

## **Vote 27: Community, Equality 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 2010 for the salaries and expenses of the Office of the Minister for Community, Equality and Gaeltacht Affairs, for certain services administered by that Office, 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 2010, including the amount that could be used as appropriations-in-aid of expenditure for the year.

This account has been prepared in accordance with the 2010 Further Revised Estimate for the Department of Community, Equality and Gaeltacht Affairs which took account of the alteration of the title of the Department of Community, Rural and Gaeltacht Affairs to the Department of Community, Equality and Gaeltacht Affairs in June 2010 (S.I. No 215 of 2010), and the following transfer of functions:

### Functions Transferred into this Department

- Equality, Integration, Disability and Human Rights functions transferred from the Department of Justice, Equality and Law Reform with effect from 1 June 2010 (S.I. No. 217 of 2010). Expenditure prior to that date is included in Vote 19.
- Family Affairs and Social Inclusion functions transferred from the Department of Social and Family Affairs with effect from 1 May 2010 (S.I. No. 190 of 2010). Expenditure prior to that date is included in Vote 38.

### Functions Transferred out of this Department

- The Rural Social Scheme and the Community Services Programme transferred to the Department of Social Protection with effect from 1 September 2010 (Social Welfare (Miscellaneous Provisions) Act 2010). Expenditure prior to that date is included in this Department's Vote (Vote 27).

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 2010 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 2010, 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. A significant step taken in 2010 was the absorption of new staff in the context of transfers of functions.
3. The Department's Risk Steering Committee, also 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 O HAGHMAILL**

Accounting Officer

Department of Community, Equality and Gaeltacht Affairs

31 March 2011

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 27: Community, Equality and Gaeltacht Affairs for 2010 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 Community, Equality 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 year ended 31 December 2010.

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

**JOHN BUCKLEY**

Comptroller and Auditor General

5 September 2011

## Vote 27 Community, Equality and Gaeltacht Affairs Appropriation Account 2010

Service	2010 Estimate provision	2010 Outturn	2009 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	14,805	14,687	14,514
A.2. Travel and subsistence	617	464	457
A.3. Incidental expenses	1,411	825	644
A.4. Postal and telecommunications services	433	395	429
A.5. Office machinery and other office supplies and related services	1,389	1,094	992
A.6. Office premises expenses	380	350	291
A.7. Consultancy services	463	323	135
A.8. Value for money and policy reviews	43	1	3
<b>Developing Communities</b>			
B.1. Supports for Community and Voluntary Sector (part funded by National Lottery)	14,000	11,567	15,836
B.2. Community Services Programme	36,877	36,877	50,394
B.3. Local and Community Development Programmes (part funded by National Lottery)	67,500	67,454	73,393
B.4. Charities Regulation	191	407	181
B.5. RAPID	5,667	6,067	10,406
B.6. Dormant Accounts - Administration	900	1,618	1,717
B.7. Initiatives Tackling Economic and Social Disadvantage (Dormant Accounts funded)	6,650	5,107	8,916
<b>Tackling Problem Drug Use</b>			
C. Drugs Initiative	36,182	34,992	39,377
<b>Rural Development</b>			
D.1. Western Development Commission	1,738	1,683	2,158
D.2. Western Investment Fund	492	492	2,300
D.3. Rural Recreation and Rural Development Schemes	4,797	4,635	5,335
D.4. Rural Social Scheme	30,463	30,463	48,344
D.5. LEADER - Rural Economy Sub-Programme 2007 - 2013			
	<i>Original</i> 40,000		
	<i>Supplementary</i> <u>8,000</u>	48,000	44,271
			20,943

Service	€000	2010 Estimate €000	2010 Outturn €000	2009 Outturn €000
D.6. Ceantair Laga Árd-Riachtanais (CLÁR)		8,000	5,792	13,598
<b>Gaeltacht and Islands Development</b>				
E.1. Gaeltacht Capital <sup>1</sup>				
	<i>Original</i> 7,000			
	<i>Supplementary</i> 3,000	10,000	8,404	13,814
E.2. Gaeltacht Cultural and Social Schemes		9,327	9,827	9,900
E.3. Islands - Transport and Other Services		5,700	6,218	5,664
E.4. Islands - Infrastructure		11,000	10,803	19,732
E.5. Údarás na Gaeltachta - Administration		11,000	11,000	11,800
E.6. Údarás na Gaeltachta - Current Programme Expenditure		3,915	3,915	4,185
E.7. Údarás na Gaeltachta - Grants for Projects and Capital Expenditure on Premises				
	<i>Original</i> 15,000			
	<i>Supplementary</i> 3,000	18,000	18,000	21,650
E.8. Údarás na Gaeltachta - Election		1	—	—
<b>Promotion and maintenance of the Irish language</b>				
F.1. Irish Language Support Schemes (part funded by National Lottery) <sup>2</sup>		7,216	8,001	8,071
F.2. An Coimisinéir Teanga		796	743	831
<b>North-South Co-Operation</b>				
G.1. An Foras Teanga		16,634	16,199	16,216
G.2. Waterways Ireland		33,585	32,919	34,504
G.3. Programme for Peace and Reconciliation/INTERREG		2,010	2,675	1,956
<b>Equality</b>				
H.1. Equality Authority (Grant-in-Aid)		2,007	1,959	—
H.2. Equality Tribunal		1,217	1,594	—
H.3. Grants to national women's organisations		284	284	—
H.4. Equality Proofing		309	252	—
H.5. Equality monitoring/consultative committees		366	264	—
H.6. Gender mainstreaming and positive action for women		2,361	2,054	—
H.7. Office of the Minister for Integration		4,519	3,558	—

Service	€000	2010 Estimate €000	2010 Outturn €000	2009 Outturn €000
<b>Disability</b>				
I.1. Status of people with disabilities		2,045	855	—
I.2. National Disability Authority		4,056	2,289	—
I.3. Disability Projects		300	—	—
<b>Other Services</b>				
J.1. Human Rights Commission (Grant- in- Aid)		849	849	—
J.2. European Refugees Fund		1,713	1,305	—
J.3. Social disadvantage measures (Dormant Accounts funded)		703	89	—
J.4. Grant to Family Support Agency		23,600	21,040	—
J.5. Miscellaneous Services		353	399	—
<b>Gross Expenditure</b>				
	<i>Original</i>	440,864		
	<i>Supplementary</i>	<u>14,000</u>		
		<b>454,864</b>	<b>435,059</b>	<b>458,686</b>
<b>Deduct:</b>				
K. <b>Appropriations-in-aid</b>		<b>35,305</b>	<b>35,171</b>	<b>18,234</b>
<b>Net Expenditure</b>				
	<i>Original</i>	405,559		
	<i>Supplementary</i>	<u>14,000</u>		
		<b>419,559</b>	<b>399,888</b>	<b>440,452</b>
<b>Surplus for the year</b>		<b>€19,670,520</b>	<b>€3,420,487</b>	

<sup>1</sup>Subhead E.1 incorporates the 2009 Subheads E.1., E.3. and E.4.

<sup>2</sup>Subhead F.1 incorporates the 2009 Subheads F.1. and F.3.

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2010

	Note	€000	2010 €000	2009 €000
Expenditure on administration			18,139	17,465
Expenditure on services and programmes			416,920	441,221
<b>Gross expenditure</b>			<u>435,059</u>	<u>458,686</u>
Deduct				
<b>Appropriations in aid</b>			35,171	18,234
<b>Net expenditure</b>			<u>399,888</u>	<u>440,452</u>
<b>Changes in capital assets</b>				
Purchases Cash		(290)		
Disposals Cash		2		
Depreciation		557		
Loss on Disposals		13	282	659
<b>Changes in assets under development</b>				
Cash payments			(603)	(868)
<b>Changes in net current assets</b>				
Decrease in stock		5		
Decrease in closing accruals		(2)		
			3	(2,881)
<b>Direct expenditure</b>			<u>399,570</u>	<u>437,362</u>
Net allied services expenditure	1.1		6,279	6,341
Notional rents			504	612
<b>Total operating cost</b>			<u><u>406,353</u></u>	<u><u>444,315</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 27 borne elsewhere

Vote		2010 €000	2009 €000
7	Superannuation and Retired Allowances	4,170	4,170
10	Office of Public Works	1,843	1,931
20	Garda Síochána	205	182
	Central Fund - Ministerial etc. pensions	61	58
		<u>6,279</u>	<u>6,341</u>

**2 Statement of Assets and Liabilities as at 31 December 2010**

	Note	2010 €000	2009 €000
<b>Capital Assets</b>	2.1	1,144	1,418
<b>Capital Assets under Development</b>	2.2	8,433	7,830
		<b>9,577</b>	<b>9,248</b>
<b>Current Assets</b>			
Bank and Cash	2.3	(240)	(1,845)
Stocks	2.4	52	57
Loans outstanding	7.0	228	276
Prepayments		238	298
Accrued income		11,514	11,230
Other debit balances	2.5	1,505	2,791
<b>Total Current Assets</b>		<b>13,297</b>	<b>12,807</b>
<b>Less Current Liabilities</b>			
Accrued expenses		288	75
Other credit balances	2.6	27	18
Net Liability to the Exchequer	2.7	1,238	928
<b>Total Current Liabilities</b>		<b>1,553</b>	<b>1,021</b>
<b>Net Current Assets</b>		<b>11,744</b>	<b>11,786</b>
<b>Net Assets</b>		<b>21,321</b>	<b>21,034</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 2010	41	733	6,139	6,913
Transfers	—	4	13	17
Additions	—	16	265	281
Disposals	—	(51)	(562)	(613)
Cost or valuation at 31 December 2010	<u>41</u>	<u>702</u>	<u>5,855</u>	<u>6,598</u>
<b>Accumulated Depreciation</b>				
Opening balance at 1 January 2010	8	437	5,050	5,495
Depreciation for the year	4	64	489	557
Depreciation on disposals	—	(46)	(552)	(598)
Cumulative depreciation at 31 December 2010	<u>12</u>	<u>455</u>	<u>4,987</u>	<u>5,454</u>
<b>Net Assets at 31 December 2010</b>	<b><u>29</u></b>	<b><u>247</u></b>	<b><u>868</u></b>	<b><u>1,144</u></b>
<b>Net Assets at 31 December 2009</b>	<b><u>33</u></b>	<b><u>296</u></b>	<b><u>1,089</u></b>	<b><u>1,418</u></b>

**2.2 Statement of Capital Assets under Development**

	Development of Projects €000
Amounts brought forward at 1 January 2010	7,830
Cash payments for the year	603
Transferred to asset register	—
Amounts carried forward at 31 December 2010	<u>8,433</u>

**2.3 Bank and Cash**

	2010 €000	2009 €000
at 31 December		
PMG balances and cash	(75)	(1,767)
Orders outstanding	(165)	(78)
	<u>(240)</u>	<u>(1,845)</u>

<b>2.4 Stocks</b>	<b>2010</b>	<b>2009</b>
at 31 December	€000	€000
Stationery and miscellaneous items	28	22
IT consumables	24	35
	<u>52</u>	<u>57</u>
	<u><u>52</u></u>	<u><u>57</u></u>
<b>2.5 Other Debit Balances</b>	<b>2010</b>	<b>2009</b>
at 31 December	€000	€000
Advances to Pobal	429	2,343
Advances to Drugs Task Forces	222	178
Advances to An Foras Teanga	233	205
Advances to An Coimisinéir Teanga	—	34
Advances to Family Support Agency	311	—
Other debit suspense items	310	31
	<u>1,505</u>	<u>2,791</u>
	<u><u>1,505</u></u>	<u><u>2,791</u></u>
<b>2.6 Other Credit Balances</b>	<b>2010</b>	<b>2009</b>
at 31 December	€000	€000
<b>Amounts due to the State</b>		
Due to the State (PAYE, PRSI, Income Levy & VAT)	—	14
	<u>—</u>	<u>14</u>
Payroll deductions held in suspense	—	4
Other credit suspense items	27	—
	<u>27</u>	<u>18</u>
	<u><u>27</u></u>	<u><u>18</u></u>

<b>2.7 Net Liability to the Exchequer</b>	<b>2010</b>	<b>2009</b>
at 31 December	€000	€000
Surplus to be surrendered	19,671	3,420
Exchequer grant undrawn	(18,433)	(2,493)
Net liability to the Exchequer	<u>1,238</u>	<u>928</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Debit balances: suspense	1,505	2,791
Net PMG position and cash	(240)	(1,845)
	<u>1,265</u>	<u>946</u>
<b>Creditors</b>		
Due to State	—	(14)
Credit balances: suspense	(27)	(4)
	<u>(27)</u>	<u>(18)</u>
	<u>1,238</u>	<u>928</u>

<b>2.8 Commitments</b>	<b>2010</b>	<b>2009</b>
at 31 December	€000	€000

<b>(A) Global Commitments</b>	143,085	241,047
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The figure for non-capital commitments likely to arise in 2011 and subsequent years is estimated to be €143,084,987.

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

The following table details expenditure in 2010 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2010:

	<b>2010</b>	<b>2009</b>
	€000	€000
Expenditure	48,189	89,306
Commitments to be met in subsequent years	74,992	106,165

#### **(C) Major Capital Projects**

Expenditure was incurred on three projects during 2010 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 2009</b>	<b>Expenditure in 2010</b>	<b>Subsequent years</b>	<b>Total</b>	<b>Expenditure in 2009</b>
	€000	€000	€000	€000	€000
Cill Ronáin Pier <sup>1</sup>	31,546	8,865	3,682	44,093	14,096
Caladh Mór Pier	13,791	131	49	13,971	—
Inishboffin Coastal Protection <sup>1</sup>	7,143	437	—	7,580	485

<sup>1</sup> The total commitment amounts for Cill Ronáin Pier and Inishboffin Coastal Protection have increased by €3,207,750 and €435,520 respectively, within the terms of Department of Finance sanctions.

### 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).

<b>Sub-head</b>	<b>Less/(more) than provided €000</b>	<b>Explanation</b>
A.2.	153	Savings arose due to measures taken to minimise official travel where possible, including use of video conferencing.
A.3.	586	Savings arose mainly from the continuation of measures adopted to achieve departmental administration savings, as well as a reduction in training expenditure due to staff and organisational changes arising from the transfer of functions.
A.7.	140	Only essential consultancies were undertaken, in line with Government policy, resulting in overall savings.
B.1.	2,433	Savings arose due to the replacement of the Community Support for Older People Scheme by the Seniors Alert Scheme, which took some time to become fully operational, and the suspension during the year of the Once-Off Grants Scheme.
B.4.	(216)	Expenditure in line with the implementation plan for the Charities Act 2009 was greater than expected.
B.5.	(400)	A number of liabilities under certain measures, relating mainly to Sports Capital Grants, matured earlier than had been expected.
B.6.	(718)	Expenditure was greater than anticipated, primarily because of higher than anticipated administrative costs for Pobal due to an increased workload and also because the Dormant Accounts Board was not dissolved during 2010 as had been expected.
B.7.	1,543	Savings arose due to a delay in the commencement of a capital project valued at €1.5m under the Flagship Measure.
D.5.	3,729	Savings arose in the latter part of the year due to slower than anticipated expenditure by the Local Action Groups - which deliver the Programme on behalf of the Department.
D.6.	2,208	There was a slower than anticipated drawdown by other Government Departments, local authorities and agencies. In addition, a review of outstanding commitments resulted in lower expenditure than expected under CLÁR.
E.1.	1,596	Savings arose due to the drawdown of Gaeltacht housing grants being slower than expected at year-end and because planning issues delayed the commencement of a capital project related to a proposed childcare centre.
E.2.	(500)	Expenditure was greater than anticipated under some of the demand-led schemes for which it is difficult to accurately estimate uptake, notably Scéim na gCampaí Samhraidh and Scéim na bhFoghlaimoirí Gaeilge.
E.3.	(518)	Expenditure under the islands transport scheme was higher than estimated, due mainly to changes in cost structures relating to airfield landing charges.
F.1.	(785)	A number of liabilities under certain measures relating mainly to the Advanced Irish Language Skills programme matured earlier than had been expected.
G.3.	(665)	A change in the programme period from 7 years to 5 years resulted in the need for increased funding to meet expenditure requirements.

H.2.	(377)	The increase resulted from the need to review the pay provision for the Equality Tribunal, responsibility for which transferred to the Department in June 2010.
H.5.	102	The savings arose due to lower than anticipated expenditure under the Traveller Interagency Fund and certain training initiatives under the National Women's Strategy.
H.6.	307	Savings arose due to lower than anticipated expenditure under the Equality for Women Measure, which was re-launched in May 2010.
H.7.	961	There was slower than anticipated progress on some projects, relating mainly to the Resettlement Programme.
I.1.	1,190	Certain projects, including the Accessible Transport Project Funding scheme, progressed more slowly than anticipated, which resulted in savings.
I.2.	1,767	The savings arose due to lower than anticipated expenditure on certain disability projects, as well as a continuation of measures to achieve increased efficiencies and reductions in costs.
I.3.	300	The savings arose because certain projects, such as accessibility measures, progressed more slowly than anticipated.
J.2.	408	Savings arose due to payments to projects under the European Refugee and Integration Funds being lower than anticipated.
J.3.	614	The drawdown under the Traveller Interagency Fund was lower than expected.
J.4.	2,560	Savings arose due to slower than anticipated drawdown by certain organisations funded by the Family Support Agency, as well as on foot of measures taken to reduce costs and increase efficiencies on the administration side.

## 4 Receipts

4.1 Appropriations-in-aid	2010	2010	2009
	Estimated	Realised	Realised
	€000	€000	€000
1. Miscellaneous Receipts Pay	500	541	856
2. Miscellaneous Receipts Non-Pay	50	176	56
3. Programme for Peace and Reconciliation	2,700	141	—
4. Rural Development Schemes	—	—	—
5. LEADER, INTERREG and Peace Programme	2,000	—	744
6. Dormant Accounts - Administration	900	1,618	1,718
7. Dormant Accounts - Programme Expenditure	6,650	5,056	7,739
8. Receipts relating to Central Translation Unit	1	—	—
9. LEADER Rural Economy Sub-Programme 2007 - 2013	19,050	20,967	5,401
10. Airstrip related fees and charges	350	355	—
11. Receipts from EU for Year for Combating Poverty and Social Exclusion	330	140	—
12. EU Receipts Equality and Integration	504	3,244	—
13. Dormant Accounts- Social Disadvantage Receipts	328	230	—
14. Receipts from Pension-related Deduction on Public Service Remuneration	1,942	2,703	1,720
<b>Total</b>	<b>35,305</b>	<b>35,171</b>	<b>18,234</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
2	(126)	Miscellaneous receipts by their nature can be difficult to predict. The variance relates primarily to receipts arising from new functional areas transferred into the Department during 2010.
3	2,559	A final claim under this Programme was submitted in September 2010. However, as the combined total of Programme payments received from the European Commission has reached 95%, no further monies can be paid until the closure process for the Programme is finalised.
5	2,000	A receipt that was expected towards the end of 2010 on foot of the closure of the LEADER+ Programme did not materialise and is now expected in 2011.
6	(718)	Matching receipts from the Dormant Accounts Fund exceeded the level anticipated because of higher than expected administration costs. This arose due to an increase in Pobal's workload and because the Dormant Accounts Board was not dissolved during 2010 as had been expected.
7	1,594	The lower than anticipated receipts arose due to a delay in the commencement of a capital project valued at €1.5m under the Flagship Measure.

9	(1,917)	Certain expenditure under the Programme materialised earlier in the year than had been expected and enabled a higher than anticipated claim for the period to October 2010.
11	190	Arising from the transfer of functions during 2010, the Appropriation-in-aid target in this case was no longer an accurate reflection of the actual receipts due under this Programme.
12	(2,740)	Arising from the transfer of functions during 2010, the Appropriation-in-aid target in this case was no longer an accurate reflection of the actual receipts due under this Programme.
14	(761)	The variation resulted from the increased numbers that transferred into the Department on foot of the restructuring of Departmental responsibilities during 2010.

**4.2 Extra receipts payable to the Exchequer**

	<b>2010</b>	<b>2009</b>
	<b>€000</b>	<b>€000</b>
Prior Year Refunded Grants	690	273
Miscellaneous	—	60
	<u>690</u>	<u>333</u>

**5 Employee Numbers and Pay**

	<b>2010</b>	<b>2009</b>
<b>Number of staff at year end</b> (full time equivalents)	378	251

	<b>2010</b>	<b>2009</b>
	<b>€000</b>	<b>€000</b>
Pay	17,364	14,413
Higher, special or additional duties allowances	214	233
Other allowances	41	39
Overtime	81	73
Employer's PRSI	903	646
<b>Total pay</b>	<u><b>18,603</b></u>	<u><b>15,404</b></u>

**Note:** The total pay figure is inclusive of pay in subheads A.1., C., F.2., H.1., H.2. and H.7.

**5.1 Allowances and Overtime Payments**

	<b>Number of recipients</b>	<b>Recipients of €10,000 or more</b>	<b>Maximum individual payment 2010</b>	<b>Maximum individual payment 2009</b>
			€	€
Higher, special or additional duties	62	5	20,575	30,920
Other allowances	35	—	5,710	12,804
Overtime	25	2	13,830	14,140

**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 €33.262 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 2010

Subhead	2010	2009
	€000	€000
F.1. Irish Language Support Schemes	5,598	5,837
B.1. Grants for Community and Voluntary Services	7,283	11,220
B.3. Local and Community Development Programmes	20,381	21,844
	<b>33,262</b>	<b>38,901</b>

### 6.2 Write-offs

An amount of €5,942 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 2010 outturns for subheads D.5., E.3., G.3., H.1., H.4., H.6., H.7., J.2. and J.5. include expenditure in respect of activities co-financed from EU funds.

Estimates of expenditure and actual outturns were as follows:

Subhead Description	2010	2010	2009
	Estimate	Outturn	Outturn
	€000	€000	€000
D.5. LEADER - Rural Economy Sub-Programme (2007 - 2013)	48,000	44,271	20,943
E.3. Islands - Transport & Other Services	5,700	6,218	5,664
G.3. Programme for Peace and Reconciliation/INTERREG	2,010	2,675	1,956
H.1. Equality Authority (Grant-in-Aid)	2,007	1,959	—
H.4. Equality Proofing	309	252	—
H.6. Gender mainstreaming and positive action for women	2,361	2,054	—
H.7. Office of the Minister for Integration	4,519	3,558	—
J.2. European Refugees Fund	1,713	1,305	—
J.5. Miscellaneous Services	353	399	—
	<b>66,972</b>	<b>62,691</b>	<b>28,563</b>

## 6.4 Other

Gross payments of €385,218 were made, within the terms of a Department of Finance sanction, in respect of statutory redundancy arising from the establishment of the Local and Community Development Programme and its integrated delivery structure. This Department's net contribution is €155,628, with the balance of €229,590 being rebated from the Social Insurance Fund via the Department of Enterprise, Trade and Innovation.

As agreed with the Department of Finance under the Delegated Administrative Budget Scheme, a carryover of €199,000 is included in the Estimate for 2011.

## 6.5 Contingent Liability

The Department is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. The actual amount or the timing of the potential liabilities is uncertain.

## 6.6 Transfer of Functions

The total expenditure for 2010 in relation to the functions transferred into this Department (Vote 27) during the year from the Department of Justice and Law Reform (Vote 19) and the Department of Social Protection (Vote 38) is set out in the table below:

	2010 Vote 19 €000	2010 Vote 27 €000	2010 Total €000
H.1. Equality Authority (Grant- in-Aid)	1,193	1,959	3,152
H.2. Equality Tribunal	1,035	1,594	2,629
H.3. Grants to national women's organisations	274	284	558
H.4. Equality Proofing	1	252	253
H.5. Equality monitoring/consultative committees	115	264	379
H.6. Gender mainstreaming and positive action for women	61	2,054	2,115
H.7. Office of the Minister for Integration	836	3,558	4,394
I.1. Status of people with disabilities	470	855	1,325
I.2. National Disability Authority	1,561	2,289	3,850
I.3. Disability Projects	169	—	169
J.1. Human Rights Commission (Grant- in-Aid)	683	849	1,532
J.2. European Refugees Fund	135	1,305	1,440
J.3. Social disadvantage measures (Dormant Accounts funded)	297	89	386
J.4. Grant to Family Support Agency	9,909	21,040	30,949
J.5. Miscellaneous Services	—	399	399

## 7 Statement of Loans for Gaeltacht Housing

Loans issued towards Gaeltacht housing under the Housing (Gaeltacht) Acts 1929 to 2001 and repayments thereof:

	2010	2009
€000	€000	€000
<b>Opening Balance at 1 January</b>	276	233
Annual Penal Interest Accrued	4	68
Write-off of Loans <sup>1</sup>	(12)	(6)
	<u>268</u>	<u>295</u>
<b>Repayments</b>		
Principal	(23)	
Interest	(16)	
Penal Interest	(1)	
	<u>(40)</u>	<u>(19)</u>
<b>Closing Balance at 31 December</b>	<u><u>228</u></u>	<u><u>276</u></u>

<sup>1</sup> Relating to loans written-off within the terms of a Department of Finance sanction.