

## **Accounting Policies**

### **Basis of Accounts**

The accounts are a cash-based record of the Receipts and Payments in the period.

### **Reporting Period**

The reporting period is the year ending 31 December 2010.

### **Receipts**

Receipts for the period represent those monies claimed and received from the Special Account and the Reparation Fund established under Sections 10 and 11 of the Hepatitis C Compensation Tribunal Act, 1997 and amended under Sections 7 and 8 of the Hepatitis C Compensation Tribunal (Amendment) Act 2002.

### **Payments**

Payments consist of those sums which have been discharged during the period i.e. where the payable order has been drawn.

### **Suspense Account at Department of Health and Children**

Payments are made by the Department of Health and Children on behalf of the Hepatitis C and HIV Compensation Tribunal at the direction of either, the Hepatitis C Compensation Tribunal or, in respect of legal costs only, the Office of the Chief State Solicitor. These payments are made from a suspense account, which forms part of the Appropriation Account of the Department of Health and Children and is subject to audit by the Comptroller and Auditor General.