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# **An Bord Míochaine agus Déidliachta Iarchéime**

## **The Postgraduate Medical and Dental Board**

### **ACCOUNTS 2000**

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# **An Bord Míochaine agus Déidliachta Iarchéime**

## **The Postgraduate Medical and Dental Board**

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Fenian Street  
Dublin 2  
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### **ACCOUNTS 2000**

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

**To be purchased from the  
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**Price: €1.**

## **An Bord Míochaine 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 2000 are set out on pages 11 to 17.

#### **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 2000 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, 1 Princeton, Ardilea Estate, Roebuck, Dublin 14  
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 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 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 2000 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  
 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, Ardkeen 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 2000 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 2000 the Board funded the appointments under the auspices of the Irish College of General Practitioners of Dr. H. Finnegan, Ballinasloe and Dr. C. McNicholas, Dublin 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.  
 Dr. I. Duffy, Monaghan.  
 Dr. P. Durcan, Ballina, Co. Mayo.  
 Dr. T. English, Cork City.

Dr. M. Favier, Cork City.  
 Dr. A. FitzGerald, Waterford (from 1 November, 2000)  
 Dr. T. Foley, Leighlinbridge, Co. Carlow.  
 Dr. M. Fullam, Newcastlewest (from 1 June, 2000)  
 Dr. M. Griffin, Limerick. (until 31 May, 2000)  
 Dr. F. Hayes, Sligo.  
 Dr. M. Harty, Kilmihill, Co. Clare  
 Dr. M. Houston, Ashbourne, Co. Meath (until 30 September, 2000)  
 Dr. A. Jennings, Athlone, Co. Westmeath  
 Dr. B. Jordan, Midleton, 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, (until 31 August, 2000)  
 Dr. M. McCarthy, Sandycove, Co. Dublin  
 Dr. M. McEvoy, Dublin  
 Dr. P. McGrath, Scholarstown Road, Dublin 16, (until 30 June, 2000)  
 Dr. J. McKeown, Carlingford, Co. Louth, (from 11 October, 2000)  
 Dr. C. McNicholas, Dublin,  
 Dr. P. Moran, Celbridge, Co. Kildare, (until 31 October, 2000)  
 Dr. A. O'Carroll, Dublin  
 Dr. B. Rochford, Clonmel, Co. Tipperary.  
 Dr. M. Sheehan, Clonaslee, Co. Laois.  
 Dr. P. Sheeran-Purcell, Avoca, Co. Wicklow  
 Dr. G. Stack, Killarney.  
 Dr. M. Walsh, New Ross, Co Wexford.

### **Outline of Board's Activities**

The main activities undertaken under the aegis of the Board in 2000 could be summarised as follows:-

- prepared and submitted to the Minister for Health and Children a Position Paper outlining the Board's views on the enhanced role the Board should be enabled to undertake so that it would be facilitated in playing a key role in the formulation and implementation of policy relating to the promotion and delivery of postgraduate medical and dental education,
- 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,
- made career guidance material more readily available and accessible by placing it on the Board's website,
- 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.

- formally introduced a Continuing Dental Education accreditation system [at 31 December, 2000 over 1,170 dentists were participating therein],
- organised a pilot scheme of vocational training in dentistry,
- employed 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,
- commenced consideration as to how the Board should promote the development of a specialist training scheme in orthodontics,
- the Board was one of the member agencies on the Forum on Medical Manpower,
- conducted a census of NCHD staffing as at 1 October, 2000,
- agreed to consider preparing guidelines on the facilities and infrastructure which should be available in centres providing postgraduate medical and dental education,
- held discussions with representatives of the Northern Ireland and Scottish Councils for Postgraduate Medical and Dental Education,
- indicated to the Department of Health that facilities for study and research must be an integral part of specialist registrar training and that contractual arrangements should so provide,
- brought to the attention of the Department of Health and Children, the HSEA and the training bodies views expressed in a snapshot survey conducted by the Board among a small but influential and informed group of NCHDs in training,
- funded the provision of a residential communications skills workshop for NCHDs,
- agreed to subsidise the attendance of doctors and dentists at a course run in UCD leading to the Certificate in Healthcare Informatics,
- 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,
- agreed to provide funding to the Irish Psychiatric Training Committee in respect of the academic programme to be organised for senior registrars,

- agreed to fund the appointment of a national specialty director for child and adolescent psychiatry;
- funded the development of restructured higher specialist training schemes in anaesthetics, paediatrics, medicine, occupational medicine and surgery,
- agreed to contribute to the funding of a fifth training post in occupational medicine,
- agreed in principle to support financially the RCSI plan to begin the phased implementation of a national network of video conferencing.
- provided funding to the Faculty of Radiologists 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/Kildarc, William Stokes/ Mount Carmel (2 schemes)], East Midlands, Galway, Kerry, Laois/Offaly, Limerick, Louth/Mcath, 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 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, 2000 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,
- agreed to make funding available to the Western Health Board Training Programme in General Practice to enable that programme's directorate undertake the University of Wales, College of Medicine, Postgraduate Certificate Course in Medical Education,



- provided £9,000 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 and specialist 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 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,
- contributed towards funding the costs levied on the RCPI in respect of its 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 9 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 2000 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 2000, 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 College 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 Déidliachta Iarchéime**

**The Postgraduate Medical and Dental Board**

**Financial Statements for the year ended 31 December, 2000**

**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

Mr. T. Holland, Vice-Chairman

29 November, 2001

**An Bord Míochaine agus Déidliachta Iarchéime**

**The Postgraduate Medical and Dental Board**

**Financial Statements for the year ended 31 December, 2000**

**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 principles under the historical cost convention. Financial Reporting Standards recommended by the recognised accountancy bodies are adopted, as they become operative.

The 2000 figures are presented in Euro and IR£. The exchange rate used for conversion was €1 = IR£0.787564.

**3 Income**

Oiríochtas grants are accounted for on a cash receipts basis.

**4 Fixed Assets and Depreciation**

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 Déidliachta Iarchéime**

**The Postgraduate Medical and Dental Board**

**INCOME AND EXPENDITURE ACCOUNT FOR YEAR-ENDED 31 December, 2000**

<u>1999</u>		<u>2000</u>	
	<u>Income</u>		
IR£		IR£	€
3,005,000	Oireachtas Grant	3,931,000	4,991,340
<u>8,946</u>	Other Income	<u>5,303</u>	<u>6,732</u>
3,013,946		3,936,303	4,998,072
<u>(5,791)</u>	Transfer (to)/From Capital Account	<u>1,108</u>	<u>1,407</u>
	(Note 6)		
3,008,155		3,937,411	4,999,479
	 <u>Expenditure</u>		
200,787	Administrative Costs (Note 1)	190,420	241,784
<u>2,688,048</u>	Education and Training Costs	<u>3,795,590</u>	<u>4,819,406</u>
	(Note 3)		
2,888,835		3,986,010	5,061,190
119,320	Surplus(Deficit) for the Year	(48,599)	(61,711)
<u>71,913</u>	Accumulated Surplus at 1 January	<u>191,233</u>	<u>242,819</u>
191,233	Accumulated Surplus at	142,634	181,108
	31 December		

All income and expenditure for the year ended 31<sup>st</sup> December, 2000 relate to continuing activities. The Board had no gains or losses in the financial year or the preceding financial year other than those dealt with in the 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

Mr. T. Holland, Vice-Chairman

Mr. J. Gloster, Chief Officer

29 November, 2001

**An Bord Míochaine agus Déidliachta Iarchéime**

**The Postgraduate Medical and Dental Board**

**BALANCE SHEET AS AT 31 DECEMBER, 2000**

<u>1999</u>		<u>2000</u>	
IR£		IR£	€
14,689	Fixed assets (Note 5)	13,581	17,244
<b>Current assets</b>			
1,379	Debtors and prepayments	10,762	13,665
<u>287,303</u>	Cash in Bank	<u>386,669</u>	<u>490,968</u>
<u>288,682</u>		<u>397,431</u>	<u>504,633</u>
<b>Current Liabilities</b>			
<u>97,449</u>	Creditors and accrued Charges	<u>254,797</u>	<u>323,525</u>
97,449		<u>254,797</u>	<u>323,525</u>
<u>191,233</u>	Net Current Assets	<u>142,634</u>	<u>181,108</u>
<u>205,922</u>	Total Assets	<u>156,215</u>	<u>198,352</u>
<b>Represented by:</b>			
14,689	Capital Account (Note 6)	13,581	17,244
<u>191,233</u>	Surplus on Income and Expenditure Account	<u>142,634</u>	<u>181,108</u>
<u>205,922</u>		<u>156,215</u>	<u>198,352</u>

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

Professor B.G. Loflus, Chairman

Mr. T Holland, Vice-Chairman

Mr. J. Gloster, Chief Officer

29 November, 2001

**An Bord Míochaine agus Déidliachta Iarchéime**

**The Postgraduate Medical and Dental Board**

**Notes to the Financial Statements for the year ended 31 December, 2000**

<b>Note 1 <u>Administrative Costs:</u></b>	<b>2000</b>	<b>2000</b>	<b>1999</b>
	<b>€</b>	<b>IR£</b>	<b>IR£</b>
Salaries	146,690	115,528	105,585
Travelling and Subsistence	13,716	10,802	15,254
General Administration (Note 2)	76,349	60,130	75,988
Audit Fee	<u>5,029</u>	<u>3,960</u>	<u>3,960</u>
	241,784	190,420	200,787

<b>Note 2 <u>General Administration</u></b>	<b>2000</b>	<b>2000</b>	<b>1999</b>
Establishment Expenses	22,288	17,553	19,348
Office Expenses	42,823	33,726	49,334
Miscellaneous	3,794	2,988	1,707
Depreciation	<u>7,444</u>	<u>5,863</u>	<u>5,599</u>
	<u>76,349</u>	<u>60,130</u>	<u>75,988</u>



<b>Note 3 Education and Training Costs</b>	<b>2000</b>	<b>2000</b>	<b>1999</b>
	<b>€</b>	<b>IR£</b>	<b>IR£</b>
Payments to Professional Bodies (note 4)	1,620,422	1,276,186	447,938
Co-ordinators of Postgraduate Education	201,163	158,429	146,035
General Practice Continuing Medical Education	631,393	497,262	485,217
Career Guidance	4,872	3,837	3,286
Regional Dental Committees	159,929	125,954	117,031
General Practice Vocational Training	153,402	120,814	108,000
Grants to Postgraduate Centres	83,196	65,522	54,662
Grants to Health Boards & Voluntary Hospitals	82,214	64,749	11,474
RCSI/IPA Management Course	70,470	55,500	56,700
Dip. Healthcare Risk Management	12,697	10,000	10,000
Postgraduate Resource Centre	190,461	150,000	172,500
NCHD Postgraduate Allowances Scheme*	619,429	487,840	467,179
Vocational Training in Dentistry	108,037	85,086	30,099
Higher Medical Training Scheme**	722,961	569,378	550,944
CDE (Accreditation)	5,290	4,166	1,677
NCHD Workshops	138,843	109,348	25,306
Informatics	14,627	11,519	-
	<b><u>€4,819,406</u></b>	<b><u>£3,795,590</u></b>	<b><u>£2,688,048</u></b>

\*The Board administers this scheme on behalf of the Department of Health and Children and the Irish Medical Organisation. Contributions are paid to non consultant hospital doctors in respect of certain postgraduate examination and course fees.

\*\*The Postgraduate Medical and Dental Board was allocated funding by the Department of Health and Children to oversee the development of higher medical training by the Royal College of Physicians of Ireland. Included in the expenses are salaries, information technology, secretarial and administration expenses.

# **An Bord Míochaine agus Déidliachta Iarchéime**

## **The Postgraduate Medical and Dental Board**

### **Notes to the Financial Statements for the year ended 31<sup>st</sup> December (continued)**

<b>Note 4</b>	<b><u>Payments to Professional Bodies</u></b>	<b>2000</b>	<b>2000</b>	<b>1999</b>
		<b>€</b>	<b>IR£</b>	<b>IR£</b>
	Anaesthetics	425,543	335,142	31,199
	Dentistry	17,682	13,926	11,157
	General Practice	40,456	31,862	33,821
	Obstetrics/Gynaecology	25,939	20,429	26,471
	Occupational Medicine	175,527	138,239	48,599
	Public Health Medicine	30,003	23,629	20,265
	Other Medicine	15,087	11,882	5,967
	Paediatrics	24,462	19,265	13,871
	Pathology	35,019	27,580	18,416
	Psychiatry	63,470	49,987	29,835
	Radiology	50,651	39,891	15,238
	Surgery	<u>716,583</u>	<u>564,354</u>	<u>193,099</u>
		<u>1,620,422</u>	<u>1,276,186</u>	<u>447,938</u>

### **Note 5 Fixed Assets**

	<b>Office Equipment IR£</b>	<b>Furniture and Fittings IR£</b>	<b>Total IR£</b>	<b>Total €</b>
Cost or valuation at 1 January, 2000	61,513	10,993	72,506	92,064
Additions in year	<u>4,755</u>	<u>0</u>	<u>4,755</u>	<u>6,037</u>
Cost or valuation at 31 December, 2000	<u>66,268</u>	<u>10,993</u>	<u>77,261</u>	<u>98,101</u>
Depreciation at 1 January, 2000	49,093	8,724	57,817	73,413
Depreciation charge for year	<u>5,187</u>	<u>676</u>	<u>5,863</u>	<u>7,444</u>
At 31 December, 2000	<u>54,280</u>	<u>9,400</u>	<u>63,680</u>	<u>80,857</u>
Net Book Value 31 December, 2000	<u>11,988</u>	<u>1,593</u>	<u>13,581</u>	<u>17,244</u>
At 31 December, 1999	<u>12,420</u>	<u>2,269</u>	<u>14,689</u>	<u>18,651</u>

**An Bord Míochaine agus Déidliachta Iarchéime**

**The Postgraduate Medical and Dental Board**

**Notes to the Financial Statements for the year ended 31 December (continued)**

	IR£	IR£	€
<b>Note 6 <u>Capital Account</u></b>			
<b>Capital Account</b>			
Balance at 1 January, 2000		14,689	18,651
Transfer (to)/from Income & Expenditure Account			
Grants Allocated for capital Purposes	4,755		
Grants Amortised in year	(5,863)	<u>(1,108)</u>	<u>(1,407)</u>
Balance at 31 December, 2000		<u>13,581</u>	<u>17,244</u>

**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 Déidliachta Iarchéime****The Postgraduate Medical and Dental Board****REPORT OF THE COMPTROLLER AND AUDITOR GENERAL**

I have audited the financial statements on pages 11 to 17.

**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, 2000 and of its income and expenditure for the year then ended.

John Purcell  
Comptroller and Auditor General  
10 December 2001

**An Bord Míochaine agus Déidliachta 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, 2000 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 2000 and accordingly no interest was paid in the year.

There have been no material developments since 1 January, 2001.

John Gloster  
Chief Officer

29 November, 2001

**An Bord Míochaine agus Déidliachta 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.

**Opinion**

As a result of my examination, it is my opinion that the Board complied in all material respects with the provisions of the Act during the year ended 31 December 2000.

John Purcell  
Comptroller and Auditor General  
10 December, 2001

**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 : [info@pgmdb.ie](mailto:info@pgmdb.ie) Web : [www.pgmdb.ie](http://www.pgmdb.ie)**

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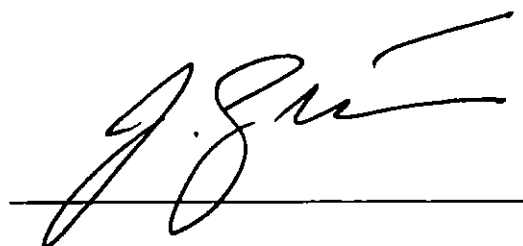
15 January 2002

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 2000.

Yours faithfully

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

**John Gloster**  
**Chief Officer**

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