote 40 (Health Service Executive)).

The MAC has established a Sub-Committee on Internal Financial Controls in order to oversee the operation of the Department's financial control environment. The work of the Sub-Committee includes examination and follow up of Internal Audit Reports, Financial Risks from the Risk Register, C & AG Reports relating to the Health Sector and the wider Public Service and Minutes of the Minister for Finance in order to ensure that relevant recommendations relating to internal financial control are acted upon.

**MICHAEL SCANLAN**

Accounting Officer

31 March 2010

## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Health and Children for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

Chapter 36 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

7 September 2010

## Vote 39 Health and Children Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
€000	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	34,913	32,679	32,010
A.2. Travel and subsistence	850	538	954
A.3. Incidental expenses	1,727	1,065	1,735
A.4. Postal and telecommunications services	1,000	599	788
A.5. Office machinery and other office supplies and related services	2,351	1,507	2,152
A.6. Office premises expenses	1,100	561	958
A.7. Consultancy services	988	524	1,483
A.8. Value for money and policy reviews	200	27	36
<b>Grants</b>			
B.1. Grants to research bodies	38,578	37,718	39,922
B.2. Grants to health agencies and other similar organisations (part funded by National Lottery)	3,985	3,985	3,985
<b>Other services</b>			
C. Expenses in connection with the World Health Organisation and other International bodies	2,220	2,263	1,808
D. Statutory and non-statutory inquiries and miscellaneous legal fees and settlements	32,074	13,000	20,054
E.1. Developmental, consultative, supervisory and advisory bodies	152,554	133,503	138,843
E.2. The Food Safety Promotion Board	7,000	5,623	7,000
E.3. The National Treatment Purchase Fund Board	90,300	90,350	104,641
E.4. Ireland / Northern Ireland Interreg	340	216	143
E.5. Office of the Ombudsman for Children	2,310	2,310	2,411
F.1. Payments in respect of disablement caused by thalidomide	395	374	378
F.2. Payments in respect of persons claiming to have been damaged by vaccination	1	—	—
F.3. Payments to a special account established under section 10 of the Hepatitis C Compensation Tribunal Acts 1997 and 2002	64,286	49,000	64,286
F.4. Payments to a reparation fund established under section 11 of the Hepatitis C Compensation Tribunal Acts 1997 and 2002	11,349	5,200	11,349

		<b>2009 Estimate provision</b>	<b>2009 Outturn</b>	<b>2008 Outturn</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
G.	Dissemination of information, conferences and publications in respect of health and health services	1,969	1,117	1,763
H.	Payments to the State Claims Agency in respect of costs relating to clinical negligence	30,000	29,979	42,608
<b>Capital services</b>				
I.	Grants in respect of building, equipping (including ICT) of agencies funded by the Department	15,000	13,298	22,383
	<b>Gross Expenditure</b>	<b>495,490</b>	<b>425,436</b>	<b>501,690</b>
	<b>Deduct</b>			
J.	<b>Appropriations-in-aid</b>	<b>4,316</b>	<b>5,600</b>	<b>4,014</b>
	<b>Net Expenditure</b>	<b>491,174</b>	<b>419,836</b>	<b>497,676</b>
	<b>Surplus to be surrendered</b>		<b>€71,337,879</b>	<b>€35,706,297</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			37,500	40,116
Expenditure on services and programmes			387,936	461,574
<b>Gross expenditure</b>			<b>425,436</b>	<b>501,690</b>
Deduct				
<b>Appropriations in aid</b>			<b>5,600</b>	<b>4,014</b>
<b>Net expenditure</b>			<b>419,836</b>	<b>497,676</b>
<b>Changes in capital assets</b>				
Purchases cash		(158)		
Depreciation		378		
Disposals cash		—		
Loss on disposals		4	224	1,417
<b>Changes in assets under development</b>				
Cash payments			—	—
<b>Changes in net current assets</b>				
Decrease in closing accruals		(2,110)		
Increase in stock		(29)		
			(2,139)	(11,845)
<b>Direct expenditure</b>			<b>417,921</b>	<b>487,248</b>
Net allied services expenditure	1.1		18,243	15,808
Notional rents			4,297	4,471
<b>Total operating cost</b>			<b>440,461</b>	<b>507,527</b>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 39 borne elsewhere

		2009 €000	2008 €000
<b>Vote</b>			
7	Superannuation and Retired Allowances	8,684	7,138
9	Office of the Revenue Commissioners	5,624	5,739
10	Office of Public Works	3,316	2,209
20	Garda Síochána	344	450
	Central Fund - Ministerial etc. pensions	275	272
		<b>18,243</b>	<b>15,808</b>

## 2 Statement of Assets and Liabilities as at 31 December 2009

		2009	2008
	Note	€000	€000
<b>Capital Assets</b>	2.1	1,475	1,714
<b>Capital Assets under Development</b>	2.2	—	—
		<b>1,475</b>	<b>1,714</b>
<b>Current Assets</b>			
Stocks	2.4	102	73
Prepayments		220	234
Accrued income		2,176	2
Other debit balances	2.5	9,214	6,155
Net Liability from the Exchequer	2.7	4	237
<b>Total Current Assets</b>		<b>11,716</b>	<b>6,701</b>
<b>Less Current Liabilities</b>			
Accrued expenses		529	494
Other credit balances	2.6	1,379	1,153
Bank and cash	2.3	7,839	5,239
<b>Total Current Liabilities</b>		<b>9,747</b>	<b>6,886</b>
<b>Net Current Assets</b>		<b>1,969</b>	<b>(185)</b>
<b>Net Assets</b>		<b>3,444</b>	<b>1,529</b>

**2.1 Statement of Capital Assets**

	Office Equipment €000	Furniture & Fittings €000	Totals €000
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	9,986	2,691	12,677
Additions	122	21	143
Disposals	(7,165)	(153)	(7,318)
Cost or valuation at 31 December 2009	2,943	2,559	5,502
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009	8,969	1,994	10,963
Depreciation for the year	251	127	378
Depreciation on disposals	(7,163)	(151)	(7,314)
Cumulative depreciation at 31 December 2009	2,057	1,970	4,027
<b>Net Assets at 31 December 2009</b>	<b>886</b>	<b>589</b>	<b>1,475</b>
<b>Net Assets at 31 December 2008</b>	<b>1,017</b>	<b>697</b>	<b>1,714</b>

**2.2 Statement of Capital Assets under Development**

	In-House Computer Applications €000
Amounts brought forward at 1 January 2009	—
Cash payments for the year	—
Transferred to asset register	—
Amounts carried forward at 31 December 2009	—

**2.3 Bank and Cash**

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	2,145	(904)
Orders outstanding	5,694	6,143
	7,839	5,239

**2.4 Stocks**

	2009 €000	2008 €000
at 31 December		
Stationery	36	48
IT consumables	66	25
	102	73

**2.5 Other Debit Balances**

at 31 December

**2009****€000****2008****€000**

Advances to OPW	81	171
Recoupable salaries	651	512
Recoupment of travel expenditure	25	15
Recoupment of travel pass scheme	104	96
Compensation Tribunal	8,340	5,328
Other debit suspense items	13	33
	<u>9,214</u>	<u>6,155</u>

**2.6 Other Credit Balances**

at 31 December

**2009****€000****2008****€000****Amounts due to the State**

Income Tax	11	528
Pay Related Social Insurance	10	194
Professional Services Withholding Tax	78	119
Value Added Tax	21	22
Pensions	384	124
Exchequer Extra Receipts	97	—
	<u>601</u>	<u>987</u>
Payroll deductions held in suspense	144	34
Other credit suspense items	634	132
	<u>1,379</u>	<u>1,153</u>

**2.7 Net Liability from Exchequer**

at 31 December

**2009****€000****2008****€000**

Surplus to be surrendered	71,338	35,706
Exchequer grant undrawn	(71,342)	(35,943)
Net liability from Exchequer	<u>(4)</u>	<u>(237)</u>

**Represented by:****Debtors**

Debit balances: suspense	9,214	6,155
	<u>9,214</u>	<u>6,155</u>

**Creditors**

Due to State	(601)	(987)
Bank and cash	(7,839)	(5,239)
Credit balances: suspense	(778)	(166)
	<u>(9,218)</u>	<u>(6,392)</u>

(4) (237)



**2.8 Commitments**

at 31 December

2009	2008
€000	€000

**(A) Global Commitments**

Commitments likely to arise in subsequent years for:

Procurement subheads	776	1,360
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**(B) Multi-Annual Capital Commitments****1. Legally Enforceable Capital Commitments**

Expenditure in year	13,298	22,383
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Commitments to be met in subsequent years	29,123	43,401
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**2. Capital Projects over €6.3 million:**

	Cumulative spend to 31 December 2008 €m	Paid in 2009 €m	To be paid in subsequent years €m	Total €m
National Cancer Screening Service - National Expansion to South/West regions	21.070	0.979	0.030	22.079
Health Research Board (Clinical Research Facility St James's Hospital and Dublin Clinical Research Network)	0.500	0.725	10.250	11.475
Total of legally enforceable commitments	21.570	1.704	10.280	33.554

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided, after any supplementary estimate adjustments, by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided €000	Explanation
A.2.	312	The saving arose due to reductions made to the approved rates of travel and subsistence during the year and to a reduction in the numbers travelling.
A.3.	662	The saving arose from the implementation of expenditure curtailment measures.
A.4.	401	The saving arose from the implementation of expenditure curtailment measures.
A.5.	844	The saving arose mainly due to printing and ICT costs being less than anticipated.
A.6.	539	The saving arose from building premises costs being less than anticipated.
A.7.	464	The saving arose from a delay in commencing certain consultancies.
A.8.	173	The saving arose due to spending being less than anticipated.
D.	19,074	The estimate of certain legal costs and settlements did not materialise as originally anticipated.
E.1.	19,051	The saving arose from the rationalisation of health agencies, the moratorium on recruitment and other spending being less than anticipated.
E.2.	1,377	The saving arose from spending being less than anticipated.
E.4.	124	The saving arose from spending being less than anticipated.
F.3.	15,286	The saving arose from spending being less than anticipated.
F.4.	6,149	The saving arose from spending being less than anticipated.
G.	852	The saving arose from spending being less than anticipated.
I.	1,702	The saving was due to timing factors associated with the delivery of various projects.

### 4 Receipts

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
<b>4.1 Appropriations-in-aid</b>			
1. Miscellaneous	1	473	4,014
2. Receipts from Pension Related Deduction on Public Service Remuneration	4,315	5,127	—
<b>Total</b>	<b>4,316</b>	<b>5,600</b>	<b>4,014</b>

**Explanation of significant variations**

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

<b>Heading</b>	<b>Less/(more) than estimated €000</b>	<b>Explanation</b>
1	(472)	The variance was mainly due to the receipt of costs in respect of witness expenses for a case taken by various tobacco companies against the Minister for Health and Children and others. The case was subsequently dropped.
2	(812)	The Pension Related Deduction on Public Service Remuneration was introduced in 2009 and the amount due from health agencies was underestimated.

**4.2 Extra receipts payable to the Exchequer**

Other receipts totalling €96,584 were received during the year.

## 5 Employee Numbers and Pay

	2009	2008
Number of staff at year end (full time equivalents)	488	529
	2009	2008
	€000	€000
Pay	30,879	30,093
Higher, special or additional duties allowances	312	306
Other allowances	9	9
Overtime	203	272
Employer's PRSI	1,276	1,330
<b>Total pay</b>	<b>32,679</b>	<b>32,010</b>

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	60	11	35,763	20,187
Other allowances	48	—	473	463
Overtime	59	6	22,174	26,019

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

## 6 Miscellaneous Items

### 6.1 National Lottery Funding

Subhead	Description	2009 Estimate €000	2009 Outturn €000	2008 Outturn €000
<b>B2</b>	Grants to health agencies and other similar organisations (part funded by National Lottery)	3,985	3,985	3,985
		3,985	3,985	3,985

Under subhead B2, a total of €3.985 million was paid to health agencies and other similar organisations. Details of the funding paid are available on the Department's website "www.dohc.gov.ie".

## 6.2 Commissions and Enquiries

	Year of appointment	Total paid to end 2009 €000	2009 €000	2008 €000
<b>A.</b> Commission on Patient Safety and Quality Assurance	2007	294	12	168
<b>B.</b> Commission of Investigation under the Commissions of Investigation Act 2004 to examine matters relating to the management, operation and supervision of Leas Cross Nursing Home.	2007	1,816	569	1,071
		2,110	581	1,239

## 7 Miscellaneous Accounts

A Special Obstetrics Indemnity Fund has been established from which certain participating hospitals will be indemnified in respect of specified obstetric claims. Contributions are provided by the participating hospitals into the Fund. In addition, under the terms of an arrangement with the Medical Protection Society certain funds (the Special Obstetrics Fund) were transferred to part-fund the cost of designated obstetric claims against named obstetricians. These Funds are managed by the State Claims Agency. The intention is that claims will be met in the first instance by the Funds and any shortfall in cover will be met by the Department. The Funds are sufficiently resourced to meet anticipated claims for the foreseeable future and the question of a shortfall in cover does not arise at the present time.



## **Vote 40: Health Service Executive**

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## Introduction

As Accounting Officer for Vote 40, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the salaries and expenses of the Health Service Executive and certain other services administered by the Executive, including miscellaneous grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account except for the following:

#### Remuneration

Accrued expenses include liabilities in respect of remuneration earned up to 31 December 2009.

### Statement of Capital Assets

Tangible fixed assets comprise Land, Buildings, Work in Progress, Equipment and Motor Vehicles. Tangible fixed asset additions since 1 January 2005 are stated at historic cost less accumulated depreciation. The carrying values of tangible fixed assets taken over from predecessor bodies by the HSE are included in the opening balance sheet on establishment day, 1 January 2005, at their original cost/valuation. The related aggregate depreciation account balance was also included in the opening balance sheet.

Depreciation is calculated to write-off the original cost/valuation of each tangible fixed asset over its useful economic life on a straight line basis at the following rates:

Land: land is not depreciated.

Buildings: depreciated at 2.5% per annum.

Modular buildings (i.e. prefabricated buildings): depreciated at 10% per annum.

Work in progress: no depreciation.

Equipment - computers and ICT systems: depreciated at 33.33% per annum.

Equipment - other: depreciated at 10% per annum.

Motor Vehicles: depreciated at 20% per annum.

### Statement of Capital Assets under Development

A separate Statement has not been completed as Capital Assets under Development are included as Work in Progress in the Statement of Capital Assets.

#### Stocks

Stocks are stated at the lower of cost and net realisable value. Net realisable value is the estimated proceeds of sales less costs to be incurred in the sale of stock.



### **Matured Liabilities**

Matured Liabilities are invoices paid in January 2010 which fell due for payment before 31 December 2009.

### **Preparation of the Appropriation Account from the Annual Financial Statements (AFS)**

Section 36 (2) of the Health Act, 2004 requires the HSE to prepare Annual Financial Statements (AFS) in such form as the Minister for Health and Children may direct and Section 36 (3) requires that these accounts be prepared in accordance with accounting standards specified by the Minister. The AFS are prepared on an income and expenditure basis. That is all income relating to the period is recognised, whether actually received or not and all expenditure relating to the period, both actual and accrued, is charged. The balance of the account shows the excess of income over expenditure or vice versa.

The Appropriation Account is prepared on a receipts and payments basis and recognises cash received and paid during the period of account. It is a non-cumulative account and any amount underspent at year-end is surrendered to the Exchequer.

The charge to the HSE Vote comprises expenditure recorded on an area basis and expenditure relating to nationally administered programmes. The area-based expenditure is produced for areas that pre-dated the HSE and derived from legacy systems operated in those areas. The Executive's financial systems are designed to produce accrual-based accounts and the cash based figures required for Vote accounting relies on substantial reconciliations to the accrual figures. These are derived from the AFS by eliminating non cash items and analysing all asset and liability accounts to identify all suspense account balances. The key to the process is that both sets of accounts are ultimately prepared from the same source transactions. The summary reconciliation of the vote outturn to the AFS is included in Note 1 to the Appropriation Account.

Ultimately, while this process produces an overall outturn that equates to the Vote outlay of the Executive in the year, the charge to some individual subheads include apportionments.

The Nursing Homes Support Scheme (NHSS) is a new scheme of financial support for those in need of nursing home care. The key objectives of the scheme are to equalise State support for public and private long-term residential care recipients, and to ensure that long-term residential care is affordable for all who need it. The legislation providing for the scheme was signed into law on 1 July 2009. Subhead B.16 is designed to account for all expenditure on long term residential care which comprises the following four elements:

- subventions paid in respect of residents in private nursing homes, who were resident prior to the introduction of the NHSS and who have opted not to transfer to the NHSS scheme;
- contract bed payments paid in respect of residents in private nursing homes, who were resident prior to the introduction of the NHSS and who have opted not to transfer to the NHSS scheme;
- payments to private nursing homes in respect of residents who are in the NHSS.
- a percentage of the gross expenditure of public residential care units.

The first three elements are charged directly to the subhead. The fourth element is based on a cost allocation model developed by the HSE, which in summary, apportions the costs of its long-stay units on the basis of beds allocated to different care groups.

### *Other Apportionments*

In addition to Subhead B.16, certain expenditure currently administered centrally (e.g. national contracts paid by HSE Corporate) is funded by the area-based subheads and accordingly the related expenditure is apportioned to those subheads on an estimated basis.

## 2008 Outturn - Comparative Figures

Subhead B.10. includes funding of local community schemes previously allocated to subheads B.1 to B.8. This subhead now includes funding for all community schemes paid directly by the Primary Care Reimbursement Service(PCRS) and not just the Medical Card Services Scheme.

Subhead B.9 includes funding for voluntary intellectual disability providers previously allocated to subhead B.1.

Subhead C.3 includes current expenditure on information systems previously accounted for in subheads B.1 to B.8.

## Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Health Service Executive.

## Statement on Enhancing Internal Controls

During 2009 a formal Review of the System of Internal Control in the Health Service Executive was completed by the Finance Directorate, the results of which have informed this Statement on Internal Financial Control. The review was carried out by finance managers with specific expertise in the areas of finance, audit and control. Annual reviews of the system of internal control undertaken in previous years established a template which has been further developed in carrying out this review in 2009. The methodology of the review involved reference to:

- Controls Assurance Statements completed by senior management which are cascaded through the organisation structure of the HSE to General Manager (or equivalent) level;
- Results and findings of structured bilateral interviews with a cross section sample of approximately 100 managers and heads of service and their responses to an internal controls questionnaire completed during each interview;
- Internal Audit reports;
- Reports and management letters of the Comptroller and Auditor General;
- The 2009 audit programme of the Comptroller and Auditor General and in particular, the audit risk identified therein;
- Assessment of progress against the implementation of recommendations contained in previous Internal Audit reports and reports of the Comptroller and Auditor General.
- Periodic status reports to the Audit Committee.

The report of the project team was circulated to senior management in March 2010. 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. Structured plans for the implementation of the recommendations of the report are being prepared by management.

The implementation of these recommendations by management will be monitored by the Audit Committee during the year and will be reassessed in the 2010 review of the system of internal controls.

**Professor Brendan Drumm**

Accounting Officer

Health Service Executive

26 March 2010

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Health Service Executive for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2009.

Chapter 19 and chapters 37 to 45 of my annual report refer to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

8 September 2010

## Vote 40 Health Service Executive Appropriation Account 2009

Service		2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
<b>Administration</b>				
A.1. Salaries, wages and allowances and other administration expenses of Corporate HSE				
	<i>Original</i>	69,972		
	<i>Supplementary</i>	48,566	118,538	96,780
A.2. Value for money and policy reviews		411	400	400
— Innovative service delivery projects	—	—	—	5,390
<b>Other Services</b>				
B.1 HSE - Eastern Regional Area				
	<i>Original</i>	1,921,298		
	<i>Supplementary</i>	29,295	1,950,593	1,876,390
B.2 HSE - Midland Area				
	<i>Original</i>	562,179		
	<i>Supplementary</i>	8,572	570,751	578,266
B.3 HSE - Mid-Western Area				
	<i>Original</i>	745,724		
	<i>Supplementary</i>	11,371	757,095	771,913
B.4 HSE - North Eastern Area				
	<i>Original</i>	742,645		
	<i>Supplementary</i>	11,324	753,969	758,433
B.5 HSE - North Western Area				
	<i>Original</i>	683,420		
	<i>Supplementary</i>	10,421	693,841	702,756
B.6 HSE - South Eastern Area				
	<i>Original</i>	948,144		
	<i>Supplementary</i>	14,457	962,601	997,831
B.7 HSE - Southern Area				
	<i>Original</i>	1,300,245		
	<i>Supplementary</i>	19,826	1,320,071	1,328,495
B.8 HSE - Western Area				
	<i>Original</i>	1,093,176		
	<i>Supplementary</i>	16,668	1,109,844	1,126,998
B.9 Grants in respect of certain other health bodies including voluntary and joint board hospitals			2,561,640	2,522,162
B.10 HSE - Medical Card Services Scheme				
	<i>Original</i>	2,743,954		
	<i>Supplementary</i>	20,000	2,763,954	2,752,987
B.11 Health agencies and other similar organisations (part funded by national lottery)			7,513	4,606
				5,000

		2009 Estimate provision	2009 Outturn	2008 Outturn
Service	€000	€000	€000	€000
B.12 Hospital, in-patient, out-patient and counselling services for persons who have contracted Hepatitis C from the use of immunoglobulin anti-D and the provision of services under the Health (Amendment) Act 1996		15,767	14,993	15,285
B.13 Economic and Social Disadvantaged and Disability (Dormant Accounts Funded)		10,000	8,805	13,397
B.14. Payment to a special account established under Section 13 of the Health (Repayment Scheme) Act 2006		80,000	80,000	236,000
B.15. Payment to a special account established under Section 4 of the Hepatitis C Compensation Tribunal (Amendment) Act 2006 - Insurance Scheme		1,500	370	248
B.16. Long Term Residential Care				
Original	909,000			
Supplementary	(20,000)	889,000	864,714	830,633
B.17. Service Developments				
Original	80,000			
Supplementary	(18,000)	62,000	68,671	—
B.18. Payments to the State Claims Agency in respect of costs relating to clinical negligence				
Original	30,000			
Supplementary	(14,000)	16,000	14,851	—
<b>Capital Services</b>				
C.1 Building, equipping and furnishing of health facilities and of higher education facilities in respect of the pre-registration nursing degree programme				
Original	370,724			
Supplementary	47,500	418,224	412,358	549,269
C.2 Building, equipping and furnishing of health facilities (part funded by national lottery)		2,539	2,539	2,539
C.3 Information systems and related services for health agencies				
Original	130,000			
Supplementary	(15,000)	115,000	118,232	18,732

		2009 Estimate	2009 Outturn	2008 Outturn
Service	€000	€000	€000	€000
<b>Gross Expenditure</b>				
	<i>Original</i> 15,009,851			
	<i>Supplementary</i> 171,000			
		15,180,851	15,103,550	14,893,139
<b>Deduct:</b>				
D. <b>Appropriations-in-aid</b>				
	<i>Original</i> 3,377,263			
	<i>Supplementary</i> (83,000)			
		3,294,263	3,225,504	2,222,552
<b>Net Expenditure</b>				
	<i>Original</i> 11,632,588			
	<i>Supplementary</i> 254,000			
		11,886,588	11,878,046	12,670,587
<b>Surplus to be surrendered</b>			<u>€3,541,887</u>	<u>€81,458,151</u>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			97,180	76,278
Expenditure on services and programmes			15,006,370	14,816,861
<b>Gross expenditure</b>			15,103,550	14,893,139
Deduct				
<b>Appropriations-in-aid</b>			3,225,504	2,222,552
<b>Net expenditure</b>			11,878,046	12,670,587
<b>Changes in capital assets</b>				
Purchases cash		(290,258)		
Depreciation		160,117		
Disposals cash		379		
Loss on disposals		684	(129,078)	(179,891)
<b>Changes in net current assets</b>				
Decrease in closing accruals			(84,217)	219,799
Increase in stock			(26,693)	7,411
<b>Direct expenditure</b>			11,638,058	12,717,906
<b>Reconciliation of Operating Cost to Expenditure Recognised in the Annual Financial Statements</b>				
<b>Operating Cost</b>			11,638,058	12,717,906
Expenditure met from Other Income			3,341,595	2,347,776
Capital Expenditure charged to Income and Expenditure Account			290,258	345,665
Depreciation			(160,117)	(160,300)
Loss on Disposals			(684)	(4,835)
<b>Expenditure per Income and Expenditure Accounts</b>			<b>15,109,110</b>	<b>15,246,212</b>
Revenue Expenditure per Revenue Income and Expenditure Account			14,695,001	14,683,044
Capital Expenditure per Capital Income and Expenditure Account			414,109	563,168
<b>Expenditure per Income and Expenditure Accounts</b>			<b>15,109,110</b>	<b>15,246,212</b>

**2 Statement of Assets and Liabilities as at 31 December 2009**

	Note	2009 €000	2008 €000
<b>Capital Assets</b>	2.1	5,143,374	5,015,594
Financial Assets		3	3
		<u>5,143,377</u>	<u>5,015,597</u>
<b>Current Assets</b>			
Bank and cash	2.2	12,845	25,025
PMG Balance		181,677	61,769
Stocks	2.3	146,607	119,914
Debtors and Prepayments		143,248	130,601
Debit Balance: Long Stay		—	3,650
Other debit balances	2.4	73,674	77,303
<b>Total Current Assets</b>		<u>558,051</u>	<u>418,262</u>
<b>Less Current Liabilities</b>			
Creditors		154,169	263,105
Accrued expenses		1,415,744	1,377,971
Deferred Income		3,575	3,770
Other credit balances	2.5	225,773	163,289
Net Liability to the Exchequer	2.6	42,423	4,458
<b>Total Current Liabilities</b>		<u>1,841,684</u>	<u>1,812,593</u>
<b>Net Current Assets</b>		<u>(1,283,633)</u>	<u>(1,394,331)</u>
<b>Net Assets</b>		<u>3,859,744</u>	<u>3,621,266</u>



**2.1 Statement of Capital Assets**

	Land	Buildings	Work-in Progress	Equipment	Vehicles	Totals
	€000	€000	€000	€000	€000	€000
<b>Gross assets</b>						
Cost or valuation at 1 January 2009	2,025,422	2,689,850	452,500	1,071,394	91,588	6,330,754
Transfers	—	154,706	(164,454)	1,175	7,275	(1,298)
Additions	201	7,470	238,281	42,326	1,980	290,258
Disposals	—	(110)	(123)	(5,425)	(5,689)	(11,347)
Cost or valuation at 31 December 2009	2,025,623	2,851,916	526,204	1,109,470	95,154	6,608,367
<b>Accumulated Depreciation</b>						
Opening balance at 1 January 2009	—	526,631	—	719,670	68,859	1,315,160
Depreciation for the year	—	67,732	—	81,494	10,891	160,117
Depreciation on disposals	—	(102)	—	(4,716)	(5,466)	(10,284)
Cumulative depreciation at 31 December 2009	—	594,261	—	796,448	74,284	1,464,993
<b>Net Assets at 31 December 2009</b>	2,025,623	2,257,655	526,204	313,022	20,870	5,143,374
<b>Net Assets at 31 December 2008</b>	2,025,422	2,163,219	452,500	351,724	22,729	5,015,594

**2.2 Bank and Cash**

	2009	2008
	€000	€000
Officers Imprest at 31 December	518	494
Commercial Bank Account Balances	12,327	24,531
	12,845	25,025

**2.3 Stocks**

	2009	2008
	€000	€000
at 31 December		
Medical, Dental and Surgical Supplies	40,035	37,290
Laboratory Supplies	7,027	6,794
Pharmacy Supplies	20,577	21,340
High Tech Pharmacy Stocks	32,526	18,890
Pharmacy Dispensing Stocks	2,455	2,464
Blood and Blood Products	1,271	1,535
Vaccine Stocks (2009 includes H1N1 Vaccines)	30,153	19,430
Household Services	9,086	9,155
Stationery and Office Supplies	2,909	2,583
Sundries	568	433
	146,607	119,914

**2.4 Other Debit Balances**

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
at 31 December		
SWA Debtors	(14)	1,424
Prepayments Suspense	(135)	5,824
Other Debtors Suspense	73,823	70,055
	<u>73,674</u>	<u>77,303</u>

**2.5 Other Credit Balances**

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
at 31 December		
<b>Amounts due to the state</b>		
Income Tax	62,918	61,355
Pay Related Social Insurance	52,361	42,881
Professional Services Withholding Tax	20,714	20,311
Value Added Tax	5,546	5,454
Payroll deductions held in suspense	20,788	21,361
Special Income and Expenditure Balances	13,446	11,927
Advance from VHI	50,000	—
	<u>225,773</u>	<u>163,289</u>

**2.6 Net Liability to the Exchequer**

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
at 31 December		
Surplus appropriations to be surrendered	8,542	81,458
Exchequer grant undrawn	33,881	(77,000)
Net liability to the Exchequer	<u>42,423</u>	<u>4,458</u>

**Represented by:****Debtors**

Net PMG Position and Cash	194,522	86,794
Debit Balances: Long Stay	—	3,650
Debit Balances : Suspense	73,674	77,303
	<u>268,196</u>	<u>167,747</u>

**Creditors**

Due to State	(141,539)	(130,001)
Credit Balances: Special Income and Expenditure	(13,446)	(11,927)
Credit Balances: Suspense	(70,788)	(21,361)
	<u>(225,773)</u>	<u>(163,289)</u>
	<u>42,423</u>	<u>4,458</u>

**2.7 Commitments**

**2009**  
**€000**

**2008**  
**€000**

at 31 December

**Global Commitments**

Commitments likely to arise in subsequent years for:

Procurement Subheads	253,981	196,942
Operating Leases	33,028	46,585
Finance Leases	41,049	41,442

<b>Legally Enforceable Capital Commitments</b>	<b>NHO/PCCC</b>	<b>Cumulative spend to 31 Dec 2009 €m</b>	<b>To be paid in subsequent years €m</b>	<b>Total  €m</b>
University College Hospital Galway - Phase 2	NHO	100.99	0.40	101.39
Community Nursing Unit, Loughrea	PCCC	9.14	5.50	14.64
St Anne's Child & Adolescent Psychiatric Unit	PCCC	4.36	3.10	7.46
Letterkenny General Hospital - Medical Ward Block (Seventy two beds)	NHO	6.37	13.28	19.65
Cork University Hospital - Cardiac/Renal	NHO	51.46	7.50	58.96
Cork University Hospital - Pet Scanner	NHO	5.71	1.10	6.81
Transfer of dedicated breast services from South Infirmity Victoria Hospital to Cork University Hospital	NHO	3.47	2.31	5.78
Bessboro , Co Cork - Child & Adolescent Psychiatric Unit	PCCC	3.00	4.98	7.98
St Mary's Community Nursing Unit, Cork City	PCCC	8.69	1.00	9.69
An Daingean Community Hospital	PCCC	14.54	0.30	14.84
Tralee Community Nursing Unit	PCCC	9.10	0.60	9.70
Farnlea Community Nursing Unit (One hundred beds)	PCCC	13.74	5.72	19.46
Ballincollig Community Nursing Unit	PCCC	15.02	4.84	19.86
Intergrated Patient Management System	NHO	27.79	0.31	28.10
St John's Hospital, Wexford, Phase 2 Development	PCCC	11.57	0.28	11.85
St Vincent's Hospital, Dungarvan, Co Waterford	PCCC	10.09	0.88	10.97
Cashel, Phase 2	PCCC	8.76	3.96	12.72
Connolly Hospital, Blanchardstown - Surgical Block	NHO	15.37	0.40	15.77
St Ita's Portrane, Co Dublin - Residential	PCCC	14.93	1.23	16.16
St Mary's Hospital, Phoenix Park - Community Nursing Unit & Campus Kitchen	PCCC	11.41	0.40	11.81
St Joseph's Raheny - One hundred bed Community Nursing Unit	PCCC	18.82	1.00	19.82
Our Lady of Lourdes Hospital, Drogheda- Extension & Refurbishment of A & E	NHO	25.00	7.57	32.57
Bloomfield Hospital, Stocking Lane, Rathfarnham, Dublin 16	PCCC	15.85	1.20	17.05
Pearse St/ Irishtown Health Centre	PCCC	13.77	0.21	13.98
Midland Regional Hospital, Tullamore - Equipment & Commissioning	NHO	26.07	0.69	26.76
General Hospital, Mullingar - Phase 2B	NHO	25.83	0.35	26.18
Riada House Development	PCCC	6.76	0.13	6.89
Clonskeagh Community Nursing Unit, Dublin 14 - One hundred bed Community Nursing Unit	PCCC	14.58	0.81	15.39
St Vincent's Hospital - Main Development	NHO	199.60	0.70	200.30
Mater Campus Hospital Development Ltd	NHO	42.00	84.70	126.70
Incorporated Orthopaedic Hospital, Clontarf - Phase 2 Development	PCCC	15.57	0.82	16.39

Legally Enforceable Capital Commitments cont.	NHO/PCCC	Cumulative	To be paid	Total
		spend to 31 Dec 2009 €m	in subsequent years €m	€m
National Cancer Control - Project technical support for NPRO Ph 2 Public private partnership, Phase 1 facilities at St James's & Beaumont hospitals & development works at St Lukes	NHO	34.45	40.50	74.95
National Paediatric Hospital Development Board	NHO	9.37	18.30	27.67
<b>TOTAL</b>		<b>793.18</b>	<b>215.07</b>	<b>1,008.25</b>

## 2.8 Matured Liabilities

The total amount of matured liabilities undischarged at 31 December 2009 was €16,278,667.

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than provided €000	Explanation
A.1.	21,758	Expenditure on the H1N1 Pandemic was less than anticipated.
B.11.	2,907	National Lottery Grants are not paid until the conditions of the grant are fulfilled. Approved grants unpaid at 31 December 2009 amounted to €0.9 million.
B.13.	1,195	Expenditure is dependent on the timing of claims received from Pobal.
B.15.	1,130	There is a timing difference between expenditure incurred by the HSE in respect of the Insurance Scheme and the related payments to the Special Account. Expenditure incurred in 2009 amounted to €1.113 million.
B.18.	1,149	Expenditure is dependent on the timing and value of claims received from the State Claims Agency.

### 4 Receipts

4.1	Appropriations-in-aid	2009 Estimated €000	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1.	Receipts from health contributions				
	<i>Original</i>	1,892,000			
	<i>Supplementary</i>	<u>(102,000)</u>	1,790,000	1,755,753	1,326,677
2.	Recovery of cost of Health Services provided under regulations of the European Community				
	<i>Original</i>	250,000			
	<i>Supplementary</i>	<u>37,000</u>	287,000	286,580	100,000
3.	Receipts from certain excise duties on tobacco products		167,605	167,605	167,605
4.	Recovery from the UK Department of Health and Social Security of their share of the Leopardstown Park Hospital		170	—	149
5.	Recoupment of certain Ophthalmic Services Scheme costs from the Social Insurance Fund		5,000	5,000	6,048
6.	Recoupment of certain Dental Treatment Services Scheme costs from the Social Insurance Fund		8,500	8,500	9,290
7.	Charges for maintenance in public and semi-private accommodation in public hospitals		343,000	324,637	263,060
8.	Economic & Social Disadvantage & Disability (Dormant Accounts Funded)		10,000	8,805	13,397
9.	Superannuation		205,000	220,411	212,263

		2009 Estimated €000	2009 Estimated €000	2009 Realised €000	2008 Realised €000
10.	Miscellaneous Receipts		150,000	116,229	124,063
11.	Receipts from Pension-related Deduction on Public Service Remuneration				
	<i>Original</i>	345,988			
	<i>Supplementary</i>	<u>(18,000)</u>	327,988	331,984	—
Total					
	<i>Original</i>	3,377,263			
	<i>Supplementary</i>	<u>(83,000)</u>			
			3,294,263	3,225,504	2,222,552

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated [after any supplementary estimate adjustments] by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
4.	170	No further receipts are due from the UK Department of Health.
7.	18,363	The amendment to the charging regime for long-stay charges resulted in lower than expected receipts.
8.	1,195	Receipts are dependent on the timing of claims received from Pobal.
9.	(15,411)	Receipts in respect of arrears of superannuation were greater than anticipated.
10.	33,771	Miscellaneous receipts were less than anticipated.

#### 4.2 Reconciliation of Income per AFS to Appropriations-in-Aid per Appropriation Account

	Revenue	Capital	Total
Total Income per Annual Financial Statements	14,774,636	445,005	15,219,641
Less Exchequer Revenue Grant	(11,448,149)	(429,897)	(11,878,046)
<b>Total Other Income per Annual Financial Statements</b>	<b>3,326,487</b>	<b>15,108</b>	<b>3,341,595</b>

#### Less Income Credited to Suspense

Department of Community, Rural and Gaeltacht Affairs	(26,739)
National Cancer Screening Service	(22,644)
Non Vote Miscellaneous Income	(13,357)
Agency Services	(10,778)
Other Payroll Deductions	(9,956)
Department of the Environment, Heritage and Local Government	(3,500)
National Council for the Professional Development of Nursing and Midwifery	(2,236)
Health Research Board	(1,436)
Department of Social and Family Affairs	(380)

#### Less Movements in Working Capital

Less Difference between Maintenance Cash and Maintenance Income	(16,678)
Less Movement in other non-Vote Debtors	(8,387)

<b>Appropriations-in-Aid</b>	<b>3,225,504</b>
------------------------------	------------------

### 4.3 Reimbursement of Private Activity in Acute Public Hospitals<sup>1</sup>

Private patients receiving treatment in a private-designated bed in an acute hospital are liable for a maintenance charge (determined by the Minister for Health & Children) in addition to the public hospital inpatient charge.

From January 2009, the public hospital inpatient charge amounted to €75 per day, up to a maximum of €750 over a period of 12 consecutive months, and is payable by all non medical card holders irrespective of the designation of the bed they occupied. The maintenance charge for private patients, which is calculated on the basis of the average cost for treating all (public and private) patients, differs depending on whether the treatment is on a day or inpatient basis and in the case of the latter, whether the accommodation is classified as private or semi-private (see Table). Maintenance Charges for teaching hospitals are generally higher than those for non-teaching hospitals, reflecting their differences in cost profiles.

#### Daily Maintenance Charge for Private Patients in Acute Hospitals by Type of Accommodation and Hospital Category, 2006 – 2009.

	2006	2007	2008	2009
	€	€	€	€
<b>Category 1 – HSE Regional Hospitals and Voluntary and Joint Board Teaching Hospitals</b>				
Private Accommodation	551	689	758	910
Semi-Private Accommodation	432	540	594	713
Day Care Accommodation	397	496	546	655
<b>Category 2 – HSE County Hospitals and Voluntary Non Teaching Hospitals</b>				
Private Accommodation	460	460	506	607
Semi-Private Accommodation	370	370	407	488
Day Care Accommodation	329	329	362	434
<b>Category 1 – HSE District Hospitals</b>				
Private Accommodation	197	197	217	260
Semi-Private Accommodation	168	168	185	222
Day Care Accommodation	146	146	161	193

While some broad adjustment has been made for whether the patient is treated on a day or inpatient basis, the daily maintenance charges levied are otherwise independent of the treatment private patients receive and, therefore, may either exceed, or fall short of, the full economic cost of treatment incurred by the public hospital. The average daily cost in 2009 was estimated to be €1,018 for inpatients and €733 for day cases in Category 1 hospitals and €913 for inpatients and €885 for day cases in Category 2 hospitals.

<sup>1</sup> Report of the Expert Group on Resource Allocation and Financing in the Health Sector.

### 4.4 Extra receipts payable to the Exchequer

Extra Exchequer Receipts totalling €0.3 million were paid to the Exchequer in 2009.

	2009	2008
	€000	€000
Proceeds of sale of land and buildings	309	517
Refunds of deposits on property purchases	—	3,506

## 5 Employee Numbers and Pay

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)	71,812	72,695
<b>Summary analysis of pay and pension costs</b>	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Basic Pay	3,694,776	3,573,416
Allowances	137,215	129,161
Overtime	192,834	219,026
Night duty	82,739	78,951
Weekends	205,020	201,195
On-Call	62,403	64,295
Arrears (National Pay Agreements, etc)	24,521	105,863
Employer PRSI	339,101	345,906
Superannuation	524,052	408,804
<b>Total pay</b>	<b>5,262,661</b>	<b>5,126,617</b>

**Note 1:** HSE Pay costs and numbers above relate to HSE employees only. The above figures are disclosed on an income and expenditure basis.

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment	Maximum individual payment
			2009	2008
			€	€
Allowances	42,272	1,211	160,536	128,685
Overtime	24,752	6,149	201,886	156,689
Night duty	35,238	479	20,572	17,024
Weekends	66,765	2,230	18,178	28,747
On-Call	7,561	1,753	119,348	130,573
Other	14,404	216	109,373	129,897

**Note1:** Certain Individuals received extra remuneration in more than one category.

**Note 2:** Allowances and Overtime Payments above relate to HSE employees only.

**Note 3:** The maximum individual allowance and overtime payments may include amounts paid in 2009 in respect of previous years.

### 5.2 Performance and Merit Payments

Gratuities (excluding pension lump sums) paid in 2009 amounted to €2,408,358.

Performance related pay paid in 2009 was €651,719.



### **5.3 Other Remuneration Arrangements**

Payments to retired staff for services in 2009 amounted to €9,748,454.

Payments of €445,830 were made in 2009 arising from Labour Relations Commission/Rights Commissioners awards.

The cost of severance awards paid in 2009 totalled €203,849.

## 6 Miscellaneous Items

### 6.1 National Lottery Funding

A total of €4.6 million was paid to the HSE areas. The recipients of the funding, and the amounts paid, are summarised below. A full list is available on the HSE website ([www.hse.ie](http://www.hse.ie)).

#### National Lottery Funding

	2009	2008
	Outturn	Outturn
	€000	€000
<b>Block Allocations to HSE Areas</b>		
Eastern Region	1,483	1,674
Midland	409	321
Mid Western	411	481
North Western	337	373
North Eastern	607	618
South Eastern	921	1,091
Western	438	442
<b>Total</b>	<b>4,606</b>	<b>5,000</b>

### 6.2 Write-offs

During 2009, the HSE wrote off bad debts amounting to €7.889 million and increased the provision for bad debts by €5.714 million.

### 6.3 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.

## 6.4 Legal Fees and Compensation

There were a total of 1,882 outstanding claims against the HSE with Irish Public Bodies Mutual Insurance Ltd. at the end of 2009.

There were a total of 1,731 outstanding claims against the HSE with the State Claims Agency at 16 February 2010.

The HSE paid a further €506,845 in respect of various claims brought against it and settled in 2009 which were not covered under insurance.

The HSE had 17 outstanding claims for compensation at 31 December 2009 which are not covered by the HSE insurance policy.

Other ex-gratia payments made during 2009 amounted to €261,512 and other miscellaneous payments amounted to €5,200.

The HSE is insured against employers liability and public liability risks up to an indemnity limit, under both retro-rated and flat-rated bases. 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 2009, 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 €4,734 and €3,447,330 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.

From 1 July 2009 onwards the HSE is funded for claims processed by the State Claims Agency under the terms of the Clinical Indemnity Scheme. Awards paid to claimants under the terms of the scheme are accounted for on a pay-as-you-go basis. At 31 December 2009 the estimated liability incurred to that date under the Clinical Indemnity Scheme was €636 million.

## 6.5 Prompt Payment of Account Interest

Prompt Payment Interest paid by the HSE in 2009 was €433,946.

## 6.6 Contingent Liabilities

A High Court case was taken in 2007 by community pharmacists seeking to enforce contractual entitlement to advance payments for medical card schemes. Community pharmacy contracts provide for cash payments on 45 day terms in advance of actual claims payments which historically took longer than this credit period to process manually. Since the automation of claims processing, the practice of advance payment to community pharmacists was ceased as actual claims are paid within this 45 day timeframe. Pharmacists have sought to have the cash advances reinstated and the provision in the contract enforced. This case was defended by the Department of Health and Children but the judgement was in favour of the plaintiffs. The case is being appealed to the Supreme Court although a date has not been set as yet for this hearing.

If the Supreme Court upholds the judgement of the High Court, the outcome will be the reinstatement of all advance payments and the back payment of same, the cost of which will be in the order of €70 million in respect of arrears and €25 million per annum in 2009 and future years.

Pharmacists have lodged a separate claim with the HSE for loss of retail mark up on products dispensed under the terms of the over 70 medical card, products which would otherwise have been subject to higher margin where full eligibility did not exist. The claim is in the amount of €100 million, over and above the amount of €30 million currently paid per annum. The Irish Pharmaceutical Union have indicated that they will engage in non-binding mediation but may pursue the HSE through the courts if they are dissatisfied with the outcome.

The HSE is involved in a number of claims involving legal proceedings which may generate liabilities, depending on the outcome of the litigation. The HSE has insurance cover for public and employer liability, fire and specific all risk claims. In most cases such insurance would be sufficient to cover all costs, but this cannot be certain.

## **6.7 Other**

The HSE paid €24.766 million in respect of insurance policies in 2009 and this is reflected in the outturn for Subhead B.1.

## **Vote 41: Office of the Minister for Children and Youth Affairs**

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## Introduction

As Accounting Officer for Vote 41, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 for the provision of certain services in respect of children and youth affairs, including miscellaneous grants and grants-in-aid.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 7 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account except for the following -

The charge under subhead A. relates to payments to the Department of Social and Family Affairs in respect of the Early Childcare Payment Scheme. The amount charged to the subhead is the amount paid to that Department in 2009.

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Office of the Minister for Children and Youth Affairs.

**MICHAEL SCANLAN**

Accounting Officer

Office of the Minister for Children and Youth Affairs

31 March 2010

## **Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for the Office of the Minister for Children and Youth Affairs for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Health and Children in respect of the Office of the Minister for Children and Youth 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 2009.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

8 September 2010

## Vote 41 Office of the Minister for Children and Youth Affairs

### Appropriation Account 2009

Service		2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
<b>Childcare payments</b>				
A. Early Childcare Payment		231,000	231,000	480,000
<b>Childcare programmes</b>				
B. National Childcare Investment Programme		137,578	131,578	153,326
C. Early Intervention Programme for Children (dormant accounts funded)		6,150	5,240	3,000
C.1 ECCE Pre-School Year Scheme				
	<i>Original</i>	—		
	<i>Supplementary</i>	<u>1</u>	1	—
<b>National Children's Strategy (NCS)</b>				
D. NCS - National Longitudinal Study and other programmes		27,984	27,954	8,288
<b>Youth Affairs</b>				
E. Grant-in-aid fund for general expenses of youth organisations and other expenditure in relation to youth activities		8,772	8,772	—
F. Grant-in-aid fund for general expenses of youth organisations and other expenditure in relation to youth activities (part-funded by National Lottery)		39,343	39,340	—
<b>Other Services</b>				
G. Cost in connection with the holding of a constitutional referendum on children's rights		600	—	—
<b>Gross Expenditure</b>				
	<i>Original</i>	451,427		
	<i>Supplementary</i>	<u>1</u>		
		451,428	443,884	644,614
<b>Deduct :</b>				
H. Appropriations-in-aid		<u>9,850</u>	<u>5,240</u>	<u>25,291</u>
<b>Net Expenditure</b>				
	<i>Original</i>	441,577		
	<i>Supplementary</i>	<u>1</u>		
		<u>441,578</u>	<u>438,644</u>	<u>619,323</u>
<b>Surplus to be surrendered</b>			<u>€2,933,938</u>	<u>€56,072,605</u>



## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration <sup>1</sup>			—	—
Expenditure on services and programmes			443,884	644,614
<b>Gross expenditure</b>			<u>443,884</u>	<u>644,614</u>
Deduct				
<b>Appropriations in aid</b>			5,240	25,291
<b>Net expenditure</b>			<u>438,644</u>	<u>619,323</u>
<b>Changes in capital assets</b>				
Purchases cash		—		
Depreciation		—		
		<u>—</u>	<u>—</u>	<u>—</u>
<b>Changes in net current assets</b>				
Increase in closing accruals		18,766		
Increase in stock		—		
		<u>—</u>	<u>18,766</u>	<u>(5,474)</u>
<b>Direct expenditure</b>			<u>457,410</u>	<u>613,849</u>
<b>Total operating cost</b>			<u><u>457,410</u></u>	<u><u>613,849</u></u>

**Note:** <sup>1</sup>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 2009**

		<b>2009</b>	<b>2008</b>
	<b>Note</b>	<b>€000</b>	<b>€000</b>
<b>Capital Assets</b>	2.1	—	—
		—	—
<b>Current Assets</b>			
Bank and Cash	2.2	44	24
Prepayments		1,090	12,872
<b>Total Current Assets</b>		1,134	12,896
<b>Less Current Liabilities</b>			
Accrued expenses		6,985	1
Other credit balances	2.3	29	25
Net Liability to the Exchequer	2.4	15	(1)
<b>Total Current Liabilities</b>		7,029	25
<b>Net Current Assets / (Liabilities)</b>		(5,895)	12,871
<b>Net Assets / (Liabilities)</b>		(5,895)	12,871

**2.1 Statement of Capital Assets**

Capital assets are reflected in the Appropriation Account of the Department of Health and Children.

<b>2.2 Bank and Cash</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
PMG balances and cash	940	382
Orders outstanding	(896)	(358)
	<u>44</u>	<u>24</u>

<b>2.3 Other Credit Balances</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000

**Amounts due to the State**

Income Tax	—	—
Pay Related Social Insurance	—	—
Professional Services Withholding Tax	29	25
Value Added Tax	—	—
Pensions	—	—
	<u>29</u>	<u>25</u>

<b>2.4 Net Liability to the Exchequer</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000

Surplus to be surrendered	2,934	56,073
Exchequer grant undrawn	(2,919)	(56,074)
Net liability to the Exchequer	<u>15</u>	<u>(1)</u>

**Represented by:****Debtors**

Bank and cash	44	24
	<u>44</u>	<u>24</u>

**Creditors**

Due to State	(29)	(25)
	<u>(29)</u>	<u>(25)</u>
	<u>15</u>	<u>(1)</u>

<b>2.5 Global Commitments</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000

Commitments likely to arise in subsequent years for:

Procurement subheads	36,324	21,641
Grant subheads	40,009	85,073
Total commitments	<u>76,333</u>	<u>106,714</u>

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided, after any supplementary estimate adjustments, by more than €100,000, and by more than 5%.

Sub-head	Less/(more) than provided €000	Explanation
C.	910	The saving relates to €750,000 for the development of a Youth Café programme for young people under the National Recreation Policy which was deferred until 2010. The balance relates to savings arising under the National Playbus Scheme.
G.	600	The text of the Government's proposal to amend the Constitution in respect of children was referred to the Joint Committee on the Constitutional Amendment on Children, established in November 2007. The Final Report of the Committee was completed in February 2010.

### 4 Receipts

4.1 Appropriations-in-aid	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1. EU Receipts	3,700	—	22,291
2. Dormant Account Funding	6,150	5,240	3,000
<b>Total</b>	<b>9,850</b>	<b>5,240</b>	<b>25,291</b>

#### Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated, after any supplementary estimate adjustments, by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
1.	3,700	The Equal Opportunities Childcare Programme 2000-2006 is co-funded by EU Structural Funds. A rigorous process of reporting, verifying and certifying expenditure by grant beneficiaries is required before the EU contribution can be reclaimed by the State. The timing of rebates is largely outside the control of the Office and is dependent on the proper certification of expenditure through a number of authorities to the EU Commission.
2.	910	Recoupment from the Dormant Accounts Fund is linked to expenditure under Subhead C. which was lower than expected due to reduced expenditure outlays under the National Recreation Policy and reduced commitments under the National Playbus Scheme.

## 5 Employee Numbers and Pay

Staffing and pay costs in relation to the vote funded activities are accounted for in the appropriation account for Vote 39 Health and Children.

## 6 Miscellaneous Items

### 6.1 National Lottery Funding

Subhead Description	2009 Estimate €000	2009 Outturn €000	2008 Outturn €000
F. Grant-in-aid fund for general expenses of youth organisations and other expenditure in relation to youth activities (part-funded by National Lottery)	39,343	39,340	—
	39,343	39,340	—

A list of the recipients of the funding, and the amounts paid is given on the Office's website "[www.omc.gov.ie](http://www.omc.gov.ie)".

### 6.2 Agency services

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.

## 7 Miscellaneous Accounts

### Grant-in-Aid Funds

Subhead Description	2009 Estimate €000	2009 Outturn €000	2008 Outturn €000
E. Grant-in-aid fund for general expenses of youth organisations and other expenditure in relation to youth activities.	8,772	8,772	—
F. Grant-in-aid fund for general expenses of youth organisations and other expenditure in relation to youth activities (part-funded by National Lottery).	39,343	39,340	—
	48,115	48,112	—



## **Contingency Fund Deposit Account**

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## Introduction

The Contingency Fund is a non-statutory fund formed by a grant-in-aid voted in 1923. The fund is available for use to facilitate the defraying of urgent or unforeseen expenditure which is not covered by the ordinary Votes and for which it may be impracticable to seek the immediate approval of Dáil Éireann e.g. during recess.

The procedures in relation to operation of the Fund are set out in the Department of Finance publication *Public Financial Procedures* (Sections C.1.5 to C.1.12).

The Fund operates as a deposit account held in the Paymaster General's Office in the Department of Finance.

By agreement with the Committee of Public Accounts, the use of the Contingency Fund is precluded when the Dáil is sitting, or for new services of a controversial nature.

A decision to use money held in the Fund is taken only by the Accounting Officer of the Department of Finance, with the prior agreement of the Minister for Finance. The following must be informed of the decision as early as possible

- the Committee of Public Accounts
- the Opposition parties (Finance spokesperson)
- the Office of the Comptroller and Auditor General.

All payments from the Fund are repaid to it either by

- a new or additional Vote if the advance is for a completely new service
- by way of a Supplementary Estimate if the service is related to an existing Vote
- from the Central Fund, which requires specific legislation.

The size of the Fund is reviewed every five years. Following a review in 2004, the amount in the Fund was increased to €1.2 million through a grant in aid under Vote 6 in 2005. Following a review that commenced in 2009, it was decided that the Fund should remain at that level. The next review is due in 2014.

### Account of the Fund Transactions 2009

The account of the receipts and payments in relation to the Fund in the year ended 31 December 2009 is shown below. There were no transactions on the Fund in 2009.

### Statement on Internal Financial Control

The control and accounting systems of the Department of Finance and the Statement on Internal Financial Control made in respect of the Department also apply in respect of this Fund.

**KEVIN CARDIFF**

Accounting Officer  
Department of Finance  
9 March 2010



## **Certificate of the Comptroller and Auditor General**

I certify that I have examined this account and it is correct.

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

JOHN BUCKLEY

Comptroller and Auditor General

31 August 2010

**Contingency Fund Deposit Account**  
**Receipts and Payments in the Year Ended 31 December 2009**

	2009 €000	2008 €000
Balance at 1 January	1,200	1,200
Receipts	—	—
Payments	—	—
Balance at 31 December	1,200	1,200