

**MEDICAL BUREAU OF ROAD SAFETY**

**REPORTS & FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31<sup>st</sup> DECEMBER 2016**

**MEDICAL BUREAU OF ROAD SAFETY**  
**REPORTS & FINANCIAL STATEMENTS**

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**MEDICAL BUREAU OF ROAD SAFETY**

**INFORMATION**

**Board Members**

Professor Cecily Kelleher - Chairperson until 31<sup>st</sup> March 2017

Dr. Declan Bedford – Chairperson from 24<sup>th</sup> April 2017

Professor Denis A. Cusack - Director

Ms. Nicola Hayes

Mr. Paul Burns

Dr. Declan Bedford

**Secretary**

Ms. Tina Clarke

**Address**

Medical Bureau of Road Safety

Health Sciences Centre

UCD

Belfield

Dublin 4

**Bankers**

Bank of Ireland

College Green

Dublin 2

**Solicitors**

Hayes Solicitors

Lavery House

Earlsfort Terrace

Dublin 2

**MEDICAL BUREAU OF ROAD SAFETY**  
**BOARD MEMBERS' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

The Board Members present their report and the financial statements of the Medical Bureau of Road Safety for the year ended 31 December 2016.

**Board Members' Responsibilities**

**Financial Statements**

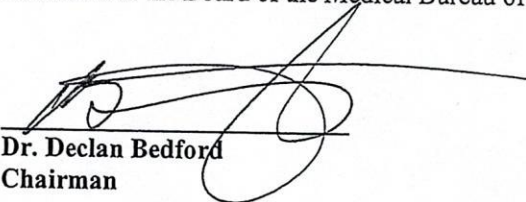
Section 17 of the Medical Bureau of Road Safety (Establishment) Order, 1968, requires the Medical Bureau of Road Safety to keep, in such form as may be approved by the Minister for Transport, Tourism and Sport with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it.

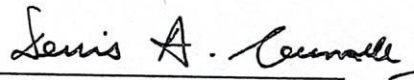
In preparing those financial statements, the Medical Bureau of Road Safety is required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that it 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 adequate accounting records which disclose, with reasonable accuracy at any time, its financial position which enable it to ensure that the financial statements comply with Section 17 of the Medical Bureau of Road Safety (Establishment) Order, 1968. The Board is also responsible for safeguarding all its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board of the Medical Bureau of Road Safety:

  
\_\_\_\_\_  
**Dr. Declan Bedford**  
**Chairman**

  
\_\_\_\_\_  
**Professor Denis A. Cusack**  
**Director**

Date: 7/12/2017



## MEDICAL BUREAU OF ROAD SAFETY

### STATEMENT ON INTERNAL FINANCIAL CONTROL

#### **Responsibility of Internal Control**

On behalf of the Members of the Medical Bureau of Road Safety, I acknowledge our responsibility for ensuring that an effective system of internal financial control is maintained and operated.

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

#### **Key Control Procedures**

The Bureau has set out the following key procedures designed to provide effective internal financial control within the Bureau. The Bureau has agreed that the Director and staff are responsible for operational matters. The Director reports to the Bureau at its meetings of which four were held in 2016.

The Bureau has set out its financial procedures and delegation practices to ensure a transparent control environment appropriate to a small semi-state agency. The Bureau has an Audit Committee to support quality assurance of financial procedures. The Committee held four meetings during 2016 and reported to the Bureau.

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

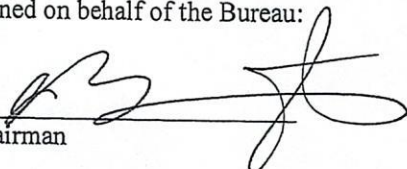
- Comprehensive budgeting system with an annual budget which is reviewed and agreed by the Bureau.
- Regular reviews by the Bureau of periodic and annual financial reports which indicate financial performance against forecasts.
- Setting targets to measure operational financial and other performance.
- Formal project management disciplines.

The Bureau has an internal audit function, which operates in accordance with the Code of Practice for the Governance of State Bodies. The Bureau's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal auditor, the audit committee and the executive of the Bureau which has responsibility for the development and maintenance of the financial controls framework, and comments made by the Comptroller and Auditor General in his report, as applicable.

#### **Annual Review of Controls**

The Bureau did carry out a review of the effectiveness of its system of internal financial control in respect of 2016 in accordance with the requirements.

Signed on behalf of the Bureau:

  
Chairman





## Comptroller and Auditor General

### Report for presentation to the Houses of the Oireachtas

#### Medical Bureau of Road Safety

I have audited the financial statements of the Medical Bureau of Road Safety for the year ended 31 December 2016 under the Comptroller and Auditor General (Amendment) Act 1993. The financial statements comprise the statement of income and expenditure and retained revenue reserves, the statement of financial position, the statement of cash flows and the related notes. The financial statements have been prepared in the form prescribed under Section 17 of the Medical Bureau of Road Safety (Establishment) Order 1968, and in accordance with generally accepted accounting practice.

#### Responsibilities of the Bureau members

The Bureau members are responsible for the preparation of the financial statements, for ensuring that they give a true and fair view and for ensuring the regularity of transactions.

#### Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and to report on them in accordance with applicable law.

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

#### Scope of audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to Bureau's circumstances, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and
- the overall presentation of the financial statements.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

#### Opinion on the financial statements

In my opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Medical Bureau of Road Safety as at 31 December 2016 and of its income and expenditure for 2016; and
- have been properly prepared in accordance with generally accepted accounting practice.

In my opinion, the accounting records of the Bureau were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

#### Matters on which I report by exception

I report by exception if I have not received all the information and explanations I required for my audit, or if I find

- any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the statement on internal financial control does not reflect the Bureau's compliance with the Code of Practice for the Governance of State Bodies, or
- there are other material matters relating to the manner in which public business has been conducted.

I have nothing to report in regard to those matters upon which reporting is by exception.

*Patricia Sheehan*

Patricia Sheehan

For and on behalf of the  
Comptroller and Auditor General

14 December 2017

**MEDICAL BUREAU OF ROAD SAFETY**

**STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES**

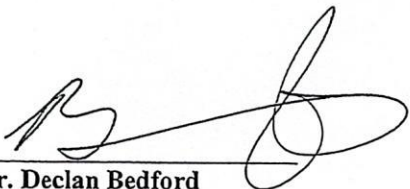
**FOR THE YEAR ENDED 31 DECEMBER 2016**

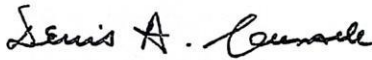
		31/12/2016	31/12/2015
	Note	€	€
<b><u>INCOME</u></b>			
Oireachtas Grants	2	4,227,000	4,267,000
Professional Fee Income		-	(5,345)
Other Income		2,221	37
<b>Total Income</b>		4,229,221	4,261,692
<b><u>EXPENDITURE</u></b>			
Salaries and Wages	12	2,353,258	2,457,245
Board Fees	13	11,970	11,970
Direct costs Associated with Service delivery	3a	581,040	570,108
Office and Laboratory Supplies	3b	512,217	385,851
Depreciation	4	898,752	855,079
Administration Costs	3c	571,901	554,979
<b>Total Expenditure</b>		4,929,138	4,835,232
<b>Deficit for the Period before Appropriations</b>		(699,917)	(573,540)
Refund of Grant to Department	2	-	(291,962)
Transfer from/(to) Capital Account	5	877,765	683,402
<b>Surplus/(Deficit) for the Period after Appropriations</b>		177,848	(182,100)
Balance Brought Forward at 1 January		759,349	941,449
Balance Carried Forward as at 31 December		937,197	759,349

The Statement of Income and Expenditure and Retained Revenue Reserves includes all gains and losses recognised in the period.

The Statement of Cash Flows and notes 1 to 15 form part of these financial statements.

On behalf of the Board of the Medical Bureau of Road Safety:

  
Dr. Declan Bedford  
Chairman

  
Professor Denis A. Cusack  
Director

Date: 7/12/2017

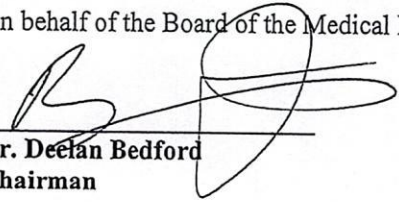


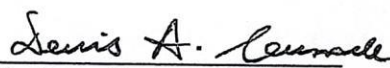
**MEDICAL BUREAU OF ROAD SAFETY**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

	Note	31/12/2016	31/12/2015
		€	€
<b>Fixed Assets</b>			
Property, plant & equipment	4	6,442,345	7,320,111
<b>Total Fixed Assets</b>		<u>6,442,345</u>	<u>7,320,111</u>
<b>Current Assets</b>			
Inventory	6	188,232	189,898
Receivables	7	168,823	117,101
Cash and cash equivalents		845,398	593,690
		<u>1,202,453</u>	<u>900,689</u>
<b>Current Liabilities (amounts falling due within one year)</b>			
Payables	8	(265,256)	(141,340)
<b>Net Current Assets</b>		<u>937,197</u>	<u>759,349</u>
<b>Total Net Assets</b>		<u>7,379,542</u>	<u>8,079,460</u>
<b>Representing</b>			
Capital account	5	6,442,345	7,320,111
Retained revenue reserves		937,197	759,349
		<u>7,379,542</u>	<u>8,079,460</u>

The Statement of Cash Flows and notes 1 to 15 form part of these financial statements.

On behalf of the Board of the Medical Bureau of Road Safety:

  
Dr. Deelan Bedford  
Chairman

  
Professor Denis A. Cusack  
Director

Date: 7/12/2017



**MEDICAL BUREAU OF ROAD SAFETY**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31 DECEMBER 2016**

	31/12/2016	31/12/2015
	€	€
<b>Cash Flows from Operating activities</b>		
Excess of Income over Expenditure/Expenditure over Income	177,848	(182,100)
Transfer (from) Capital Account	(877,765)	(683,402)
Depreciation of Fixed Assets	898,752	855,079
Decrease/(Increase) in Inventory	1,666	(33,101)
(Increase)/Decrease in Receivables	(51,722)	50,445
Increase/(Decrease) in Payables	123,916	84,267
	<hr/>	<hr/>
<b>Net Cash flows from Operating activities</b>	272,695	91,188
	<hr/>	<hr/>
<b>Cash Flows from Investing activities</b>		
Payments to acquire Plant & Equipment (net of reversal of accrual)	(20,987)	(463,639)
Capital refund to the Exchequer	-	291,962
	<hr/>	<hr/>
<b>Net Cash Flows from Investing activities</b>	(20,987)	(171,677)
	<hr/>	<hr/>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	251,708	(80,489)
Cash and Cash Equivalents at 1 January	593,690	674,179
	<hr/>	<hr/>
<b>Cash and Cash Equivalents at 31 December</b>	845,398	593,690
	<hr/>	<hr/>

**MEDICAL BUREAU OF ROAD SAFETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**1. Accounting Policies**

The basis of accounting and significant accounting policies adopted by the Medical Bureau of Road Safety are set out below. They have all been applied consistently throughout the year and for the preceding year.

**(a) General Information**

The Medical Bureau of Road Safety was established under Section 37 of the Road Traffic Act, 1968, with a head office at Health Sciences Centre, UCD, Belfield, Dublin 4.

The Medical Bureau of Road Safety's primary objective is the analysis of samples given by drivers in the course of the enforcement of the Road Traffic Acts.

**(b) Statement of Compliance**

The financial statements of the Medical Bureau of Road Safety for the period year ended 31 December 2016 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC), as promulgated by Chartered Accountants Ireland.

**(c) Basis of Preparation**

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Transport, Tourism and Sport with the concurrence of the Minister for Finance. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Medical Bureau of Road Safety's financial statements.

**(d) Currency**

The financial statements have been presented in Euro (€) which is also the functional currency of the Bureau.

**(e) Revenue**

**Oireachtas Grant**

Revenue is generally recognised on an accruals basis; one exception to this is in the case of Oireachtas Grants which are recognised on a cash receipts basis.

**Interest income**

Interest income is recognised on an accruals basis using the effective interest rate method.

**Other Revenue**

Other revenue is recognised on an accruals basis.

**MEDICAL BUREAU OF ROAD SAFETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**(CONTINUED)**

**(f) Property, Plant and Equipment**

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. Depreciation is provided on all property, plant and equipment at rates estimated to write off the cost less the estimated residual value of each asset on a straight line basis over their estimated useful lives, as follows:

(i) Office Equipment	25% per annum
(ii) Furniture & Fittings	12.5% per annum
(iii) Laboratory Equipment	15% per annum
(iv) Buildings	4.76% per annum

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

**(g) Inventory**

Inventory consists of goods for not for resale, and is recognised in the financial statements at the lower of Cost and Net Realisable Value (NRV). Cost is calculated on a first-in-first-out (FIFO) basis and includes all purchase costs. NRV is the selling price (actual or estimated) less all necessary completion costs.

**(h) Receivables**

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is a specific provision, and is established when there is objective evidence that the Medical Bureau of Road Safety will not be able to collect all amounts owed to it. All movements in the provision for doubtful debts are recognised in the Statement of Income and Expenditure and Retained Revenue Reserves.



**MEDICAL BUREAU OF ROAD SAFETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**(CONTINUED)**

**(i) Employee Benefits (continued)**

**Pay Agreement with UCD**

The work of the Medical Bureau of Road Safety is carried out by staff of University College Dublin (UCD) under an agreement between the Bureau and the College. The University discharges all wages and salaries and all associated costs of the staff employed in the work of the Bureau and reimburses the University in full for such expenditure.

**Retirement Benefits**

The Medical Bureau of Road Safety pays 15% of staff's salary costs together with a calculated pension supplement (currently at 6.7%) to a total of 21.7% to UCD which has assumed responsibilities for the pension entitlements of staff, based on final salaries. The Medical Bureau of Road Safety is responsible for meeting the cost of post-retirement increases in pensions in respect of service after September 2003 and it pays an actuarially determined contribution to UCD in respect of this. Pension contributions are accounted for under salaries in the year in which they fall due.

The Medical Bureau of Road Safety is not in a position to identify its share of the assets and liabilities of the pension scheme on a consistent basis and accordingly it has accounted for its contributions as if they were contributions to a defined contribution scheme.

**(j) Foreign Currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the financial year end date. Non-monetary items that are measured at historical cost are translated at the foreign exchange rate ruling at the date of the transaction. Non-monetary items measured at fair value are translated at the rate of exchange at the date of the valuation. All foreign exchange differences are taken to the income and expenditure account.

**(k) Critical Accounting Judgements and Estimates**

**Depreciation and Residual Values**

The Directors have reviewed the asset lives and associated residual values of all fixed asset classes, and in particular, the useful economic life and residual values of fixtures and fittings, and have concluded that asset lives and residual values are appropriate.

**Provisions**

The Medical Bureau of Road Safety makes a provision for doubtful debts, which it knows to be outstanding at the period end date. These provisions are generally made based on historical or other pertinent information, adjusted for recent trends where relevant. However, they are estimates of the financial costs of events that may not occur for some years. As a result of this and the level of uncertainty attaching to the final outcomes, the actual out-turn may differ significantly from that estimated.

**MEDICAL BUREAU OF ROAD SAFETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**(CONTINUED)**

**2. Oireachtas Grants**

The Oireachtas Grants voted to the Medical Bureau of Road Safety from the Department of Transport, Tourism and Sport (Vote 31 subhead B4) as shown in the financial statements consist of:

	<b>31/12/2016</b>	<b>31/12/2015</b>
	€	€
Grants for current expenditure	4,127,000	4,127,000
Grants for capital expenditure	100,000	140,000
	<b><u>4,227,000</u></b>	<b><u>4,267,000</u></b>

In 2015 the Bureau received a refund from UCD in respect of the building for €291,962 and this was refunded to the Department of Transport, Tourism and Sport. The carrying value of the assets has been adjusted accordingly.

**MEDICAL BUREAU OF ROAD SAFETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**(CONTINUED)**

**3a. Direct Costs Associated with Service Delivery**

	31/12/2016	31/12/2015
	€	€
Servicing of Equipment	460,098	439,707
Roadside Chemical Drug Testing	20,666	58,961
Equipment for Garda Stations	0	0
Laboratory Information Management System	73,937	35,994
Confirmatory Drug Analysis	17,589	26,696
Laboratory Accreditation	8,750	8,750
	<b>581,040</b>	<b>570,108</b>

**3b. Office & Laboratory Supplies**

	31/12/2016	31/12/2015
	€	€
Office Supplies	25,696	15,071
Laboratory Supplies	486,521	370,780
	<b>512,217</b>	<b>385,851</b>

**3c. Administration**

	31/12/2016	31/12/2015
	€	€
UCD Administration Charge (note 9)	261,746	256,791
Building Utilities	127,932	144,964
Travel and Subsistence	55,732	51,709
Postage and Telephone	39,526	38,436
Insurance	26,580	30,406
Training	12,543	15,614
Increase/(Decrease) in Bad Debt Provision	12,990	-13,523
Conference Fees	6,024	4,274
Audit Fee	6,000	5,500
Books and Publications	5,085	3,944
Memberships and Subscriptions	2,816	3,501
Professional Fees	11,585	11,573
Miscellaneous	3,342	1,790
	<b>571,901</b>	<b>554,979</b>



**MEDICAL BUREAU OF ROAD SAFETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**(CONTINUED)**

**4. Property, Plant & Equipment**

	Office Equipment	Furniture & Fittings	Laboratory Equipment	Buildings	Total
<b>COST</b>	€	€	€	€	€
Balance 1/1/2016	192,366	57,492	5,489,627	11,031,477	16,770,962
Additions	-	-	20,987	-	20,987
Balance 31/12/2016	192,366	57,492	5,510,614	11,031,477	16,791,949

<b>DEPRECIATION</b>	€	€	€	€	€
Balance 1/1/2016	189,286	47,789	4,487,481	4,726,295	9,450,852
Charge	3,080	2,720	367,855	525,098	898,752
Balance 31/12/2016	192,366	50,509	4,855,336	5,251,393	10,349,604

<b>NET BOOK VALUE</b>	€	€	€	€	€
At 31/12/2016	0	6,983	655,278	5,780,084	6,442,345
At 31/12/2015	3,080	9,703	1,002,146	6,305,182	7,320,111

**4. (a) Buildings**

The premises of the Bureau are provided by University College Dublin under a Licence Agreement. In 2008 a new Licence Agreement between UCD and the Medical Bureau of Road Safety was agreed. Under the terms of the new agreement charges to be applied to the Bureau are for building utilities. The utilities charge for the year ended 31 December 2016 was €127,932 (2015: €144,964).

**5. Capital Account**

	31/12/2016	31/12/2015
	€	€
<b>Opening balance</b>	<b>7,320,111</b>	<b>8,003,513</b>
Less: Amount applied to purchase fixed assets (net of reversal of accrual )	20,987	171,677
Less: Amount amortised in line with depreciation of fixed assets (net of reversal of depreciation)	(898,752)	(855,079)
<b>Transfer (to)/from Statement of Income and Expenditure and Retained Revenue Reserves</b>	<b>(877,765)</b>	<b>(683,402)</b>
<b>Closing balance</b>	<b>6,442,346</b>	<b>7,320,111</b>

The balance on the Capital Account represents the unamortized value of the funds utilised for the acquisition of fixed assets.

**MEDICAL BUREAU OF ROAD SAFETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**(CONTINUED)**

**6. Laboratory Supplies & Office Supplies**

The value of Laboratory and Office Supplies on hand at 31 December 2016 was €188,232 (2015: €189,898).

**7. Receivables**

	<b>31/12/2016</b>	<b>31/12/2015</b>
	<b>€</b>	<b>€</b>
Professional fee income	10,098	22,399
Prepayments	158,725	94,702
	<b>168,823</b>	<b>117,101</b>

All debtors are due within one year. Professional fee income debtors are shown net of impairment in respect of doubtful debts.

**8. Payables**

*Amounts falling due within one year*

	<b>31/12/2016</b>	<b>31/12/2015</b>
	<b>€</b>	<b>€</b>
Trade Creditors	6,000	5,500
Accruals	259,256	135,840
	<b>265,256</b>	<b>141,340</b>

**9. Administration Charge**

The Bureau pays a 7.5% Administration Charge to UCD for costs administered by the College on behalf of the Bureau including Salaries, Wages and Supplies with the exception of Capital Equipment. The Administration Charge for the year ended 31<sup>st</sup> December 2016 was €261,746 (2015: €256,791).

**MEDICAL BUREAU OF ROAD SAFETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**(CONTINUED)**

**10. Related Party Disclosures**

Key management personnel in the Bureau consist of the Director and members of the Board of Directors. Total compensation paid to key management personnel, including Board members' fees and Directors' remuneration and expenses, amounted to €145,694 (2015: €145,099). A breakdown of the remuneration and expenses paid to key management personnel is shown in notes 12 and 13.

In the normal course of business the Bureau may enter into contractual arrangements with undertakings in which Bureau Members are employed or otherwise interested. The Bureau adopted procedures in accordance with the Code of Practice for the Governance of State Bodies in relation to the disclosure of interests by Bureau Members and these procedures have been adhered to by the Bureau during the year. There were no disclosures of interests made in the year.

**11. Taxation**

In accordance with Section 227 of the Taxes Consolidation Act, 1997 no corporation tax was paid or has to be provided for in the financial statements.

**12. Staff Numbers and Costs**

The average number of employees was as follows:

	<b>31/12/2016</b>	<b>31/12/2015</b>
	<b>No.</b>	<b>No.</b>
Administration & IT	8	8
Analytical & Technical	26	25
	<hr/>	<hr/>
	34	33
	<hr/> <hr/>	<hr/> <hr/>

These numbers do not include the Director and Board Members.



**MEDICAL BUREAU OF ROAD SAFETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**(CONTINUED)**

The Salaries and Wages costs of these employees were €2,353,258 (2015: €2,457,245) and include:

	31/12/2016 €	31/12/2015 €
Pay and Associated Costs	€1,803,498	€1,907,506
Pension Contributions	€415,317	€415,317
Gross Salaries of Staff assigned from University College Dublin	€2,218,815	€2,322,823
Directors Remuneration	€132,714	€132,714
Secretary's Honorarium	€1,729	€1,708
<b>Total for Salaries &amp; Wages</b>	<b>€2,353,258</b>	<b>€2,457,245</b>

	31/12/2016	31/12/2015
<b>Number of Employee's in receipt of Salaries over €60,000 p.a.</b>	<b>9</b>	<b>8</b>
€60,000 – €69,999	4	3
€70,000 – €79,999	3	2
€80,000 – €89,999	1	1
€90,000 – €99,000	1	2

**MEDICAL BUREAU OF ROAD SAFETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**(CONTINUED)**

<b>DIRECTORS REMUNERATION</b>		<b>31/12/2016</b>	<b>31/12/2015</b>
Professor Denis Cusack	Ministerial Appointment – as Director of the Medical Bureau of Road Safety		
	Salary	€98,995	€98,995
	Allowance	€11,600	€11,600
	Pension Allowance	€22,119	€22,119
	Performance Bonus	Nil	Nil
	<b>Total</b>	<b>€132,714</b>	<b>€132,714</b>

The Director receives a pension allowance in lieu of any pension entitlements.

**13. Board Fees – Schedule of Fees and Remuneration**

<b>BOARD MEMBER</b>	<b>TYPE OF FEE</b>	<b>31/12/2016</b>	<b>31/12/2015</b>
Professor Cecily Kelleher Chairperson	Fee for Non- Executive Chairpersons of Boards of State Bodies	Nil	Nil
Professor Denis A. Cusack	No Fee	Nil	Nil
Ms. Nicola Hayes	No Fee	Nil	Nil
Mr. Philip Joyce, Member until 31 <sup>st</sup> March 2015	Fee for Non-Executive members of Boards of State Bodies	Nil	€1,496
Dr. Niall McNamara, Member until 31 <sup>st</sup> March 2015	Fee for Non-Executive members of Boards of State Bodies	Nil	€1,496
Dr. Declan Bedford, Member from 1 <sup>st</sup> April 2015	Fee for Non-Executive members of Boards of State Bodies	€5,985	€4,489
Mr. Paul Burns, Member from 1 <sup>st</sup> April 2015	Fee for Non-Executive members of Boards of State Bodies	€5,985	€4,489
<b>Total of Fees &amp; Remuneration</b>		<b>€11,970</b>	<b>€11,970</b>

**Travel & Subsistence Expenses**

The total amount spent on travel expenses by the Director for the year ended 31 December 2016 was €1,010 (2015: €415).

**14. Capital Commitments**

The Bureau had no Capital expenditure commitments at the 31 December 2016.

**15. Approval of Financial Statements**

The Financial Statements were approved by the Board of the Medical Bureau of Road Safety on 30<sup>th</sup> March 2017.