

SIPTU NATIONAL HEALTH AND LOCAL AUTHORITY LEVY FUND

Receipts and Payments compiled by HSE IA from various sources: SKILL RECORDS, OHM RECORDS, HSNPF RECORDS, DOHC, SIPTU REPORT MARCH 2011, PAC HEARINGS.	Bank account summary transactions per SIPTU Report Mar 2011 (Para 6.3)	Variances
Per para 6.3 "A summary of the bank account details is as follows for the period January 2001 to 18th March 2011"		
RECEIPTS €		
KNOWN RECEIPTS		
OHM Grants 1,335,500.00		
SKILL Grants 1,050,000.00		
SKILL Cost reimbursements 348,321.07		
HSNPF APPM Grants 920,963.79		
HSNPF Other payments 26,200.78		
LANPAG 789,929.16		
Spouses flight refunds 139,896.00		
Other Refunds 447,086.00		
TOTAL KNOWN RECEIPTS 5,057,896.80		
POSSIBLE RECEIPTS OR AMOUNTS - Information not available to HSE IA		
Any other reimbursed costs - Dec 1998 to Jan 2001 ?		
Any other funding sources Dec 1998 to Jan 2001 ?		
Any other refunds Dec 1998 to Jan 2001 ?		
PAYMENTS		
KNOWN PAYMENTS		
Payments identified by material provided by MM to HS 485,607.00		
Costs paid on behalf of SKILL 348,321.07		
Credit Cards Payments SIPTU Report 302,297.39		
Disbursement of Grants to Other Unions 396,541.13		
Miscellaneous 32,513.00		
LANPAG Cost reimbursements 789,929.16		
Travel 387,000.00		
TOTAL KNOWN PAYMENTS 2,742,208.75		
Payments - Information not available to HSE IA		
Travel: 40 known trips but FULL costs not available. 18 USA, 1 Canada, 18 UK, 2 Australia, 1 Brussels ?		
Travel: Any other trips Dec 1998 to Jan 2001 ?		
Possible Payments identified from material provided by MM to HSE IA - 29 possible transactions - No costs available ? ?		
DOHC Consultant € n/a ?		
Educational Support Grants € n/a ?		
Foreign currency Bank drafts € n/a ?		
Training shop stewards € n/a ?		
Promotional products € n/a ?		
	Lodgements 4,493,796.00	564,100.80
	PAYMENTS 3,896,374.00	1,154,165.25
	Opening Balance Jan 2000 100,472.00	
	Balance as at 18th March 2011 refunded to Exchequer 697,894.00	

mainly represents queried grants €190k x 2 and possibly any transactions pre 2001

represents payment amounts for which information not available

KEY:
 Orange = Grants for SIP/TU's HumanResource/Personal development schemes and the development of managerial/union partnerships of best practice
 Yellow = amounts for OHM/SKILL/HSNPF funds agreed to sip/tu report March 2011
 red font = Per sip/tu report and DOHC (but not per OHM Chrg counterfoils or bank statements) or bank statements
 Green = amounts certified by MAZARS to HSE in email 21 June 2011
 PINK font = Per DOHC
 PINK BLUE = additional transactions identified in the SIP/TU report March 2011

OHM		SKILL		SKILL		HSNPF		HSNPF		LANPAG (Per Derv AO Evidence to PAC)		Spouses' flights		Other Refunds	
Grants		Grants		Cost reimbursements		APPM Grants		Other Non Grant Payments		Cost reimbursements		Known refunds		Treatment Hospital	
B-Nov-98	€31,750	22-Dec-04	€50,000	28-Jun-04	€2,195.70	1/18/2004	€5,000.00	20/10/2000	€675.65	1999	€857.90	re NY06	€550		€100,000
1-Mar-00	€95,250	6-Sep-06	€250,000	21-Jul-04	€623.91	9/9/2004	€941.50	28/11/2001	€282.20	2000	€358.32	re Boston 07	€456.53		€317,098
27-Jul-01	€31,750	6-Mar-07	€250,000	10-Nov-06	€9,657.46	9/9/2004	€14,620.00	9/12/2002	€350.00	2001	€0.00	re Boston 07	€400		
27-Jul-01	€190,000	11-Feb-08	€250,000	21-Dec-06	€15,000	1/11/2004	€7,476.25	6/4/2006	€1,654.46	2002	€0.00	re NY 07	€173.40		
23-Aug-01	€31,750	20-Nov-08	€41,800	18-Oct-07	€92,500	28/11/2004	€10,000.00	29/2/2008	€2,455.82	2003	€15,000	re Savannah 01	€1,420		
12-Apr-02	€190,000	25-Sep-08	€81,000	25-Sep-08	€81,000	26/11/2004	€4,000	28/7/2008	€18,841.74	2004	€10,000	re Australia 08	€1,650		
18-Dec-02	€90,000	20-Nov-08	€38,200	20-Nov-08	€38,200	16/12/2004	€16,856.10	23/5/2005	€1,940.00	2005	€91,856.66	re NY 09	€500		
5-Dec-03	€190,000	11-Dec-09	€109,164	8/11/2005	€67,630.49	7/12/2005	€30,205.29	2006	€179,263.67	2006	€179,263.67	balance 2002	€32,399.07		
28-Jul-04	€35,000			7/12/2005	€30,205.29	20/4/2006	€48,324.20	2007	€271,563.56	2007	€271,563.56	to 2006	€19,167.08		
18-Oct-04	€190,000			9/2/2007	€200,000	2008	€181,746.14	2009	€181,746.14	2008	€181,746.14	2009	€82,880.00		
26-Oct-04	€10,000			19/9/2007	€250,000	2010	€39,282.91			2009	€39,282.91				
14-Feb-05	€250,000			17/12/2008	€250,000										
TOTAL	€1,335,500	TOTAL	€1,050,000	TOTAL	€348,321.07	TOTAL	€320,963.79	TOTAL	€26,200.78	TOTAL	€789,929.16	TOTAL	€139,896.00	TOTAL	€447,086
TOTAL GRANTS	€2,285,500.00	TOTAL	€2,733,821	TOTAL	€348,321.07	TOTAL	€320,963.79	TOTAL	€947,164.57	TOTAL	€789,929.16	TOTAL	€139,896.00	TOTAL	€447,086

Cash Outflows		CREDIT CARDS		Disbursements of Grants to Other Unions		Miscellaneous		LANPAG Cost Reimbursements		TRAVEL (Per SIP/TU REPORT)		Known Expenditure but amounts not available to HSE IA	
Payments identified from material provided by MM		Payments on MM credit card per SIP/TU Report		(1 = APPM 2 = Other payments)				LAMPAG (Per Derv AO Evidence to PAC)		Travel cheques (excluding travel payments on credit cards) (s.16.3)			
2004 to 2009	€485,607	28-Jun-04	€2,195.70	Travel	€76,000	Imprest re JFK Fellowship	€6,000	1999	€957.90				
		21-Jul-04	€623.91	Hochis	€73,000	cheque signature - J Kelly	€12,983	2000	€358.22				
		10-Nov-06	€9,657.46	other charges	€39,000	Alan Smith	€13,536	2001	€0.00				
		21-Dec-06	€15,000	No detailed analysis provided	€108,297.38			2002	€0.00				
		18-Oct-07	€92,500					2003	€15,000.00				
		26-Sep-08	€81,000					2004	€10,000.00				
		20-Nov-08	€38,200					2005	€91,856.66				
		11-Dec-08	€109,164					2006	€179,263.67				
								2007	€271,563.56				
								2008	€181,746.14				
								2009	€39,282.91				
TOTAL	€485,607	TOTAL	€348,321.07	TOTAL	€302,297	TOTAL	€32,513.09	TOTAL	€789,929.16	TOTAL	€387,000.00	TOTAL	€387,000.00

SUMMARY
 Known Receipts €5,057,887
 Known Payments €2,742,209
 IMA Known Receipts €2,315,688

Known Expenditure but amounts not available to HSE IA
 Travel: 40 Known trips but full costs not available. 18 - USA / 1 - Canada / 18 - UK / 2 - Australia / 1 - Brussels.
 Travel: Any other trips Dec 1998 to Jan 2001 ?
 Possible Payments identified from material provided by MM to HSE IA. 29 possible transactions - No costs available
 DOHC Consultant & r/a
 Educational Support Grants & r/a
 Foreign currency Bank drafts & r/a
 Training at/for stewards & r/a
 Promotional products & r/a
 TOTAL: details not available