

NATIONAL GALLERY

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted, and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the National Gallery, including grants-in-aid.

Service	Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	6,524	6,262	
A.2. TRAVEL AND SUBSISTENCE	60	50	
A.3. INCIDENTAL EXPENSES	1,233	1,585	45
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	150	156	(6)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	367	397	(30)
A.6. OFFICE PREMISES EXPENSES	1,009	1,014	71
A.7. CONSULTANCY SERVICES	225	301	4
OTHER SERVICES			
B. GRANT-IN-AID FUND FOR ACQUISITIONS AND CONSERVATION	3,000	2,659	
C. NATIONAL GALLERY JESUIT FELLOWSHIP (GRANT-IN-AID FUND)	43	43	—
Gross Total	12,611	12,467	84
Deduct :			
D. APPROPRIATIONS-IN-AID	1	12	—
Net Total	12,610	12,455	84
Surplus to be surrendered		<u>€155,391</u>	

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

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			12,455
Changes in Capital Assets			
Purchases Cash	(120)		
Depreciation	227	107	
Changes in Net Current Assets			
Decrease in Closing Accruals	(195)		
Increase in Stock	(2)	(197)	(90)
Direct Expenditure			12,365
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			1,226
Operating Cost			13,591

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			672
Current Assets			
Stocks (Note 10)		8	
Prepayments		105	
Other Debit Balances:			
Miscellaneous		13	
PMG Balance and Cash	652		
Orders Outstanding	(334)	318	
Total Current Assets		444	
Current Liabilities			
Accrued Expenses		189	
Other Credit Balances:			
Grant-in-Aid Fund for Acquisitions and Conservation (Note 10)	67		
National Gallery Jesuit Fellowship Grant-in-Aid Fund (Note 10)	253	320	
Net Liability to the Exchequer (Note 4)		11	
Total Current Liabilities		520	
Net Current Liabilities			(76)
Net Assets			596

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	1,940	1,212	3,152
Additions	76	52	128
Disposals			—
Gross Assets at 31 December 2008	<u>2,016</u>	<u>1,264</u>	<u>3,280</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2008	1,706	675	2,381
Depreciation for the year	122	105	227
Depreciation on Disposals			—
Cumulative Depreciation at 31 December 2008	<u>1,828</u>	<u>780</u>	<u>2,608</u>
Net Assets at 31 December 2008	<u>188</u>	<u>484</u>	<u>672</u>

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

	€000	€000
Surplus to be surrendered		155
Exchequer Grant Undrawn		<u>(144)</u>
Net Liability to the Exchequer		<u>11</u>
Represented by:		
Debtors		
Net PMG position and cash		318
Debtors Balance Suspense		13
Creditors		
Grant-in-Aid Fund for Acquisitions and Conservation	(67)	
National Gallery Jesuit Fellowship Grant-in-Aid Fund	<u>(253)</u>	<u>(320)</u>
		<u>11</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	262	This variance arose mainly from unfilled vacancies during periods of staff turnover.
A.2.	10	Expenditure on travel and subsistence was lower than anticipated.
A.3.	(352)	Additional exhibition costs in 2008 over and above those anticipated when estimate was agreed.
A.5.	(30)	This excess arose because of higher than expected expenditure on software maintenance and also due to timing differences relating to supplier invoicing for annual contracts.
A.7.	(76)	Legal costs for HR consultancy due to an Employment Appeals Tribunal case.
B	341	Amount transferred to Subhead A.3. to meet additional exhibition expenditure.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Miscellaneous Receipts	1,000	11,733

Explanation of Variation

The variation in receipts arose as a result of a refund of employers PRSI and the recoupment of utility charges in respect of the restaurant.

7 COMMITMENTS

Commitments likely to materialise in future years amount to Stg£375,000 per annum. This is in respect of an agreement in connection with the retention and acquisition of certain paintings previously on loan.

8 CONTINGENT LIABILITY

Legal actions instigated against the Gallery and not settled to date, which are not fully covered by the Gallery's insurance policies comprise a total of 9 claims with an estimated outstanding contingent liability of €361,000. Seven of these claims relate to alleged exposure to asbestos and date from the year 2000. Estimates have been provided by the State Claims agency which manages all such claims on behalf of the Gallery.

9 DETAILS OF EXTRA REMUNERATION

	Amount paid €	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more €
Higher, special or additional duties	52,290	7	1	30,523
Overtime and extra attendance	129,665	90	3	14,330
Shift and roster allowances	11,130	61		
Miscellaneous	5,159	10		
Total extra remuneration	<u>198,244</u>			

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

10 MISCELLANEOUS ACCOUNTS**Grant-in-Aid Fund for Acquisitions and Conservation**

	Purchase and Conservation of repair of pictures	works of art	Purchase of books and journals	Totals
	€	€	€	€
Balance at 1 January 2008	79,589	36,333	59,238	175,160
Grant-in-Aid (Subhead B)	2,559,000	50,000	50,000	2,659,000
Expenditure	(2,637,968)	(76,341)	(52,897)	(2,767,206)
Balance at 31 December 2008	<u>621</u>	<u>9,992</u>	<u>56,341</u>	<u>66,954</u>

Grant-in-Aid Fund for The National Gallery Jesuit Fellowship

	€
Balance at 1 January 2008	263,407
Grant-in-Aid (Subhead C)	43,000
Expenditure	(53,323)
Balance at 31 December 2008	<u>253,084</u>

11 STOCKS

Stocks at 31 December 2008 comprised:	€000
Stationery	6
Cleaning Materials	2
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	8
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12 ENHANCING INTERNAL CONTROL

A Statement of Internal Financial Controls in the standard format for the year ended 31 December 2008 has been submitted with this account to the Comptroller and Auditor General. The following actions continue to be taken to enhance the system of internal control.

As part of the Risk Management process, Gallery management has updated its Risk Register and is managing its risks through the establishment of a Risk Management Forum which monitors progress on identified risks.

The general effectiveness of the Gallery's administrative and financial controls and its compliance with Corporate Governance best practice are reviewed on an ongoing basis through the work of the Internal Audit function and the Audit and Risk Committee.

RAYMOND KEAVENEY
Accounting Officer
NATIONAL GALLERY
12 March 2009

Certificate of the Comptroller and Auditor General

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

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

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

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

JOHN BUCKLEY
Comptroller and Auditor General
31 July 2009