

Vote 41: Office of the Minister for Children and Youth Affairs

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 black 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
Childcare payments				
A. Early Childcare Payment		231,000	231,000	480,000
Childcare programmes				
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>	1	—	—
		<u>1</u>		
National Children's Strategy (NCS)				
D. NCS - National Longitudinal Study and other programmes		27,984	27,954	8,288
Youth Affairs				
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	—
Other Services				
G. Cost in connection with the holding of a constitutional referendum on children's rights		600	—	—
Gross Expenditure				
	<i>Original</i>	451,427		
	<i>Supplementary</i>	1		
		<u>451,428</u>	<u>443,884</u>	<u>644,614</u>
Deduct :				
H. Appropriations-in-aid		<u>9,850</u>	<u>5,240</u>	<u>25,291</u>
Net Expenditure				
	<i>Original</i>	441,577		
	<i>Supplementary</i>	1		
		<u>441,578</u>	<u>438,644</u>	<u>619,323</u>
Surplus to be surrendered			<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 ¹			—	—
Expenditure on services and programmes			443,884	644,614
Gross expenditure			<u>443,884</u>	<u>644,614</u>
Deduct				
Appropriations in aid			5,240	25,291
Net expenditure			<u>438,644</u>	<u>619,323</u>
Changes in capital assets				
Purchases cash		—		
Depreciation		—		
		<u>—</u>	—	—
Changes in net current assets				
Increase in closing accruals		18,766		
Increase in stock		—		
		<u>—</u>	18,766	(5,474)
Direct expenditure			<u>457,410</u>	<u>613,849</u>
Total operating cost			<u><u>457,410</u></u>	<u><u>613,849</u></u>

Note: ¹Administration 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

		2009	2008
	Note	€000	€000
Capital Assets	2.1	—	—
		—	—
Current Assets			
Bank and Cash	2.2	44	24
Prepayments		1,090	12,872
Total Current Assets		<u>1,134</u>	<u>12,896</u>
Less Current Liabilities			
Accrued expenses		6,985	1
Other credit balances	2.3	29	25
Net Liability to the Exchequer	2.4	15	(1)
Total Current Liabilities		<u>7,029</u>	<u>25</u>
Net Current Assets / (Liabilities)		<u>(5,895)</u>	<u>12,871</u>
Net Assets / (Liabilities)		<u>(5,895)</u>	<u>12,871</u>

2.1 Statement of Capital Assets

Capital assets are reflected in the Appropriation Account of the Department of Health and Children.

2.2 Bank and Cash	2009	2008
at 31 December	€000	€000
PMG balances and cash	940	382
Orders outstanding	(896)	(358)
	<u>44</u>	<u>24</u>

2.3 Other Credit Balances	2009	2008
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>

2.4 Net Liability to the Exchequer	2009	2008
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>

2.5 Global Commitments	2009	2008
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
Total	9,850	5,240	25,291

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	—
	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".

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	—
	48,115	48,112	—

