

Vote 33: National Gallery

Introduction

As Accounting Officer for Vote 33, 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 salaries and expenses of the National Gallery, including 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 6 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.

The unique characteristics of the Gallery collection renders it incapable of meaningful valuation. Therefore no values have been included in this account in respect of the collection.

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 National Gallery.

As part of the risk management process, Gallery management has updated its risk register and manages its risks through a Risk Management Forum.

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.

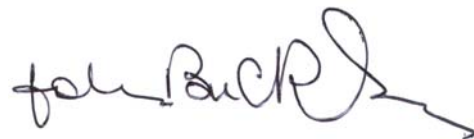
Raymond Keaveney
Accounting Officer
National Gallery
31 March 2010

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the National Gallery 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 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 2009.

A handwritten signature in black ink, appearing to read 'John Buckley', with a long horizontal stroke extending to the right.

JOHN BUCKLEY

Comptroller and Auditor General

31 August 2010

Vote 33 National Gallery Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	6,444	6,125	6,262
A.2. Travel and subsistence	42	45	50
A.3. Incidental expenses	994	1,148	1,585
A.4. Postal and telecommunications services	160	160	156
A.5. Office machinery and other office supplies and related services	392	497	397
A.6. Office premises expenses	1,075	718	1,014
A.7. Consultancy services	81	167	301
Other Services			
B. Grant-in-aid fund for acquisitions and conservation	2,000	2,000	2,659
C. National Gallery Jesuit Fellowship (grant-in-aid fund)	43	43	43
Gross Expenditure	11,231	10,903	12,467
Deduct			
D. Appropriations-in-aid	297	263	12
Net Expenditure	10,934	10,640	12,455
Surplus to be surrendered		€294,448	€155,391

Notes to the Appropriation Account

1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			8,860	9,765
Expenditure on services and programmes			2,043	2,702
Gross expenditure			10,903	12,467
Deduct				
Appropriations in aid			263	12
Net expenditure			10,640	12,455
Changes in capital assets				
Purchases cash		(376)		
Depreciation		267		
Disposals cash		—		
Loss on disposals		—		
			(109)	107
Changes in assets under development				
Cash payments			114	—
Changes in net current assets				
Decrease in closing accruals		(78)		
Decrease in stock		1		
			(77)	(197)
Direct expenditure			10,568	12,365
Net allied services expenditure	1.1		1,051	1,226
Total operating cost			11,619	13,591

Note: No notional rent is recorded in respect of Gallery buildings which are in State ownership and maintained by OPW.

1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 33 borne elsewhere

Vote		2009 €000	2008 €000
7	Superannuation and Retired Allowances	258	286
10	Office of Public Works	793	940
		1,051	1,226

2 Statement of Assets and Liabilities as at 31 December 2009

	Note	2009 €000	2008 €000
Capital Assets	2.1	767	672
Capital Assets under Development	2.2	18	41
		<u>785</u>	<u>713</u>
Current Assets			
Bank and Cash	2.3	365	318
Stocks	2.4	7	8
Prepayments		139	105
Accrued income		—	—
Other debit balances	2.5	17	13
Total Current Assets		<u>528</u>	<u>444</u>
Less Current Liabilities			
Accrued expenses		145	189
Other credit balances	2.6	427	320
Net Liability to the Exchequer	2.7	(45)	11
Total Current Liabilities		<u>527</u>	<u>520</u>
Net Current Assets		<u>1</u>	<u>(76)</u>
Net Assets		<u>786</u>	<u>637</u>

2.1 Statement of Capital Assets

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Gross Assets			
Cost or valuation at 1 January 2009	2,016	1,264	3,280
Additions	258	104	362
Disposals	(7)	—	(7)
Cost or valuation at 31 December 2009	<u>2,267</u>	<u>1,368</u>	<u>3,635</u>
Accumulated Depreciation			
Opening balance at 1 January 2009	1,828	780	2,608
Depreciation for the year	157	110	267
Depreciation on disposals	(7)	—	(7)
Cumulative depreciation at 31 December 2009	<u>1,978</u>	<u>890</u>	<u>2,868</u>
Net Assets at 31 December 2009	<u>289</u>	<u>478</u>	<u>767</u>
Net Assets at 31 December 2008	<u>188</u>	<u>484</u>	<u>672</u>

2.2 Statement of Capital Assets under Development

	In-House Computer Applications €000	Specialist Equipment €000	Total €000
Amounts brought forward at 1 January 2009	41	—	41
Cash payments for the year	96	18	114
Transferred to asset register	(137)	—	(137)
Amounts carried forward at 31 December 2009	<u>—</u>	<u>18</u>	<u>18</u>

2.3 Bank and Cash

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	579	652
Orders outstanding	(214)	(334)
	<u>365</u>	<u>318</u>

2.4 Stocks

	2009 €000	2008 €000
at 31 December		
Stationery	6	6
Cleaning materials	1	2
	<u>7</u>	<u>8</u>

2.5 Other Debit Balances

at 31 December

2009	2008
€000	€000

Miscellaneous

17	13
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17	13
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2.6 Other Credit Balances

at 31 December

2009	2008
€000	€000

Amounts due to the State

Grant-in-Aid Fund for Acquisitions and Conservation Note 6

203	67
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National Gallery Jesuit Fellowship Grant-in-Aid Fund Note 6

224	253
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427	320
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2.7 Net Liability to the Exchequer

at 31 December

2009	2008
€000	€000

Surplus to be surrendered

294	155
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Exchequer grant undrawn

(339)	(144)
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Net liability to/(from) the Exchequer

(45)	11
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Represented by:**Debtors**

Bank and cash

365	318
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Other debit balances

17	13
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382	331
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Creditors

Credit balances

(427)	(320)
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(45)	11
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2.8 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.

3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Sub-head	Less/(more) than €000	Explanation
A.1.	319	This saving arose because of the recruitment embargo in the Public Service.
A.3.	(154)	Transport costs relating to exhibitions were greater than anticipated.
A.5.	(105)	This excess arose due to the purchase of new photographic equipment, a bookscanner for the library/archive services and hosting costs for the new website
A.6.	357	This saving is a result of a major energy savings audit undertaken by the Gallery.

4 Receipts

4.1 Appropriations-in-aid

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1 Miscellaneous receipts	1	1	12
2 Pension - related deduction on public service remuneration	296	262	—
Total	297	263	12

5 Employee Numbers and Pay

	2009	2008
Number of staff at year end (full time equivalents)	119	138*

* Includes nine 'Christmas relief' staff.

	2009 €000	2008 €000
Pay	5,534	5,553
Higher, special or additional duties allowances	14	52
Other allowances	4	16
Overtime	92	130
Employer's PRSI	481	511
Total pay	6,125	6,262

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	6	—	3,709	30,523
Other allowances	51	—	840	—
Overtime	90	4	12,746	14,330

5.2 Other Remuneration Arrangements

Included in the pay figure above is a settlement of €20,000 agreed under the auspices of the Employment Appeals Tribunal.

The Director of the Gallery is provided with the use of a car under his terms of employment.

6 Miscellaneous Accounts

6.1 Grant-in-Aid Fund for Acquisitions and Conservation

	Purchase and repair of pictures	Conservati on of works of art	Purchase of books and journals	Totals
	€000	€000	€000	€000
Balance at 1 January 2009	1	10	56	67
Grant-in-Aid (Subhead B)	1,868	82	50	2,000
Expenditure	(1,783)	(44)	(37)	(1,864)
Balance at 31 December 2009	86	48	69	203

6.2 Grant-in-Aid Fund for the National Gallery Jesuit Fellowship

	€000
Balance at 1 January 2009	253
Grant-in-Aid (Subhead C)	43
Expenditure	<u>(72)</u>
Balance at 31 December 2009	<u>224</u>