



10 December 2009

Mr. Luke Byrne,  
The Irish Mail on Sunday,  
Embassy House,  
Ballsbridge,  
Dublin 4

**FOI Request Reference: FOI/2009/43**

Dear Mr. Byrne,

I refer to your FOI request under Section 7 of the Freedom of Information Acts, 1997 and 2003, received in the Department on 12<sup>th</sup> November 2009 requesting a copy of the credit card statements since January 1 2008 to the latest possible date for all official credit cards in use by the Department.

I have made a final decision to grant your request and, as discussed, all relevant details are in the attached table.

It should be noted that all credit card holders are bound by the Department's Credit Card Procedures (copy attached). These procedures set out Departmental policy as to who is entitled to use of these cards and the formal safeguards that are in place to ensure the costs accrued are legitimately connected to the Department's work. In addition, the Management Committee of the Department took a decision in November 2008 that corporate credit cards would, in future, only be issued to the Minister and Minister of State (through the relevant Private Secretary).

If you have any queries regarding this correspondence you can contact me by telephone at the number below.

I wish to advise you that, if for any reason you are not satisfied with the outcome of your request, you are entitled to seek a review by appealing the decision. To appeal, you need to write to the FOI Unit, Department of Communications, Energy and Natural Resources, Elm House, Earlsvale Rd, Cavan, Co. Cavan. You must make your appeal within 4 weeks of the date of this letter, but the making of a late appeal may be permitted in certain circumstances. The review will involve a complete reconsideration of the matter by a more senior member of the staff of this Department.

Please note that an application fee for an appeal is currently €75.00 and a reduced fee of €25.00 applies if you are covered by a Medical Card.

If claiming a reduced application fee, the request must also be accompanied by



Department of Communications, Marine and Natural Resources  
Roinn Cumarsáide, Mara agus Acmhainní Náúúrtha

- The Medical Card registration number
- The name of the issuing Health Board
- Your consent to the verification of these details with that Health Board.

Payment should be made by way of bank draft, money postal order, or personal cheque made payable to "Department of Communications, Energy and Natural Resources".

On receipt of the fee, you will be advised of when you can expect a decision on your appeal, and the contact details of the person handling the appeal.

Yours sincerely,

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Brian T Carroll,  
Finance Unit.

Central Divisions - Corporate Finance & Planning Division,  
Department of Communications, Energy and Natural Resources,  
Elm House,  
Earlsvale Road,  
Cavan,  
Co Cavan.

Phone: 01 - 6782118 or 01 - 6783204  
Mobile: 086 7970390

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DCENR Credit Card Transactions 1st January 2008 - 22nd November 2009

| Cardholder  | Date             | Name of establishment                        | Location       | Amount    | Individual Totals |           |
|---|------------------|--|----------------|-----------|-------------------|-----------|
| Cardholders Category Approved by the Department   |                  |  |                |           |                   |           |
| Assistant Secretary Communications & Broadcasting | 24 January 2008  | Conrad Hotel                                 | Dublin         | €17.00    |                   |           |
| Assistant Secretary Communications & Broadcasting | 20 March 2008    | Annual Fee                                   | NA             | €25.00    |                   |           |
| Assistant Secretary Communications & Broadcasting | 20 March 2008    | Membership fee adjustment (August Statement) |                | -€25.00   |                   |           |
| Assistant Secretary Communications & Broadcasting | 1 April 2008     | Government Stamp Duty                        | NA             | €30.00    |                   |           |
| Assistant Secretary Communications & Broadcasting | 16 May 2008      | Royal College of Surgeons                    | Dublin         | €162.00   |                   |           |
| Assistant Secretary Communications & Broadcasting | 21 May 2008      | Sofitel                                      | Brussels       | €368.00   |                   |           |
| Assistant Secretary Communications & Broadcasting | 22 May 2008      | Black Tie                                    | Dublin         | €93.40    |                   |           |
| Assistant Secretary Communications & Broadcasting | 16 June 2008     | Coexintercontinental                         | Seoul          | €34.57    |                   |           |
| Assistant Secretary Communications & Broadcasting | 25 June 2008     | Conrad Hotel                                 | Dublin         | €17.00    |                   |           |
| Assistant Secretary Communications & Broadcasting | 16 July 2008     | MCI Groupe                                   | Geneva         | €163.73   |                   |           |
| Assistant Secretary Communications & Broadcasting | 10 November 2008 | La Mere Zou                                  | Dublin         | €1,310.54 |                   |           |
| Assistant Secretary Communications & Broadcasting | 1 December 2008  | Government Fee                               | NA             | €30.00    |                   |           |
| Assistant Secretary Corporate Support             | 10 January 2008  | Cavan Crystal                                | Cavan          | €151.45   |                   | €2,226.24 |
| Assistant Secretary Corporate Support             | 24 January 2008  | Cavan Crystal Hotel                          | Cavan          | €85.25    |                   |           |
| Assistant Secretary Corporate Support             | 7 February 2008  | Cavan Crystal Hotel                          | Cavan          | €88.20    |                   |           |
| Assistant Secretary Corporate Support             | 21 February 2008 | Cavan Crystal Hotel                          | Cavan          | €118.00   |                   |           |
| Assistant Secretary Corporate Support             | 23 February 2008 | Radisson SAS Farnham Estate                  | Cavan          | €259.40   |                   |           |
| Assistant Secretary Corporate Support             | 1 March 2008     | The Espresso bar                             | Dublin         | €199.80   |                   |           |
| Assistant Secretary Corporate Support             | 18 March 2008    | Hotel Nuremore Ltd                           | Carrickmacross | €70.00    |                   |           |
| Assistant Secretary Corporate Support             | 20 March 2008    | Annual Fee                                   | NA             | €25.00    |                   |           |
| Assistant Secretary Corporate Support             | 20 March 2008    | Membership fee adjustment                    |                | -€25.00   |                   |           |
| Assistant Secretary Corporate Support             | 2 April 2008     | Reservation Ireland.com                      | Kilorglin      | €11.90    |                   |           |
| Assistant Secretary Corporate Support             | 4 April 2008     | Cavan Crystal Hotel                          | Cavan          | €171.40   |                   |           |
| Assistant Secretary Corporate Support             | 15 April 2008    | Government Stamp Duty                        | NA             | €30.00    |                   |           |
| Assistant Secretary Corporate Support             | 17 April 2008    | Cavan Crystal Hotel                          | Cavan          | €123.20   |                   |           |
| Assistant Secretary Corporate Support             | 25 April 2008    | Hotel Nuremore                               | Carrickmacross | €354.10   |                   |           |
| Assistant Secretary Corporate Support             | 11 June 2008     | Cavan Crystal Hotel                          | Cavan          | €197.10   |                   |           |
| Assistant Secretary Corporate Support             | 13 June 2008     | An T-Uí Mór                                  | Cavan          | €230.45   |                   |           |
| Assistant Secretary Corporate Support             | 1 July 2008      | Ireans Flower Cabin                          | Dublin         | €70.00    |                   |           |
| Assistant Secretary Corporate Support             | 3 July 2008      | The Espresso Bar                             | Dublin         | €154.70   |                   |           |
| Assistant Secretary Corporate Support             | 18 July 2008     | Cavan Crystal Hotel                          | Cavan          | €217.75   |                   |           |
| Assistant Secretary Corporate Support             | 8 August 2008    | Cavan Crystal hotel                          | Cavan          | €124.20   |                   |           |
| Assistant Secretary Corporate Support             | 13 August 2008   | The Espresso Bar                             | Dublin         | €78.70    |                   |           |
| Assistant Secretary Corporate Support             | 3 October 2008   | Cavan Crystal Hotel                          | Cavan          | €124.95   |                   |           |
| Assistant Secretary Corporate Support             | 9 October 2008   | Iamrod Eireann                               | Dublin         | €118.50   |                   |           |
| Assistant Secretary Corporate Support             | 10 October 2008  | Iamrod Eireann                               | Cork           | €20.00    |                   |           |
| Assistant Secretary Corporate Support             | 13 October 2008  | Rail Gourmet                                 | Dublin         | €18.80    |                   |           |
| Assistant Secretary Corporate Support             | 1 December 2008  | Government Fee                               | NA             | €30.00    |                   |           |
| Chief Technical Advisor on Energy Matters         | 11 January 2008  | Ryanair                                      | Dublin         | €69.96    | €1,047.85         |           |
| Chief Technical Advisor on Energy Matters         | 11 January 2008  | Aer Arann                                    | Dublin         | €134.81   |                   |           |
| Chief Technical Advisor on Energy Matters         | 15 January 2008  | Budget Car Rental                            | Cork Airport   | €67.73    |                   |           |
| Chief Technical Advisor on Energy Matters         | 16 January 2008  | Ryanair                                      | Dublin         | €130.44   |                   |           |
| Chief Technical Advisor on Energy Matters         | 24 January 2008  | Aer Lingus                                   | Dublin         | €230.40   |                   |           |
| Chief Technical Advisor on Energy Matters         | 29 January 2008  | Heathrow Rail Link                           | London         | €39.72    |                   |           |
| Chief Technical Advisor on Energy Matters         | 29 January 2008  | Self Service                                 | London         | €30.82    |                   |           |
| Chief Technical Advisor on Energy Matters         | 29 January 2008  | Aer Lingus                                   | Dublin         | €393.81   |                   |           |
| Chief Technical Advisor on Energy Matters         | 1 February 2008  | Gresham Hotel (Conf & Ban)                   | Dublin         | €4,080.00 |                   |           |
| Chief Technical Advisor on Energy Matters         | 8 February 2008  | Dublin Airport Authority                     | Shannon        | €47.50    |                   |           |
| Chief Technical Advisor on Energy Matters         | 14 February 2008 | Iamrod Eireann                               | Dublin         | €53.00    |                   |           |
| Chief Technical Advisor on Energy Matters         | 22 February 2008 | Park Rite Ltd Abbey Street                   | Dublin         | €21.60    |                   |           |
| Chief Technical Advisor on Energy Matters         | 7 March 2008     | Aer Lingus                                   | Dublin         | €173.57   |                   |           |
| Chief Technical Advisor on Energy Matters         | 7 March 2008     | Aer Lingus                                   | Dublin         | €35.00    |                   |           |
| Chief Technical Advisor on Energy Matters         | 7 March 2008     | Ryanair                                      | Dublin         | €46.73    |                   |           |
| Chief Technical Advisor on Energy Matters         | 20 March 2008    | Annual Fee                                   | NA             | €25.00    |                   |           |
| Chief Technical Advisor on Energy Matters         | 20 March 2008    | Annual Fee                                   | Adjustment     | -€25.00   |                   |           |
| Chief Technical Advisor on Energy Matters         | 20 March 2008    | Erra   | Budapest       | €637.61   |                   |           |
| Chief Technical Advisor on Energy Matters         | 1 April 2008     | Government Stamp Duty                        | NA             | €30.00    |                   |           |
| Chief Technical Advisor on Energy Matters         | 3 April 2008     | The Mermaid Café Dame Street                 | Dublin         | €537.00   |                   |           |
| Chief Technical Advisor on Energy Matters         | 4 April 2008     | Iamrod Eireann                               | Dublin         | €76.50    |                   |           |
| Chief Technical Advisor on Energy Matters         | 6 April 2008     | Aer Lingus                                   | Dublin         | €143.81   |                   |           |
| Chief Technical Advisor on Energy Matters         | 11 April 2008    | 1800 Hotels                                  | Dublin         | €129.56   |                   |           |

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**DCENR Credit Card Transactions 1st January 2008 - 22nd November 2009**

| Cardholder  | Date              | From (ie per statement)      | Location            | Amount    | Subtotal (€) |
|---|-------------------|------------------------------|---------------------|-----------|--------------|
| Chief Technical Advisor on Energy Matters                       | 11 April 2008     | Flybe                        |                     | €252.89   |              |
| Chief Technical Advisor on Energy Matters                       | 11 April 2008     | Flybe                        |                     | €74.75    |              |
| Chief Technical Advisor on Energy Matters                       | 11 April 2008     | Aer Lingus                   | Dublin              | €152.74   |              |
| Chief Technical Advisor on Energy Matters                       | 15 April 2008     | Marlborough St Car Park      | Dublin              | €12.00    |              |
| Chief Technical Advisor on Energy Matters                       | 25 April 2008     | Institute of Engineers       | Dublin              | €100.00   |              |
| Chief Technical Advisor on Energy Matters                       | 13 May 2008       | IFSC Car Park                | Dublin              | €8.70     |              |
| Chief Technical Advisor on Energy Matters                       | 10 June 2008      | Sheraton Athlone             | Athlone             | €269.75   |              |
| Chief Technical Advisor on Energy Matters                       | 23 June 2008      | London Business Conf         | London              | €1,059.50 |              |
| Chief Technical Advisor on Energy Matters                       | 25 June 2008      | Eurostar                     | Pancras             | €198.47   |              |
| Chief Technical Advisor on Energy Matters                       | 26 June 2008      | Parking Belfast City Airport | Belfast             | €45.04    |              |
| Chief Technical Advisor on Energy Matters                       | 2 July 2008       | SNFC                         |                     | €8.40     |              |
| Chief Technical Advisor on Energy Matters                       | 4 July 2008       | RATP                         | Paris               | €8.40     |              |
| Chief Technical Advisor on Energy Matters                       | 4 July 2008       | Parking Belfast City Airport | Belfast             | €37.09    |              |
| Chief Technical Advisor on Energy Matters                       | 7 July 2008       | Exchange Hall Tallaght       | Dublin              | €5.40     |              |
| Chief Technical Advisor on Energy Matters                       | 7 July 2008       | Parking Belfast City Airport | Belfast             | €14.50    |              |
| Chief Technical Advisor on Energy Matters                       | 15 August 2008    | The Energy Institute         | London              | €379.09   |              |
| Chief Technical Advisor on Energy Matters                       | 22 August 2008    | Trainline.com Ltd            |                     | €101.37   |              |
| Chief Technical Advisor on Energy Matters                       | 22 August 2008    | Columbus Trainline           | Chichester          | €1.27     |              |
| Chief Technical Advisor on Energy Matters                       | 22 August 2008    | Columbus Trainline           | Chichester          | €1.27     |              |
| Chief Technical Advisor on Energy Matters                       | 25 August 2008    | Exchange Hall Tallaght       | Dublin              | €5.40     |              |
| Chief Technical Advisor on Energy Matters                       | 10 September 2008 | Flybe                        | Edinburgh           | €154.66   |              |
| Chief Technical Advisor on Energy Matters                       | 11 September 2008 | Dublin Airport Authority     | Shannon             | €28.50    |              |
| Chief Technical Advisor on Energy Matters                       | 11 September 2008 | NIR - Central Station        | Belfast             | €31.20    |              |
| Chief Technical Advisor on Energy Matters                       | 30 September 2008 | 1800 Hotels                  | Dublin              | €177.84   |              |
| Chief Technical Advisor on Energy Matters                       | 6 October 2008    | IFSC Car Park                | Dublin              | €9.00     |              |
| Chief Technical Advisor on Energy Matters                       | 7 October 2008    | Dublin Airport Authority     | Shannon, Clare      | €19.00    |              |
| Chief Technical Advisor on Energy Matters                       | 27 October 2008   | SNCF                         |                     | €8.40     |              |
| Chief Technical Advisor on Energy Matters                       | 28 October 2008   | Select Hotel                 | Paris               | €206.00   |              |
| Chief Technical Advisor on Energy Matters                       | 4 November 2008   | Ulster University Parking    | Coleraine, Derry    | €1.88     |              |
| Chief Technical Advisor on Energy Matters                       | 5 November 2008   | Sbelbourne Hotel             | Dublin              | €237.24   |              |
| Chief Technical Advisor on Energy Matters                       | 1 December 2008   | Government Fee               | NA                  | €30.00    | €10,749.32   |
| Secretary General   | 1 April 2008      | Government Stamp Duty        | NA                  | €30.00    |              |
| Secretary General   | 1 December 2008   | Government Fee               | NA                  | €30.00    | €60.00       |
| Former Private Secretary to Minister of State Tony Killeen T.D. | 10 February 2008  | The Westin Dragonara Resort  | Malta               | €379.11   |              |
| Former Private Secretary to Minister of State Tony Killeen T.D. | 11 February 2008  | The Westin Dragonara Resort  | Malta               | €2.30     |              |
| Former Private Secretary to Minister of State Tony Killeen T.D. | 1 March 2008      | Carraig Donn Swords          | Dublin              | €77.95    |              |
| Former Private Secretary to Minister of State Tony Killeen T.D. | 3 March 2008      | Park Inn Shannon Airport     | Shannon             | €105.00   |              |
| Former Private Secretary to Minister of State Tony Killeen T.D. | 5 March 2008      | Kinkadees                    | Washington          | €124.09   |              |
| Former Private Secretary to Minister of State Tony Killeen T.D. | 6 March 2008      | Renaissance Hotels           | Washington          | €72.73    |              |
| Former Private Secretary to Minister of State Tony Killeen T.D. | 10 March 2008     | The Dublin Bookshop          | Dublin              | €14.99    |              |
| Former Private Secretary to Minister of State Tony Killeen T.D. | 10 March 2008     | House of Ireland             | Dublin              | €99.90    |              |
| Former Private Secretary to Minister of State Tony Killeen T.D. | 11 March 2008     | House of Ireland             | Dublin              | €27.00    |              |
| Former Private Secretary to Minister of State Tony Killeen T.D. | 11 March 2008     | House of Ireland             | Dublin              | €136.35   |              |
| Former Private Secretary to Minister of State Tony Killeen T.D. | 16 March 2008     | Villa Teotihuacan            | Teotihuacan, Mexico | €97.08    |              |
| Former Private Secretary to Minister of State Tony Killeen T.D. | 20 March 2008     | Annual Fee                   | N/A                 | €25.00    |              |
| Former Private Secretary to Minister of State Tony Killeen T.D. | 20 March 2008     | Membership fee adjustment    | N/A                 | -€25.00   |              |
| Former Private Secretary to Minister of State Tony Killeen T.D. | 1 April 2008      | Government Stamp Duty        | N/A                 | €30.00    |              |
| Former Private Secretary to Minister of State Sean Power T.D.   | 22 July 2008      | Trianon Palace               | Versailles          | €206.00   |              |
| Former Private Secretary to Minister of State Sean Power T.D.   | 14 August 2008    | House of Ireland             | Dublin              | €54.00    |              |
| Former Private Secretary to Minister of State Sean Power T.D.   | 4 September 2008  | House of Ireland             | Dublin              | €36.00    |              |
| Former Private Secretary to Minister of State Sean Power T.D.   | 5 September 2008  | Peoples                      | Dublin              | €1,497.15 |              |
| Former Private Secretary to Minister of State Sean Power T.D.   | 23 September 2008 | Eazy Pass                    | Mulhuddart, Dublin  | €40.00    |              |
| Former Private Secretary to Minister of State Sean Power T.D.   | 22 November 2008  | Etrip / Eazy Pass            | Mulhuddart, Dublin  | €40.00    |              |
| Former Private Secretary to Minister of State Sean Power T.D.   | 29 November 2008  | Carraig Donn Trading Ltd     | Swords, Dublin      | €37.10    |              |
| Former Private Secretary to Minister of State Sean Power T.D.   | 3 December 2008   | Austria Trend Hotel Savoy    | Vienna              | €1,652.30 |              |
| Former Private Secretary to Minister of State Sean Power T.D.   | 19 January 2009   | Etrip / Eazy Pass            | Mulhuddart, Dublin  | €40.00    |              |
| Former Private Secretary to Minister of State Sean Power T.D.   | 10 February 2009  | Etrip / Eazy Pass            | Mulhuddart, Dublin  | €40.00    |              |
| Former Private Secretary to Minister of State Sean Power T.D.   | 17 February 2009  | Aer Lingus                   | Dublin              | €17.61    |              |
| Former Private Secretary to Minister of State Sean Power T.D.   | 17 February 2009  | Corinthia Towers Hotel       | Prague              | €5.11     |              |
| Former Private Secretary to Minister of State Sean Power T.D.   | 13 March 2009     | Etrip / Eazy Pass            | Mulhuddart, Dublin  | €40.00    |              |
| Former Private Secretary to Minister of State Sean Power T.D.   | 1 April 2009      | Government Stamp Duty        | NA                  | €30.00    |              |
| Former Private Secretary to Minister of State Sean Power T.D.   | 20 April 2009     | Eazytrip                     | Mulhuddart, Dublin  | €40.00    |              |

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DCENR Credit Card Transactions 1st January 2008 - 22nd November 2009

| Cardholder   | Date              | Description of Transaction           | Location           | Amount  | Total     |
|--|-------------------|--------------------------------------|--------------------|---------|-----------|
| Former Private Secretary to Minister of State Conor Lenihan T.D. | 13 May 2009       | Credit Easytrip Services             | Mulhuddart, Dublin | -€30.00 |           |
| Former Private Secretary to Minister of State Conor Lenihan T.D. | 29 September 2009 | Credit previous balance              | NA                 | -€10.00 | €4,901.77 |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 3 January 2008    | Mona Lisa                            | Dublin             | €45.00  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 15 January 2008   | Jarrod Eireann Heuston Station       | Dublin             | €64.50  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 22 January 2008   | Café Kylemore National Concert Hall  | Dublin             | €64.50  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 28 January 2008   | Café Kylemore National Concert Hall  | Dublin             | €78.60  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 29 January 2008   | Hugos                                | Dublin             | €62.05  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 15 February 2008  | Café Kylemore National Concert Hall  | Dublin             | €54.75  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 23 February 2008  | Jarrod Eireann Heuston Station       | Dublin             | €40.00  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 25 February 2008  | Copy Statement Fee                   | NA                 | €3.80   |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 28 February 2008  | Hugos                                | Dublin             | €77.75  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 18 March 2008     | Reds on the Green                    | Dublin             | €155.00 |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 27 March 2008     | Copy Statement Fee                   | NA                 | €3.80   |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 1 April 2008      | Government Stamp Duty                | NA                 | €30.00  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 16 April 2008     | Canal Bank Café                      | Dublin             | €49.55  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 18 April 2008     | The Cake Café                        | Dublin             | €26.05  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 25 April 2008     | Spar Kelys Corner                    | Dublin             | €11.12  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 27 April 2008     | Janana Indian Restaurant             | Dublin             | €44.35  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 28 April 2008     | Canal Bank Café                      | Dublin             | €4.50   |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 28 April 2008     | Spar Lenson Street                   | Dublin             | €11.89  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 29 April 2008     | The Port House                       | Dublin             | €50.00  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 2 May 2008        | O'Callaghan Stephens Green           | Dublin             | €47.40  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 13 May 2008       | Istock International                 | Il                 | €49.78  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 21 May 2008       | Il Baccaro                           | Dublin             | €86.15  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 26 May 2008       | Jarrod Eireann Heuston Station       | Dublin             | €52.50  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 28 May 2008       | Nonna Valentina                      | Dublin             | €229.50 |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 9 June 2008       | Jarrod Eireann Heuston Station       | Dublin             | €49.00  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 30 June 2008      | Istock International                 |                    | €48.79  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 5 July 2008       | The Cake Shop                        | Dublin             | -€22.45 |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 5 July 2008       | Surma                                | Dublin             | €63.99  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 8 July 2008       | Bang Café                            | Dublin             | €53.35  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 20 July 2008      | Spar                                 | Dublin             | €13.69  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 21 July 2008      | Spar Merrion Row                     | Dublin             | €14.39  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 22 July 2008      | Annual Fee                           | NA                 | €25.00  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 22 July 2008      | Membership fee adjustment            |                    | -€25.00 |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 24 July 2008      | El Bahia Ltd                         | Dublin             | €51.70  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 25 July 2008      | Chapter & Verse                      | Dublin             | €9.85   |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 25 July 2008      | Palace Bar                           | Dublin             | €18.60  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 27 July 2008      | Spar                                 | Dublin             | €21.33  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 28 July 2008      | Garwick Express                      | London             | €39.68  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 4 August 2008     | The Farm Food Restaurant             | Dublin             | €48.40  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 9 September 2008  | Conrad Hotel                         | Dublin             | €60.10  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 11 September 2008 | Dunne & Crescenzi                    | Dublin             | €48.50  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 29 September 2008 | Ramada                               | Mayo               | €80.00  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 11 October 2008   | Park Hotel                           | Kennmare, Kerry    | €195.00 |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 14 October 2008   | Centra, Stephens Green               | Dublin             | €11.34  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 16 October 2008   | Chilli Banana                        | Dublin             | €78.05  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 25 October 2008   | Westin Hotel                         | Dublin             | €42.50  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 7 November 2008   | Café Kylemore, National Concert Hall | Dublin             | €18.05  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 12 November 2008  | La Vie Restaurant                    | Dublin             | €82.20  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 15 November 2008  | The Cork Screw                       | Dublin             | €49.85  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 18 November 2008  | Centra                               | Dublin             | €42.75  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 20 November 2008  | Dylan Hotel                          | Dublin             | €50.30  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 22 November 2008  | Carluccio's                          | Dublin             | €35.10  |           |
| Press Advisor to Minister Eamonn Ryan T.D.                       | 1 December 2008   | Government Fee                       |                    | €30.00  | €2,576.60 |
| Private Secretary Minister Eamonn Ryan T.D.                      | 14 January 2008   | Jarrod Eireann                       | Dublin             | €108.50 |           |
| Private Secretary Minister Eamonn Ryan T.D.                      | 19 February 2008  | Hotel Ski. Petri                     | Copenhagen         | €15.03  |           |
| Private Secretary Minister Eamonn Ryan T.D.                      | 22 February 2008  | Verein Myclimate                     | Zurich             | €37.00  |           |
| Private Secretary Minister Eamonn Ryan T.D.                      | 26 February 2008  | Hotel Adlon                          | Berlin             | €22.00  |           |
| Private Secretary Minister Eamonn Ryan T.D.                      | 27 February 2008  | Atlantide (Rest L)                   | Brussels           | €206.10 |           |
| Private Secretary Minister Eamonn Ryan T.D.                      | 28 February 2008  | Hotel Berlaymont SA/NV               | Brussels           | €491.00 |           |
| Private Secretary Minister Eamonn Ryan T.D.                      | 28 February 2008  | Hotel Berlaymont SA/NV               | Brussels           | €201.00 |           |

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DCENR Credit Card Transactions 1st January 2008 - 22nd November 2009

| Cardholder   | Date              | Item or Description            | Location                | Amount  | Individual Totals |
|--|-------------------|--------------------------------|-------------------------|---------|-------------------|
| Private Secretary Minister Eamonn Ryan T.D.            | 10 March 2008     | Jamrod Eireann Pearse St       | Dublin                  | €21.60  |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 1 April 2008      | Government Stamp Duty          | NA                      | €30.00  |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 14 May 2008       | Grafton Street Medical Centre  | Dublin                  | €235.00 |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 25 May 2008       | Clarion Hotel                  | Limerick                | €287.45 |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 5 June 2008       | La Fourchette a Droite         | Luxembourg              | €145.00 |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 6 June 2008       | Hotel le Royal                 | Luxembourg              | €21.00  |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 6 June 2008       | Hotel le Royal                 | Luxembourg              | €922.00 |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 9 June 2008       | Jamrod Eireann Heuston Station | Dublin                  | €42.00  |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 9 June 2008       | Jamrod Eireann Heuston Station | Dublin                  | €42.00  |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 13 June 2008      | O'Reillys Pharmacy             | Dublin                  | €23.84  |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 16 June 2008      | Hannooogaal (Joo) Int          | Seowool                 | €307.49 |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 18 June 2008      | Coexintercontinental           | Seoul                   | €66.49  |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 22 June 2008      | Hotel Okura                    | Tokyo                   | €85.08  |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 22 June 2008      | Hotel Okura                    | Tokyo                   | €367.01 |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 7 July 2008       | Ryanair                        | Prestwick               | €5.31   |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 7 July 2008       | Ryanair                        | Prestwick               | €5.31   |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 26 September 2008 | Dakota Fontbridge Ltd          | Queensferry, Scotland   | €407.68 |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 26 September 2008 | Ramada                         | Mayo                    | €101.50 |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 29 September 2008 | Ramada                         | Mayo                    | €165.50 |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 30 September 2008 | Jamrod Eireann                 | Dublin                  | €39.00  |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 9 October 2008    | Hotel Royal                    | Luxembourg              | €50.20  |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 10 October 2008   | Hotel Royal                    | Luxembourg              | €5.50   |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 10 October 2008   | Hotel Royal                    | Luxembourg              | €632.00 |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 5 November 2008   | Jamrod Eireann                 | Heuston Station, Dublin | €23.00  |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 26 November 2008  | Cafré des Epices               | Brussels                | €225.60 |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 27 November 2008  | Sofitel Brussels               | Brussels                | €340.00 |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 8 December 2008   | Hotel Berlaymont Sav           | Brussels                | €185.00 |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 22 January 2009   | Avvio Online Hotel             | Limerick                | €15.00  |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 19 February 2009  | Hotel Berlaymont Sav           | Brussels                | €374.00 |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 19 February 2009  | Hotel Berlaymont Sav           | Brussels                | €185.00 |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 13 March 2009     | PC Express Centre              | Malvern, PA             | €20.31  |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 18 March 2009     | Fitzpatrick Manhattan          | New York                | €22.42  |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 1 April 2009      | Government Stamp Duty          | NA                      | €30.00  |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 1 May 2009        | Broadhaven Bay Hotel           | Belmullet, Co Mayo      | €65.00  |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 12 June 2009      | Hotel Novotel                  | Luxembourg              | €398.00 |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 10 September 2009 | Radisson SAS Hotel             | Athlone                 | €485.00 |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 13 September 2009 | RICA Talk Hotel                | Stockholm               | €965.48 |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 15 October 2009   | Hotel Duret                    | Paris                   | €442.00 |                   |
| Private Secretary Minister Eamonn Ryan T.D.            | 15 October 2009   | Hotel Duret                    | Paris                   | €360.00 | €9,424.40         |
| Private Secretary Minister of State Conor Lenihan T.D. | 20 July 2009      | Dunadry Hotel & Country Club   | Dunadry, Co Antrim      | €302.69 |                   |
| Private Secretary Minister of State Conor Lenihan T.D. | 26 August 2009    | Copy Statement Fee             | NA                      | €38.00  | €340.69           |
| Research Co-ordinator                                  | 4 January 2008    | Gallagher TV Ltd               | Rathmines               | €35.00  |                   |
| Research Co-ordinator                                  | 14 January 2008   | Subscription / Reed            |                         | €199.00 |                   |
| Research Co-ordinator                                  | 15 January 2008   | AAAS *Science Mag              |                         | €156.88 |                   |
| Research Co-ordinator                                  | 28 January 2008   | Coopers Restaurant             | Dublin                  | €119.50 |                   |
| Research Co-ordinator                                  | 5 March 2008      | TGI Fridays                    | Dublin                  | €155.17 |                   |
| Research Co-ordinator                                  | 6 March 2008      | Marks & Spencers               | Dublin                  | €48.73  |                   |
| Research Co-ordinator                                  | 1 April 2008      | Government Stamp Duty          | NA                      | €30.00  |                   |
| Research Co-ordinator                                  | 8 April 2008      | Coopers Restaurant             | Dublin                  | €89.85  |                   |
| Research Co-ordinator                                  | 25 April 2008     | O'Farrells                     | Brussels                | €56.25  |                   |
| Research Co-ordinator                                  | 28 April 2008     | Brasseries Georges             | Brussels                | €156.05 |                   |
| Research Co-ordinator                                  | 28 April 2008     | Euro-Flat                      | Brussels                | €565.63 |                   |
| Research Co-ordinator                                  | 30 April 2008     | Hunters Hotel                  | Rathnew                 | €89.00  |                   |
| Research Co-ordinator                                  | 30 April 2008     | Radisson SAS St Helens         | Blackrock               | €50.00  |                   |
| Research Co-ordinator                                  | 19 May 2008       | Tropical Medical Bureau        | Dun Laoghaire           | €88.50  |                   |
| Research Co-ordinator                                  | 12 June 2008      | Coopers Restaurant             | Dublin                  | €88.88  |                   |
| Research Co-ordinator                                  | 13 June 2008      | Roches Chemists                | Dublin                  | €23.22  |                   |
| Research Co-ordinator                                  | 18 June 2008      | Coexintercontinental           | Seoul                   | €47.96  |                   |
| Research Co-ordinator                                  | 22 June 2008      | Hotel Okura                    | Tokyo                   | €134.53 |                   |
| Research Co-ordinator                                  | 10 July 2008      | Hotel Hilton Diagonal Mar      | Barcelona               | €413.00 |                   |
| Research Co-ordinator                                  | 10 July 2008      | Renaissance BCN Airport        | El Prat de Lj           | €189.58 |                   |
| Research Co-ordinator                                  | 16 August 2008    | Hayfield Manor Hotel           | Cork                    | €63.00  |                   |

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DCENR Credit Card Transactions 1st January 2008 - 22nd November 2009

| Cardholder            | Date              | Name of Establishment     | Location           | Amount  | Individual Totals |
|-----------------------|-------------------|---------------------------|--------------------|---------|-------------------|
| Research Co-ordinator | 9 September 2008  | The Leeson Court Hotel    | Dublin             | €31.60  |                   |
| Research Co-ordinator | 9 September 2008  | The Leeson Court Hotel    | Dublin             | €31.15  |                   |
| Research Co-ordinator | 7 October 2008    | Radisson SAS Hotel        | Limerick           | €114.00 |                   |
| Research Co-ordinator | 10 October 2008   | Subscription / REED       |                    | €207.00 |                   |
| Research Co-ordinator | 10 October 2008   | Euroflat                  | Brussels           | €141.97 |                   |
| Research Co-ordinator | 16 October 2008   | AAAS Science Mag          |                    | €175.20 |                   |
| Research Co-ordinator | 18 November 2008  | Euroflat                  | Brussels           | €140.23 |                   |
| Research Co-ordinator | 1 December 2008   | Government Fee            | NA                 | €30.00  | €3,670.88         |
| Special Advisor       | 11 April 2008     | No. 32                    | Dundalk            | €98.55  |                   |
| Special Advisor       | 15 May 2008       | Merrion Hotel             | Dublin             | €22.00  |                   |
| Special Advisor       | 23 May 2008       | Hodges Figgis             | Dublin             | €13.95  |                   |
| Special Advisor       | 23 May 2008       | Executive Medical Care Lt | Dublin             | €51.50  |                   |
| Special Advisor       | 27 May 2008       | Bridge Bar & Grill        | Dublin             | €120.00 |                   |
| Special Advisor       | 3 June 2008       | Aer Lingus                | Dublin             | €163.18 |                   |
| Special Advisor       | 5 June 2008       | Georges Street Pharmacy   | Dublin             | €19.68  |                   |
| Special Advisor       | 10 June 2008      | TFL MFM                   | Heathrow           | €8.99   |                   |
| Special Advisor       | 11 June 2008      | TFL MFM                   | Archway            | €17.75  |                   |
| Special Advisor       | 18 June 2008      | Coexintercontinental      | Seoul              | €46.24  |                   |
| Special Advisor       | 22 June 2008      | Hotel Okura               | Tokyo              | €134.99 |                   |
| Special Advisor       | 16 July 2008      | Eartry 120                | Dublin             | €28.65  |                   |
| Special Advisor       | 21 July 2008      | Il Posto                  | Dublin             | €46.75  |                   |
| Special Advisor       | 28 July 2008      | The Cake Café             | Dublin             | €24.95  |                   |
| Special Advisor       | 11 August 2008    | Mangev Restaurant         | Dublin             | €86.45  |                   |
| Special Advisor       | 25 August 2008    | Conrad Hotel              | Dublin             | €7.45   |                   |
| Special Advisor       | 26 August 2008    | Avoca Handweavers         | Dublin             | €37.07  |                   |
| Special Advisor       | 4 September 2008  | Conrad Hotel              | Dublin             | €7.30   |                   |
| Special Advisor       | 17 September 2008 | Spar Merrion Row          | Dublin             | €2.48   |                   |
| Special Advisor       | 22 September 2008 | Conrad Hotel              | Dublin             | €7.30   |                   |
| Special Advisor       | 24 September 2008 | Merrion Hotel             | Dublin             | €27.00  |                   |
| Special Advisor       | 6 October 2008    | Merrion Hotel             | Dublin             | €20.00  |                   |
| Special Advisor       | 30 October 2008   | Dax Wine Bar & Restaurant | Dublin             | €96.63  |                   |
| Special Advisor       | 14 November 2008  | Iarrad Eireann            | Dublin             | €6.00   |                   |
| Special Advisor       | 19 November 2008  | TFL Tom                   | Paddington, London | €4.85   |                   |
| Special Advisor       | 19 November 2008  | Heathrow Rail Link        | London             | €38.86  |                   |
| Special Advisor       | 20 November 2008  | TFL Tom                   | Old Street, London | €20.93  |                   |
| Special Advisor       | 26 November 2008  | Conrad Hotel              | Dublin             | €14.60  |                   |
| Special Advisor       | 27 November 2008  | Sofitel Brussels          | Brussels           | €170.00 |                   |
| Special Advisor       | 1 December 2008   | Government Fee            | NA                 | €30.00  | €1,374.10         |

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DCENR Credit Card Transactions 1st January 2008 - 22nd November 2009

| Cardholder  | Date             | How is payment made                          | Location       | Amount    | Individual Totals |
|---|------------------|--|----------------|-----------|-------------------|
| Cardholders Formerly Employed by the Department     |                  |  |                |           |                   |
| Former Assistant Principal ISD                      | 8 January 2008   | www.maplin.co.uk                             | Barnsley       | €33.03    |                   |
| Former Assistant Principal ISD                      | 10 January 2008  | DRI www.element5 info                        |                | €79.99    |                   |
| Former Assistant Principal ISD                      | 4 February 2008  | www.maplin.co.uk                             | Barnsley       | €35.71    |                   |
| Former Assistant Principal ISD                      | 28 February 2008 | Government Fee                               | NA             | €30.00    | €178.73           |
| Former Assistant Secretary Marine                   | 15 January 2008  | Sofitel Brussels                             | Brussels       | €260.00   |                   |
| Former Assistant Secretary Marine                   | 15 January 2008  | Cork Airport                                 | Cork           | €18.00    |                   |
| Former Assistant Secretary Marine                   | 16 January 2008  | Jarrod Eireann                               | Dublin         | €108.50   |                   |
| Former Assistant Secretary Marine                   | 18 January 2008  | Euro Car Parks Irl Ltd                       | Dublin         | €6.00     |                   |
| Former Assistant Secretary Marine                   | 22 January 2008  | Jarrod Eireann                               | Dublin         | €108.50   |                   |
| Former Assistant Secretary Marine                   | 26 January 2008  | Euro Car Parks Irl Ltd                       | Dublin         | €6.00     |                   |
| Former Assistant Secretary Marine                   | 30 January 2008  | Jarrod Eireann                               | Dublin         | €124.00   |                   |
| Former Assistant Secretary Marine                   | 1 February 2008  | Euro Car Parks Irl Ltd                       | Dublin         | €12.00    |                   |
| Former Assistant Secretary Marine                   | 18 February 2008 | Sofitel Brussels Eirap                       | Brussels       | €170.00   |                   |
| Former Assistant Secretary Marine                   | 20 February 2008 | Jarrod Eireann                               | Dublin         | €143.00   |                   |
| Former Assistant Secretary Marine                   | 19 August 2009   | Copy Statement Fee                           | NA             | €7.60     | €963.60           |
| Former Assistant Secretary Natural Resources        | 23 January 2008  | Hotel Kilmore                                | Cavan          | €65.70    |                   |
| Former Assistant Secretary Natural Resources        | 23 January 2008  | Hotel Kilmore                                | Cavan          | €80.00    |                   |
| Former Assistant Secretary Natural Resources        | 20 March 2008    | Annual Fee                                   | NA             | €25.00    |                   |
| Former Assistant Secretary Natural Resources        | 20 March 2008    | Membership fee adjustment (August Statement) | NA             | -€25.00   |                   |
| Former Assistant Secretary Natural Resources        | 1 April 2008     | Government Stamp Duty                        | NA             | €30.00    |                   |
| Former Assistant Secretary Natural Resources        | 25 April 2008    | Hotel Nuremore                               | Carrickmacross | €250.00   |                   |
| Former Assistant Secretary Natural Resources        | 5 June 2008      | Hotel Tryp rey Pelayo                        | Gijon          | €568.46   |                   |
| Former Assistant Secretary Natural Resources        | 1 December 2008  | Government Fee                               | NA             | €30.00    | €1,024.16         |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 14 January 2008  | Jarrod Eireann                               | Dublin         | €124.00   |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 21 January 2008  | Rail Gourmet                                 | Dublin         | €11.00    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 6 February 2008  | London City Airport                          | London         | €10.91    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 6 February 2008  | TFL MFM                                      | Tottenham      | €7.23     |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 6 February 2008  | Jury's Great Russell                         | London         | €272.99   |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 7 February 2008  | TFL MFM                                      | Holborn        | €8.05     |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 19 February 2008 | Hotel Skt. Petri                             | Copenhagen     | €23.90    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 22 February 2008 | Hodges Fidges                                | Dublin         | €59.20    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 26 February 2008 | Be-Tax                                       | Machelen       | €34.00    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 28 February 2008 | Hotel Berlaymont SA/NV                       | Brussels       | €609.95   |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 29 February 2008 | DB BAHN A-NR EYYC1Z                          |                | €66.00    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 11 March 2008    | Maritim Hotel Bonn                           | Bonn           | €318.00   |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 16 March 2008    | Servicio de taxi                             | Barcelona      | €27.20    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 17 March 2008    | Metro Barcelona                              | Barcelona      | €10.00    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 19 March 2008    | Francisco Lopex Manas                        | Montgat        | €29.00    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 20 March 2008    | Hotel Hilton Diagonal Mar                    | Barcelona      | €548.50   |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 20 March 2008    | Bookassist.com                               |                | €11.38    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 30 March 2008    | Dunne & Crescenzi                            | Dublin         | €74.50    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 1 April 2008     | Government Stamp Duty                        | NA             | €30.00    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 3 April 2008     | Yamanori Noodles                             | Dublin         | €24.00    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 10 April 2008    | Autohax (Taxis)                              | Brussels       | €32.50    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 11 April 2008    | Hotel le Dixseptieme                         | Brussels       | €140.00   |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 16 April 2008    | Maritime Hotel                               | Copenhagen     | €262.39   |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 16 April 2008    | TAXA 4X35                                    | Vanloese       | €31.35    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 17 April 2008    | Thansawan                                    | Quevrain       | €44.10    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 18 April 2008    | TAXA 4X35                                    | Vanloese       | €42.60    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 23 April 2008    | Hotels.com Ireland                           |                | €209.88   |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 25 April 2008    | www.alergymatters.com                        |                | €227.74   |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 6 May 2008       | Taxi Hiernaux                                | Sonzece        | €82.00    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 26 May 2008      | Clarion Hotel                                | Limerick       | €118.00   |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 27 May 2008      | DB Bahn A-NR KDBNWM                          |                | €32.50    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 7 June 2008      | Bonner Taxi Zentrale                         | Bonn           | €37.60    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 9 June 2008      | Taxiunternehmen Szueck                       | Cologne        | €43.00    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 12 June 2008     | Maritim Hotel Bonn                           | Bonn           | €2,504.66 |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 12 June 2008     | DB Bahn A-NR V66FDG                          |                | €21.50    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 3 July 2008      | Taxis Bleus 4                                | Paris          | €50.00    |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 4 July 2008      | Hotel Meriden Etoile                         | Paris          | €230.00   |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 4 July 2008      | Taxis Bleus 3                                | Paris          | €66.50    |                   |

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**DCENR Credit Card Transactions 1st January 2008 - 22nd November 2009**

| Description   | Date              | Merchant               | Location     | Amount  | Individual Totals |
|---|-------------------|------------------------|--------------|---------|-------------------|
| Former Special Advisor to Minister Eamonn Ryan T.D. | 4 July 2008       | Taxis G7               | Paris        | €28.00  |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 4 July 2008       | Swisscom Internet FR   | Paris        | €9.75   |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 7 July 2008       | Starbucks              | Prestwick    | €12.67  |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 24 July 2008      | Spectrum Internet      | Nottingham   | €6.45   |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 25 July 2008      | Baggi Pharmacy         | Dublin       | €45.94  |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 25 July 2008      | Executive Medical Care | Dublin       | €75.00  |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 30 August 2008    | Golden Tulp Hotel      | Accra, Ghana | €944.07 |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 19 September 2008 | Hotel le Dixseptieme   | Brussels     | €360.00 |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 10 October 2008   | R2E5437ILLYCAFE3       |              | €11.70  |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 10 October 2008   | Hotel Royal            | Luxembourg   | €286.00 |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 22 October 2008   | Annual Fee             | NA           | €31.00  |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 20 November 2008  | Conrad Hotel           | Dublin       | €41.90  |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 29 November 2008  | Ryanair                | Dublin       | €120.00 |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 13 December 2008  | IBB Andersia Hotel     | Poznan       | €219.24 |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 13 December 2008  | Ryanair                | Poznan       | €71.70  |                   |
| Former Special Advisor to Minister Eamonn Ryan T.D. | 2 January 2009    | Government Fee         | NA           | €30.00  | €8,769.55         |

## DCENR Credit Card Procedures

### **Policy on Issue**

The Department's policy is to issue, on application, corporate credit cards in the following circumstances:

- (a) where, due to the nature, frequency and level of expenditure associated with the officer's official duties, the use of a corporate credit card is warranted;
- (b) where the supplier cannot directly invoice the Department for goods, equipment or supplies;
- (c) where the supplier requires payment in advance of supplying the goods, equipment or supplies and such goods/supplies are required urgently;
- (d) where the only method of payment accepted by the supplier is credit card;
- (e) where the goods, equipment or supplies are required immediately;
- (f) where other circumstances, as demonstrated by the applicant, warrant the issue of a corporate credit card.

The Private Secretaries to the Minister and Minister of State and members of the Management Committee are generally issued with corporate credit cards under criterion (a) above given the requirement for, and frequency of, official travel and subsistence and the liability to meet hospitality/entertainment expenses on official duties while the Principal Officer, Information Systems Division, requires a corporate credit card under criteria (b) to (e) above in order to ensure efficient and effective procurement (including Intranet) of IT equipment.

All applications from other officers are considered under the criteria at (a) to (f) above.

### **Conditions attached to Use of Corporate Credit Cards**

1. The terms and conditions of use specified by the Credit Card Company, Bank or Financial Institution should be adhered to by the cardholder. In particular, cards and the associated PIN numbers, should be kept safely and securely at all times to prevent loss, theft or unauthorised use.
2. Corporate credit cards are authorised for official use only and should be used exclusively for that purpose. In particular, cardholders are responsible for the propriety and regularity of all credit card transactions and for compliance with all relevant provisions of the Public Financial, Procurement and other Department of Finance procedures and this Department's Administrative Budget Procedures.
3. The holding of a corporate credit card does not obviate the need to obtain approval at the appropriate level to raise a purchase order or otherwise enter into a commitment to purchase goods or services.

4. Individual cardholders are personally liable for all charges (including late payment charges) incurred on corporate credit cards. However, the Department meets the annual cost of the card (Membership Fee) and the Government Duty payable in respect of the account. In addition, expenditure incurred on the card for official purposes and in accordance with Public Financial Procedures [link] and the provisions of the Administrative Budget Manual may be claimed in the normal course.
5. It is the responsibility of the cardholder to ensure that accounts are settled in full immediately on receipt of statements in order to avoid late payment charges being incurred on credit cards. Late payment charges may, subject to Finance Unit approval, be met by the Department in cases where the late payment arose due to circumstances outside the control of the cardholder.
6. The cash advance facility on Corporate Credit Cards should not be used.
7. The requirement for, and use of, Corporate Credit Cards will be reviewed annually by Finance Unit. Corporate Credit Cards may be withdrawn in the event of inappropriate use, contravention of conditions, etc..
8. Payments in respect of credit card balances should be charged against the relevant subhead, project and other items. Particular care should be exercised to ensure that the appropriate deduction is made in cases where a particular credit card charge is also the subject of a Travel and Subsistence claim. In addition users should correctly identify assets purchased by this method.
9. All directions to pay must be accompanied by the relevant invoices and the Credit Card statement. For electronic transactions the detailed order form printed at time of placing the order should be substituted for the invoice.

If a statement is lost or not received a copy must be obtained as payments will not be made on opening balances.

10. Cardholders should retain all credit card account statements for audit and reporting purposes.
11. Corporate Credit Cards should be returned to Finance Unit on the transfer/resignation/retirement/etc. of the cardholder.
12. Purchases of electronically supplied services must have regard to the VAT liability attaching to such purchases. In particular users of corporate credit cards must familiarise themselves with the terms of VAT information leaflet No.2/03 and ensure compliance with the terms.  
[http://www.revenue.ie/leaflets/e-Info\\_3.doc](http://www.revenue.ie/leaflets/e-Info_3.doc)
13. All correspondence and dealings with the relevant Credit Card Company, Bank or Financial Institution in relation to the authorisation and issue of, and terms and conditions (including credit limits) attached to, Corporate Credit Cards will be conducted by Finance Unit.

*Applications*

Applications for Corporate Credit Cards should be submitted to

Finance Unit  
Corporate Finance & Planning Division  
Elm House  
Earlsvale Road  
Cavan.