

SOCIAL AND FAMILY AFFAIRS

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 Office of the Minister for Social and Family Affairs, for certain services administered by that Office, and for certain grants including a grant-in-aid.

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	216,944			
<i>Supplementary</i>	<u>(2,900)</u>	214,044	214,754	—
A.2. TRAVEL AND SUBSISTENCE				
<i>Original</i>	5,575			
<i>Supplementary</i>	<u>(1,000)</u>	4,575	4,320	210
A.3. INCIDENTAL EXPENSES				
<i>Original</i>	18,946			
<i>Supplementary</i>	<u>(8,200)</u>	10,746	8,143	114
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES				
<i>Original</i>	18,477			
<i>Supplementary</i>	<u>(200)</u>	18,277	18,286	(730)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES		32,384	31,484	(426)
A.6. OFFICE PREMISES EXPENSES		9,307	12,122	448
A.7. CONSULTANCY SERVICES				
<i>Original</i>	3,471			
<i>Supplementary</i>	<u>(1,600)</u>	1,871	1,920	—
A.8. PAYMENTS FOR AGENCY SERVICES				
<i>Original</i>	69,256			
<i>Supplementary</i>	<u>(5,200)</u>	64,056	63,625	5,120
A.9. eGOVERNMENT - REACH				
<i>Original</i>	5,000			
<i>Supplementary</i>	<u>(400)</u>	4,600	4,518	—
A.10. VALUE FOR MONEY AND POLICY REVIEWS		340	266	—
A.11. eGOVERNMENT RELATED PROJECTS				
<i>Original</i>	11,230			
<i>Supplementary</i>	<u>(7,500)</u>	3,730	2,671	—
SOCIAL ASSISTANCE				
B. STATE PENSION (NON-CONTRIBUTORY)				
<i>Original</i>	964,010			
<i>Supplementary</i>	<u>6,000</u>	970,010	972,765	—
C. BLIND PENSION		15,880	16,319	—
D. CHILD BENEFIT		2,469,200	2,453,957	—
E. JOBSEEKER'S ALLOWANCE				
<i>Original</i>	1,019,800			
<i>Supplementary</i>	<u>183,000</u>	1,202,800	1,158,851	—
F. FARM ASSIST SCHEME				
<i>Original</i>	85,280			
<i>Supplementary</i>	<u>6,000</u>	91,280	84,881	—
G. EMPLOYMENT SUPPORT SERVICES				
<i>Original</i>	161,562			
<i>Supplementary</i>	<u>6,000</u>	167,562	160,531	—

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Service		Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000	€000
SOCIAL ASSISTANCE (Cont'd)				
H.	PRE-RETIREMENT ALLOWANCE			
	<i>Original</i>	133,660		
	<i>Supplementary</i>	(19,000)	114,660	117,666
I.	ONE-PARENT FAMILY PAYMENT			
	<i>Original</i>	1,082,150		
	<i>Supplementary</i>	(17,000)	1,065,150	1,067,158
J.	WIDOWS'/ WIDOWERS' PENSION AND GUARDIAN'S PAYMENT (NON-CONTRIBUTORY)			
	<i>Original</i>	25,650		
	<i>Supplementary</i>	3,000	28,650	28,328
K.	SOCIAL ASSISTANCE AND OTHER ALLOWANCES		6,810	6,631
L.	FAMILY INCOME SUPPLEMENT			
	<i>Original</i>	188,200		
	<i>Supplementary</i>	(10,859)	177,341	170,309
M.	CARER'S ALLOWANCE			
	<i>Original</i>	412,300		
	<i>Supplementary</i>	60,000	472,300	450,260
N.	SUPPLEMENTARY WELFARE ALLOWANCES			
	<i>Original</i>	772,531		
	<i>Supplementary</i>	110,000	882,531	866,941
O.	DISABILITY ALLOWANCE			
	<i>Original</i>	1,025,790		
	<i>Supplementary</i>	20,000	1,045,790	1,052,660
P.	RESPITE CARE GRANT			
	<i>Original</i>	91,800		
	<i>Supplementary</i>	10,000	101,800	98,204
Q.	FREE SCHEMES (ASSISTANCE)			
	<i>Original</i>	287,966		
	<i>Supplementary</i>	38,000	325,966	324,110
R.	MONEY ADVICE & BUDGETING SERVICE		17,950	16,217
S.	GRANT TO FAMILY SUPPORT AGENCY			
	<i>Original</i>	39,380		
	<i>Supplementary</i>	(3,200)	36,180	35,981
T.1.	GRANT TO THE COMBAT POVERTY AGENCY (GRANT-IN-AID)			
	<i>Original</i>	4,568		
	<i>Supplementary</i>	(255)	4,313	4,114
T.2.	EU COMMUNITY ACTION PROGRAMME FOR EMPLOYMENT AND SOCIAL SOLIDARITY (PROGRESS) 2007-2013		123	—
U.	GRANT TO CITIZENS INFORMATION BOARD			
	<i>Original</i>	30,954		
	<i>Supplementary</i>	(1,686)	29,268	29,468
V.	DORMANT ACCOUNTS - ECONOMIC AND SOCIAL DISADVANTAGE		1,000	—
W.	MISCELLANEOUS SERVICES			
	<i>Original</i>	37,253		
	<i>Supplementary</i>	4,000	41,253	40,631
				1

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Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
Gross Total				
<i>Original</i>	9,264,747			
<i>Supplementary</i>	367,000	9,631,747	9,518,091	15,056
Deduct:				
X. APPROPRIATIONS-IN-AID				
<i>Original</i>	197,530			
<i>Supplementary</i>	(13,000)	184,530	190,051	—
Net Total				
<i>Original</i>	9,067,217			
<i>Supplementary</i>	380,000	9,447,217	9,328,040	15,056
Surplus to be surrendered			€119,176,560	

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

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			9,328,040
Changes in Capital Assets			
Purchases Cash	(12,891)		
Depreciation	15,055		
Loss on Disposals	111	2,275	
	<hr/>		
Assets under Development			
Cash Payments		(12,777)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,411		
Decrease in Stock	83	1,494	(9,008)
		<hr/>	
Direct Expenditure			9,319,032
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	28,555		
Notional Rents	17,409		45,964
		<hr/>	
Operating Cost			<u>9,364,996</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			55,147
Assets under Development (Note 4)			<u>12,623</u>
			67,770
Current Assets			
Stocks (Note 12)		1,416	
Prepayments		2,418	
Other Debit Balances:			
Due from Social Insurance Fund in respect of Jobseeker's and Free Scheme Payments	93,878		
Advances to An Post for postage expenditure	1,092		
Advances to OPW for office furniture and electrical work	220		
Suspense	1,753		
Other Recoupable Expenditure	<u>89</u>	97,032	
PMG Balance and Cash ¹	21,055		
Orders Outstanding	<u>(5,153)</u>	15,902	
Total Current Assets		<u>116,768</u>	
Current Liabilities			
Net Liability to the Exchequer (Note 5)		93,785	
Accrued Expenses		17,474	
Other Credit Balances:			
Due to State (Note 13)	4,192		
Payroll Deductions	1,995		
Suspense	<u>12,962</u>	19,149	
Total Current Liabilities		<u>130,408</u>	
Net Current Liabilities			<u>(13,640)</u>
Net Assets			<u><u>54,130</u></u>

¹PMG balances plus balances held in suspense accounts e.g. An Post.

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	177,044	26,031	203,075
Transfers from other Departments	9,759	433	10,192
Additions	34,445	1,680	36,125
Disposals	(900)	(279)	(1,179)
Gross Assets at 31 December 2008	<u>220,348</u>	<u>27,865</u>	<u>248,213</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2008	151,633	18,278	169,911
Opening Balance of Transferred Assets	9,054	114	9,168
Depreciation for the year	13,331	1,724	15,055
Depreciation on Disposals	(896)	(172)	(1,068)
Cumulative Depreciation at 31 December 2008	<u>173,122</u>	<u>19,944</u>	<u>193,066</u>
Net Assets at 31 December 2008	<u><u>47,226</u></u>	<u><u>7,921</u></u>	<u><u>55,147</u></u>

Note: Responsibility for the General Registry Office was transferred from the Department of Health and Children on 1 January 2008. Assets as set out above were transferred to support the transfer of responsibility. No payment issued to the Department of Health and Children in respect of these assets.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	In House Computer Applications €000
Amounts brought forward at 1 January 2008	55,321
Cash Payments for the Year ¹	12,777
Transferred to Asset Register	(23,221)
Adjustments -	
Transfer of General Registry Office (GRO) from the Department of Health and Children ²	68
Transfer of REACH to the Department of Finance ³	(32,322)
Amounts carried forward at 31 December 2008	<u><u>12,623</u></u>

¹ Cash payments do not include in-house developed software which is fully developed during the course of the year.

² Responsibility for the General Registry Office was transferred from the Department of Health and Children to the Department of Social and Family Affairs with effect from 1 January 2008. A number of assets under development, amounting to €68,175 as at January 2008 were transferred to this Department. No payment issued to the Department of Health and Children in respect of these assets.

³ Responsibility for the Public Services Broker (the REACH project) was transferred to the Department of Finance with effect from 1 April 2008. This asset under development, amounting to €32,321,881, was transferred to the Department of Finance on that date.

5 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		119,177
Exchequer Grant Undrawn		<u>(25,392)</u>
Net Liability to the Exchequer		<u><u>93,785</u></u>
Represented by:		
Debtors		
Debit Balances: Suspense	97,032	
Net PMG position and cash	<u>15,902</u>	112,934
Creditors		
Due to State	(4,192)	
Credit Balances: Suspense	<u>(14,957)</u>	(19,149)
		<u><u>93,785</u></u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Conscience Money	13,177
Witness Expenses	4,053
Family Support Agency surplus from 2007	1,900,000
Citizen's Information Board - disposal of property	<u>1,044,954</u>
	<u><u>2,962,184</u></u>

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

Sub-head	Less/(More) than provided €000	Explanation
A.6.	(2,815)	This subhead incurred an overspend of €2.815m due to additional expenses on the development of three new Local Offices and in respect of maintenance arrears payments to the Office of Public Works for the period 2004 to 2008.
A.11.	1,059	It was expected that the Customer Object Service Development Programme would be implemented in the last quarter of 2008. A reduced allocation of €3.5m was provided in the 2008 Supplementary Estimate to cover the anticipated costs, including the costs of external consultancy supporting the project. However, as the final implementation of this project fell into the first quarter of 2009, some of the expenditure will arise in 2009.
F.	6,399	The saving was due to a lower than expected average value of payments to recipients.
R.	1,733	The underspend was primarily due to additional staff for the Money Advice and Budgeting Service (MABS), who were sanctioned for 2008, not being recruited until the end of the year. A consultancy in relation to redesign of the website did not commence until 2009. Provision was made for costs associated with a Labour Court hearing which was not required in 2008.
T.2.	123	This subhead provides for the Exchequer's contribution to projects under the social inclusion and social protection strand of the EU Community Action Programme for Employment and Social Solidarity (PROGRESS) 2007 to 2013, which involve Irish partners (both statutory and non-statutory). Over the period of this programme, applications from Ireland for funding were less than originally anticipated.
V.	1,000	A series of projects totalling €1.48m was approved by an inter-departmental committee chaired by the Minister for Community, Rural and Gaeltacht Affairs. It is expected that funding will be drawn down in 2009.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Recovery of administration expenses from the Social Insurance Fund	165,000,000	165,300,000
2. Recoveries of Social Assistance overpaid	9,300,000	12,760,602
3. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	5,600,000	8,243,616
4. Receipts under "Liability to Maintain Family" provisions in Part 12 of the Social Welfare Consolidation Act, 2005	1,500,000	1,150,092
5. Searches and certified copies of entries of Births, Deaths and Marriages	380,000	562,294
6. Dormant Account Receipts	1,000,000	—
7. Receipts from European Social Fund for activation and participation of people with disabilities	750,000	250,265
8. Miscellaneous	1,000,000	1,784,302
Total	184,530,000	190,051,171

Explanation of Variation

- 2.-5. Receipts under these headings cannot be accurately forecasted.
 6. No receipts were received as the associated scheme did not progress as quickly as expected
 7.&8. Receipts under these headings cannot be accurately forecasted.

9 COMMITMENTS

Commitments likely to materialise in subsequent years amount to €39,804,046.

10 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	648,314	430	17	28,543
Overtime and extra attendance	5,842,012	2,426	73	24,864
Shift and roster allowances	392,641	46	17	13,921
Miscellaneous (Delegates Allowance)	39,579	26	—	—
Total extra remuneration	<u>6,922,546</u>	<u>2,928</u>	<u>107</u>	

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

11 MISCELLANEOUS ITEMS

A total of €39,238 was spent on the Input scheme (DP6/84) with awards made to 69 officers.

A total of €177,195 was awarded to departmental staff for merit awards as allowed for under the Administrative Budget Scheme, comprising awards to 53 individuals ranging from €300 to €1,000 and 24 teams ranging from €250 to €3,000 per team member.

Payments totalling €50,000 were paid to 16 staff in respect of a decentralisation training allowance as per Department of Finance Circular 19/2007.

Compensation and associated legal and miscellaneous costs totalling €162,011 were paid in 7 cases of personal injury claims by employees.

Payments totalling €42,953 in respect of legal expenses and damages were made to 5 people in respect of personal injuries sustained on Departmental property.

In addition to expenditure under Subhead A.1. Salaries, Wages and Allowances, A.2. Travel and Subsistence, A.3. Incidental Expenses, A.5. Office Machinery and Other Office Supplies and Related Services and A.7. Consultancy Services, a sum of €172,365 was received from the Change Management Fund, Subhead L. of the Vote for the Office of the Minister for Finance.

A member of staff received €9,000 in respect of membership of the Legal Aid Board.

Recoveries of Assistance overpayments amounting to €12,760,602 in cash refunds and by withholding from the Social Insurance Fund (Benefit) entitlements have been accounted for under Subhead X. In addition, recoveries amounting to €5,557,522 were made by deductions from Assistance entitlements.

The summary position on Assistance overpayments at 31 December 2008 was as follows:

Overpayments outstanding at 1 January 2008	€	€
Adjustment for prior years ¹	174,883,627	
Net Overpayments recorded in 2008	1,360,483	
Less:	<u>36,360,150</u>	212,604,260
Amounts recovered in 2008	18,318,124	
Amounts written off as irrecoverable	<u>3,118,929</u>	21,437,053
Overpayments outstanding at 31 December 2008		<u>191,167,207</u>

¹ The amount of €1,360,483 arises mainly due to some technical anomalies in the Overpayments and Debt Management system during 2008.

12 STOCKS

Stocks at 31 December 2008 comprised:	€000
Stationery Supplies	1,372
IT Consumables	44
	<u>1,416</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Income Tax	2,141
Notional Service	24
Superannuation Schemes	282
Pay Related Social Insurance	1,230
Interstat Value Added Tax	32
Withholding Tax	483
	<u>4,192</u>

BERNADETTE LACEY
 Accounting Officer
 DEPARTMENT OF SOCIAL AND FAMILY AFFAIRS
 17 July 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Social and Family Affairs 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 Social and Family Affairs. The Appropriation Account is in agreement with the books of account.

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

Chapters 29 to 35 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 black ink, appearing to read 'John Buckley', with a stylized flourish at the end.

JOHN BUCKLEY
Comptroller and Auditor General
25 August 2009