An Bord Míochaine agus Déidliachta larchéime

The Postgraduate Medical and Dental Board

ACCOUNTS 1998
An Bord Míochaine agus Déidiliachta larchéime

The Postgraduate Medical and Dental Board

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Dublin 2
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ACCOUNTS 1998

(Laid before each House of the Oireachtas in accordance with Section 21 of the Medical Practitioners Act, 1978)

To be purchased from the Government Publications Sales Office, Molesworth Street, Dublin 2.

Price: £1.
The Postgraduate Medical and Dental Board

Accounts and Audit

The audited accounts for the Postgraduate Medical and Dental Board in respect of 1998 are set out on pages 10 to 14.

Functions

The Medical Practitioners Act, 1978 provided for the establishment of a body known as the Postgraduate Medical and Dental Board with the following functions:

(a) promote the development of postgraduate medical and dental education and training and to co-ordinate such developments;

(b) advise the Minister for Health on all matters, including financial matters, relating to the development and co-ordination of postgraduate medical and dental education and training;

(c) provide career guidance for registered medical practitioners and registered dentists.

Membership:

During 1998 the membership of the Board was as follows:

Dr. J. Barry, Baggot Street Hospital, 18 Upper Baggot Street, Dublin 4
Dr. N. Brennan, Mercy Hospital, Grenville Place, Cork
Dr. G. Burke, Department of Medicine, Regional Hospital, Dooradoyle, Limerick
Dr. J. Buttimer, Project Director, National Breast Screening Programme, Corrigan House, Fenian Street, Dublin 2
Mr. P. Connellan, 188 Rathgar Road, Dublin 6
Dr. J. Daly, St. Canice's Hospital, Kilkenny
Dr. M. Darling, Rotunda Hospital, Dublin 1
Ms. J. Doran, 4 Arkendale Road, Glenageary, Co. Dublin
Dr. R. Doyle, St. Helen's, Meath Road, Bray, Co. Wicklow
Professor J. Feely, Department of Pharmacology and Therapeutics, Trinity College, Dublin 2
Ms. M. Flynn, Main Library, University College Dublin, Belfield, Dublin 4
Professor M. Fitzgerald, St. Vincent's Hospital, Elm Park, Dublin 4
Mr. T. Holland, Dental School and Hospital, Wilton, Cork
Dr. R. Hone, Mater Hospital, Eccles Street, Dublin 7
Professor B. G. Loftus, University College Hospital, Galway (Chairman)
Dr. C. S. Macnamara, Chatsfort, Newtown, Waterford
Ms. E. McGovern, Blackrock Clinic, Rock Road, Blackrock, Co. Dublin
Dr. D. O'Halpin, The Children's Hospital, Temple Street, Dublin 1
Mr. D. O'Shea, Chief Executive Officer, North-Eastern Health Board, Kells, Co. Meath

- 1 -
Dr. D. Osthoff, 3 Sruthán Chláir, Oughterard, Co. Galway
Professor F. Shanahan, Cork University Hospital, Wilton, Cork
Professor D. Shanley, Dublin Dental School and Hospital, Lincoln Place, Dublin 2 (Vice-Chairman)
Dr. A. Synnott, Beaumont Hospital, Beaumont Road, Dublin 9
Mr. G. Watson, Waterford Regional Hospital, Dunmore Road, Waterford
Dr. M. Wrigley, Department of Psychiatry of Old Age, 61 Eccles Street, Dublin 7

Staffing

Chief Officer: Mr. J. Gloster.
Administrative Staff: Mr. J. Cosgrave and Mrs. A. Ó Cuinneagáin.
Executive Staff: Miss A. Linnane.

Co-ordinators of Postgraduate Medical Education

The Board employs part-time Co-ordinators of Postgraduate Medical Education. Their general duties are to co-ordinate and encourage the development of postgraduate education both at the level of programmed training and continuing education, to stimulate learning by all trainees and to co-operate with the Board, the professional training bodies and teaching hospitals in the promotion of postgraduate education. There were ten posts of Co-ordinator (4 in the Eastern Region and 1 each in the Mid-Western, North-Eastern, North-Western, South-Eastern, Southern and Western Regions) during 1998 and following are the names of those who held the posts that year:

Dr. J. Cooney, University College, Cork.
Mr. P. V. Delaney, Regional Hospital, Dooradoyle, Limerick.
Dr. M. Lawler, St. Conal's Hospital, Letterkenny. *
Dr. L. McEntee, Pinebrook Surgery, Trim, Co. Meath
Dr. W. McNicholas, St. Vincent's Hospital, Elm Park, Dublin (from 1 September, 1998)
Dr. D. P. O'Donoghue, St. Vincent's Hospital, Elm Park, Dublin (until 31 August, 1998)
Dr. D. O'Neill, The William Stokes Postgraduate Centre, St. James's Hospital, Dublin
Professor D. Powell, Mater Hospital, Dublin.
Mr. D. Rawluk, Beaumont Hospital, Dublin.
Dr. J. Smith, General Hospital, Sligo*
Dr. F. Stevens, University College Hospital, Galway.
Dr. R. Tait, Ardkeen Regional Hospital, Waterford.

*The post in the North-West is filled on a job-sharing basis.

Course Organisers, Regional Dental Committees.

Each of the Board’s Regional Dental Committees employs a part-time Course Organiser whose general duties are to promote and encourage continuing dental education at individual, group and regional level, to liaise with all groups interested in such education, to make recommendations to the regional committee on local needs, to provide continuing dental education as appropriate and to be involved in the assessment of the relevance and effectiveness of different courses and activities organised within the functional area of the
regional committee. There were six posts of Course Organiser (one each in the Midlands, North-East, North-West, South-East, South/Mid-West and in the West) during 1998 and following are the names of those who held the posts that year:-

L. Buckley, Dental School and Hospital, Wilton, Cork.
W. Cosgrave, 7 Cannon Row, Navan, Co. Meath.
N. Farvardin, Lynn, Mullingar, Co. Westmeath
B. Flanagan, Wine Street, Sligo.
D. Tully, St. Andrew's Terrace, Newtown, Waterford.
M. Walshe, Dental Dept., County Hospital, Roscommon.

National Directorate, General Practitioner Continuing Education Programmes

During 1998 the Board funded the appointments under the auspices of the Irish College of General Practitioners of Dr. H. Finnegan, Ballinasloe (from 1 October) and Dr. R. Doyle, Bray as National Director and Assistant National Director of Continuing Education Schemes respectively. Their role was to co-ordinate and encourage the development of the activities of the Tutors of those schemes and to establish and maintain a bank of educational resources for use by small groups.

Tutors, General Practitioner Continuing Education Programmes

Each of the General Practitioner Continuing Education Programmes funded by the Board employs a part-time Tutor. The general duties of the Tutors are to promote, encourage and co-ordinate continuing education for the general practitioners in their areas both at an individual level and principally by promoting and encouraging the formation of small groups which should meet regularly in an informal atmosphere with the emphasis being on participation and discussion rather than didactic teaching. The Tutors provide guidance and resources for such small groups, seek to co-ordinate and integrate their programmes with other continuing medical education activities and seek to ensure that the principles of assessing needs, defining objectives, active problem-based learning and performance review apply. There were twenty-nine posts of Tutor during 1998 and following are the names of those who held the posts that year:-

Dr. H. Casey, Mallow, Co Cork.
Dr. M.J. Cooke, Glenties, Co. Donegal (from 1 April, 1998)
Dr. J. Delap, Coolock, Dublin.
Dr. P. Doherty, Monaghan (until 31 August, 1998)
Dr. C. Donovan, Cork City (until 31 August, 1998)
Dr. R. Doyle, Bray.
Dr. I. Duffy, Monaghan (from 1 September, 1998)
Dr. P. Durcan, Ballina, Co. Mayo.
Dr. T. English, Cork City.
Dr. M. Favier, Cork City (from 1 September, 1998)
Dr. H. Finnegan, Ballinasloe, Co. Galway, (until 30 September, 1998)
Dr. T. Foley, Leighlinbridge, Co. Carlow
Dr. M. Griffin, Limerick.
Dr. F. Hayes, Sligo.
Dr. M. Houston, Ashbourne, Co. Meath (from 1 April, 1998)
Dr. P. Lacey, Dun Laoghaire.
Dr. M. Lane, Bandon, Co. Cork.
Dr. D. Larkin, Galway.
Dr. T. Lynch, Moyne, Co. Longford (from 1 September, 1998)
Dr. B. Mahon, Delvin, Co. Westmeath (until 31 August, 1998)
Dr. D. Mahony, Dungarvan, Co. Waterford.
Dr. M. McCarthy, Sandy Cove, Co. Dublin
Dr. M. McEvoy, Dublin (from 1 September, 1998)
Dr. P. McGrath, Scholarstown Road, Dublin 16.
Dr. C. McNicholas, Dublin,
Dr. P. Moran, Celbridge, Co. Kildare
Dr. T. Murray, Goatstown, Dublin 14.
Dr. D. O'Cuill, Dundalk (until 31 January, 1998)
Dr. N. O'Farrell, Glasnevin, Dublin (until 31 August, 1998)
Dr. B. Rochford, Clonmel, Co. Tipperary.
Dr. M. Sheehan, Clonaslee, Co. Laois.
Dr. G. Stack, Killarney.
Dr. M. Walsh, New Ross, Co. Wexford.
Dr. G. Wheeler, Ennistymon, Co. Clare.

Outline of Board's Activities

The main activities undertaken under the aegis of the Board in 1998 could be summarised as follows:

- continued to develop the Board's career guidance programme for young doctors,
- organised Medical Careers Fairs in Cork, Dublin and Galway for interns and first year house officers and to which medical students were also admitted; these fairs attracted overall attendances of about 175,
- agreed to make career guidance material more readily available and accessible by placing it on a website to be developed by the Board,
- continued to fund, in partnership with the relevant health boards, regional dental committees in the Midlands, North-East, North-West, South/Mid-West, South-East and in the West; the main function of these regional committees is to promote continuing dental education within their respective areas,
- funded the establishment of a new regional dental committee in the functional area of the Eastern Health Board,
- commenced consultations with the dental profession with a view to gaining agreement on the introduction of a Continuing Dental Education accreditation system,
- established Steering Sub-Committee to prepare for the introduction of vocational training in dentistry, with the first intake of trainees to take place on 1 September, 1999,
- the Board is one of the member agencies on the Forum on Medical Manpower,
- conducted a census of NCHD staffing as at 1 October, 1998,
adopted and circulated widely sets of principles which should (i) underpin the organisation and delivery of postgraduate medical and dental education; and (ii) hospital medical staffing structures

held discussions with representatives of the Department of Health and Children, and the RCPI on various topics related to medical manpower and postgraduate training.

following consultation with the Irish Medical Organisation advertised inviting proposals for the provision of residential communications skills workshops for NCHDs,

administered a new scheme whereby NCHDs are reimbursed the fees paid by them in respect of specified postgraduate examinations and courses,

provided an administrative service for the Irish Psychiatric Training Committee and provided funds to that Committee to enable it to administer its national higher training scheme,

funded the development of restructured higher specialist training schemes in medicine and surgery,

asked the Faculty of Pathology to prepare and submit a national plan for the development of training in pathology specialties,

sought funding for the development of specialist training in occupational medicine,

had contacts with the Health Sciences Libraries Group with a view to the production of an updated Guide to the Major Irish Medical and Dental Library Resources,

noted again the increased costs being incurred by Irish training bodies arising from a greater involvement in UEMS Specialist Sections and European Boards and sought additional funding from the Department of Health to enable the Board to increase its contribution towards the costs involved,

continued to fund twenty-nine general practitioner continuing education programmes/schemes (GPCME schemes) - based in Bray, Carlow/Kilkenny, Cavan/Monaghan, Clare, Cork (East/North, West, Cork City (2 schemes)), Donegal, Dublin (ICGP Faculty areas: Corrigan, Dublin South-West, Dun Laoghaire, Merrion, North Dublin, West Dublin/Kildare, William Stokes/ Mount Carmel (2 schemes)), East Midlands, Galway, Kerry, Laois/Offaly, Limerick, Louth/Meath, Mayo, Sligo/Leitrim, Tipperary, Waterford, West Midlands and Wexford/Avoca,

continued to fund the appointments of a National Director and of an Assistant National Director of continuing education schemes, under the auspices of the Irish College of General Practitioners, to co-ordinate and encourage the development of the activities of the Tutors of such schemes, and to establish and maintain a bank of educational resources for use by small groups,

sought funding from the Department of Health to enable a 30th tutor to be appointed,

facilitated and participated in the strategic management of the ICGP’s General Practice Postgraduate Resource Centre and helped to fund that Centre,
the Board's Chief Officer is a member of the Steering Committees of the Eastern Regional, Midland, Mid-Western, North-Eastern and South Eastern Training Programmes in General Practice,

provided financial assistance towards the ongoing costs of the Royal College of Surgeons in Ireland Vocational Training Scheme for General Practice,

conducted, in association with the ICGP, a national matching scheme for the July, 1998 trainee intake to the Vocational Training Programmes in General Practice. The matching scheme was operated by the Board on behalf of the ten Vocational Training Programmes and the National Association of Programme Directors,

sought funding to enable it to appoint an additional Co-ordinator of Postgraduate Medical Education in the Dublin area,

continued contacts with the Department of Health on the feasibility of introducing a National Matching Scheme for NCHD appointments,

provided £5,000 as a contribution to the Royal College of Surgeons in Ireland (RCSI) to help defray some of the costs incurred by the RCSI in organising a management course for senior registrars,

provided financial assistance to the RCSI to help in the funding of the Diploma Course in Management for Medical Doctors which is organised under the aegis of the RCSI and the Institute of Public Administration,

provided financial support to the UCD-based Diploma Course in Healthcare Risk Management,

provided financial assistance towards the costs incurred by the Faculty of Public Health Medicine in its trainees undertaking training at Communicable Disease Surveillance Centres abroad,

provided financial assistance to the Faculty of Occupational Medicine to help fund the appointment of its Tutor/Co-ordinator for Multidisciplinary Core Training Courses in Occupational Safety and Health,

agreed to underwrite some of the costs levied on the RCPI and RCSI in respect of those colleges' membership of the Academy of Medical Royal Colleges (in Ireland and in the UK),

provided financial assistance to health boards, voluntary hospitals and to postgraduate centres to purchase teaching resources. Details are in the Accounts.

provided financial assistance to the postgraduate training bodies in their exercise, as national bodies, of a general control over programmed training - Details are provided in the Accounts. The Bodies so assisted comprise those listed at (i) to (x) on page 8 together with the Faculties of (a) Public Health Medicine, (b) Occupational Medicine and (c) Paediatrics - the last three named bodies are Faculties within the Royal College of Physicians of Ireland.
Among the main activities undertaken by the Co-ordinators of Postgraduate Medical Education during 1998 were:-

(a) the organisation of

- Basic Science Symposia,
- Clinical Science Courses,
- Regional Medical, Obstetrical/Gynaecological and Surgical Conferences,
- Surgical Pathology Conferences,
- clinico-pathological Conferences,
- inter-hospital postgraduate education meetings,
- seminars on topics relevant to general practice and assisting local groups of general practitioners with the organisation of continuing education programmes,
- postgraduate education programmes in various hospitals,
- various postgraduate lecture programmes,
- computer courses for doctors,

(b) provision of advice to hospitals regarding library facilities,

(c) helped the Board in the organisation of the career guidance programme for interns and house officers,

(d) participated in the consultative groups associated with the GPCME schemes,

(e) preparation and circulation of weekly, fortnightly or monthly "postgraduate conference and meeting diaries",

(f) participated in the management and administration of postgraduate centres and in the organisation of the programmes of activities in such centres.
Committees of the Board

During 1998, the Board had the following six Committees which had the task of examining and reporting to it on particular aspects of the Board's functions and activities:

Medical Affairs Committee, chaired by Professor B.G. Loftus.

Finance Committee, chaired by Dr. C.S. Macnamara.

Dental Affairs Committee, chaired by Mr. T. Holland. This Committee deals with all aspects of dentistry relevant to the Board's functions other than continuing dental education.

Continuing Dental Education Committee, chaired by Mr. P. Connellan.

Strategic Management Committee of the ICGP General Practice Postgraduate Resource Centre chaired by Dr. C.S. Macnamara.

Recognition of Professional Bodies

The Board has recognised ten main Irish professional bodies as filling major roles in programmed training. They are:

(i) The Faculty of Anaesthetists of the Royal College of Surgeons in Ireland;

(ii) The Faculty of Dentistry of the Royal College of Surgeons in Ireland;

(iii) The Irish College of General Practitioners;

(iv) The Irish Committee on Higher Medical Training;

(v) The Institute of Obstetricians and Gynaecologists of the Royal College of Physicians of Ireland;

(vi) The Faculty of Pathology of the Royal College of Physicians of Ireland;

(vii) The Irish Psychiatric Training Committee;

(viii) The Faculty of Radiologists of the Royal College of Surgeons in Ireland;

(ix) The Irish Surgical Postgraduate Training Committee;

(x) A Committee of the Royal College of Physicians of Ireland, which deals with general professional training in Medicine.
Statement of Board Responsibilities

The Medical Practitioners Act, 1978, requires the Board to keep all proper accounts of all income and expenditure of the Board and of the sources of such income and the subject matter of such expenditure and all proper accounts of property, assets and liabilities of the Board. In preparing the financial statements, the Board is required to

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Board will continue in operation.

The Board is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Board and which enable it to ensure that the financial statements comply with the Medical Practitioners Act, 1978. The Board is also responsible for safeguarding the assets of the Board and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Professor B.G. Loftus, Chairman

Professor D. Shanley, Vice-Chairman

30 September 1999
Financial Statements for the year ended 31.12.98

Accounting Policies and Principles

1 General

The Postgraduate Medical and Dental Board was established in March, 1980 as a statutory body under the Medical Practitioners Act, 1978. Its function is to promote the development of postgraduate medical and dental education.

2 Income

Oireachtas grants are accounted for on a cash receipts basis.

3 Fixed Assets

Fixed assets are shown at cost or valuation less accumulated depreciation. Depreciation is calculated on a straight line basis at 10% for furniture and fittings and 20% for office equipment.

4 Capital Account

The Capital Account represents the unamortised value of grants applied for capital purposes.

5 Superannuation

Section 19 of the Medical Practitioners Act, 1978 applies the terms of the Local Government (Superannuation) Act, 1956 to the Board and its officers, subject to any modifications which may, with the consent of the Minister for the Environment and Local Government, be determined by the Minister for Health and Children.

No provision is made for future superannuation benefits under the above arrangement.

Superannuation contributions are netted against the charge for salaries.
### INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31/12/1998

#### 1997

<table>
<thead>
<tr>
<th>Income</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oireachtas Grant</td>
<td>1,774,000</td>
</tr>
<tr>
<td>Other Income</td>
<td>3,121</td>
</tr>
<tr>
<td>Transfer (to)/from Capital Account (Note 4)</td>
<td>(273)</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td><strong>1,776,848</strong></td>
</tr>
</tbody>
</table>

#### Expenditure

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>85,231</td>
</tr>
<tr>
<td>Travelling &amp; Subsistence</td>
<td>11,285</td>
</tr>
<tr>
<td>General Administration (Note 1)</td>
<td>50,780</td>
</tr>
<tr>
<td>Payments to Professional Bodies (Note 2)</td>
<td>402,443</td>
</tr>
<tr>
<td>Co-ordinators of Postgraduate Education</td>
<td>140,688</td>
</tr>
<tr>
<td>General Practice Continuing Medical Education</td>
<td>452,118</td>
</tr>
<tr>
<td>Audit Fee</td>
<td>3,960</td>
</tr>
<tr>
<td>Career Guidance</td>
<td>3,470</td>
</tr>
<tr>
<td>Regional Dental Committees</td>
<td>98,063</td>
</tr>
<tr>
<td>General Practice Vocational Training</td>
<td>113,955</td>
</tr>
<tr>
<td>Grants to Postgraduate Centres</td>
<td>34,317</td>
</tr>
<tr>
<td>Grants to Health Boards and Hospitals</td>
<td>39,639</td>
</tr>
<tr>
<td>RCS/IPA Management Course</td>
<td>31,444</td>
</tr>
<tr>
<td>NCHD Survey</td>
<td>3,580</td>
</tr>
<tr>
<td>Dip. Healthcare Risk Management</td>
<td>6,625</td>
</tr>
<tr>
<td>Postgraduate Resource Centre</td>
<td>200,173</td>
</tr>
<tr>
<td>NCHD Postgraduate Allowances Scheme</td>
<td>402,784</td>
</tr>
<tr>
<td>Vocational Training in Dentistry</td>
<td>1,241</td>
</tr>
<tr>
<td>Higher Medical Training Scheme</td>
<td>197,517</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td><strong>2,275,734</strong></td>
</tr>
</tbody>
</table>

**Surplus/(Deficit) for the year**

<table>
<thead>
<tr>
<th>1997</th>
<th>1998</th>
</tr>
</thead>
<tbody>
<tr>
<td>Surplus/(Deficit) for the year</td>
<td>48,839</td>
</tr>
<tr>
<td>Accumulated Surplus/(Deficit) at 1 January</td>
<td>23,074</td>
</tr>
<tr>
<td><strong>Accumulated Surplus/(Deficit) at 31 December</strong></td>
<td><strong>71,913</strong></td>
</tr>
</tbody>
</table>

The Statement of Accounting Policies and Principles and Notes 1 to 5 form part of these financial statements.

Professor B.G. Loftus, Chairman

Professor D. Shanley, Vice-Chairman

J. Gloster, Chief Officer

30 September 1999
An Bord Mhocháin agus Déidhscéalta Iar-Chéime
The Postgraduate Medical and Dental Board

**BALANCE SHEET AS AT 31 DECEMBER, 1998**

<table>
<thead>
<tr>
<th></th>
<th>1997</th>
<th>1998</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fixed Assets (Note 3)</strong></td>
<td>10,515</td>
<td>8,898</td>
</tr>
<tr>
<td><strong>Current Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors and Prepayments</td>
<td>6,265</td>
<td>17,457</td>
</tr>
<tr>
<td>Cash in Bank</td>
<td>87,352</td>
<td>334,896</td>
</tr>
<tr>
<td><strong>Total Current Assets</strong></td>
<td><strong>93,617</strong></td>
<td><strong>352,353</strong></td>
</tr>
<tr>
<td><strong>Current Liabilities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creditors &amp; Accrued Charges</td>
<td>70,543</td>
<td>280,440</td>
</tr>
<tr>
<td><strong>Net Current Assets (Liabilities)</strong></td>
<td><strong>70,543</strong></td>
<td><strong>280,440</strong></td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>23,074</strong></td>
<td><strong>71,913</strong></td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td><strong>33,589</strong></td>
<td><strong>80,811</strong></td>
</tr>
</tbody>
</table>

Represented by:

- **Capital Account (Note 4)**: 10,515
- **Surplus/(Deficit) on Income & Expenditure Account**: 23,074
- **Total Assets**: 33,589

The Statement of Accounting Policies and Principles and Notes 1 to 5 form part of these financial statements.

Professor B.G. Loftus, Chairman

Professor D. Shanley, Vice-Chairman

Gloster, Chief Officer

30 September 1999
## Notes to the Financial Statements for the year ended 31.12.98

### Note 1  General Administration:

<table>
<thead>
<tr>
<th>Item</th>
<th>1998</th>
<th>1997</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accommodation and Service</td>
<td>18,731</td>
<td>16,618</td>
</tr>
<tr>
<td>Rates and Insurance</td>
<td>2,852</td>
<td>2,249</td>
</tr>
<tr>
<td>Electricity Charges</td>
<td>801</td>
<td>776</td>
</tr>
<tr>
<td>Telephone and Postage</td>
<td>4,987</td>
<td>7,037</td>
</tr>
<tr>
<td>Stationery, Publications and Office Supplies</td>
<td>11,844</td>
<td>10,649</td>
</tr>
<tr>
<td>Meeting Expenses</td>
<td>5,068</td>
<td>5,110</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>2,936</td>
<td>2,173</td>
</tr>
<tr>
<td>Depreciation</td>
<td>3,561</td>
<td>3,286</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>50,780</strong></td>
<td><strong>47,898</strong></td>
</tr>
</tbody>
</table>

### Note 2  Payments to Professional Bodies:

<table>
<thead>
<tr>
<th>Field</th>
<th>1998</th>
<th>1997</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anaesthetics</td>
<td>33,538</td>
<td>33,874</td>
</tr>
<tr>
<td>Dentistry</td>
<td>15,501</td>
<td>16,676</td>
</tr>
<tr>
<td>General Practice</td>
<td>35,131</td>
<td>35,662</td>
</tr>
<tr>
<td>Obstetrics/Gynaecology</td>
<td>16,685</td>
<td>17,526</td>
</tr>
<tr>
<td>Occupational Medicine</td>
<td>14,673</td>
<td>12,306</td>
</tr>
<tr>
<td>Public Health Medicine</td>
<td>18,148</td>
<td>22,255</td>
</tr>
<tr>
<td>Other Medicine</td>
<td>13,062</td>
<td>35,779</td>
</tr>
<tr>
<td>Paediatrics</td>
<td>10,477</td>
<td>11,165</td>
</tr>
<tr>
<td>Pathology</td>
<td>21,838</td>
<td>15,114</td>
</tr>
<tr>
<td>Psychiatry</td>
<td>25,619</td>
<td>32,886</td>
</tr>
<tr>
<td>Radiology</td>
<td>13,340</td>
<td>8,973</td>
</tr>
<tr>
<td>Surgery</td>
<td>184,431</td>
<td>40,634</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>402,443</strong></td>
<td><strong>282,850</strong></td>
</tr>
</tbody>
</table>

- 13 -
Notes to the Financial Statements for the year ended 31.12.98

Note 3 Fixed Assets

<table>
<thead>
<tr>
<th></th>
<th>Office Equipment</th>
<th>Furniture Fittings</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost or valuation at 1 Jan, 1998</td>
<td>48,179</td>
<td>10,993</td>
<td>59,172</td>
</tr>
<tr>
<td>Additions in year</td>
<td>1,944</td>
<td>--</td>
<td>1,944</td>
</tr>
<tr>
<td>Cost or valuation at 31 Dec, 1998</td>
<td>50,123</td>
<td>10,993</td>
<td>61,116</td>
</tr>
<tr>
<td>Accumulated Depreciation at 1 January, 1998</td>
<td>41,462</td>
<td>7,195</td>
<td>48,657</td>
</tr>
<tr>
<td>Depreciation charge for year</td>
<td>2,795</td>
<td>766</td>
<td>3,561</td>
</tr>
<tr>
<td>Accumulated Depreciation at 31 December, 1998</td>
<td>44,257</td>
<td>7,961</td>
<td>52,218</td>
</tr>
<tr>
<td>Written down value at 31 December, 1998</td>
<td>5,866</td>
<td>3,032</td>
<td>8,898</td>
</tr>
<tr>
<td>Written down value at 31 December, 1997</td>
<td>6,717</td>
<td>3,798</td>
<td>10,515</td>
</tr>
</tbody>
</table>

Note 4 Capital Account

Balance at 1 January, 1998                        10,515

Transfer (to)/from Income & Expenditure Account:

Grants allocated for capital purposes        1,944
Grants amortised in year                  (3,561)       (1,617)

Balance at 31 December, 1998                     8,898

Note 5 Lease Commitments

The Board occupies a premises at Corrigan House, Fenian Street, Dublin 2 under a lease for 33 years which commenced on 1 November, 1976. The current annual rental is £9,708. The lease is subject to review every 5 years.
REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

I have audited the financial statements on pages 10 to 14.

RESPONSIBILITIES OF THE BOARD AND OF THE COMPTROLLER AND AUDITOR GENERAL

The accounting responsibilities of the Board are set out in the Statement of Board Responsibilities on page 9. It is my responsibility, under Section 5 of the Comptroller and Auditor General (Amendment) Act, 1993 to audit the financial statements presented to me by the Board and to report on them. As the result of my audit I form an independent opinion on the financial statements.

BASIS OF OPINION

In the exercise of my function as Comptroller and Auditor General, I plan and perform my audit in a way which takes account of 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 in the financial statements. It also includes an assessment of the significant estimates and judgements made in the preparation of the financial statements, and of whether the accounting policies are appropriate, consistently applied and adequately disclosed.

My audit was conducted in accordance with auditing standards which embrace the standards issued by the Auditing Practices Board and in order to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or other irregularity or error. I obtained all the information and explanations that I required to enable me to fulfil my function as Comptroller and Auditor General and in forming my opinion, I also evaluated the overall adequacy of the presentation of information in the financial statements.

OPINION

In my opinion proper books of account have been kept by the Board and the financial statements, which are in agreement with them, give a true and fair view of the state of the affairs of the Board at 31 December, 1998 and of its income and expenditure for the year then ended.

John Buckley
For and on behalf of the
Comptroller and Auditor General
12 October 1999
The Prompt Payment of Accounts Act 1997 (the Act) came into operation on 2 January, 1998. The Postgraduate Medical and Dental Board comes under the remit of the Act. The payment practices of the Board are reported on below for the year ended 31 December, 1998 in accordance with Section 12 of the Act.

(a) It is the policy of the Postgraduate Medical and Dental Board to ensure that all invoices are paid promptly. Specific procedures are in place that enable it to track all invoices and ensure that payments are made before the due date. Cheques are issued as required to ensure timely payments.

(b) The system of internal control incorporates such controls and procedures as are considered necessary to ensure compliance with the Act. The Board's system of internal control includes accounting controls designed to ensure the identification of invoices and contracts for payment within the prescribed payment dates defined by the Act. These controls are designed to provide reasonable, and not absolute, assurance against material non-compliance with the Act.

(c) There were no late payments during 1998 and accordingly no interest was paid in the year.

There have been no material developments since 1 January, 1999.

John Gloster
Chief Officer

30 September 1999
Responsibilities of the Board and of the Comptroller and Auditor General

The Board is obliged to comply with the Act and, in particular, is required to ensure that it

- pays its suppliers within the payment periods specified in the Act
- pays penalty interest on late payments and furnishes information on such interest to suppliers as laid down in the Act
- submits a report on its payment practice as set out in Section 12 of the Act.

Under Section 13 of the Act, it is my responsibility, as Auditor of the Postgraduate Medical and Dental Board, to report on whether, in all material respects, the Board has complied with the provisions of the Act.

Basis of Opinion

My examination included a review of the payment systems and procedures in place and checking, on a test basis, evidence relating to the operation of the Act by the Board during the year.

I obtained all the information and explanations which I considered necessary for the exercise of my function under Section 13 of the Act.

Opinion

Nothing came to my attention which in my opinion indicated that the Board had not complied in all material respects with the provisions of the Act during the year ended 31 December 1998.

John Buckley
For and on behalf of the
Comptroller and Auditor General
12 October 1999