

SUPERANNUATION AND RETIRED ALLOWANCES

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 pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts 1834 to 2004 and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Finance; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Board; payments in respect of Pensions Benefit System, miscellaneous payments, etc.

Service	Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000
A. SUPERANNUATION ALLOWANCES, COMPENSATION ALLOWANCES, PENSIONS AND CERTAIN CHILDREN'S ALLOWANCES	209,550	216,749	—
B. PAYMENTS UNDER THE CONTRIBUTORY PENSIONS SCHEMES FOR SPOUSES AND CHILDREN OF CIVIL SERVANTS, MEMBERS OF THE JUDICIARY AND COURT OFFICERS	40,063	41,126	—
C. EX-GRATIA PENSIONS FOR WIDOWS AND CHILDREN OF CIVIL SERVANTS, MEMBERS OF THE JUDICIARY AND COURT OFFICERS	1,682	1,547	—
D. ADDITIONAL ALLOWANCES AND GRATUITIES IN RESPECT OF ESTABLISHED OFFICERS AND PAYMENTS IN RESPECT OF TRANSFERRED SERVICE	60,131	54,314	—
E. PENSIONS, ALLOWANCES AND GRATUITIES IN RESPECT OF UNESTABLISHED OFFICERS AND THEIR SPOUSES AND CHILDREN AND OTHER PENSIONS AND PAYMENTS IN RESPECT OF TRANSFERRED SERVICE	22,293	19,522	—
F. INJURY GRANTS AND MEDICAL FEES	315	316	—
G. FEES TO PENSIONS BOARD AND PENSIONS BENEFIT SYSTEM	120	73	—
H. PAYMENTS IN RESPECT OF LIABILITY UNDER CHAPTER 2C OF THE TAXES CONSOLIDATION ACT 1997	5	—	—
	Gross Total	333,647	—
Deduct:			
I. APPROPRIATIONS-IN-AID	69,000	82,533	—
	Net Total	251,114	—
		€14,044,886	

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

NOTES

1 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Current Assets			
Other Debit Balances:			
Suspense		46	
PMG Balance and Cash	8,413		
Orders Outstanding	<u>(3,014)</u>	5,399	
		<u>5,445</u>	
Total Current Assets			<u>5,445</u>
Less Current Liabilities			
Other Credit Balances:			
Due to State (Note 6)	2,099		
Other Suspense Items	<u>1,360</u>	3,459	
Net Liability to the Exchequer (Note 2)			<u>1,986</u>
Total Current Liabilities			<u>5,445</u>
Net Current Assets			<u>—</u>
Net Assets			<u><u>—</u></u>

2 NET LIABILITY TO THE EXCHEQUER

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

	€000	€000
Surplus to be surrendered		14,045
Exchequer Grant Undrawn		<u>(12,059)</u>
Net Liability to the Exchequer		<u><u>1,986</u></u>
Represented by:		
Debtors		
Net PMG Position and Cash	5,399	
Debit Balances: Suspense	<u>46</u>	5,445
Creditors		
Due to State	(2,099)	
Credit Balances: Suspense	<u>(1,360)</u>	(3,459)
		<u><u>1,986</u></u>

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

Sub-head	Less/(More) than provided €000	Explanation
C.	135	The variation was due to an overestimation of the numbers applying for ex gratia payments in the year.
D.	5,817	The variation was due to an overestimation of the number of officers who would retire in the course of the year
E.	2,771	The variation was due to an overestimation of the number of unestablished officers who would retire in the course of the year.
G.	47	Expected development costs in respect of Pensions Modeller system were not incurred
H.	5	No liability was incurred during the year.

4 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipt from the Social Welfare Consolidation Act 1993 (No. 38 of 1993) in respect of pension liability of staff	24,000,000	24,000,000
2. Receipts in respect of pension liability of staff on loan, etc.	1,050,000	1,864,504
3. Contributions to Spouses' and Children's Pension Scheme for Civil Servants and others.	20,375,000	23,936,541
4. Receipts in respect of the Contributory Scheme introduced for established Civil Servants who were appointed on and after 6 April 1995 (Circular 6/95).	19,375,000	22,482,634
5. Repayment of Gratuities, etc.	1,050,000	2,185,569
6. Purchase of notional service.	3,045,000	7,096,792
7. Miscellaneous	105,000	967,188
Total	69,000,000	82,533,228

Explanation of Variations

- The number of staff on loan can vary from year to year making estimation difficult.
- The variation was due to an underestimation of the number of contributors and the level of contributions.
- The variation was due to an underestimation of the number of contributors and the level of contributions.
- It is not possible to accurately forecast the number and value of gratuities repaid each year.
- It is difficult to predict how many officers will avail of the purchase scheme each year.
- It is not possible to predict miscellaneous receipts accurately.

5 MISCELLANEOUS ITEMS

The Pensions (Abatement) Act, 1965 provides that the pensions of civil servants who are retained or re-employed after normal retirement age are abated as necessary to ensure that their total pay in the period of retention or re-employment does not exceed the remuneration which they would have received if they had remained in the posts they had held on the last day of their reckonable service. The Act also provides that such abatements may be waived at the discretion of the Minister for Finance.

In 2008, in the case of two retired civil servants, fees were determined without reference to their former salaries as special circumstances were deemed to apply. There were no waivers of abatement of pension.

6 DUE TO THE STATE

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

	€000
Income Tax	1,979
Pay Related Social Insurance	<u>120</u>
	<u><u>2,099</u></u>

DAVID DOYLE
Accounting Officer
DEPARTMENT OF FINANCE
26 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Superannuation and Retired Allowances 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 Finance in respect of the Vote for Superannuation and Retired Allowances. 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.



JOHN BUCKLEY
Comptroller and Auditor General
27 May 2009