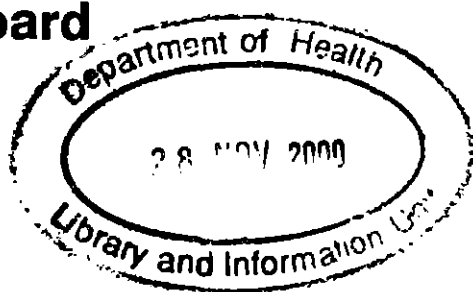


An Bord Míochaine agus Déidliachta Iarchéime

The Postgraduate Medical and Dental Board



ACCOUNTS 1999

An Bord Míochaine agus Déidliachta Iarchéime

The Postgraduate Medical and Dental Board

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Dublin 2
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ACCOUNTS 1999

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

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An Bord Míocbaine agus Déidliachta Iarchéime

The Postgraduate Medical and Dental Board

Accounts and Audit

The audited accounts for the Postgraduate Medical and Dental Board in respect of 1999 are set out on pages 11 to 16.

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 1999 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. Senan's Hospital, Enniscorthy, Co. Wexford
 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 MX 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 Childrens Hospital, Temple Street, Dublin 1
 Mr. D. O'Shea, Regional Chief Executive, Eastern Regional Health Authority, Dublin
 Dr. D. Osthoff, 3 Sruthán an Chláir, Oughterard, Co. Galway
 Professor F. Shanahan, Cork University Hospital, Wilton, Cork
 Professor D. Shanley, School of Dental Science and Dublin Dental 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 Cuinncagáin.

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 eleven posts of Co-ordinator (5 in the Eastern Region and 1 each in the Mid-Western, North-Eastern, North-Western, South-Eastern, Southern and Western Regions) during 1999 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

Dr. F. O'Connell, The William Stokes Postgraduate Centre, St. James's Hospital, Dublin (from 16 August, 1999)

Dr. D. O'Neill, Robert Graves Postgraduate Centre, Tallaght Hospital, Dublin 24

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, Ardkreen Regional Hospital, Waterford.

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

Co-ordinator of Vocational Training in Dentistry

The Board employs a part-time Co-ordinator of Vocational Training in Dentistry – Dr. F. Ormsby. The purpose of this appointment is to promote co-ordinated training of a high standard for dentists undergoing vocational training.

Co-ordinator and Course Organisers, Regional Dental Committees.

The Eastern Regional Dental Committee employs a part-time Co-ordinator and each of the Board's other 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 1999 and one post of Co-ordinator in the East - 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.
 S. Flint, School of Dental Science & Dublin Dental Hospital.
 D. Tully, St. Andrew's Terrace, Newtown, Waterford.
 M. Walshe, Dental Dept., General Hospital, Roscommon.

National Directorate, General Practitioner Continuing Education Programmes

During 1999 the Board funded the appointments under the auspices of the Irish College of General Practitioners of Dr. H. Finnegan, Ballinasloe 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 thirty posts of Tutor during 1999 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
 Dr. Cullen, Stillorgan, Co. Dublin, (from 1 September, 1999)
 Dr. R. Doyle, Bray, (until 31 August, 1999)

Dr. I. Duffy, Monaghan.
 Dr. P. Durcan, Ballina, Co. Mayo.
 Dr. T. English, Cork City.
 Dr. M. Favier, Cork City.
 Dr. T. Foley, Leighlinbridge, Co. Carlow.
 Dr. M. Griffin, Limerick.
 Dr. F. Hayes, Sligo.
 Dr. M. Harty, Kilmihill, Co. Clare (from 1 September, 1999)
 Dr. M. Houston, Ashbourne, Co. Meath
 Dr. A. Jennings, Athlone, Co. Westmeath (from 1 September, 1999)
 Dr. B. Jordan, Middleton, Co. Cork
 Dr. P. Lacey, Dun Laoghaire.
 Dr. M. Lane, Bandon, Co. Cork.
 Dr. D. Larkin, Galway.
 Dr. T. Lynch, Moyne, Co. Longford
 Dr. D. Mahony, Dungarvan, Co. Waterford.
 Dr. M. McCarthy, Sandycove, Co. Dublin
 Dr. M. McEvoy, Dublin
 Dr. P. McGrath, Scholarstown Road, Dublin 16.
 Dr. C. McNicholas, Dublin,
 Dr. P. Moran, Celbridge, Co. Kildare
 Dr. T. Murray, Goatstown, Dublin 14 (until 31 August, 1999)
 Dr. A. O'Carroll, Dublin
 Dr. B. Rochford, Clonmel, Co. Tipperary.
 Dr. M. Sheehan, Clonaslee, Co. Laois.
 Dr. P. Sheeran-Purcell, Avoca, Co. Wicklow (from 1 September, 1999)
 Dr. G. Stack, Killarney.
 Dr. M. Walsh, New Ross, Co. Wexford.
 Dr. G. Wheeler, Ennistymon, Co. Clare, (until 31 August, 1999)

Outline of Board's Activities

The main activities undertaken under the aegis of the Board in 1999 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 220,
- made career guidance material more readily available and accessible by placing it on the website developed by the Board,
- continued to fund, in partnership with the relevant health boards, regional dental committees in the East, Midlands, North-East, North-West, South/Mid-West, South-East and in the West; the main function of the last six named regional committees is to promote continuing dental education (CDE) within their respective areas, with the Eastern Regional Dental Committee being principally concerned with the co-ordination of CDE in its area.

- obtained an enthusiastic response from the dental profession to the Board's proposals to introduce a Continuing Dental Education accreditation system [over 1,050 dentists have agreed to take part],
- established a pilot scheme of vocational training in dentistry, the first intake of trainees took place on 1 September, 1999,
- appointed a Co-ordinator for the Pilot Scheme of Vocational Training in Dentistry whose role concerns the promotion of co-ordinated vocational training of a high standard,
- the Board is one of the member agencies on the Forum on Medical Manpower,
- circulated the report of the Board's census of NCHD staffing as at 1 October, 1998,
- held discussions with representatives of the Department of Health and Children and with the RCPI on various topics related to medical manpower and postgraduate training,
- funded the provision of a residential communications skills workshop for NCHDs,
- continued to administer a 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, occupational medicine and surgery,
- asked the Faculty of Pathology to prepare and submit a national plan for the development of training in pathology specialties,
- expressed support for the introduction of a higher training scheme in Accident and Emergency Medicine,
- expressed support for the Health Research Board's priorities for health sciences research for the period 2000-3,
- expressed support for the view that the appointment dates of NCHDs should be set for a nominated day (say first Monday or Wednesday) in August and February,
- initiated contacts with the Professional Training Bodies to explore the possibility of a common course for "training trainers" being provided,
- provided funding to the ICHMT in respect of a "training the trainer" course,
- 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,

- funded thirty 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,
- 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, 1999 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,
- appointed 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,
- welcoming the increased responsibilities which the Board would have to undertake in funding training bodies to the greatly increased extent now being sought the Board commenced a review as to how best it should undertake the enhanced role involved.

Among the main activities undertaken by the Co-ordinators of Postgraduate Medical Education during 1999 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 1999, 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 M.X. Fitzgerald.

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.

An Bord Míochaine agus Déidllachta Iarchéime

The Postgraduate Medical and Dental Board

Financial Statements for the year ended 31.12.99

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.
- ❑ state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

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

Dr. C.S. Macnamara, Chairman Finance Committee

26 October 2000

An Bord Míochaine agus Déidliachta Iarchéime

The Postgraduate Medical and Dental Board

Financial Statements for the year ended 31.12.99

Accounting Policies

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 Basis of Preparation

The Financial Statements are prepared under the accruals method of accounting, except as indicated below, and in accordance with generally accepted accounting principals under the historical cost convention. Financial Reporting Standards recommended by the recognised accountancy bodies are adopted, as they become operative.

3 Income

Oireachtas grants are accounted for on a cash receipts basis.

4 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.

5 Capital Account

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

6 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.

An Bord Míochaine agus Déidhlachta Iarchéime

The Postgraduate Medical and Dental Board

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31/12/1999

<u>1998</u>		<u>1999</u>
£	<u>Income</u>	£
2,320,000	Oireachtas Grant	3,005,000
<u>2,956</u>	Other Income	<u>8,946</u>
2,322,956		3,013,946
<u>1,617</u>	Transfer (to)/from Capital Account (Note 6)	<u>(5,791)</u>
<u>2,324,573</u>		<u>3,008,155</u>
	 <u>Expenditure</u>	
151,257	Administrative Costs (Note 1)	200,787
<u>2,124,477</u>	Education and Training Costs (Note 3)	<u>2,688,048</u>
2,275,734		2,888,835
48,839	Surplus for the year	119,320
<u>23,074</u>	Accumulated Surplus at 1 January	<u>71,913</u>
<u>71,913</u>	Accumulated Surplus at 31 December	191,233

All income and expenditure for the year ended 31st December, 1999, relate to continuing activities. The Board has no gains or losses in the financial year or the preceding financial year other than those dealt with in income and expenditure account.

The Statement of Accounting Policies and Notes 1 to 7 form part of these Financial Statements.

Professor B.G. Loftus, Chairman

Dr. C.S. Macnamara, Chairman, Finance Committee

J. Gloster, Chief Officer

26 October, 2000

An Bord Míochaine agus Déidliachta Iarchéime

The Postgraduate Medical and Dental Board

BALANCE SHEET AS AT 31 DECEMBER, 1999

<u>1998</u>		<u>1999</u>
8,898	Fixed Assets (Note 5)	14,689
	Current Assets	
17,457	Debtors and Prepayments	1,379
<u>334,896</u>	Cash in Bank	<u>287,303</u>
<u>352,353</u>		<u>288,682</u>
	Current Liabilities	
280,440	Creditors & Accrued Charges	97,449
280,440		97,449
<u>71,913</u>	Net Current Assets	<u>191,233</u>
<u>80,811</u>	Total Assets	<u>205,922</u>
	Represented by:	
8,898	Capital Account (Note 6)	14,689
<u>71,913</u>	Surplus on Income and Expenditure Account	<u>191,233</u>
<u>80,811</u>		<u>205,922</u>

The Statement of Accounting Policies and Notes 1 to 7 form part of these Financial Statements.

Professor B.G. Loftus, Chairman

Dr. C.S. Macnamara, Chairman, Finance Committee

J. Gloster, Chief Officer

26 October, 2000

An Bord Míochaine agus Déidliachta Iarchéime

The Postgraduate Medical and Dental Board

Notes to the Financial Statements for the year ended 31.12.99

<u>Note 1</u>	<u>Administrative Costs:</u>	1999	1998
		IR£	IR£
	Salaries	105,585	85,231
	Travelling & Subsistence	15,254	11,286
	General Administration (Note 2)	75,988	50,780
	Audit Fee	<u>3,960</u>	<u>3,960</u>
		200,787	<u>151,257</u>
<u>Note 2</u>	<u>General Administration</u>	1999	1998
		IR£	IR£
	Establishment Expenses	19,348	21,583
	Office Expenses	49,334	22,700
	Miscellaneous	1,707	2,936
	Depreciation	<u>5,599</u>	<u>3,561</u>
		<u>75,988</u>	<u>50,780</u>
<u>Note 3</u>	<u>Education and Training Costs</u>	1999	1998
		IR£	IR£
	Payments to Professional Bodies (Note 4)	447,938	402,443
	Co-ordinators of Postgraduate Education	146,035	140,688
	General Practice Continuing Medical Education	485,217	452,118
	Career Guidance	3,286	3,470
	Regional Dental Committees	117,031	98,063
	General Practice Vocational Training	108,000	113,955
	Grants to Postgraduate Centres	54,662	34,317
	Grants to Health Boards and Hospitals	11,474	39,639
	RCSI/IPA Management Course	56,700	31,444
	Dip. Healthcare Risk Management	10,000	6,625
	Postgraduate Resource Centre	172,500	200,173
	NCHD Postgraduate Allowances Scheme	467,179	402,784
	Vocational Training in Dentistry	30,099	1,241
	Higher Medical Training Scheme	550,944	197,517
	CDE (Accreditation)	1,677	---
	NCHD Workshops	25,306	---
		<u>2,688,048</u>	<u>2,124,477</u>

An Bord Míochaine agus Déidliachta Iarchéime

The Postgraduate Medical and Dental Board

Notes to the Financial Statements for the year ended 31.12.99 (continued)

<u>Note 4</u>	<u>Payments to Professional Bodies</u>	1999	1998
		IR£	IR£
	Anaesthetics	31,199	33,538
	Dentistry	11,157	15,501
	General Practice	33,821	35,131
	Obstetrics/Gynaecology	26,471	16,685
	Occupational Medicine	48,599	14,673
	Public Health Medicine	20,265	18,148
	Other Medicine	5,967	13,062
	Paediatrics	13,871	10,477
	Pathology	18,416	21,838
	Psychiatry	29,835	25,619
	Radiology	15,238	13,340
	Surgery	<u>193,099</u>	<u>184,431</u>
		<u>447,938</u>	<u>402,443</u>

<u>Note 5</u>	<u>Fixed Assets</u>	<u>Office Equipment</u>	<u>Furniture Fittings</u>	<u>Total</u>
	Cost or valuation at 1 Jan, 1999	50,123	10,993	61,116
	Additions in year	<u>11,390</u>	<u>0</u>	<u>11,390</u>
	Cost or valuation at 31 Dec, 1999	<u>61,513</u>	<u>10,993</u>	<u>72,506</u>
	Depreciation at 1 January, 1999	44,257	7,961	52,218
	Depreciation Charge for year	<u>4,836</u>	<u>763</u>	<u>5,599</u>
	At 31 December, 1999	<u>49,093</u>	<u>8,724</u>	<u>57,817</u>
	Net Book Value at 31 December, 1999	<u>12,420</u>	<u>2,269</u>	<u>14,689</u>
	At 31 December, 1998	<u>5,866</u>	<u>3,032</u>	<u>8,898</u>

An Bord Míochaine agus Déidhlachta Iarchéime

The Postgraduate Medical and Dental Board

Notes to the Financial Statements for the year ended 31.12.99 (continued)

Note 6 **Capital Account**

Balance at 1 January, 1999		8,898
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Transfer (to)/from Income & Expenditure Account:

Grants allocated for capital purposes	11,390	
Grants amortised in year	<u>(5,599)</u>	<u>5,791</u>

Balance at 31 December, 1999		<u>14,689</u>
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Note 7 **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.

An Bord Míochaine agus Déidhlachta Iarchéime**The Postgraduate Medical and Dental Board****REPORT OF THE COMPTROLLER AND AUDITOR GENERAL**

I have audited the financial statements on pages 11 to 16.

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 10. 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, 1999 and of its income and expenditure for the year then ended.

John Buckley
For and on behalf of the
Comptroller and Auditor General
8 November 2000

An Bord Míochaine agus Déidilachta Iarchéime**The Postgraduate Medical and Dental Board****Prompt Payment of Accounts Act 1997**

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, 1999 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 1999 and accordingly no interest was paid in the year.

There have been no material developments since 1 January, 2000.

John Gloster
Chief Officer

26 October 2000

An Bord Míochaine agus Déidhlachta Iarchéime

The Postgraduate Medical and Dental Board

**Report of Comptroller and Auditor General pursuant to Section 13 of the Prompt
Payment of Accounts Act, 1997**

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

- pay its suppliers by the appropriate payment date
- if payment to a supplier is late, include the appropriate penalty interest with the payment together with the information required by Section 6
- disclose its payment practices in the period in the appropriate way.

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.

While the Board had no system in place to enable it to monitor its compliance with the Act, my audit established, on the basis of sampling, that payments were made within the periods specified in the Act.

Opinion

It is my opinion that the Board complied in all material respects with the provisions of the Act during the year ended 31 December 1999.

John Buckley
For and on behalf of the
Comptroller and Auditor General
8 November, 2000

AN BORD MIOCHINE AGUS DEIDLIACHTA IARCHEIME
POSTGRADUATE MEDICAL AND DENTAL BOARD

CORRIGAN HOUSE, FENIAN STREET, DUBLIN 2.
TEL : (01) 676 3875. FAX : (01) 676 5791.
E-mail : pgmdb@eircom.net Web : www.pgmdb.ie

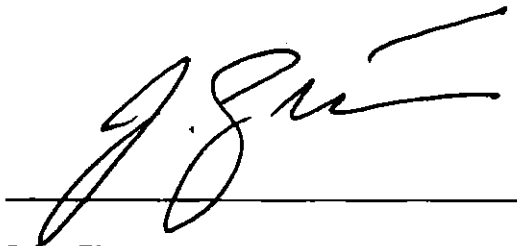
27 November 2000

Librarian
Department of Health
Hawkins House
Hawkins Street
Dublin 2

Dear Sir

I am enclosing two copies of the published accounts of the Postgraduate Medical and Dental Board in respect of 1999.

Yours faithfully

A handwritten signature in black ink, appearing to be 'J. Gloster', written over a horizontal line.

John Gloster
Chief Officer

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