

# **Financial Statements 2009**

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# National Disability Authority Members and Other Information

## National Disability Authority Members (1st January 2009 - 28<sup>th</sup> July 2009)

	Number of meetings attended during this period	Fees	Expenses
Dr. Angela Kerins (Chairperson)	7/7	€5,862.50	
Mr Jack Callanan	3/7	€3,908.32	€1,957.36
Mr Kevin Condon (resigned January 2009)	1/1		
Ms Maria Cronin	4/7	€3,908.32	
Ms Renee Dempsey (appointed February 2009 and resigned June 2009)	3/4		
Mr John Dolan	4/7	€3,908.32	
Ms Noreen Gildea	4/7	€3,908.32	€2,588.93
Mr David Joyce	7/7	€3,908.32	
Mr Gene Lambert	6/7	€3,908.32	€2,895.18
Mr Christy Lynch	7/7	€3,908.32	€50.04
Ms Lottie Mc Clure (resigned June 2009)	1/6	€2,858.32	
Mr Seamus Mc Nulty	3/7		
Ms Betty O'Leary	6/7	€3,908.32	
Mr Donie O'Shea	7/7		

### Other

	Fees	Expenses
Mr David Staveley (Chairperson NDA Audit Committee)	€3,908.32	

**National Disability Authority Members (Appointed 21<sup>st</sup>  
December 2009) No meetings held between 21-31 December  
2009.**

Mr Peter McKeivitt (Chairperson)

Dr Tony Bates

Ms Caroline Burrell

Mr Frank Cunneen

Ms Tara Cunningham

Mr Colm Desmond

Ms Fiona Duignan

Ms Linda Grealy

Mr Shane Hogan

Mr David Joyce

Mr Des Kenny

Ms Mary Lavelle

Ms Joanne McCarthy

**Director:**

Siobhan Barron

**Solicitors:**

Kilcullen and Associates  
183 Rathmines Rd Lower  
Dublin 6.

**Bankers:**

Bank of Ireland  
Upper Leeson Street  
Dublin 4.

**Auditors:**

Comptroller and Auditor General  
Dublin Castle  
Dublin 2.

# National Disability Authority

The National Disability Authority was established on June 12, 2000 under Section 6 of the National Disability Authority Act 1999.

## NDA Functions and Powers

The principal function of the NDA is to advise the Minister for Justice, Equality and Law Reform regarding issues of policy and practice relating to disability.

Particular functions of the Authority under Section 8 of the National Disability Authority Act 1999 include:

- To act as a central, national body which will assist the Minister in the coordination and development of policy in relation to persons with disabilities
- To undertake, commission or collaborate in research projects and activities on issues relating to disability and to assist in the development of statistical information appropriate for the planning, delivery and monitoring of programmes and services for people with disabilities
- To advise the Minister on appropriate standards for programmes and services provided or to be provided to persons with disabilities and to act as an advisory body with regard to the development of general and specific standards in relation to such programmes and services
- To monitor the implementation of standards and codes of practice in programmes and services provided to persons with disabilities and to report to the Minister thereon
- To liaise with other bodies, both corporate and unincorporated, involved in the provision of services to persons with disabilities and to facilitate and support the development and implementation of appropriate standards for programmes and services for persons with disabilities
- To prepare codes of practice for the purpose of achieving the aim of good standards and quality in the provision of programmes and services provided or to be provided to persons with disabilities
- To recognise the achievement of good standards and quality in the provision of programmes and services to persons with disabilities, including through the provision of a disability equality awards system

- To prepare strategic plans

Additional functions of the Authority under the Disability Act 2005 include:

- To prepare codes of practice relating to the accessibility of public buildings, services, information and heritage sites and to the employment of people with disabilities in the public sector at the request of the Minister (Part 3)
- To monitor compliance with statutory targets for recruitment and employment of people with disabilities in the public sector, recommend actions to be taken where these targets are not being met, and prepare codes of practice where requested (Part 5)
- To establish a Centre for Excellence in Universal Design in the built environment and information technology which will promote the principles of universal design that may be accessed, understood and used to the greatest practicable extent by people with disabilities
  - in the most independent and natural manner
  - in the widest possible range of situations
  - without the need for adaptation, modification, assistive devices or specialised solution (Part 6)

## Statutory powers

In order to fulfil its statutory functions the Authority has certain statutory powers under the National Disability Authority Act 1999:

- The Authority has right of access to information (including data) of relevance to its functions which is held by public bodies (Section 13)
- The Authority may seek information on any matter which concerns the provision of programmes or services for persons with disabilities that is provided by statutory duty and that is publicly funded in whole or in part (Section 14)
- The Authority makes recommendations for the review, reduction or withdrawal of moneys provided by the Oireachtas for any programme or service where it feels it is being provided in an inadequate or unsatisfactory manner or is not being provided to people with disabilities (Section 15(4))
- The Authority makes annual reports and other reports to the Minister with respect to its functions (Section 15)

# Statement of Responsibilities of Authority Members

The Authority is required by Section 17 of the National Disability Act 1999 to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Authority and of its income and expenditure for that period.

In preparing those financial statements the Authority is required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- comply with applicable Accounting Standards subject to any material departures disclosed and explained in the Financial Statements
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the National Disability Authority will continue in existence

The Authority is responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Authority and enable it to ensure that the financial statements comply with the Act. It is also responsible for safeguarding the assets of the National Disability Authority and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Authority

**Chairperson**          Peter Mc Kevitt

**Director**                Siobhan Barron

**Date**                      October 2010

# Statement on Internal Financial Control for the year ended 31 December 2009

On behalf of the Board of the National Disability Authority, I acknowledge our responsibility for ensuring that an effective system of internal financial controls is maintained and operated

The systems can provide only reasonable, and not absolute, assurance that the assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner.

The Authority has taken steps to ensure an appropriate control environment is in place by:

- Establishing formal procedures through various committee functions to monitor the activities and safeguard the assets of the organisation
- Clearly defining and documenting management responsibilities and powers
- Developing a strong culture of accountability across all levels of the organisation.

The Authority has also established processes to identify and evaluate business risks. This is achieved in a number of ways including:

- Identifying the nature, extent and financial implications of risks facing the National Disability Authority
- Assessing the likelihood of identified risks occurring. The NDA has prepared a risk register including strategic, operational, information technology, financial and reputational /compliance risks. In addition, risk analysis is completed at project planning and scoping stage
- Assessing the National Disability Authority's ability to manage and mitigate the risks that do occur
- Working closely with Government and various agencies and institutions to ensure that there is a clear understanding of the National Disability Authority's goals and support for the Authority's strategies to achieve those goals



- Carrying out regular reviews of strategic plans both short and long term and evaluating the risks to bringing those plans to fruition
- Setting annual and longer term targets for each area of our business followed by the regular reporting on the results achieved
- Establishing and enforcing extensive standard procedures and provision under which financial assistance may be made available to projects, including provisions requiring repayment if the project does not fulfil commitments made by the promoter

The system of internal financial control is based on a framework of regular management information, administrative procedures including segregation of duties, and a system of delegation and accountability. In particular it includes:

- A comprehensive budget system with an annual budget which is reviewed and agreed by the Authority
- Regular reviews by the Authority of periodic and annual financial reports which indicate financial performance against forecasts
- Setting targets to measure financial and other performances
- Clearly defined capital investment control guidelines
- Formal project management disciplines

The Authority has outsourced an Internal Audit Service, which operates in accordance with the Framework Code of Best Practice, set out in the Revised Code of Practice on the Governance of State Bodies 2009. During 2009 the Internal Audit Service was carried out by the Department of Justice Equality and Law Reform. The Internal Audit Service reports regularly to the Audit Committee. In the current year, Internal Audit have completed reports in the area of Payroll and Fixed Assets. No major issues were identified in either report.

The Authority has responsibility for overseeing the implementation of the Internal Audit Service recommendations to ensure proper and effective financial control procedures are maintained and oversees the internal audit function and related plans to include any new identified areas.

The Authority's monitoring and review of the effectiveness of the systems of internal financial control is informed by:

- the work of the Internal Audit Service and the contribution of the Audit Committee which oversees the work of the Internal Auditor and of the corporate governance environment
- the executive managers with the National Disability Authority who have responsibility for the development and the maintenance of the financial control framework
- the Finance committee who report quarterly on financial expenditure and related issues and
- the issues raised by the Comptroller and Auditor General

I confirm that the Authority has carried out a formal review of the effectiveness of the systems of internal financial controls in 2009.

Peter Mc Kevitt

Chairperson

22 October 2010

# **Report of the Comptroller and Auditor General for presentation to the Houses of the Oireachtas**

I have audited the financial statements of the National Disability Authority for the year ended 31 December 2009 under Section 17 of the National Disability Authority Act, 1999.

The financial statements, which have been prepared under the accounting policies set out therein, comprise the Statement of Accounting Policies, the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement, the Statement of Total Recognised Gains and Losses and the related notes.

## **Respective Responsibilities of the Members of the Authority and the Comptroller and Auditor General**

The Authority is responsible for preparing the financial statements in accordance with the National Disability Authority Act, 1999, and for ensuring the regularity of transactions. The Authority prepares the financial statements in accordance with Generally Accepted Accounting Practice in Ireland. The accounting responsibilities of the Members of the Authority are set out in the Statement of Responsibilities of Authority Members.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report my opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland. I also report whether in my opinion proper books of account have been kept. In addition, I state whether the financial statements are in agreement with the books of account.

I report any material instance where moneys have not been applied for the purposes intended or where the transactions do not conform to the authorities governing them.

I also report if I have not obtained all the information and explanations necessary for the purposes of my audit.

I review whether the Statement on Internal Financial Control reflects the Authority's compliance with the Code of Practice for the Governance of State Bodies and report any material instance where it does not do so, or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements. I am not required to consider whether the Statement on Internal Financial Control covers all financial risks and controls, or to form an opinion on the effectiveness of the risk and control procedures.

I read other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements.

## **Basis of Audit Opinion**

In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures and regularity of the financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Authority's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

## Opinion

In my opinion, the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the Authority's affairs at 31 December 2009 and of its income and expenditure for the year then ended.

In my opinion, proper books of account have been kept by the Authority. The financial statements are in agreement with the books of account.

**Seamus McCarthy**

**For and on behalf of the Comptroller and Auditor General**

**22 October 2010**

# Statement of Accounting Policies

## **Basis of Accounting**

The financial statements have been prepared using the accruals method of accounting, except as indicated below and in accordance with generally accepted accounting principles under the historical cost convention.

Financial Reporting Standards recommended by the recognised accountancy bodies are adopted as they become operative.

## **Oireachtas Grant Income**

The income from this source represents actual cash receipts in the period.

## **Other Income – Department of Education and Science**

Recoupment from the Department of Education and Science in respect of salaries and superannuation met by the National Disability Authority is accounted for on an accruals basis.

## **Fixed Assets and Depreciation**

Fixed Assets are shown at original cost or valuation less accumulated depreciation.

Depreciation is provided at the following annual rates:

Office Furniture and Equipment	20.00 % (Straight Line)
Computer Hardware and Software	33.33 % (Straight Line)
Premises	2.50 % (Reducing Balance Basis)

## **Capital Account**

The Capital Account represents the unamortised amount of income allocated for the purchase of fixed assets.

## **Pensions**

The National Disability Authority operates a defined benefit pension scheme which is funded annually on a pay as you go basis from monies available to it, including monies provided by the Department of Justice,

Equality and Law Reform and from contributions deducted from staff salaries.

Pension costs reflect pension benefits earned by employees in the period and are shown net of staff pension contributions which are retained by the National Disability Authority. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable, and offset by grants received in the year to discharge pension payments.

Actuarial gains or losses arising on scheme liabilities are reflected in the Statement of Total Recognised Gains and Losses and a corresponding adjustment is recognised in the amount recoverable from the Department of Justice, Equality & Law Reform.

Pension liabilities represent the present value of future pension payments earned by staff to date. Deferred pension funding represents the corresponding asset to be recovered in future periods from the Department of Justice, Equality & Law Reform.

## Income and Expenditure Account for the year ended 31 December 2009

	Notes	2009	2008
<b>Income</b>		€	€
Grant income	2(a)	4,115,576	4,791,242
Net Deferred Funding for Pensions	10(b)	660,506	528,829
Other Income	2(b)	140,327	479,631
		4,956,409	5,799,702
Transfer from / (to) Capital Account	8	110,351	116,741
<b>Total income</b>		<b>5,066,760</b>	<b>5,916,443</b>
<b>Expenditure</b>			
Projects and Commissioned work	3	422,076	1,200,061
<b>Development, Support and Administration costs</b>			
Payroll	4	2,530,147	2,808,675
Pension Costs	10(c)	1,282,217	1,217,515
Administration Costs	5	751,112	1,037,720
Depreciation	7	112,176	147,571
		4,675,652	5,211,481
<b>Total Expenditure</b>		<b>5,097,728</b>	<b>6,411,542</b>
<b>Deficit for the year</b>		<b>(30,968)</b>	<b>(495,099)</b>
Retained (Deficit) / Surplus at 1 January		(38,023)	457,076
Retained Deficit at 31 December		(68,991)	(38,023)
<b>Statement of Total Recognised Gains and Losses</b>			
Deficit for the year		(30,968)	(495,099)
Actuarial (Gain) / Loss on Pension Liabilities		1,689,000	(245,000)
Adjustment to Deferred Pension Funding		(1,689,000)	245,000
<b>Total Recognised Gain / (Loss) for the year</b>		<b>(30,968)</b>	<b>(495,099)</b>

The results for the year relate to continuing operations.

The Statement of Accounting Policies, the Cash Flow Statement, and Notes 1 to 15 form part of these Financial Statements.

Signed: Peter McKeivitt (Chairperson)

Signed: Frank Cuneen (Authority Member)

Signed: Siobhan Barron (Director)

Date: 22 October 2010



<b>Balance Sheet as at 31 December 2009</b>			
	<b>Notes</b>	<b>2009</b>	<b>2008</b>
		€	€
<b>Fixed Assets</b>	7	3,205,216	3,315,567
<b>Current Assets</b>			
Debtors and Prepayments	12	90,424	264,022
Cash at Bank and on hand	9(b)	31,065	121,722
		121,489	385,744
<b>Current Liabilities</b>			
Creditors and Accruals	11	190,480	423,767
		190,480	423,767
<b>Net Current Assets</b>		(68,991)	(38,023)
<b>Total Assets Less Current Liabilities Before Pensions</b>		3,136,225	3,277,544
Deferred Funding Asset For Pensions		(18,500,000)	(16,100,000)
Pension Liabilities		18,500,000	16,100,000
		3,136,225	3,277,544
<b>Represented By:</b>			
Capital Account	8	3,205,216	3,315,567
Retained Deficit on Income and Expenditure Account		(68,991)	(38,023)
		3,136,225	3,277,544
<p>The Statement of Accounting Policies, the Cash Flow Statement, and Notes 1 to 15 form part of these Financial Statements.  Signed: Peter McKeivitt (Chairperson)  Signed: Frank Cuneen (Authority Member)  Signed: Siobhan Barron (Director)  22 October 2010</p>			

<b>Cash Flow Statement for the year ended 31 December 2009</b>			
	<b>Notes</b>	<b>2009</b>	<b>2008</b>
		€	€
Net Cash Outflow from Operating Activities	9a	(88,960)	(342,449)
<b>Returns On Investments And Servicing Of Finance</b>			
Interest received		128	3,003
Net inflow from returns on investments and servicing of finance		128	3,003
<b>Investing Activities</b>			
Purchase of fixed assets		(1,825)	(30,830)
Proceeds on disposal of fixed assets		0	0
Net Cash Outflow from Investing Activities		(1,825)	(30,830)
Decrease in Cash at Bank and in hand		(90,657)	(370,276)
<p>The Statement of Accounting Policies, the Cash Flow Statement, and Notes 1 to 15 form part of these Financial Statements.  Signed: Peter McKeivitt (Chairperson)  Signed: Frank Cuneen (Authority Member)  Signed: Siobhan Barron (Director)  22 October 2010</p>			

## Notes to Financial Statements for the year ended 31st December 2009

### 1. These Financial Statements cover the year ended 31st December 2009

<b>2 . Income</b>	<b>2009</b>	<b>2008</b>
<b>2 (a) Grant Income</b>	€	€
Total amount paid by the Department of Justice, Equality and Law Reform on behalf of NDA	4,362,964	4,791,242
Total amount paid by NDA to the Department of Justice, Equality and Law Reform (A in A)	(207,388)	0
	4,155,576	4,791,242
<b>2 (b) Other Income</b>		
Department of Education and Science (NEPS)	71,570	391,455
EU Funded MHADIE Project	14,860	2,525
Bank Interest	128	3,003
DSFA Receipts	9,133	10,786
Rental and Services	41,921	71,552
Sundry	2,715	310
	140,327	479,631
<b>3. Projects And Commissioned Work</b>	<b>2009</b>	<b>2008</b>
	€	€
New Materials - Library	42,115	32,468
Research Promotion Scheme	19,141	47,704
Building For Everyone	28,535	55,868
Research into health services for pregnant women with disabilities	39,983	0
Disability Research Conference	23,874	62,012
Excellence through Accessibility Award & Monitoring Scheme	10,319	162,822
Research re funding for PWD	24,236	0
24 hr Challenge	20,892	0
Survey Module NDS Indicators	19,773	0
Strategic Plan	16,085	0
Guidelines for Marine Transport Operators	15,366	0
Curriculum Development	14,580	10,000
Disability book	14,580	0
Community Living	12,017	10,004
CEUD Website Design	9,401	19,479
Universal Urban Design	9,875	2,057
Jobs Retention Guidelines	8,103	9,003
BFE Seminar for Planners	7,945	0
Information Materials, Part V Disability Act	6,777	15,126

## Notes to Financial Statements for the year ended 31st December 2009

Smart Card Workshop	290	10,803
Representation of people with disabilities in Media	6,549	15,901
Abuse project	35,074	476
Publication of Health & Safety Guidelines for Egress	5,980	3,561
RPS Cultural Psychiatry	6,250	0
Literature Review	5,237	0
NDA Annual Report	5,120	32,156
WHO Measuring Health and Disability In Europe EU Funded	5,041	2,624
Mental Capacity Conference	4,987	0
Review Internal Financial Controls	4,739	0
Access Officer Conference	3,875	0
Access Officer Supports	401	7,411
Monitoring of the Implementation of Codes of Practice	1,393	0
European Observatory Conference	1,344	46,658
Research into Disability Research Ethics	1,474	5,410
ICT Procurement seminar	1,094	0
Lifetime Adaptable Housing	833	0
HTML website accessible Conversions	798	1,445
Centre for Excellence Universal Design Conference	619	18,102
Seminar UN convention	287	5,564
ETA Intranet	474	0
Mental Health Advisory Committee	413	1,574
COE Publication Launch	365	0
E Learning	348	0
Challenging Attitudes to Mental Health Ad Campaign	(22)	310,134
Citrix Migration Project	0	93,611
Exploration of Employment of People With Disabilities	0	37,475
Mental Health Campaign Evaluation	0	31,097
Library Review	0	26,500
ICT CEUD Website User	0	26,325
Code of Practice on Accessibility of Heritage Sites	0	14,116
Publicise Report on Part V	0	12,417
3% Conference	0	11,797
Heritage Sites International	0	11,478

## Notes to Financial Statements for the year ended 31st December 2009

Monitoring Framework	0	9,960	
Reprint of Accessibility Publications	0	8,785	
CEUD Logo Design & Development	0	7,865	
Comreg Breakfast Briefing	0	4,938	
Survey of Public Attitudes to Disability	0	4,304	
Committed to Excellence	0	3,430	
European & Oireachtas Briefing	0	3,120	
Independent living support programme	0	2,771	
Scholarships	0	2,500	
Researching Children with Disability	0	871	
Standards Newsletter	0	90	
Centre for Excellence in Universal Design Set-up costs	0	(80)	
Update of NDA I.T. Accessibility Guidelines	0	(1,670)	
NRB Scholarships	(14,484)	0	
	422,076	1,200,061	
<b>4. Payroll Costs</b>	<b>2009</b>	<b>2008</b>	
	€	€	
NDA Staff Pay	2,445,132	2,219,638	
Agency Staff	54,695	357,922	
NEPS Staff Pay	30,320	231,115	
	2,530,147	2,808,675	
<p>The average number of staff employed by the Authority in the year was 37.8 (2008: 43)</p> <p>Director's Remuneration</p> <p>The Director was paid a salary in 2009 of €97,559 (2008: €95,182) on the Civil Service Principal Officer Scale. No other payment was made in the year to the Director in the nature of pay. The Director is a member of an unfunded defined benefit public sector scheme and her entitlements do not extend beyond the standard entitlements available under such a scheme.</p>			
<b>5. Administration Costs</b>	<b>Notes</b>	<b>2009</b>	<b>2008</b>
		€	€
Travel		32,140	74,088
Training		39,511	55,576
Conference / Seminar Fees		6,576	13,773
Recruitment		6,756	53,937
Authority Fees & Expenses	6	55,056	98,275
Audit fee		23,000	23,000
Bank Interest / Charges		595	1,513
Canteen/meals		103,201	102,433
Cleaning / Domestic		59,701	63,626
Computer Software Non		23,036	4,732

## Notes to Financial Statements for the year ended 31st December 2009

Capital			
Computer supplies		249	2,337
Consultancy fees		2,794	3,268
Couriers		4,975	6,081
Gas / electricity		37,595	49,130
Health & Safety		3,002	6,290
Insurance		19,982	29,242
Late Payment Interest		280	0
Legal Fees		10,318	50,252
Maintenance		65,923	89,309
Office furniture / equipment Non Capital		1,794	5,793
Office supplies		10,965	23,150
Postage and Telephones		53,965	54,377
Printing / photocopying		21,228	44,342
Print Management		18,729	23,580
Public Relations		41,657	50,907
Publications / periodicals		5,039	14,603
Rates		71,899	69,604
Representations		219	121
Security		15,089	5,732
Subscriptions / Donations		12,092	10,651
Sundry		(4,133)	5,320
Telephone Maintenance		7,879	2,611
Translations / Interpreters		0	67
		751,112	1,037,720

### 6. Authority Fees & Expenses

Expenditure of €43,896 (€85,499 in 2008) in respect of the Authority Fees was paid.

Authority Member	Fees	Expenses paid to or on behalf of	Total
	€	€	€
Dr. Angela Kerins (Chairperson)	5,862.50		
Mr Jack Callanan	3,908.32	1,957.36	
Ms Maria Cronin	3,908.32		
Mr John Dolan	3,908.32		
Ms Noreen Gildea	3,908.32	2,588.93	
Mr David Joyce	3,908.32		
Mr Gene Lambert	€3,908.32	€2,895.18	
Mr Christy Lynch	€3,908.32	€50.04	

## Notes to Financial Statements for the year ended 31st December 2009

Ms Lottie Mc Clure (resigned June 2009)	€2,858.32			
Ms Betty O'Leary	€3,908.32			
Mr David Staveley Chairperson Audit Committee	€3,908.32			
	€43,895.70	€7,491.51	€51,387.21	
Employers PRSI for Authority			€4,333.53	
Other Expenses and Refunds			(€664.74)	
			€55,056.00	
<b>7. Fixed Assets</b>	Computer Hardware and Software	Office Furniture and Equipment	Premises	Total
Cost or Valuation	€	€	€	€
Balance at 1 January 2009	388,234	474,003	3,941,086	4,803,323
Additions at cost	1,825	0	0	1,825
Disposals at Cost	0	(162,782)	0	(162,782)
Balance at 31 December 2009	390,059	311,221	3,941,086	4,642,366
<b>Accumulated Depreciation</b>				
Balance at 1 January 2009	383,821	416,247	687,688	1,487,756
Charged in the year	3,950	26,891	81,335	112,176
Disposals	0	(162,782)	0	(162,782)
Balance at 31 December 2009	387,771	280,356	769,023	1,437,150
Net Book Value - 31 December 2009	2,288	30,865	3,172,063	3,205,216
Net Book Value - 31 December 2009	4,413	57,756	3,253,398	3,315,567
<b>8. Capital Account</b>		<b>Notes</b>	<b>2009</b>	<b>2008</b>
			€	€
Balance at 1 January			3,315,567	3,432,308
Transfer (to)/from the Income and Expenditure Account				
Income applied to purchase fixed assets		7	1,825	30,830
Amortised in the year in line with asset depreciation		7	(112,176)	(147,571)
Release on Disposal of Fixed Assets		7	0	0
			(110,351)	(116,741)
Balance at 31 December			3,205,216	3,315,567

## Notes to Financial Statements for the year ended 31st December 2009

<b>9. Cash Flow Reconciliation</b>		
<b>9 (A) Reconciliation of deficit for the year to cashflow from operating activities</b>	<b>2009</b>	<b>2008</b>
	€	€
Deficit for the period	(30,968)	(495,099)
Adjustment for non operating items		
Interest Receivable	(128)	(3,003)
Movement on Capital Account	(110,351)	(116,741)
Adjustment for non cash items		
<b>9 (A) Reconciliation of (deficit) for the year to cashflow from operating activities</b>	<b>2009</b>	<b>2008</b>
	€	€
Depreciation	112,176	147,571
Change in Debtors	173,598	(46,635)
Change in Creditors	(233,287)	171,458
Cashflow from Operating Activities	(88,960)	(342,449)
<b>9(B) Reconciliation of cashflow to movement in net funds</b>	<b>2009</b>	<b>2008</b>
	€	€
Net Funds at 31 December 2008	121,722	491,998
Decrease in Cash	(90,657)	(370,276)
Net Funds at 31 December 2009	31,065	121,722

### 10. Superannuation

Under the National Disability Authority Act 1999, the Authority with the approval of the Minister for Justice Equality & Law Reform and the consent of the Minister for Finance, shall make a scheme or schemes for the granting of superannuation benefits to or in respect of the members of staff, including the Director of the Authority.

A Model Scheme has been drafted and is awaiting approval from the Department of Justice, Equality and Law Reform and the Department of Finance.

The National Disability Authority operates unfunded defined benefit superannuation schemes for staff.

At present staff who were formerly staff of the National Rehabilitation Board (NRB) who retire receive Superannuation benefits under the terms of the Local Government Superannuation Scheme.

Staff who have been employed by NDA subsequent to its establishment and who retire receive benefits in line with the terms of the Nominated Health Agencies Superannuation Scheme.

#### (a) Pension Scheme

The results set out below are based on an actuarial valuation of the liabilities in respect of the serving, retired and deceased staff of the NDA as at 31 December 2009. This valuation was carried out by a qualified independent actuary for the purpose of the accounting standard, Financial Reporting Standard No.17-



## Notes to Financial Statements for the year ended 31st December 2009

Retirement Benefits (FRS 17).

This valuation was carried out using the projected unit method. The financial assumptions used to calculate scheme liabilities were as follows:

	2009	2008	2007	2006	2005
Discount Rate	5.5%	5.5%	5.5%	5.5%	5.5%
Salary increase assumption	4%	4%	4%	4%	4%
Pension increase assumption	4%	4%	4%	4%	4%
Price inflation	2%	2%	2%	2%	2%

As the NDA schemes are unfunded, there are no assets held in respect of accrued pension liabilities of the NDA staff.

### (b) Net Deferred Funding For pensions In Year

	2009	2008
	€	€
Funding recoverable in respect of current year pension costs	1,480,000	1,380,000
State Grant applied to pay pensioners	(819,494)	(851,171)
	660,506	528,829

### (c) Analysis of the amount charged to operating profit under FRS 17

	2009	2008
Current service cost	580,000	560,000
Interest on pension scheme liabilities	900,000	820,000
Employee contribution	(197,783)	(162,485)
Past service cost	-	-
Total operating charge	1,282,217	1,217,515

### (d) Deferred Funding Asset for Pensions

The National Disability Authority recognises these amounts as an asset corresponding to the unfunded deferred liability for pensions on the basis of the set of assumptions described above and a number of past events. These events include the statutory basis for the establishment of the superannuation scheme, and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process. While there is no formal agreement regarding these specific amounts with the Department of Justice, Equality & Law Reform, the National Disability Authority has no evidence that this funding policy will not continue to meet such sums in accordance with current practice. The deferred funding asset for pensions as at 31 December 2009 amounted to €18.5 million (2008: €16.1 million).

### (e) Movement in deficit during the year

	2009	2008
	€	€
Scheme Liability at 1 January	16,100,000	15,000,000
Current service cost	580,000	820,000
Interest on scheme liabilities	900,000	560,000

## Notes to Financial Statements for the year ended 31st December 2009

Benefits payable	(769,000)	(525,000)
Actuarial loss recognised in STRGL	1,689,000	245,000
Pension Liability	18,500,000	16,100,000

### History of experience gains and losses

Experience (gains)/losses on scheme liabilities	2009	2008	2007	2006
Amount	(300,000)	245,000	(712,000)	344,000
percentage of the present value of the scheme liabilities	(2.0%)	1.5%	(5%)	2%

The cumulative actuarial (gain) / loss since 2004 recognised in STRGL amounts to €2,240,000

11. Creditors And Accruals	2009	2008
	€	€
Payroll / Sundry Creditors	72,283	105,388
Creditors relating to NRB	0	14,484
Accruals	118,197	285,999
MHADIE Deferred Income	0	17,896
Total Creditors	190,480	423,767

### 12. Debtors And Prepayments

Department of Education & Science	0	86,316
DOHC / FAS Rental & Services	41,921	118,572
MHADIE Debtor	0	3,036
Sundry Debtors NDA	3,885	5,479
Prepayments	44,618	50,619
Total Debtors	90,424	264,022

### 13. Contingent Liabilities

There are no contingent liabilities at 31 December 2009.

### 14. Capital Commitments

The Authority had no outstanding capital commitments as at 31 December 2009.

### 15. Approval Of Financial Statements

The Financial Statements were approved by the Authority on 22 October 2010.

# Ráitis Airgeadais 2009

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# Baill an Údaráis Náisiúnta Míchumais agus Eolas Eile

Baill an Údaráis Náisiúnta Míchumais (Eanáir 2009 – 28 Iúil 2009)

	Number of meetings attended during this period	Fees	Expenses
An Dr. Angela Kerins (Cathaoirleach)	7/7	€5,862.50	
An tUasal Jack Callanan	3/7	€3,908.32	€1,957.36
An tUasal Kevin Condon (d'éirigh sé as in Eanáir 2009)	1/1		
Maria Cronin Uasal	4/7	€3,908.32	
Renee Dempsey Uasal (ceapadh í i bhFeabhra 2009 agus d'éirigh sí as i Meitheamh 2009)	3/4		
An tUasal John Dolan	4/7	€3,908.32	
Noreen Gildea Uasal	4/7	€3,908.32	€2,588.93
An tUasal David Joyce	7/7	€3,908.32	
An tUasal Gene Lambert	6/7	€3,908.32	€2,895.18
An tUasal Christy Lynch	7/7	€3,908.32	€50.04
Lottie Mc Clure Uasal (d'éirigh sí as i Meitheamh 2009)	1/6	€2,858.32	
An tUasal Seamus McNulty	3/7		
Betty O'Leary Uasal	6/7	€3,908.32	
An tUasal Donie O'Shea	7/7		

	Táillí	Speansais
An tUasal David Staveley Cathaoirleach Coiste Iniúchta	€3,908.32	

**Baill an Údaráis Náisiúnta Míchumais (Ceapaithe an 21 Nollaig 2009) – Líon na gcruinnithe a reáchtáladh idir 21-31 Nollaig 2009.**

An tUasal Peter McKeivitt (Cathaoirleach)

An Dr Tony Bates

Caroline Burrell Uasal

An tUasal Frank Cunneen

Tara Cunningham Uasal

An tUasal Colm Desmond

Fiona Duignan Uasal

Linda Grealy Uasal

An tUasal Shane Hogan

An tUasal David Joyce

An tUasal Des Kenny

Mary Lavelle Uasal

Joanne McCarthy Uasal

**Stiúrthóir:**

Siobhan Barron Uasal

**Aturnaetha:**

Kilcullen and Associates  
183 Bóthar Ráth Maonais Íocht  
Baile Átha Cliath 6.

**Baincéirí:**

Banc na hÉireann  
Sráid Líosáin Uacht  
Baile Átha Cliath 4.

**Iniúcháirí:**

An tArd-Reachtair Cuntas agus Ciste  
Caisleán Bhaile Átha Cliath  
Baile Átha Cliath 2.

# An tÚdarás Náisiúnta Míchumais

Bunaíodh an tÚdarás Náisiúnta Míchumais ar an 12 Meitheamh 2000 faoi Alt 6 den Acht um Údarás Náisiúnta Míchumais 1999.

## Feidhmeanna agus Cumhachtaí ÚNM

Is é is príomhfheidhm ag an ÚNM ná comhairle a chur ar an Aire Dlí agus Cirt, Comhionannais agus Athchóirithe Dlí maidir le ceisteanna polasaí agus cleachtais maidir le míchumas.

Cuimsíonn feidhmeanna áirithe an Údaráis faoi Alt 8 den Acht um Údarás Náisiúnta Míchumais 1999:

- Feidhmiú mar chomhlacht lárnach náisiúnta a chabhróidh leis an Aire i gcomhordú agus i bhforbairt polasaí maidir le daoine faoi mhíchumas
- Dul i mbun, coimisiúnú a dhéanamh ar nó comhoibriú le tionscadail agus gníomhaíochtaí taighde maidir le saincheisteanna a bhaineann le míchumas agus cúnamh a thabhairt i bhforbairt fhaisnéis staitistiúil atá cuí do phleanáil, seachadadh agus monatóireacht na gclár agus na seirbhísí do dhaoine faoi mhíchumas
- Comhairle a chur ar an Aire ar chaighdeán chuí do chlár agus do sheirbhísí a soláthraítear nó a soláthrófar do dhaoine faoi mhíchumas agus gníomhú mar chomhlacht comhairleach maidir le forbairt ar chaighdeán ghinearálta agus sainchaighdeán maidir lena leithid de chlár agus de sheirbhísí
- Monatóireacht a dhéanamh ar fhorfheidhmiúchán ar chaighdeán agus ar chóid chleachtais i gclár agus i seirbhísí a soláthraítear do dhaoine faoi mhíchumas agus tuairisciú don Aire air sin
- Teagmháil le comhlachtaí eile, corpraithe agus neamhchorpraithe, atá rannpháirteach i soláthar seirbhísí do dhaoine faoi mhíchumas agus áisiú agus tacaíocht a thabhairt i bhforbairt agus i bhfeidhmiúchán caighdeán cuí do chlár agus do sheirbhísí do dhaoine faoi mhíchumas
- Cóid chleachtais a bhaint amach ar chaighdeán mhaithe agus ardcháilíochta i soláthar chlár agus seirbhísí a sholáthraítear do dhaoine faoi mhíchumas.
- Baint amach caighdeán mhaithe agus ardcháilíochta i soláthar chlár agus seirbhísí do dhaoine faoi mhíchumas a aithint, ag áireamh soláthair ar chóras dámhachtana um chomhionannas míchumais

- Pleananna straitéisacha a ullmhú

Ar fheidhmeanna breise an Údaráis faoi Acht Míchumais 2005 tá:

- Cóid chleachtais a ullmhú maidir le inrochtaine foirgneamh poiblí, seirbhísí, faisnéise agus láithreán oidhreacht agus fostaíochta do dhaoine faoi mhíchumas san earnáil phoiblí ar iarratas ón Aire (Cuid 3)
- Monatóireacht a dhéanamh ar ghéilliúntas do spriocanna reachtúla d'earcaíocht agus d'fhostaíocht daoine faoi mhíchumas san earnáil phoiblí, gníomhaíocht a mholadh nuair nach bhfuil na spriocanna sin á mbaint amach, agus cóid chleachtais a ullmhú nuair a iarrtar sin (Cuid 5)
- Lárionad Sármhaitheasa i nDearadh Uilíoch a bhunú sa chomhshaol tógtha agus sa teicneolaíocht faisnéise a chuirfidh na prionsabail um dhearadh uilíoch atá inrochtain, gur féidir a thuiscint agus a úsáid a mhéid agus is féidir ag daoine faoi mhíchumas:
  - ar an mbealach is neamhspleácháí agus is nádúrtha
  - sa réimse is fairsinge suíomh agus ócáid
  - gan ghá le leasú, oiriúnú, fearas cuidithe nó sainréiteach (Cuid 6)

## Cumhachtaí reachtúla

D'fhonn a fheidhmeanna reachtúla a chomhlánú, tá cumhachtaí áitrithe reachtúla ag an Údarás faoin Acht an Údaráis Náisiúnta Míchumas 1999:

- Tá ceart rochtana ag an Údarás ar eolas (sonraí san áireamh) atá ábhartha dá chuid feidhmeanna agus atá i seilbh comhlachtaí poiblí (Alt 13)
- Tig leis an Údarás eolas a lorg ar aon ní a bhaineann le soláthar chlár nó seirbhísí, do dhaoine faoi mhíchumas, atá á soláthar mar dhualgas reachtúil agus atá á maoiniú go hiomlán nó go páirteach ón gciste poiblí (Alt 14)
- Déanann an tÚdarás moltaí d'athbhreithniú, laghdú nó tarraingt siar airgid a sholáthraíonn an tOireachtas do chlár nó do sheirbhís nuair a meastar dó é a bheith á chur ar fáil ar bhealach neamhleor nó míshásúil nó nach bhfuil sé á chur ar fáil do dhaoine faoi mhíchumas (Alt 15(4))
- Déanann an tÚdarás tuairisciú bliantúil agus tuairiscí eile don Aire maidir lena chuid feidhmeanna (Alt 15)



# Ráiteas ar Fhreagrachtaí na mBall den Údarás

Tá ar an Údarás faoi Alt 17 den Acht Náisiúnta Míchumais 199 ráiteas airgeadais a ullmhú do gach aon bhliain airgeadais ar leith a thugann léargas fírinneach cóir ar stáid ghnóthaí an Údaráis agus ar a ioncam agus caiteachais don tréimhse sin.

Agus na ráitis airgeadais seo á n-ullmhú, tá ar an gComhairle:

- polasaithe oiriúnacha cuntasáochta a roghnú agus a chur i bhfeidhm go comhsheasamhach
- breithiúnais agus meastacháin a dhéanamh atá réasúnta agus ciallmhar
- cloí le Caighdeáin infheidhmithe Cuntasáochta, faoi réir aon difríochtaí ábhartha a nochtar agus a mhínítear sna Ráitis Airgeadais
- na ráitis airgeadais as ullmhú ar bhonn ghnóthais leantaigh mura bhfuil sé míchuí a thoimhdiú go leanfaidh an tÚdarás Náisiúnta Míchumais a bheith ann

Tá freagracht ar an Údarás cuntais chearta cuntasáochta a choimeád, a nochtann staid airgeadais an Údaráis le cruinneas réasúnta ag am ar bith, agus a chinntiú go ngéilleann na ráitis airgeadais don Acht. Tá sé freagrach chomh maith as sócmhainní an Údarás Náisiúnta Míchumais a chosaint agus dá bhrí sin as céimeanna réasúnta a ghlacadh do chosc agus do bhrath calaoise agus neamhrialtachtaí eile.

Thar ceann an Údaráis

Cathaoirleach: An tUasal Peter McKevitt

Stiúrthóir: Siobhan Barron Uasal

22 Deireadh Fómhair 2010

# Ráiteas ar Rialú Inmheánach

## Airgeadais don bhliain dar chríoch

### 3 I Nollaig 2008

Thar ceann Bhord an tÚdarás Náisiúnta Míchumais, admhaím ár bhfreagracht as deimhin a dhéanamh go bhfuil córas éifeachtach rialála airgeadais inmheánaigh á chothú agus á fheidhmiú..

Ní féidir lena leithéid de chóras ach dearbhú réasúnta, nach ionann agus dearbh amach is amach, a thabhairt go bhfuil sóchmhainní cosanta, idirbhearta údaráithe agus taifeadta i gceart, agus go stoptar dearmaid nó mírialtachtaí ábhartha nó go n-aimseofaí iad ar bhealach tráthúil.

Tá céimeanna glactha ag an Údarás le deimhin a dhéanamh de go bhfuil comhshaol cuí rialála ann trí:

- Bunú nósanna foirmeálta imeachta trí fheidhmeanna éagsúla coiste le monatóireacht agus cosaint a dhéanamh ar shóchmhainní na heagraíochta
- Léirmhíniú soiléir agus doiciméadú a dhéanamh ar fhreagrachtaí agus ar chumhachtaí na bainistíochta
- Cultúr láidir cuntasachta a fhorbairt ar gach aon leibhéal ar fud na heagraíochta

Tá nós imeachta bunaithe ag an Údarás chomh maith le rioscaí gnó a aithint agus a luacháil.. Baintear seo amach ar bhealaí éagsúla, ina measc:

- Nádúr, méid agus impleachtaí airgeadais rioscaí don Údarás Náisiúnta Míchumais a aithint
- Measúnú a dhéanamh ar dhóchúlacht na rioscaí a bheith ag tarlú. Tá clár riosca ullmhaithe ag an ÚNM ag cuimsiú rioscaí géilliúntais/cáile, straitéise, oibriúcháin, faisnéise teicneolaíochta agus airgeadais. Chomh maith le sin, tugtar anailís riosca chun críche ag céim na planála tionscadail agus scóipe
- Measúnú ar chumas an Údarás Náisiúnta Míchumais na rioscaí a tharlaíonn a bhainistiú agus a mhaolú
- Oibriú go dlúth leis an Rialtas agus le gníomhaireachtaí agus institiúidí éagsúla le deimhin a dhéanamh de go bhfuil tuiscint shoiléir ann ar

spriocanna an ÚNM agus tacaíocht do straitéisí an Údaráis leis na spriocanna sin a bhaint amach

- Athbhreithnithe rialta a dhéanamh ar phleananna straitéiseacha gearr agus fadtéarmacha agus luacháil ar na rioscaí ar na pleananna sin a thabhairt i bhfeidhm
- Leagan amach spriocanna bliantiúla agus níos faide do na réimsí ar leith dár ngnó agus ina ndiaidh tuairisciú rialta ar na torthaí a bhaintear amach
- Bunú agus forfheidhmiú nósanna imeachta fairsinge caighdeánacha agus foráil faoinar féidir cúnamh airgeadais a thabhairt do thionscadail, ag áireamh forálacha ag éileamh aisíoca mura gcomhlíonann an tionscadal tiomantais a rinne an té a chuir chun cinn é

Tá córas rialaithe inmheánach airgeadais bunaithe ar chreat d'eolas rialta bainistíochta, nósanna imeachta ag áireamh leithscaradh dualgas, agus córas tarmhligin agus cuntasachta. Cuimsíonn sé go háirithe:

- Córas cuimsitheach buiséid le buiséad bliantúil ar a ndéanann an tÚdarás athbhreithniú agus comhaontú
- Athbhreithniú rialta ag an Údarás agus tuarascálacha bliantiúla a léiríonn feidhmíocht airgeadais i bhfrithshuíomh le réamhaisnéisí
- Leagan síos spriocanna le feidhmíocht airgeadais agus eile a thomhas
- Treoirínnte soiléire rialaithe ar shainchaipiteal infheistíochta
- Disciplíní foirmeálta bainistíochta tionscadal

Tá an tSeirbhís Iniúchta Inmheánach, a oibríonn de réir Chreatcód Sárchleachtas, atá leagtha amach sa Chód Cleachtas Athbhreithnithe ar Rialachas na gComhlachtaí Stáit 2009, curtha amach ar chonradh ag an Údarás. Le linn 2009, rinne an Roinn Dlí agus Cirt, Comhionannais agus Athchóirithe Dlí Seirbhís Iniúchta Inmheánach. Tugann an tSeirbhís Inmheánach Iniúcháireachta tuairisc don Choiste Iniúcháireachta go rialta. Sa bhliain reatha, rinne Iniúchadh Inmheánach tuarascála i réimsí TF agus Ceannach le hÍoc. Níor aithníodh aon mhórchéisteanna i gceachtar tuarascáil.

Tá an tÚdarás freagrach as feitheoireacht a dhéanamh ar fhorfheidhmiú moltaí na Seirbhíse Inmheánaí Iniúcháireachta lena dheimhniú go bhfuil nósanna imeachta córa agus éifeachtacha rialaithe airgeadais á bhfeidhmiú

ague déanann feitheoireacht ar an bhfeidhm iniúchóireachta inmheánaí agus pleananna gaolmhara a chuimsíonn aon réimsí nua aitheanta.

Déantar eolasú ar mhonatóireacht agus ar athbhreithniú an Údaráis ar éifeachtacht na gcóras rialaithe inmheánacha airgeadais trí:

- saothar na Seirbhíse Inmheánaí Iniúchóireachta agus cion an Choiste Iniúchóireachta a dhéanann feitheoireacht ar shaothar an Iniúcháir Inmheánaigh agus comhshaol an rialachais chorparáidigh
- na bainisteoirí feidhmiúcháin leis an Údarás Náisiúnta Míchumais ar a bhfuil freagracht as forbairt agus cothabháil an chreata rialaithe airgeadais
- an Coiste Airgeadais a thuairiscíonn in aghaidh na ráithe ar chaiteachas airgeadais agus ceisteanna gaolmhara agus
- na ceisteanna a thógann an tArd-Reachtair Cuntas agus Ciste

Deimhním go ndearna an Chomhairle athbhreithniú foirmeálta ar éifeacht na gcóras rialaithe inmheánaigh airgeadais do 2008.

An tUasal Peter McKeivitt

Cathaoirleach

22 Deireadh Fómhair 2010

# **Tuarascáil an Ard-Reachtair Cuntas agus Ciste le cur i láthair Thithe an Oireachtais**

Tá ráitis airgeadais an Údaráis Náisiúnta Míchumais don bhliain dar críoch 31 Nollaig 2008 iniúchta agam faoi Alt 17 den Acht um Údarás Náisiúnta Míchumais, 1999.

Tá na ráitis airgeadais, a ullmhaíodh faoi na beartais chuntasaíochta arna leagan amach sna ráitis, comhdhéanta den Ráiteas ar Bheartais Chuntasaíochta, an Cuntas Ioncaim agus Caiteachais, an Clár Comhardaithe, an Ráiteas ar Shreabhadh Airgid, Ráiteas Gnóthachan agus Cailteanas Aitheanta Iomlán agus na nótaí gaolmhara.

## **Freagrachtaí Chomhaltaí an Údaráis agus an Ard-Reachtair Cuntas agus Ciste faoi seach**

Tá an tÚdarás freagrach as na ráitis airgeadais a ullmhú de réir an Achta um Údarás Náisiúnta Míchumais, 1999, agus as rialtacht na n-idirbheart a chinntiú. Ullmhaíonn an tÚdarás na ráitis airgeadais de réir Cleachtas Chuntasaíochta a nGlactar Leis go Coitianta in Éirinn. Tá freagrachtaí cuntasaíochta Chomhaltaí an Údaráis leagtha amach sa Ráiteas um Fhreagrachtaí Chomhaltaí an Údaráis.

Is é m'fhreagrachta ná na ráitis airgeadais a iniúchadh de réir cheanglas ábhartha dlí agus rialúcháin agus Caighdeán Idirnáisiúnta maidir le hIniúcháireacht (Ríocht Aontaithe agus Éire).

Tuairiscím mo thuairim maidir le cibé an dtugann na ráitis airgeadais léargas fíorcheart, de réir Cleachtas Chuntasaíochta a nGlactar Leis go Coitianta in Éirinn. Tuairiscím freisin cibé, dar liom, an raibh leabhair chuntais chuí coinnithe. Lena chois sin, deirim cibé an dtugann na ráitis airgeadais leis na leabhair chuntais.

Tuairiscím ar aon chás ábhartha nár feidhmíodh suimeanna airgid chun na gcríoch a bhí beartaithe nó sa chás nach leanann na hidirbhearta do na húdaráis a rialaíonn iad.

Tuairiscím freisin mura bhfuil an fhaisnéis agus na mínithe ar fad faighte agam agus atá riachtanach chun críocha m'iniúchta.

Scrúdaím an Ráiteas maidir le Rialú Inmheánach Airgeadais le féachaint an léirítear ann gur chomhlíon an tÚdarás an Cód Cleachtais maidir le Rialachas Comhlachtaí Stáit agus tuairiscím ar aon chás ábhartha nach ndéanann sé amhlaidh, nó más rud é go bhfuil an ráiteas míthreorach nó nach dtagann sé le faisnéis eile atá ar eolas agam de bharr na ráitis airgeadais a bheith iniúchta agam. Ní cheanglaítear orm a bhreithniú cibé an gclúdaíonn an Ráiteas maidir le Rialú Inmheánach Airgeadais gach priacal agus rialú airgeadais, ná teacht ar thuairim maidir le héifeachtacht na nósanna imeachta maidir le priacail agus rialú.

Léim faisnéis eile atá sa Tuarascáil Bhliantúil, agus breithním cibé an dtagann sé leis na ráitis airgeadais iniúchta. Breithním na himpleachtaí do mo thuarascáil má thagaim ar an eolas faoi aon rud atá, de réir cosúlachta, ina mhíríteas nó ina neamhréireacht ábhartha leis na ráitis airgeadais.

## **An Bunús atá le mo Thuairim ar na Ráitis**

I mbun m'fheidhme mar Ard-Reachtair Cuntas agus Ciste, rinne mé m'iniúchadh ar na ráitis airgeadais de réir Caighdeán Idirnáisiúnta maidir le hIniúcháireacht (Ríocht Aontaithe agus Éire) arna n-eisiúint ag an mBord um Chleachtais Iniúcháireachta agus trí thagairt a dhéanamh do na nithe ar leith is gá a chur san áireamh i ndáil le cúrsaí bainisteoireachta agus oibriúcháin a ghabhann le comhlachtaí Stáit. Déantar scrudú mar chuid den iniúchadh, ar bhonn tástála, ar fhianaise a bhaineann le suimeanna agus rialtacht na n-idirbheart airgeadais a chuirtear san áireamh sna ráitis airgeadais, agus leis na hidirbhearta a fhoilsítear iontu. Chomh maith leis sin, cuimsíonn an t-iniúchadh measúnacht ar na meastacháin agus ar na breitheanna suntasacha a rinneadh agus na ráitis airgeadais á n-ullmhú, agus measúnacht le féachaint an n-oireann na beartais chuntasaíochta don bhail atá ar chúrsaí an Údaráis, ar feidhmíodh na beartais sin ar bhealach leanúnach agus ar foilsíodh iad ar bhealach sásúil.

Phleanáil mé agus rinne mé m'iniúchadh sa chaoi is go bhfaighinn an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach ionas go mbeadh leordhóthain fianaise agam a d'fhágfadh cinnteacht réasúnach ann go bhfuil na ráitis airgeadais saor ó mhíríteas ábhartha, cibé calaois nó neamhrialtacht eile nó earráid is cúis leis sin. I dteacht ar mo thuairim,

rinne mé meastóireacht ar a shásúla is a cuireadh faisnéis i láthair sna ráitis airgeadais san iomlán freisin.

## **Tuairim**

Is é mo thuairim go dtugann na ráitis airgeadais léargas fíorcheart, de réir Cleachtais Chuntasáíochta a nGlactar Leis go Coitianta in Éirinn, ar riocht ghnóthaí an Údaráis ag 31 Nollaig 2009 agus ar a ioncam agus ar a chaiteachas don bhliain dar críoch sin.

Is é mo thuairim go raibh leabhair chuntais chuí coinnithe ag an Údarás. Tá na ráitis airgeadais ag teacht leis na leabhair chuntais.

**Seamus McCarthy**

**Le haghaidh agus thar ceann an Ard-Reachtair Cuntas agus Ciste**

**22 Deireadh Fómhair 2010**

# Ráiteas ar Pholasaithe Cuntasaíochta

## Bonn na Cuntasaíochta

Ullmhaítear na ráitis airgeadais ar an modh fabhraithe cuntasaíochta faoin gcoinbhinsiún stairiúil costais de réir na bprionsabal cuntasaíochta a bhfuil glacadh ginearálta leo, ach mar atá léirithe thíos.

Glactar leis na Caighdeáin Tuarascála a mholann na comhlachtaí aitheanta cuntasóireachta de réir mar a thagann siad i bhfeidhm.

## Ioncam Deontas Oireachtais

Léiríonn ioncam ón bhfoinse seo na fáltais iarbhír airgid sa tréimhse.

## Ioncam eile– An Roinn Oideachais agus Eolaíochta

Déantar cuntas ar aisghabháil ón Roinn Oideachais agus Eolaíochta i leith tuarastal agus aoisliúntas a thit ar an Údarás Náisiúnta Míchumais ar bhonn fabhraithe.

## Sóchmhainní Seasta agus Dímheas

Léirítear sóchmhainní seasta ar a gcéadchostas lúide dímheas.

Gearrtar dímheas ar na rátaí bliantúla seo a leanas:-

Troscán agus Trealamh Oifige	20.00% (Dímheas de réir méid chothroim)
Cruaearraí agus Bogearraí Ríomhaireachta	3.33% (Dímheas de réir méid chothroim)
Áitreabh	2.50% (Bonn Comhardaithe Laghdaithigh)



## **Cuntas Caipitil**

An Cuntas Caipitil an méid ioncain gan amúchadh a leithdháileadh le sóchmhainní seasta a cheannach.

## **Pinsin**

Feidhmíonn an tÚdarás Náisiúnta Míchumais scéim pinsin socharshainithe a mhaoinítear go bliantúil ar bhonn íoc mar a théir ó airgead atá ar fáil aige, airgead arna sholáthar ag an Roinn Dlí agus Cirt Comhionannais agus Athchóirithe Dlí agus rannaíocaíochtaí ón bhfoireann san áireamh.

Léiríonn na costais pinsean sochair tuillte ag fostaithe sa tréimhse agus léirítear sin glan ar rannaíocaíochtaí foirne a choinníonn an tÚdarás Náisiúnta Míchumais. Aithnítear mar ioncam suim ag freagairt don mhuirear pinsin chomh fada is atá sé in-aisghabhála, agus fritháirithe ag deontais a fuarthas i rith na bliana le híocaíochtaí pinsin a íoc.

Léirítear ghnóthachain nó cailteanais ar dhliteanais na scéime sa Ráiteas ar Ghnóthachain agus Chailteanais lomlána agus tá suim ag freagairt dó sin in-aisghabhála ón Roinn Dlí agus Cirt, Comhionannais agus Athchóirithe Dlí.

Léiríonn dliteanais pinsin luach na n-iocaíochtaí pinsean iníoctha sa todhchaí atá tuillte ag an bhfoireann go dtí seo. Léiríonn cistíocht iarchurtha an mhaoin chomhfhreagrach atá le haisghabháil i dtréimhsí sa todhchaí ón Roinn Dlí agus Cirt, Comhionannais agus Athchóirithe Dlí.

**Cuntas Ioncaim Agus Caiteachais Don Bhliain Dar Chríoch 3 I Nollaig 2009**

	<b>Nótaí</b>	<b>2009</b>	<b>2008</b>
<b>Ioncam</b>		€	€
Ioncam Deontais	2(a)	4,115,576	4,791,242
Cistíocht ghlan iarchurtha do Phinsin	10(b)	660,506	528,829
Ioncam Eile	2(b)	140,327	479,631
		4,956,409	5,799,702
Aistriú ó / (go) Cuntas Caipitil	8	110,351	116,741
Ioncam Iomlán		5,066,760	5,916,443
<b>Caiteachas</b>			
Tionscadail agus Obair Coimisiúnaithe	3	422,076	1,200,061
<b>Costais Forbartha, Tacaíochta agus Riaracháin</b>			
Párolla	4	2,530,147	2,808,675
Costais Pinsin	10(c)	1,282,217	1,217,515
Costais Riaracháin	5	751,112	1,037,720
Dímheas	7	112,176	147,571
		4,675,652	5,211,481
Caiteachas Iomlán		5,097,728	6,411,542
<b>Easnamh don bhliain</b>		(30,968)	(495,099)
(Easnamh)/Farasbarr coinnithe ar an I Eanáir		(38,023)	457,076
Easnamh ar an 31 Nollaig		(68,991)	(38,023)
<b>Ráiteas ar Iomlán na nGnóthachan agus na gCailteanas</b>			
Easnamh don bhliain		(30,968)	(495,099)
(Gnóthachan) Achtúireach / Cailteanas ar Dhliteanais Phinsin		1,689,000	(245,000)
Coigeartú ar Chistíocht Iarchurtha Phinsin		(1,689,000)	245,000
<b>Iomlán an Ghnóthachain Aitheanta/ (Cailteanais) don bhliain</b>		(30,968)	(495,099)

Tagrann na torthaí don bhliain d'fheidhmiúcháin leantacha.

Tá an Ráiteas ar Pholasaithe Cuntasafóchta, an Ráiteas ar Shreabhadh Airgid, agus Nótaí 1 go 15 ina gcuid de na Ráitis Airgeadais seo.

Sínithe: Peter McKevitt (Cathaoirleach)

Sínithe: Frank Cuneen ( Ball den Údarás)

Sínithe: Siobhan Barron (Stiúrthóir)

22 Deireadh Fómhair 2010

<b>Clár Comhardaithe mar a bhí ar an 3 I Nollaig 2009</b>			
	<b>Nótaí</b>	<b>2009</b>	<b>2008</b>
		€	€
<b>Sócmhainní Seasta</b>	7	3,205,216	3,315,567
<b>Sócmhainní Reatha</b>			
Féichiúnaithe agus Réamhíocaíochtaí	12	90,424	264,022
Airgead sa Bhanc agus ar Láimh	9(b)	31,065	121,722
		121,489	385,744
<b>Dliteanais Reatha</b>			
Creidiúnaithe agus Fabhruithe	11	190,480	423,767
		190,480	423,767
<b>Sócmhainní Glana Reatha</b>		(68,991)	(38,023)
<b>Sócmhainní Iomlán Lúide Dliteanais Reatha Roimh Phinsin</b>		3,136,225	3,277,544
Sócmhainn Cistíochta larchurtha do Phinsin		(18,500,000)	(16,100,000)
Dliteanais do Phinsin		18,500,000	16,100,000
		3,136,225	3,277,544
<b>Léirithe Ag:</b>			
Cuntas Caipitil	8	3,205,216	3,315,567
Easnamh coinnithe ar an gCuntas Ioncaim agus Caiteachais		(68,991)	(38,023)
		3,136,225	3,277,544
Tá an Ráiteas ar Pholasaithe Cuntasafóichta, an Ráiteas ar Shreabhadh Airgid, agus Nótaí 1 go 15 ina gcuid de na Ráitis Airgeadais seo. Sínithe: Peter McKevitt (Cathaoirleach) Sínithe: Frank Cuneen ( Ball den Údarás) Sínithe: Siobhan Barron (Stiúrthóir) 22 Deireadh Fómhair 2010			

## Ráiteas ar an Sreabhadh Airgid don bhliain dar chríoch 31 Nollaig 2009

	Nótaí	2009	2008
		€	€
Sreabhadh Airgid Eis- Sreabhadh ó Ghníomhaíochtaí Oibriúcháin	9a	(88,960)	(342,449)
<b>Torthaí Ar Infheistíochtaí Agus Ar Sheirbhísiú Airgeadais</b>			
Ús faighte		128	3,003
Torthaí Glan Ar Infheistíochtaí Agus Ar Sheirbhísiú Airgeadais		128	3,003
<b>Gníomhaíochtaí Infheistíochta</b>			
Ceannach sóchmhainní seasta		(1,825)	(30,830)
Diúscairt shóchmhainní seasta		0	0
Eis-sreabhadh glan airgid ó ghníomhaíochtaí infheistíochta		(1,825)	(30,830)
Laghdú ar Airgead sa Bhanc agus ar láimh		(90,657)	(370,276)
Tá an Ráiteas ar Pholasaithe Cuntasafóchta, an Ráiteas ar Shreabhadh Airgid, agus Nótaí 1 go 15 ina gcuid de na Ráitis Airgeadais seo. Sínithe: Peter McKevitt (Cathaoirleach) Sínithe: Frank Cuneen ( Ball den Údarás) Sínithe: Siobhan Barron (Stiúrthóir) 22 Deireadh Fómhair 2010			

## Nótaí ar na Ráitis Airgeadais don bhliain dar chríoch 31ú Nollaig 2009

**1. These Financial Statements cover the year ended 31st December 2009**

<b>1. Clúdaíonn na Ráitis Airgeadais seo an bhliain dar chríoch 31ú Nollaig 2009</b>	<b>2009</b>	<b>2008</b>
<b>2. Ioncam</b>	€	€
<b>2 (a) Ioncam Deontais</b>	4,362,964	4,791,242
An méid a íoc an Roinn Dlí agus Cirt, Comhionannais agus Athchóirithe Dlí thar ceann ÚNM	(207,388)	0
An méid a íoc ÚNM don Roinn Dlí agus Cirt, Comhionannais agus Athchóirithe Dlí (A i A)	4,155,576	4,791,242
<b>2 (b) Ioncam Eile</b>	71,570	391,455
An Roinn Oideachais agus Eolaíochta (An tSeirbhís Náisiúnta Síceolaíochta Oideachais)	14,860	2,525
Tionscadal TSME Cistithe ag an AE	128	3,003
Ús Bainc	9,133	10,786
Fáltais SSGT	41,921	71,552
Cíos agus Seirbhísí	2,715	310
Éagsúil	140,327	479,631
<b>3. Tionscadail Agus Obair Coimisiúnaithe</b>	<b>2009</b>	<b>2008</b>
	€	€
Ábhair Nua - Leabharlann	42,115	32,468
Scéim le Taighde a chur chun cinn	19,141	47,704
Tógáil do gach aon duine	28,535	55,868
Taighde sna seirbhísí sláinte do mhná faoi mhíchumais atá ag iompar clainne	39,983	0
Comhdháil um Thaighde Míchumais	23,874	62,012
Scéim Dámhachtana um Sármhaitheas trí Inrochtaineacht	10,319	162,822
Taighde re maoiniú don PWD	24,236	0
Dúshlán 24 uair	20,892	0
Táscairí NDS um Módúil Suirbhéireachta	19,773	0
Plean Straitéiseach	16,085	0
Treoirínte d'Oibrítitheoirí Iompair Mhara	15,366	0
Forbairt Curaclaim	14,580	10,000
Leabhar míchumais	14,580	0
Maireachtáil sa phobal	12,017	10,004
Dearadh Ar Shuíomh Gréasáin CEUD	9,401	19,479
Dearadh Uilíoch Uirbeach	9,875	2,057
Treoirínte um Choinneáil Postanna	8,103	9,003
Seimineár Tógáil do gach aon duine	7,945	0
Ábhair Faisnéise, Cuid V den Acht	6,777	15,126

## Nótaí ar na Ráitis Airgeadais don bhliain dar chríoch 31ú Nollaig 2009

Míchumais		
Ceardlann Cárta Cliste	290	10,803
Léiriú ar dhaoine faoi mhíchumas sna meáin	6,549	15,901
Drochíde tionscadal	35,074	476
Foilsíú ar Threoirlínte Sláinte agus Sábháilteachta d'Egress	5,980	3,561
Sicíatracht Chultúrtha RPS	6,250	0
Athbhreithniú litríochta ar Mhná agus Míchumas	5,237	0
Tuarascáil Bhliantúil ÚNM	5,120	32,156
Costais ÚNM ar Thomhas Sláinte agus Míchumais san Eoraip EDS	5,041	2,624
Comhdháil ar Inniúlacht Meabhrach	4,987	0
Athbhreithniú ar Rialacháin Inmheánacha Airgeadais	4,739	0
Comhdháil d'Oifigigh Rochtana	3,875	0
Tacaíochtaí Oifigeach Rochtana	401	7,411
Monatóireacht ar Fheidhmiú na gCód Cleachtas	1,393	0
Comhdháil Fhaireachlann na hEorpa	1,344	46,658
Taighde ar Eitic Thaighde	1,474	5,410
Seimineár Fála ICT	1,094	0
Tithíocht Inoiriúnaithe Saoil	833	0
Tiontú Ar Shuíomh Gréasáin HTML	798	1,445
Comhdháil An Lárionad Foirfeachta i nDearadh Uilíoch	619	18,102
Comhdháil Seimineár NA	287	5,564
Inlíon ETA	474	0
An Coiste Comhairle Meabhairshláinte	413	1,574
Seoladh Foilseachán Chomhairle na hEorpa	365	0
Ríomhfhoghlaim	348	0
Dúshlán a thabhairt do Dhearcadh ar Fheachtas Fógraíochta Sláinte Mheabhrach	(22)	310,134
Suíomh Gréasáin Easnamh Citrix	0	93,611
Taiscéalú ar Fhostaíocht Daoine faoi Míchumas	0	37,475
Luacháil ar an bhFeachtas Sláinte Mheabhrach	0	31,097
Athbhreithniú Leabharlainne	0	26,500
Úsáideoir ar Shuíomh Gréasáin ICT CEUD	0	26,325
Cód Cleachtais ar Inrochtaineacht ar Láithreáin Oidhreachta	0	14,116
Poiblíú Tuarascála ar Chuid V	0	12,417

## Nótaí ar na Ráitis Airgeadais don bhliain dar chríoch 31ú Nollaig 2009

Comhdháil 3%.	0	11,797	
Láithreacha Oidhreachta Idirnáisiúnta	0	11,478	
Creat Monatóireachta	0	9,960	
Athchló ar Fhoilseacháin Inrochtaineachta	0	8,785	
Dearadh Lógó agus Forbairt CEUD	0	7,865	
Faisnéisiú Bricfeasta Comreg	0	4,938	
Suirbhéireacht ar Dhearcadh an Phobail ar Mhíchumas	0	4,304	
Tiomantas don Sármhaitheas	0	3,430	
Faisnéisiú Eorpach agus Oireachtais	0	3,120	
Clár tacaíochta do mhaireachtáil neamhspleách	0	2,771	
Scoláireachtaí	0	2,500	
Taighde ar Leanáí faoi Mhíchumas	0	871	
Nuachtlitir na gCaighdeán	0	90	
Costais bunaithe Lárionad Sármhaitheasa i nDearadh Uilíoch	0	(80)	
Nuashonrú ar Threoirlínte Inrochtaineachta T.F.ÚNM	0	(1,670)	
BNA Scoláireachtaí	(14,484)	0	
	422,076	1,200,061	
<b>4. Costais Phárolla</b>	<b>2009</b>	<b>2008</b>	
	€	€	
Pá Foirne ÚNM	2,445,132	2,219,638	
Foireann Ghníomhaireachta	54,695	357,922	
Pá Foirne na Seirbhíse Náisiúnta Síceolaíochta Oideachais	30,320	231,115	
	2,530,147	2,808,675	
<p>37.8 an melíon a bhí fostaithe ag an Údarás i rith na bliana (2008:43) Luach Saothair an Stiúrthóra Íocadh tuarastal an Stiúrthóir i 2009 de €97,559 (2008: €95,182) maidir leis an bPríomh-Oifigeach Státseirbhís Scála. Ní dhearnadh aon íocaíocht eile i rith na bliana ar an Stiúrthóir i nádúr na pá. Is é an Stiúrthóir ina bhall de scéim sochair sainmhínithe neamh-mhaoinithe san earnáil phoiblí agus nach bhfuil a cuid teidlíochtaí níos faide ná na teidlíochtaí caighdeánacha ar fáil faoin scéim den sórt sin.</p>			
<b>5. Costais Riaracháin</b>	<b>Nótaí</b>	<b>2009</b>	<b>2008</b>
		€	€
Taisteal		32,140	74,088
Traenáil		39,511	55,576
Táillí Comhdhála/ Seimineár		6,576	13,773
Earcaíocht		6,756	53,937
Táillí agus Costais an Údaráis	6	55,056	98,275
Táille Iniúchóireachta		23,000	23,000

## Nótaí ar na Ráitis Airgeadais don bhliain dar chríoch 31 ú Nollaig 2009

Ús /Táillí Bainc		595	1,513
Ceaintín/béilí		103,201	102,433
Glanadh / tíos		59,701	63,626
Bogearraí ríomhaireachta Neamhchaipitil		23,036	4,732
Soláthairtí Ríomhaireachta		249	2,337
Táillí Comhairliúcháin		2,794	3,268
Teachtairí		4,975	6,081
Gás / leictreachas		37,595	49,130
Sláinte agus sábháilteacht.		3,002	6,290
Árachas		19,982	29,242
Ús ar Íocaíocht Dhéanach		280	0
Táillí Dí		10,318	50,252
Cothabháil		65,923	89,309
Troscán / Trealamh Oifige Neamhchaipitil		1,794	5,793
Soláthairtí Oifige		10,965	23,150
Postas agus Teileafóin		53,965	54,377
Clódóireacht / Fótachóipeáil		21,228	44,342
Bainistíocht Chló		18,729	23,580
Caidreamh Poiblí		41,657	50,907
Foilseacháin / tréimhseacháin		5,039	14,603
Rátaí		71,899	69,604
Uiríolla		219	121
Slándáil		15,089	5,732
Sintiúis/Bronntanais		12,092	10,651
Éagsúil		(4,133)	5,320
Cothabháil Teileafóin		7,879	2,611
Aistriúcháin / Ateangairí		0	67
		751,112	1,037,720

### 6. Táillí Agus Costais An Údaráis

Íocadh € 43,896 (€85,499 in 2008) i leith Táillí an Údaráis.

Comhalta an Údarás	Táillí	Costais a íocadh leis nó thar ceann	
	€	€	€
An Dr. Angela Kerins (Cathaoirleach)	5,862.50		
An tUasal Jack Callanan	3,908.32	1,957.36	
Maria Cronin Uasal	3,908.32		
An tUasal John Dolan	3,908.32		
Noreen Gildea Uasal	3,908.32	2,588.93	
An tUasal David Joyce	3,908.32		
An tUasal Gene Lambert	€3,908.32	€2,895.18	



<b>Nótaí ar na Ráitis Airgeadais don bhliain dar chríoch 31 ú Nollaig 2009</b>				
An tUasal Christy Lynch	€3,908.32		€50.04	
Lottie Mc Clure Uasal (d'éirigh as Meitheamh 2009)	€2,858.32			
Betty O'Leary Uasal	€3,908.32			
An tUasal David Staveley Cathaoirleach an Choiste Iniúchta	€3,908.32			
	€43,895.70		€7,491.51	€51,387.21
ÁSPC Fhostóirí ar Údarás				€4,333.53
Costais Eile agus aisíocaíochtaí				(€664.74)
				€55,056.00
<b>7. Sócmhainní Seasta</b>	<b>Bogearraí agus Cruaearraí Ríomh- aireachta</b>	<b>Troscán agus Trealamh Oifige</b>	<b>Áitribh</b>	<b>Iomlán</b>
Costas nó Luacháil				
Iarmhéid ar an 1 Eanáir 2009	388,234	474,003	3,941,086	4,803,323
Breiseanna ar chostas	1,825	0	0	1,825
Iarmhéid ar an 31 Nollaig 2009	0	(162,782)	0	(162,782)
Dímheas Carntha	390,059	311,221	3,941,086	4,642,366
<b>Iarmhéid ar an 1 Eanáir 2009</b>				
Gearrtha i rith na bliana	383,821	416,247	687,688	1,487,756
Iarmhéid ar an 31 Nollaig 2009	3,950	26,891	81,335	112,176
Luach glan leabhar - 31 Nollaig 2009	0	(162,782)	0	(162,782)
Luach glan leabhar - 31 Nollaig 2009	387,771	280,356	769,023	1,437,150
Iarmhéid ar an 1 Eanáir 2009	2,288	30,865	3,172,063	3,205,216
	4,413	57,756	3,253,398	3,315,567

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<b>8. Cuntas Caipitil</b>	<b>Nótaí</b>	<b>2009</b>	<b>2008</b>
		€	€
larmhéid ar an 1 Eanáir		3,315,567	3,432,308
Aistriú (g) o / óCuntas Ioncaim agus Caiteachais			
Ioncam caite ar cheannach sóchmhainní seasta	7	1,825	30,830
Amúchta i rith na bliana ag teacht le dímheas sóchmhainne	7	(112,176)	(147,571)
Scaoileadh ar Dhiúscairt Shócmhainní Seasta	7	0	0
		(110,351)	(116,741)
larmhéid ar an 31 Nollaig		3,205,216	3,315,567
<b>9. Imréiteach ar Shreabhadh Airgid</b>			
<b>9 (A) Imréiteach ar easnamh / don bhliainle hairgead ó ghníomhaíochtaí feidhmiúcháin</b>		<b>2009</b>	<b>2008</b>
		€	€
Easnamh don tréimhse			
Coigeartú do mhíreanna neamhfheidhmiúcháin		(30,968)	(495,099)
Ús Isteach			
Gluaiseacht ar an gCuntas Caipitil		(128)	(3,003)
Coigeartú do mhíreanna neamhairgid		(110,351)	(116,741)
Dímheas		112,176	147,571
Athrú Féichiúnaithe		173,598	(46,635)
Athrú Creidmheasóirí		(233,287)	171,458
Airgead ó Ghníomhaíochtaí Feidhmiúcháin		(88,960)	(342,449)
<b>9(B) Imréiteach ar shreabhadh airgid go gluaiseacht i gcistíocht ghlan</b>		<b>2009</b>	<b>2008</b>
		€	€
Glanchistí amhail an 31 Nollaig 2008		121,722	491,998
Laghdú in Airgead Tirim		(90,657)	(370,276)
Glanchistí amhail an 31 Nollaig 2009		31,065	121,722
<b>10. Aoisliúntas</b>			
Faoi Acht Údarás Náisiúnta Míchumais 1999, déanfaidh an tÚdarás, le faomhadh an Aire Dlí agus Cirt Comhionannais agus Athchóirithe Dlí agus le toiliú an Aire Airgeadais, scéim nó scéimeanna chun sochair aoisliúntais a dheonadh. do nó i leith ball den bhfoireann, ag áireamh Stiúrthóir an Údaráis.			

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Tá Scéim Eiseamlárach dréachtaithe agus ar feitheamh le faomhadh ón Roinn Dlí agus Cirt, Comhionannais agus Athchóirithe Dlí agus an Roinn Airgeadais.

Feidhmíonn an Údarás Náisiúnta Míchumais scéimeanna sainithe neamhchistithe sochair aoisliúntais don bhfoireann.

I láthair na huairé faigheann baill foirne a bhí fostaithe roimhe seo ag an mBord Náisiúnta Athshlánúcháin (BNA) a théann ar scor sochair aoisliúntais faoi théarmaí na Scéime Aoisliúntais Rialtais Áitiúil. Faigheann baill fhoirne a d'fhostaigh an ÚNM tar éis a bhunaithe agus a théann ar scor sochair ag teacht lé téarmaí Scéime Aoisliúntais Na nGníomhaireachtaí Ainmnithe Sláinte.

### (a) Scéim Pinsin

Tá na torthaí atá leagtha amach thíos bunaithe ar luacháil achtúireach ar na dliteanais i leith foirne ar seirbhís, ar scor agus éagtha an ÚNM mar a bhí ar an 31 Nollaig 2008. Rinne achtúire cáilithe neamhspleách an luacháil seo chun críche an chaighdeáin chuntasafóichta, Caighdeán Uimh. 17 um Thuairisciú Airgeadais - Sochair Scoir (CTA 17). Rinneadh an luacháil seo ag úsáid an mhodh um aonad teilgthe. Mar a leanas a bhí na toimhdeana airgeadais a úsáideadh le dliteanais na scéime a ríomh:

	2009	2008	2007	2006	2005
Ráta Lascaine	5.5%	5.5%	5.5%	5.5%	5.5%
Toimhde ar mhéadú tuarastail	4%	4%	4%	4%	4%
Toimhde ar mhéadú pinsin	4%	4%	4%	4%	4%
Boilsciú ar Phraghsanna	2%	2%	2%	2%	2%

De bhrí go bhfuil scéimeanna an ÚNM neamhchistithe, níl aon sóchmhainní ann i leith dliteanas fabhráithe pinsin fhoirne an ÚNM.

### (b) Cistíocht ghlan iarchurtha do Phinsin sa Bhliain

	2009	2008
	€	€
Cistíocht in-aisghabhála i leith costas pinsin na bliana reatha	1,480,000	1,380,000
Deontas Stáit a caitheadh ar phinsiinéirí a íoc	(819,494)	(851,171)
	660,506	528,829

### (c) Anailís ar an méid a cuireadh i leith brabúis oibriúcháin faoi CTA 17

Costas Seirbhíse Reatha	580,000	560,000
Ús ar dhliteanais scéime pinsin	900,000	820,000
Rannaíocht na bhFostaithe	(197,783)	(162,485)
<b>(c) Anailís ar an méid a cuireadh i leith</b>	-	-

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<b>brabúis oibriúcháin faoi CTA 17</b>		
	1,282,217	1,217,515

### (d) Sócmhainn Chistíochta Iarchurtha do Phinsin

Aithníonn an Údarás Náisiúnta Míchumais na suimeanna seo mar shócmhainn ag freagairt don dliteanas neamhchistithe iarchurtha do phinsin ar bhonn an tacair de thoimhdí ar a ndéantar cur síos thuas agus ar theagmhais áirithe san am atá thart. Coimsíonn na teagmhais seo an bonn reachtúil do bhunú na scéime aoisliúntais, an polasaí agus an cleachtas atá ann faoi láthair maidir le cistiú pinsean seirbhíse poiblí ag áireamh rannaíocaíochtaí ag fostuithe agus próiseas na meastachán bliantiúla. Cé nach ann do chomhaontú foirmeálta maidir leis na sainsuimeanna seo leis an Roinn Dlí agus Cirt, Comhionannais agus Athchóirithe Dlí, tá an tÚdarás Náisiúnta Míchumais gan aon fhianaise ná leanfar air sholáthar suimeanna dá leithéid sin ag teacht leis an gcleachtas reatha. Tháinig an tsócmhainn chistíochta iarchurtha do phinsin mar a bhí ar an 31 Nollaig 2008 go €16.1 milliún geall leis (2007: €15 milliún).

<b>(e) Gluaiseacht ar an easnamh i rith na bliana</b>	<b>2009</b>	<b>2008</b>
	€	€
Dlíteanas na Scéime ar an 1 Eanáir	16,100,000	15,000,000
Costas Seirbhíse Reatha	580,000	820,000
Ús ar dhliteanais na scéime	900,000	560,000
Sochair iníoctha	(769,000)	(525,000)
Cailteanas achtúireach aitheanta in RGCA	1,689,000	245,000
Dlíteanas Pinsin	18,500,000	16,100,000

### (e) Gluaiseacht ar an easnamh i rith na bliana

#### Stair thaithí gnóthachana agus cailteanais

<b>Taithí (gnóthachain) / cailteanais ag éirí ar dhliteanais na scéime</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
suim	(300,000)	245,000	(712,000)	344,000
céatadán de luach reatha dhliteanas na scéime	(2.0%)	1.5%	(5%)	2%

Ionann an (gnóthachan) / cailteanas achtúireach ó 2004 i leith a aithnítear in RGCA agus €2,240,000

<b>II. Creidiúnaithe Agus Fabhruithe</b>	<b>2009</b>	<b>2008</b>
	€	€
Párolla / Creidmheaóirí Éagsúla	72,283	105,388

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Creidmheasóirí a bhaineann le BNA	0	14,484
Fabhruithe	118,197	285,999
Ioncam Iarchurtha TSME	0	17,896
Iomlán na gCreidmheasóirí	190,480	423,767
<b>12. Féichiúnaithe Agus Réamhíocaíochtaí</b>		
	0	86,316
An Roinn Oideachais agus Eolaíochta	41,921	118,572
Cíos agus Seirbhísí Roinn Sláinte agus Leanaí / FÁS	0	3,036
Féichiúnaí TSME	3,885	5,479
Féichiúnaithe Éagsúla ÚNM	44,618	50,619
Réamhíocaíochtaí	90,424	264,022
<b>13. Dlíteanais Theagmhasacha</b>		
Ní ann d'aon dhlíteanais theagmhasacha ar an 31 Nollaig 2009.		
<b>14. Ceanglais Chaipitil</b>		
Ní raibh aon cheanglas caipitil gan chomhlánú ag an Údarás ar an 31 Nollaig 2009.		
<b>15. Faomhadh Na Ráiteas Airgeadais</b>		
Thug an tÚdarás faomhadh do na Ráitis Airgeadais ar 22 Deireadh Fómhair 2010		