



Comptroller and Auditor General
Special Report

Department of Health and Children
Nursing Home Subventions

Report for presentation to Dáil Éireann pursuant to Section 11 of
the Comptroller and Auditor General (Amendment) Act, 1993 (No. 8 of 1993)



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Department of Health and Children

Nursing Home Subventions

October 2001

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The report was prepared on the basis of information, documentation and explanations obtained from the bodies referred to in the report.

The draft report was sent to the Department of Health and Children and to the Health Boards and comments were requested. Where appropriate, comments received were incorporated in the final version of the report.

Special Report of the Comptroller and Auditor General

Nursing Home Subventions

I have, in accordance with Section 11 of the Comptroller and Auditor General (Amendment) Act, 1993, prepared a special report which sets out the results of an examination which I carried out on the payment of arrears under Article 8.2 of the Nursing Homes (Subvention) Regulations, 1993.

I hereby submit my report on the above examination for presentation to Dáil Éireann pursuant to Section 11 of the said Act.

A handwritten signature in black ink, appearing to read 'John Purcell', with a large loop at the end.

John Purcell
Comptroller and Auditor General

1 October 2001

Nursing Home Subventions

Background

Private nursing care is provided by Health Boards to older people using the following methods

- making a subvention payment towards maintenance in nursing homes
- the purchase of contract beds in private and voluntary nursing homes.

This report deals only with subventions towards the cost of nursing home maintenance.

Subvention of Nursing Home Costs

Under the Health (Nursing Homes) Act, 1990, persons who are accommodated in nursing homes may be entitled to apply to have the cost of their maintenance subvented by Health Boards.

Whether a person qualifies for subvention depends firstly upon an applicant's level of dependency, which takes account of the person's physical and mental condition¹. Health Boards classify such dependency into three categories – medium, high or maximum dependency.

Following an assessment of dependency a means test is conducted. This determines whether a subvention is payable after account is taken of the means of the applicant. Maximum rates of subvention for each category are set out in regulations made under the Act.

Means Assessment

In calculating the means of an applicant, Regulations made in 1993 (see Figure 1) provided that Health Boards should disregard a sum of money equal to one-fifth of the Non-Contributory Old Age Pension Rate (NCOAP). The policy behind this provision was to allow the applicant to retain this sum of money as 'pocket money'.

¹ Qualification for subvention and assessment for dependency is provided for in Statutory Instrument Number 227 of 1993 (Nursing Homes (Subvention) Regulations, 1993).

Figure 1 Article 8.2 of Nursing Homes (Subvention) Regulations, 1993

A Health Board, in assessing the means of an applicant for a subvention under these Regulations shall disregard income equivalent to one fifth of the weekly rate of the Old Age Non-Contributory Pension payable at the time, such sum to be retained by the person for his or her own personal use.

Different interpretations of the Regulations emerged between boards. Six Boards, the Midland, Mid-Western, North-Western, Southern, South-Eastern and Western Health Boards, saw it as a two-stage process

- determining financial entitlement to subvention
- specifying a subvention rate.

These Boards would take account of the amount disregarded when assessing qualification for subvention but would not do so when calculating the amount of subvention.

The two other Boards, the Eastern Health Board and the North Eastern Health Board, interpreted the Regulations as requiring the means disregarded to be taken into account for both purposes. This had the effect of

- allowing an applicant to retain means equivalent to the disregarded sum for personal use
- reducing any abatement of the maximum subvention rates by this amount.

The corresponding effect of the latter interpretation was that the cost of the subvention to nursing homes payable by the two Boards could be increased by a similar amount.

Subvention Payable - Summary

The subvention payable for each category of dependency is as follows

Means equivalent to or less than NCOAP:	Full rate ²
Means in excess of NCOAP:	Abatement of full rate by amount means exceed NCOAP

² Full rate denotes the particular rate payable based on assessed categories of dependency.

The means assessments for the purposes of subvention calculations were done on two different bases

Two Boards reduced them by one-fifth of NCOAP

Six Boards counted the full means

Any reduction in assessable means can, in appropriate cases, increase the subvention correspondingly.

The Ombudsman's Report

In January 2001, the Ombudsman issued a report on his investigations into complaints regarding payment of nursing home subventions by Health Boards.

Two major areas of difficulty were identified in the report

- the assessment of family members' income as means for the purpose of calculating the amount of subvention
- the reduction of the subvention payable as a result of counting the one-fifth disregard as means.

This report is examining the second of these issues only. The Ombudsman found that in many cases the means assessment resulted in a reduction in the rate of subvention – the net effect being that the nursing home patient did not receive 'pocket money'. He also reported that the Eastern Health Board and the North Eastern Health Board appeared to have implemented the Regulations correctly.

Departmental Clarification

In December 1996, the Department of Health and Children wrote to the Health Boards outlining legal advice it had received and advising that the disregard of income equivalent to one fifth of the NCOAP should also be applied in calculating the amount of subvention payable.

From January 1997, most of the Health Boards applied this guidance correctly and excluded an amount, equivalent to one-fifth of the NCOAP, from the means assessment. However, this change of practice applied on a current basis only. Arrears were not paid in the case of applicants who had been disadvantaged by the previous practice.

The Minister amended the regulations with effect from 1 January 1999 to ensure that the guidance was acted upon. The amended Article 8.2 is set out in Figure 2 (amendments appear in bold text).

Figure 2 Amended Article 8.2 of Nursing Homes (Subvention) Regulations, 1993

A Health Board, in assessing the means of the person in respect of whom a subvention is being sought under these Regulations, and in calculating the amount of subvention to be paid in accordance with the Regulations, shall ensure that income equivalent to one fifth of the weekly rate of the Old Age Non-Contributory Pension payable at the time, is disregarded for the purposes of such assessment, such sum to be retained by the person for his or her personal use.

Department of Health and Children Funding

Payment of arrears was not a realistic option for the Boards without an additional financial allocation for that specific purpose. The Department moved to redress this matter out of its 1998 provision. In December 1997, it issued a letter of determination to the Health Boards setting out their annual financial allocations for 1998. The letter of determination included an allocation in respect of the implementation of the Health (Nursing Homes) Act, 1990 as a block figure available to the Health Boards to cover all costs arising from the implementation of the Act.

The 1998 letter of determination, which was issued to each of the six Health Boards that had been paying reduced subventions, specified that their allocation included a once-off sum to meet the costs of arrears payments in respect of the full implementation of the Health (Nursing Homes) Act, 1990 and subsequent regulations.

The once-off allocations, which were made by the Department of Health and Children to the six Health Boards are set out in Figure 3.

Figure 3 Additional Allocations – 1998

Health Board	£
Midland	300,000
Mid-Western	950,000
North-Western	830,000
Southern	560,000
South-Eastern	610,000
Western	750,000
Total	4,000,000

Failure to Pay Arrears

Although this additional allocation was paid out by the Department in 1998, some of the Health Boards failed to apply this funding immediately for the purpose intended. The Ombudsman noted in his report that from the information provided by the Health Boards themselves, it was clear that the payment of arrears had not been treated with any great urgency and inaction or half measures appeared to have been the order of the day.

Purpose of this Report

While funds supplied by the Oireachtas had been diverted to other purposes within the general objects of the health service, I was concerned that they had not been applied strictly and promptly for the purposes intended³. I decided, however, to await the publication of the Ombudsman's report before enquiring in depth into the issue. In his report, the Ombudsman stated that untangling the detail of what precisely happened the additional allocation would involve a separate investigation.

I set out to establish, if possible

- what were the exact purposes for which the additional funding was provided to the six Health Boards
- how the Health Boards applied these additional funds
- the current situation regarding the payment of arrears.

I also examined the accounting for these moneys in the light of the regularity requirement that funds be applied for the purposes intended.

Comments of the Health Boards

I enquired from each Board

- what was its understanding of the purpose of the 1998 allocation from the Department
- how the allocation had been applied
- what was the current situation in regard to arrears payments.

³ Applied in this context means paid or accrued in the Boards' financial statements (see Figure 5 on page 13 which outlines the extent of the undercharge in the 1998 accounts of each Board).

The details supplied by each Board are set out below.

Midland Health Board

Purpose of the Allocation

Following clarification from the Department, the Midland Health Board decided that, with effect from 1 January 1997, all new applicants would be assessed so as to allow them to retain a sum equivalent to one-fifth of the NCOAP. The Board also agreed to review all existing cases and revise subvention payments accordingly.

The Board advised the Department on 17 November 1997 that the cost of retrospection was estimated at £150,000.

In the letter of determination for the year 1998, issued by the Department in December 1997, the Board was informed that its additional Nursing Home Regulations allocation was £300,000.

Application of the Funds

Arrears in respect of Article 8.2 were paid, as follows

- £27,290 was paid in May 2000 to persons who were in receipt of subvention at that time
- £58,966 was paid in September 2000 in respect of persons no longer in receipt of subvention. A further £62,122 was paid in October 2000 in respect of this category.

Current Situation

There were no arrears due at the end of 2000.

Mid-Western Health Board

Purpose of the Allocation

The Mid-Western Health Board stated that they began applying the revised 'pocket money' provisions to existing cases and to new applicants from January 1997.

The Board informed the Department in May 1997 that their estimated cost of allowing all applicants the one-fifth of the NCOAP would amount to £293,000. The Board received an additional allocation of £950,000 in 1998 to cover these arrears and certain other related expenditure⁴.

Application of the Funds

The Board estimated that the arrears payable in respect of current cases would amount to £142,000 and so the remaining moneys were applied to other projects including the upgrading of accommodation for the nursing home unit, contributions towards the costs of aid/appliances for the elderly and the funding of budgetary shortfalls in 1998 on the general subvention budget and elderly care expenditure over-runs.

Arrears were not paid until January 1999 as work on arrears payments was not completed until then. In January 1999 the Board paid £142,000 arrears to existing cases as at 1 September 1998.

Current Situation

In relation to cases where subvention had ceased prior to 1 September 1998, the Board stated that they had identified 208 cases who were due arrears amounting to £163,000. Payment of these arrears commenced in April 2001 and £134,000 had been paid out by 17 September 2001.

North-Western Health Board

Purpose of the Allocation

The North-Western Health Board advised the Department that the funding required to meet its obligations in relation to the payment of arrears was £768,000.

In the letter of determination for the year 1998, issued by the Department of Health, the North-Western Health Board was informed that its additional Nursing Home Regulations allocation was £830,000. The Board informed me that its understanding was that the allocation was not solely for the purpose of paying an increased rate or level of subvention, but was intended to deal with funding shortfall issues generally in relation to the scheme.

⁴ £561,000 of the £950,000 was to ease the means assessment rules applying to families.

On 1 January 1998, the Board commenced correct assessment of subvention entitlement taking into account the one-fifth disregard of NCOAP for new and existing cases.

Application of the Funds

Payment of arrears commenced in 2000. In December 2000 the Board paid £31,066 in respect of 13 existing cases and in 2001 the Board paid £32,945 in respect of 48 other existing cases.

A total of 220 cases of arrears due where subvention had ceased were identified of which 144 were deceased. Arrears totalling £189,719 in respect of the other 76 cases were paid by the Board in 2001.

Current Situation

£165,426 has still to be paid in respect of the deceased cases. The Board expected that payment of these arrears would be largely complete by late Summer 2001. The total arrears payments will amount to £419,156.

Southern Health Board

Purpose of the Allocation

The Southern Health Board had received legal advice on the matter of subventions on 21 August 1995 and the assessment procedure for all new applicants had been changed with immediate effect.

This reduced the number of cases where arrears were due and the amount of arrears subsequently payable.

The Board wrote to the Department in 1997 setting out details of its required additional funding for the Nursing Homes Subvention Scheme taking into account the arrears situation and the additional demands on the service. The amount required was as follows

Estimated full cost of implementation of Article 8.2	£197,369
Increased allowances	£112,003
Estimated cost of contracting beds	£123,500
Estimated cost of increased numbers in receipt of subvention	£116,224
	<hr/>
	£549,096

The letter of determination received on 31 December 1997 stated that the Board's allocation included a once off sum of £560,000. The Board understood this to be a response to its submission for additional funding for the scheme and that the allocation in respect of arrears under Article 8.2 was £197,369.

Application of the Funds

Cases that had been approved prior to August 1995, which had not been reviewed for other purposes in the intervening period, were reviewed on a case-by-case basis between late 1999 and September 2000. The correct rate was applied to each individual case and the total amount of arrears payable was calculated at £267,543.

All arrears of existing cases were paid in September 2000 – 38 cases amounting to £65,860. There were 199 cases of arrears due to people whose subvention had ceased. These cases amounted to £201,683. Of this £180,860 has been paid by 31 March 2001.

Current Situation

The remaining cases relate to deceased persons whose next of kin are being contacted. The balance outstanding in respect of these cases is £20,823.

South-Eastern Health Board

Purpose of the Allocation

In November 1997 the South-Eastern Health Board informed the Department that its estimate of the cost of implementation of Article 8.2 of the Nursing Homes (Subvention) Regulations 1993 would amount to £530,000. In the letter of determination for the year 1998, issued by the Department in December 1997, the Board was informed that its additional Nursing Home Regulations allocation was £610,000.

Application of the Funds

The Board decided that for budgetary purposes the additional allocation of £610,000 would be incorporated into the existing global allocation for Nursing Home Subvention for the year.

In late 1998 the Board paid out £188,000 arrears to 144 living patients. In regard to former and/or deceased patients the Board stated that the legal position and the amounts due required to be established. The Health Board identified 327 such cases and the associated arrears amounted to £268,500. The patients/relatives were written to in order to make arrangements for payment of the arrears due. In the meantime, the amount involved has been accrued in the Annual Financial Statements for 2000.

Current Situation

The Board anticipates that the balance of arrears of £268,500 will be paid in 2001.

Western Health Board

Purpose of the Allocation

In the letter of determination for the year 1998, issued by the Department in December 1997, the Western Health Board was informed that its additional Nursing Home Regulations allocation was £750,000, which it subsequently received.

Application of the Funds

The Board stated that it had correctly implemented Article 8.2 for new cases and amended the rates payable to existing cases in its locations from the following dates

- in Galway from December 1996
- in Roscommon from January 1997
- in Mayo from November 1997.

The overall Nursing Home allocation for 1998 was seriously inadequate as a consequence of the impact of growth in the number of subvented cases, which increased from 624 at the start of 1997 to 808 at the end of 1998. The Board applied £570,000 of the funding provided to cover its current requirements and so it was left with only £180,000 at its disposal to meet arrears. Rather than make part payments the Board decided to allocate the £180,000 towards overruns incurred on home help and incontinence services. The Board began payment of arrears in July 2000. Up to the end of 2000, the Board had paid out £95,507 in arrears in respect of current cases. In February 2001, the Board paid a further £1,767 in this category.

Current Situation

Arrears payable under Article 8.2 to deceased or discharged clients were calculated as £525,158. Payments in respect of deceased or discharged cases began in May 2001 and were expected to be completed by October 2001.

Views of the Department of Health and Children

The Secretary General of the Department informed me that following discussion with the Ombudsman in 1996 it was decided to amend the regulations to ensure clarity of interpretation. The Department asked the Health Boards to ensure that, pending an amendment⁵, applicants would benefit from the retention of a sum equivalent to one-fifth of the NCOAP. It was at this time that the Department established that, of the eight Health Boards, six had been interpreting the article incorrectly while two were interpreting it correctly.

As the Estimates process for 1997 had been completed at that stage, the Department was not in a position to make funding available to the Health Boards. However, in January 1998, a sum of £4 million was allocated to six of the eight Health Boards.

The Secretary General stated that this £4 million was not provided solely for the purposes of Article 8.2 arrears. Apart from the payment of arrears under Article 8.2 the Health Boards were also incurring additional expenditure as a result of the easing of the family circumstances regulations in 1996. The funding was intended to address both problems and to increase the funding base for the scheme generally.

He stated that it was the expectation of the Department that the funding would be used by the Boards to discharge the arrears as soon as possible. It was not until December 1999 at a meeting with the Ombudsman that the Department became aware of continuing delays in paying arrears. The Department took up the matter with the relevant Boards and is continuing to pursue the matter.

In regard to how the funds provided in 1998 had actually been used, the Department had been informed by the Health Boards that the funding was used to cover the payment of arrears as well as payment of enhanced subventions, expenditure shortfalls arising from increasing demands under the scheme and other costs associated with the scheme. Three of the six Health Boards had used a proportion of the allocation to fund other services for the benefit of older people.

5 This amendment was formally made with effect from 1 January 1999 in Statutory Instrument 498 of 1998.

The Secretary General assured me that it is the Department's intention to continue to liaise with the Health Boards to ensure that all outstanding arrears are paid as a matter of urgency.

Timing of Arrears Payments

The Boards have calculated that the total arrears due on foot of Article 8.2 were £2.2 million. These were discharged to the extent indicated in Figure 4 by 31 December 2000.

Figure 4 Arrears Payments by Boards					
Health Board	Total Arrears £	Paid 1998 £	Paid 1999 £	Paid 2000 £	Outstanding at end 2000 £
Midland	148,378	-	-	148,378	-
Mid-Western	305,000	-	142,000	-	163,000
North-Western	419,156	-	-	31,066	388,090
Southern	267,543	-	-	166,761	100,782
South-Eastern	456,500	188,000	-	-	268,500
Western	622,432	-	-	95,507	526,925
Total	2,219,009	188,000	142,000	441,712	1,447,297

In summary, although the funding for the payment of arrears was provided by the Department in 1998, only one Health Board began to discharge arrears in that year. By June 2001, just over half of the arrears had been paid out. Figure 4 sets out the timing of arrears payment. In the meantime, the Health Boards applied the funding for other purposes.

Accountability Issues

Accuracy of Accounts

Arrears payable to persons whose nursing home subvention was incorrectly abated were due and payable from 1998 onwards. Approximately £700,000 was either paid or provided for in 1998 financial statements. The accounts of each year prepared by Health Boards should include all expenditure which had fallen due for payment. The accounts of the six Health Boards that had been incorrectly calculating the subvention did not provide in 1998 for this charge to the extent set out in Figure 5. Indeed, the liability to pay these sums continued to be understated in most Boards' Balance Sheets at the end of the 1999 and 2000 financial years.

Figure 5 Amount of Undercharge in 1998 Accounts

Health Board	£
Midland	148,378
Mid-Western	155,000
North-Western	419,156
Southern ^a	70,174
South-Eastern	268,500
Western	462,432
Total	1,523,640

a The Southern Health Board accrued expenditure equivalent to the Department's allocation which was its best estimate of the likely cost at the time.

While it is clear that considerable work would have to be done to identify the subvented persons' next-of-kin and quantify the charge, I believe that an estimate of the expenditure should have been provided for since the corresponding revenue in the form of grants from the Department was included as income of each Board.

Regularity of Expenditure

The situation is complicated by the fact that the funds provided in 1998 were for mixed purposes and at least one board, the North-Western Health Board, has made the point that its cumulative funding for Nursing Home activity fell £2.5 million below the

expenditure during the period 1993 to 1998⁶. There was also a mitigating factor in that while their current caseload was easy to identify, Boards required time to identify recipients of arrears for deceased and discharged patients.

Nonetheless, it is clear that approximately £2.0 million received in 1998 was not applied in that year for the discharge of arrears payable to persons in receipt of subvention and almost two-thirds of the total arrears due had still not been paid out by the end of 2000.

While it can be said that, looking at the overall position, the expenditure incurred by the Boards in the years 1998 to 2000 and recorded in their accounts was applied for purposes which fall within the objects of the Boards it is clear that the intention of the Department was that the specially earmarked funds should be applied for the purpose specified at the time of their allocation and that arrears should have been paid out as promptly as possible. Correspondingly, it follows that diverting the funds to other purposes, albeit of a similar nature, was not strictly in accordance with the intention of the funding Department.

While the sums involved in this instance are not material in the context of overall expenditure by Boards, I am concerned that all matured expenditure is recorded in Health Board accounts and that the accrual principle be strictly observed since this is an important way of ensuring that allocations can be made on a planned, rational basis by the Department.

Other Nursing Home Entitlements

Boards have discretion to make top-up payments under Article 10.6 of the Regulations (see Figure 6). Many Boards have been making such payments to their clients based on a local formula. Some Boards have been implementing the Article since the commencement of the scheme, while others commenced doing so later. For example, the Western Health Board began implementing it for all current cases from March 2001, the North-Western Health Board commenced making a limited top-up payment in 2000 (averaging £10 per week) to persons with high dependency who would otherwise have had to pay this amount out of their own resources and the Mid-Western Health Board following a review of cases on appeal informed me that it implemented Article 10.6 for qualified cases with effect from March 2000.

6 The Department has informed me that it was not advised of the shortfall on overall nursing home activity in the Board.

Figure 6 Article 10.6 of Nursing Homes (Subvention) Regulations, 1993

If the means and circumstances of an applicant are assessed by a Health Board as less than the weekly rate of the Old Age Non-Contributory Pension payable at that time, the Health Board may pay an amount in addition to the maximum rate of subvention appropriate to his or her level of dependency not exceeding the weekly rate of the Old Age Non-Contributory Pension payable at the time.

The Department informed me that the original intention behind this Article was to assist disabled and young chronic sick persons below pension age to avail of the subvention scheme. Ordinarily, disabled persons who had no means could obtain a Disabled Persons Maintenance Allowance (DPMA) from their local Health Board. However, the DPMA Regulations prohibited the payment of an allowance where persons were admitted to hospital or a nursing home. The Department informed me that Article 10.6 was designed to allow Health Boards to pay a supplementary amount up to the rate of the NCOAP in addition to the maximum subvention, to compensate for the loss of DPMA.

In 1996, responsibility for the DPMA was transferred to the Department of Social, Community and Family Affairs, which later amended the Regulations to enable persons admitted to hospitals and nursing homes to retain their allowance (now called the Disability Allowance). This change in the Regulations largely did away with the need for Article 10.6. However, given that the rate of Disability Allowance (currently £85.50) is lower than that of the NCOAP (£95.50 under 80, £100.50 over 80), there continues to be a need to allow Health Boards the discretion to pay a supplement equivalent to the difference between the two, i.e. £10-£15 per week. Some Health Boards are using their discretion to make higher supplementary payments under Article 10.6.

The Department's view is that the granting of such payments is a discretionary function exercisable by the Boards themselves and that arrears do not fall due. It has legal advice available to it which supports this. The Western Health Board takes the view that the Regulations are enabling measures and Boards should, therefore, make up any shortfall arising from Article 8.2 under Article 10.6.

As these are discretionary payments the same issues do not arise in regard to chargeability and regularity as occur in the case of Article 8.2 arrears. However, while avoiding the introduction of an over rigid system which would fetter decision-making, I am concerned that

- a clear national policy be adopted to guide local decisions as to entitlement in this area
- the question of arrears (if any) be handled in a uniform way.

Otherwise, there is a risk that the charge to the public purse would be determined on an ad hoc basis and with consequent implications for equity of treatment for individual patients.

Conclusion

The Department of Health and Children made extra payments amounting to £4 million to six Health Boards in 1998. While there is some doubt in regard to the exact composition of the elements of nursing home funding which it was designed to finance, it is clear that the allocation was intended to cover arrears payments in respect of persons whose nursing home subventions had been incorrectly reduced. The total amount of arrears payable, as subsequently calculated by the Health Boards was of the order of £2.2 million. Of this sum £188,000 was paid in 1998, and a further £507,367 was acknowledged as due in the financial statements of that year.

There was a delay in paying out these funds with almost £1.5 million remaining unpaid at 31 December 2000. Funds provided for arrears payments were, therefore, diverted on a temporary basis to other purposes. The failure to promptly apply these funds has implications for the accuracy of Health Board accounts and the regularity of the expenditure recorded in those accounts. The remaining £1.8 million of the £4 million provided was applied to fund other aspects of the Nursing Homes Act or general care of the elderly.

My overall conclusion in regard to the administration by the individual Boards is as follows

The Midland Health Board

- applied the correct rate to new cases and existing cases with effect from 1 January 1997
- failed to pay any arrears until 2000.

The Mid-Western Health Board

- applied the correct rate to new and existing cases from January 1997
- failed to pay arrears to existing cases until January 1999
- failed to pay arrears in respect of former cases until April 2001.

The North-Western Health Board

- applied the correct rate to new and existing cases with effect from 1 January 1998
- failed to pay any arrears until December 2000.

The Southern Health Board

- applied the correct rate to new cases from August 1995
- did not apply the correct rate to existing⁷ cases until between late 1999 and September 2000
- failed to pay any arrears until September 2000.

The South-Eastern Health Board

- applied the correct rate to new cases with effect from July 1998
- paid arrears to existing cases in late 1998
- failed to pay arrears to former cases until 2001.

The Western Health Board

- applied the correct rate to new cases during the period from December 1996 to November 1997
- applied the correct rate to existing cases during the period from December 1996 to November 1997
- failed to pay any arrears until July 2000.

7 Cases approved prior to August 1995 which had not been reviewed for other purposes in the meantime.

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