

## ARMY PENSIONS

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and other payments and for sundry grants.

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
<b>ARMY PENSIONS BOARD</b>	<b>€000</b>			
A. SALARIES, WAGES AND ALLOWANCES		111	105	—
<b>PENSIONS, ALLOWANCES, ETC.</b>				
B. DEFENCE FORCES (PENSIONS) SCHEMES AND PAYMENTS IN RESPECT OF TRANSFERRED SERVICE				
<i>Original</i>	178,078			
<i>Supplementary</i>	14,450	192,528	192,551	—
C. WOUND AND DISABILITY PENSIONS, ALLOWANCES AND GRATUITIES TO OR IN RESPECT OF FORMER MEMBERS OF THE DEFENCE FORCES				
<i>Original</i>	9,700			
<i>Supplementary</i>	(850)	8,850	8,837	—
D. PAYMENTS TO OR IN RESPECT OF VETERANS OF THE WAR OF INDEPENDENCE				
<i>Original</i>	2,300			
<i>Supplementary</i>	(170)	2,130	2,118	—
E. COMPENSATION PAYMENTS				
<i>Original</i>	332			
<i>Supplementary</i>	(300)	32	18	—
F. MEDICAL APPLIANCES AND TRAVELLING AND INCIDENTAL EXPENSES				
<i>Original</i>	82			
<i>Supplementary</i>	(30)	52	47	—
<b>Gross Total</b>				
<i>Original</i>	<b>190,603</b>			
<i>Supplementary</i>	<b>13,100</b>	<b>203,703</b>	<b>203,676</b>	—
Deduct :				
G. APPROPRIATIONS-IN-AID				
<i>Original</i>	<b>6,800</b>			
<i>Supplementary</i>	<b>100</b>	<b>6,900</b>	<b>6,995</b>	—
<b>Net Total</b>				
<i>Original</i>	<b>183,803</b>			
<i>Supplementary</i>	<b>13,000</b>	<b>196,803</b>	<b>196,681</b>	—
		<b>196,803</b>	<b>196,681</b>	—
<b>Surplus to be surrendered</b>			<b>€121,735</b>	

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

**NOTES**

**1 OPERATING COST STATEMENT FOR 2008**

	€000
<b>Net Outturn</b>	196,681
<b>Expenditure Borne Elsewhere</b>	
Net Allied Services Expenditure	1,988
<b>Operating Cost</b>	<u>198,669</u>

**2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008**

	€000	€000	€000
<b>Current Assets</b>			
Suspense and Payroll Deductions		4	
PMG Balance and Cash	1,433		
Orders Outstanding	<u>(1,369)</u>	64	
<b>Total Current Assets</b>			<u>68</u>
<b>Less Current Liabilities</b>			
Due to State (Note 6)		3	
Suspense		2	
Payroll Deductions		1	
Net Liability to the Exchequer (Note 3)		<u>62</u>	
<b>Total Current Liabilities</b>			<u>68</u>
<b>Net Assets</b>			<u>—</u>

**3 NET LIABILITY TO THE EXCHEQUER**

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

	€000	€000
Surplus to be surrendered		122
Exchequer Grant Undrawn		<u>(60)</u>
Net Liability to the Exchequer		<u>62</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	64	
Debit Balances: Suspense	<u>4</u>	68
<b>Creditors</b>		
Due to State (Note 6)	(3)	
Credit Balances: Suspense and Payroll Deductions	<u>(3)</u>	<u>(6)</u>
		<u>62</u>

**4 APPROPRIATIONS-IN-AID**

	€	Estimated €	Realised €
1. Contributions to Defence Forces Spouses' and Children's Pension Schemes		5,934,000	5,760,354
2. Contributions to Defence Forces Contributory (Main) Pensions Schemes			
<i>Original</i>	732,000		
<i>Supplementary</i>	<u>100,000</u>	832,000	1,115,949
3. Recoveries of overpayments		45,000	40,726
4. Payments received in respect of transferred service		22,000	29,044
5. Miscellaneous		<u>67,000</u>	<u>49,311</u>
<b>Total</b>		<u><u>6,900,000</u></u>	<u><u>6,995,384</u></u>

**Explanation of Variation**

2. The variation was due to underestimation of the value of contributions.

**5 MISCELLANEOUS ITEMS**

44 cases of overpayment of pensions/allowances resulted in a gross loss of €168,899, of which €1,400 was recovered and €167,499 was written off (S4/11/62).

**6 DUE TO THE STATE**

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

	€000
Income Tax, Pension Contributions, Withholding Tax	<u><u>3</u></u>

**MICHAEL HOWARD**  
Accounting Officer  
DEPARTMENT OF DEFENCE  
31 March 2009

**Certificate of the Comptroller and Auditor General**

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

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2008.

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

**JOHN BUCKLEY**  
Comptroller and Auditor General  
4 September 2009