



Appropriation Accounts

1996

Appropriation Accounts of the sums granted by the Oireachtas for Public Services for the year ended 31 December 1996

(Presented pursuant to Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993 (No.8 of 1993))

Baile Átha Cliath
Arna fhoilsiú ag Oifig an tSoláthair

Le ceannach díreach ón
Oifig Dhíolta Foilseachán Rialtais,
Teach Sun Alliance, Sráid Theach Laighean, Baile Átha Cliath 2
nó tríd an bpost ó
Foilseachán Rialtais, An Rannóg Post-Tráchtá,
4-5 Bóthar Fhearchair, Baile Átha Cliath 2
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The Annual Report of the Comptroller and Auditor General and the Appropriation Accounts is published in two Volumes

- Volume 1, contains the Report of the Comptroller and Auditor General on matters arising from his audit of the Appropriation Accounts for 1996
- Volume 2, this volume, contains the individual Appropriation Accounts for 1996 with the audit certificate of the Comptroller and Auditor General on each account

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

Drafts of relevant segments of the report were sent to the Departments and Offices concerned and their comments requested. Where appropriate, these comments were incorporated into the final version of the report.

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Preface to the Appropriation Accounts

The Appropriation Accounts - An Introduction

The Appropriation Accounts are prepared by Government Departments and Offices to meet statutory requirements which specify that each account must show how the amount set aside by the Oireachtas for the activities of those Departments and Offices in a given financial year was spent. The end of year Appropriation Account for each Department provides particulars of Outturn i.e. actual payments made and receipts (if applicable) brought to account during that financial year and compares this with the amount provided by Dáil Éireann under each Vote, with any substantial variations explained.

The Appropriation Act, which is passed towards the end of each year, gives statutory effect to the Estimates for Supply Services which have been approved by the Dáil. There are separate Estimates for each Department; some Offices and special Departmental functions also have their own Estimates. The Minister responsible for the activities covered by the Estimate presents it to the Dáil for approval. An Estimate approved by the Dáil is known as a Vote.

Each Appropriation Account has its own title (e.g Vote 6 is "Office of the Minister for Finance"), and is headed by a description of the services to be financed from the Vote. This description, which is known as the ambit, is incorporated in the Appropriation Act and so represents the statutory description of the services for which expenditure has been authorised.

The 1996 Appropriation Accounts consist of the traditional cash-based accounts with the addition of:

- A column on the face of the Account showing the closing position on Accrued Expenses, Accrued Income, Prepayments and Deferred Income.
- An Operating Cost Statement
- A Statement of Assets and Liabilities with explanatory notes

Information is also provided on commitments and on the actual position of the Department/Office vis-a-vis the Exchequer at year-end i.e. Net Liability to the Exchequer.

The additional information is provided on foot of the recommendations of a joint working group of the Department of Finance and the Office of the Comptroller and Auditor General.

Duties of the Comptroller and Auditor General in relation to certification of Appropriation Accounts

Article 33 of the Constitution of Ireland provides for a Comptroller and Auditor General to control on behalf of the State all disbursements and to audit all accounts of money's administered by or under the authority of the Oireachtas. Section 3 of the Comptroller and Auditor General (Amendment) Act 1993 provides the legislative base for this audit by imposing a duty on the Comptroller and Auditor General to audit in each year the Appropriation Accounts for the previous financial year prepared by the Departments. In the discharge of his duty the Comptroller and Auditor General performs such tests as he considers appropriate for the purpose of his audit.

Upon completion of his audit the Comptroller and Auditor General is obliged to attach to each account a certificate stating whether, in his opinion, the account properly presents the receipts and expenditure of the Department concerned and to refer to any material case in which:

- (a) a Department has failed to apply expenditure recorded in the account for the purposes for which the appropriations made by the Oireachtas were intended, or
- (b) transactions recorded in the account do not conform with the authority under which they purport to have been carried out.

Duties of Accounting Officers

An Accounting Office is the Secretary or Civil Service head of a Department/Office of the State to whom the Minister for Finance, in accordance with Section 22 of the Exchequer and Audit Departments Act 1866, has assigned the duty of preparing the annual Appropriation Account for each Vote under their charge. The Appropriation Accounts should comply with the requirements of Government Accounting Procedures and other directions of the Department of Finance. Accounting Officers are also responsible for the safeguards of public funds and property under their control, for the efficiency and economy of administration in their Departments and for the regularity and propriety of all transactions in the Appropriation Accounts.

Statement of Accounting Policies and Principles

1. Basis of Accounts

Accounts of the financial transactions of Government Departments and Offices are prepared in accordance with the Exchequer and Audit Departments Act, 1866 and accounting rules and procedures laid down by the Minister for Finance. The accounts are a cash-based record of the Receipts and Payments in the year compared with Estimate Provision, with the addition of information of an accruals nature. Any part of the authorised expenditure left unexpended at year-end is surrendered to the Exchequer.

2. Reporting Period

The Reporting period is the year ended 31 December 1996.

3. Receipts

Receipts provided for in the Estimates (Appropriations in Aid) may, under section 2 of the Public Accounts and Charges Act, 1891, be used to meet expenditure to the extent authorised by the annual Appropriation Act. Extra Receipts payable to the Exchequer may not be used to meet expenditure from the Vote.

4. Payments

Payments consist of those sums which have come in course of payment during the year. Sums are deemed to have come in course of payment where the liability has been incurred and payment is due and the following has occurred:

- (a) in the case of payment by cheque or payable order, the payment instrument has been drawn.
- (b) in the case of superannuation, encashment has occurred.
- (c) in the case of social welfare payments through the agency of An Post, the amounts have been disbursed by that agency.

5. Closing Accruals

The column for Closing Accruals shows the position at year-end for the following: -

Accrued Expenses: for purposes of these accounts, these represent liabilities other than liabilities in regard to remuneration and pensions. In the case of goods and services, an accrued expense/liability is recognised when the payee has met the contractual requirement to provide the goods or services ordered. Goods delivered, but not yet paid for, even if uninspected and not taken to stock, are treated as a liability. In the case of grants, a liability is recognised when the grantee has met all the requirements of the grant scheme but has yet to receive payment.

Prepayments: payments made during the year of account to meet expenses which will arise in whole or in part in a subsequent financial year.

Accrued Income: income due to a Department at the end of the year of account which has yet to be received.

Deferred Income: income received by a Department during the year of account for goods/services which it has yet to provide.

6. Stocks

Consumables are stated at the lower of cost or Departmental valuations.

7. Operating Cost Statement

An Operating Cost Statement is provided to show on an accruals basis, in the context of stated accounting policies and principles, the total amount of resources consumed by a Department/Office in the year. It produces an operating cost figure by a series of adjustments to the cash-based outturn figure produced by the Appropriation Account.

8. Statement of Assets and Liabilities

A Statement of Assets and Liabilities is provided with explanatory notes on (i) Capital Assets, (ii) Capital Assets under Development and (iii) Net Liability to the Exchequer.

9. Statement of Capital Assets

(i) The opening and closing values of Capital Assets on a Department's Assets Register and details of depreciation are shown by way of note to the Statement of Assets and Liabilities. In Departments/Offices where systems were not sufficiently developed in the start-up year (1994) to provide accurate information on the value of certain assets, estimates were used. Thereafter, assets are valued at acquisition cost. Where possible, adjustments were made in subsequent years to improve the accuracy of initial estimates provided. The following assets are not included :

- (a) assets worth less than £1,000 acquired prior to 31 December 1994, and assets worth less than £250 acquired from 1 January 1995 onwards.
- (b) heritage assets, the value of which cannot be adequately expressed in financial terms.

(ii) Valuation of Assets

Land and Buildings

All lands and buildings owned by the State and controlled/managed by a

Department or Office are included in the Statement of Assets and Liabilities (and Statement of Capital Assets). Where land and buildings are (a) vested in the Office of Public Works or (b) vested in a Minister but in fact controlled/managed by the Office of Public Works, they are listed in the account for that Office. Otherwise they appear in the account for the relevant Department. Where lands or buildings are vested in a Minister but are, in fact, controlled/managed by an outside body, they are not included as assets of the Department. However, the ownership of the asset is noted in the Department's account.

Departments which cannot provide valuations for state-owned lands and buildings controlled/managed by them append to the Appropriation Account a schedule of these assets.

Equipment, Furniture and Fittings

Acquisitions prior to December 1994 are valued at departmental valuations. thereafter, acquisitions are valued at cost.

Other assets

The accounting policies in respect in respect of other assets are set out in the Notes to the individual departmental Appropriation Accounts.

(iii) Depreciation

Capital Assets are depreciated on a straight line basis at the following annual rates over their estimated useful lives :

Furniture & Fittings and Telecommunications Equipment - 10%

IT Equipment and Software, Scientific and Laboratory Equipment and other Office Machinery - 20%

Land is not depreciated

Other capital items, including Buildings - as indicated in the Account.

10. Statement of Capital Assets Under Development

This Statement is provided as a note to the Statement of Assets and Liabilities. It shows cash payments on assets being developed within the Department/Office, e.g. software or construction projects, which were not yet recognised as assets at the start of the year of account.

11. Net Liability to the Exchequer

This provides details of the actual position of the Department vis-a-vis the Exchequer at year end, by making adjustments to the Surplus to be Surrendered figure in the Appropriation Account.

12. Commitments

A Commitment is a contractual obligation to pay on delivery for goods or services which have yet to be supplied at year-end. In the case of grant schemes, a commitment is recognised when the grant is approved but the grantee has yet to fulfil the requirements of the scheme. A global figure for commitments likely to materialise in the subsequent year(s) under (i) procurement and (ii) A separate Note is provided giving details of multi-annual capital commitments over £5,000,000.

13. Superannuation

Superannuation is met on a current basis from Votes 7, 20, 27, 28 and 37 for retired Civil Servants, teachers, Gardaí and Army personnel. Provision for superannuation does not appear in the Appropriation Accounts of other Votes.

14. Foreign Currency Transactions

Transactions arising in foreign currencies are translated into Irish pounds at the rates of exchange ruling at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated into Irish pounds at the year-end rates of exchange.

15. Notes to Accounts - General Principles

In general, details are noted regarding write-offs, nugatory expenditure, *ex-gratia* amounts and extra remuneration of £5,000 or more. There are exceptions to this where a serious issue of principle arises or where the Comptroller and Auditor General or the Department of Finance considers that a Note should be given. Individual notes on Appropriations in Aid, EU Funding, Lottery Funding etc. are not provided unless the amount exceeds £5,000 or a significant issue arises.

Any variation from the estimate provision, plus or minus, is noted when the variation exceeds £10,000 and where this represents a variation of 5% or more. With delegated administrative budget subheads the applicable percentage limit is 25% or more.

PUBLIC SERVICES APPROPRIATION ACCOUNTS, 1996

Summary

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure Gross
		£'000	£'000	£'000	£'000
1	President's Establishment	685	-	685	662
2	Houses of the Oireachtas and the European Parliament	32,044	695	31,349	31,382
3	Department of the Taoiseach	20,756	920	19,836	15,533
4	Office of the Tánaiste	1,498	-	1,498	1,304
5	Central Statistics Office	25,424	1,370	24,054	23,827
6	Office of the Minister for Finance	31,776	124	31,652	23,525
7	Superannuation and Retired Allowances	103,545	12,628	90,917	98,654
8	Comptroller and Auditor General	4,196	1,560	2,636	3,955
9	Office of the Revenue Commissioners	154,425	18,210	136,215	154,135
10	Office of Public Works	121,457	8,884	112,573	121,225
11	State Laboratory	2,367	74	2,293	2,274
12	Secret Service	520	-	520	304
13	Office of the Attorney General	16,046	140	15,906	14,365
14	Office of the Director of Public Prosecutions	5,714	16	5,698	5,063
15	Valuation and Ordnance Survey	13,576	4,800	8,776	13,547
16	Civil Service Commission	3,130	1	3,129	3,125
17	Office of the Ombudsman	1,391	-	1,391	1,244
18	Transport, Energy and Communications	143,801	27,275	116,526	140,803
19	Office of the Minister for Justice	30,335	771	29,564	29,419
20	Garda Síochána	455,307	14,155	441,152	454,054
21	Prisons	123,017	788	122,229	122,491
22	Courts	27,886	1,230	26,656	26,569
23	Land Registry and Registry of Deeds	15,608	-	15,608	12,637
24	Charitable Donations and Bequests	210	-	210	174
25	Environment	962,407	13,045	949,362	959,472
26	Office of the Minister for Education	109,801	4,340	105,461	108,482
27	First-Level Education	714,004	35,007	678,997	710,270
28	Second-Level and Further Education	861,061	85,461	775,600	844,469
29	Third-Level and Further Education	540,231	63,208	477,023	539,194
30	Marine	59,398	5,147	54,251	53,018
31	Agriculture, Food and Forestry	720,025	295,315	424,710	710,042
32	Flood Relief	980	-	980	602
33	Equality and Law Reform	11,778	10	11,768	11,632
34	Enterprise and Employment	702,863	11,778	691,085	699,269
35	Tourism and Trade	74,472	16	74,456	74,296
36	Defence	392,700	7,300	385,400	392,290
37	Army Pensions	72,842	2,610	70,232	71,421
38	Foreign Affairs	58,371	370	58,001	56,325
39	International Co-operation	86,314	50	86,264	82,894
40	Social Welfare	2,668,025	61,470	2,606,555	2,619,933
41	Health	2,469,847	274,116	2,195,731	2,469,089
42	An Roinn Ealaíon, Cultúir agus Gaeltachta	176,425	65,353	111,072	169,236
43	National Gallery	2,410	501	1,909	2,381
44	An Comhairle Ealaíon	18,400	-	18,400	18,400
45	Increases in Remuneration and Pensions	25,000	-	25,000	9,727
		12,062,068	1,018,738	11,043,330	11,902,713

Appropriations in Aid Realised	Net Expenditure	Outturn (Gross) compared with Estimate	Appropriations in Aid compared with Estimate	Amount to be Surrendered	Exchequer Extra Receipts		No. of Vote
		Surplus / (Deficit)	(More than Estimated)/ Less than Estimated		Estimated	Realised	
£'000	£'000	£'000	£'000	£'000	£'000	£'000	
-	662	23	-	23	-	-	1
700	30,682	662	(5)	667	-	-	2
143	15,390	5,223	777	4,446	-	-	3
2	1,302	194	(2)	196	-	-	4
1,110	22,717	1,597	260	1,337	-	-	5
81	23,444	8,251	43	8,208	-	-	6
12,883	85,771	4,891	(255)	5,146	-	-	7
1,570	2,385	241	(10)	251	-	-	8
18,092	136,043	290	118	172	-	-	9
8,976	112,249	232	(92)	324	-	210	10
76	2,198	93	(2)	95	-	-	11
-	304	216	-	216	-	-	12
153	14,212	1,681	(13)	1,694	-	16	13
13	5,050	651	3	648	-	-	14
6,767	6,780	29	(1,967)	1,996	-	-	15
1	3,124	5	-	5	-	-	16
-	1,244	147	-	147	-	-	17
29,385	111,418	2,998	(2,110)	5,108	-	-	18
794	28,625	916	(23)	939	150	144	19
14,294	439,760	1,253	(139)	1,392	-	-	20
1,111	121,380	526	(323)	849	-	-	21
1,740	24,829	1,317	(510)	1,827	10,040	9,578	22
-	12,637	2,971	-	2,971	16,605	17,331	23
-	174	36	-	36	-	-	24
10,389	949,083	2,935	2,656	279	-	34	25
4,280	104,202	1,319	60	1,259	-	1	26
35,676	674,594	3,734	(669)	4,403	-	-	27
83,926	760,543	16,592	1,535	15,057	-	-	28
63,175	476,019	1,037	33	1,004	-	-	29
4,727	48,291	6,380	420	5,960	-	4	30
287,860	422,182	9,983	7,455	2,528	-	11,084	31
-	602	378	-	378	-	-	32
17	11,615	146	(7)	153	-	-	33
12,853	686,416	3,594	(1,075)	4,669	946	10,154	34
21	74,275	176	(5)	181	-	340	35
10,332	381,958	410	(3,032)	3,442	-	-	36
3,130	68,291	1,421	(520)	1,941	-	2,475	37
557	55,768	2,046	(187)	2,233	10,878	11,054	38
258	82,636	3,420	(208)	3,628	-	-	39
62,593	2,557,340	48,092	(1,123)	49,215	-	57	40
274,243	2,194,846	758	(127)	885	-	-	41
67,288	101,948	7,189	(1,935)	9,124	-	-	42
501	1,880	29	-	29	-	-	43
-	18,400	-	-	-	-	-	44
-	9,727	15,273	-	15,273	-	-	45
1,019,717	10,882,996	159,355	(979)	160,334	38,619	62,480	

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted, for the salaries and expenses of the Office of the Secretary to the President, for certain other expenses of the President's Establishment and for certain grants.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	376	387	-
A.2. Travel and Subsistence	156	113	9
A.3. Incidental Expenses	15	21	1
A.4. Postal and Telecommunications Services	62	47	1
A.5. Office Machinery and other Office Supplies	41	68	(1)
OTHER SERVICE			
B. Centenarian's Bounty	35	26	(2)
Total	685	662	8

SURPLUS TO BE SURRENDERED:-

£23,440

The Statement of Accounting Policies and Principles and Notes 1 to 8 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			662
Changes in Capital Assets			
Purchases Cash	(27)		
Disposals Cash	4		
Depreciation	31		
Gain on Disposals	(3)	5	
Changes in Net Current Assets			
Decrease in Closing Accruals	(10)		
Decrease in Stock	6	(4)	1
Direct Expenditure			663
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>2,006</u>
Operating Cost			<u><u>2,669</u></u>

Vote 1

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			75
Current Assets			
Stocks (Note 7)		20	
Prepayments		6	
PMG Balance and Cash	35		
Less Orders Outstanding	<u>(21)</u>	<u>14</u>	
Total Current Assets		<u>40</u>	
Less Current Liabilities			
Accrued Expenses		14	
Other Credit Balances:			
Payroll Deductions	4		
Due to State (Note 8)	<u>2</u>	<u>13</u>	
Net Liability to the Exchequer (Note 4)		<u>1</u>	
Total Current Liabilities		<u>28</u>	
Net Current Assets			<u>12</u>
Net Assets			<u>87</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	117	76	193
Additions	27	-	27
Disposals	<u>(3)</u>	<u>-</u>	<u>(3)</u>
Gross Assets at 31 December 1996	<u>141</u>	<u>76</u>	<u>217</u>
Accumulated Depreciation			
Opening Balance at 1 January 1996	69	44	113
Depreciation for the year	23	8	31
Depreciation on Disposals	<u>(2)</u>	<u>-</u>	<u>(2)</u>
Cumulative Depreciation at 31 December 1996	<u>90</u>	<u>52</u>	<u>142</u>
Net Assets at 31 December 1996	<u>51</u>	<u>24</u>	<u>75</u>

Note:

The value of assets at 1/1/96 has been amended to reflect the cost of certain items omitted from the 1995 statement.

4. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1996

	£'000	£'000
Surplus to be surrendered		23
Less Exchequer Grant Undrawn		<u>22</u>
Net Liability to the Exchequer		<u>1</u>
Represented by:		
Debtors		
Net PMG position and cash		14
Less: Creditors		
Due to State	9	
Credit Balances: Suspense	<u>4</u>	<u>13</u>
		<u>1</u>

5. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	43	When the 1996 estimates were formulated, the full extent of the official travel was not known.
A.4.	15	An amount of £20,000 was included in the 1996 estimate to cover the cost of modernising the phone system. This modernisation will not now be implemented until 1997.
A.5.	(27)	The excess was due to the provision of one photocopier, laptop PC and network server, and the replenishment of stationery stocks not envisaged in the original estimate.

6. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	6,046	9	-	-
Overtime and extra attendance	13,218	10	-	-
Total extra remuneration	19,264	11*	-	-

* Certain individuals received extra remuneration in more than one category.

Vote 1

7. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery, etc.	19
IT Consumables, etc.	1
Total	<u>20</u>

8. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	7
Pension Contributions	2
Total	<u>9</u>

P. H. MULLARKEY
Accounting Officer
DEPARTMENT OF FINANCE
24th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the President's Establishment for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

DETAILS OF EXTRA REMUNERATION

Particulars	Total number of Remuneration Recipients	Total Amount Paid (£,000 or more)	Percentage of total remuneration paid (£,000 or more)
Chairman of Committees	1	10.0	10.0
Members of Committees	12	12.0	12.0
Chairman of the Council	1	1.0	1.0
Members of the Council	10	10.0	10.0
Chairman of the Executive Committee	1	1.0	1.0
Members of the Executive Committee	10	10.0	10.0
Total	35	33.0	33.0

HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Houses of the Oireachtas, including certain grants-in-aid, and for certain expenses in connection with the European Parliament.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	5,629	5,028	-
A.2. Travel and Subsistence	150	175	17
A.3. Incidental Expenses	644	492	11
A.4. Postal and Telecommunications Services	750	657	53
A.5. Office Machinery and other Office Supplies	2,615	3,620	289
A.6. Office Premises Expenses	423	463	30
OTHER SERVICES			
B. Payment in respect of Catering and Bar Staff employed by the Joint Services Committee	400	439	-
C. Expenses of Delegates to other Parliamentary Assemblies	156	160	5
D. Televising of proceedings of Dáil Éireann and Seanad Éireann and other services	1,420	1,211	-
E.1. Cumann Parlaiminteach na hÉireann - Inter-parliamentary Activities (Grant-in-Aid)	210	195	-
E.2. British-Irish Inter-Parliamentary Body (Grant-in-Aid)	114	110	-
F. Allowances to or in respect of certain Former Members of the Houses of the Oireachtas	11	17	-
G. Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid)	1,964	1,838	-
H. Pension Scheme for Secretarial Assistants	36	33	-
I. Expenses relating to Oireachtas Committees	296	251	14
SALARIES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS (INCLUDING OFFICE HOLDERS AND COMMITTEE CHAIRMEN) AND OF THE EUROPEAN PARLIAMENT			
J.1. Dáil Éireann	5,797	5,776	-
J.2. Seanad Éireann	1,319	1,289	-
J.3. European Parliament (including superannuation payments)	606	576	-

Vote 2

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
PAYMENTS IN RESPECT OF SECRETARIAL ASSISTANCE FOR NON-OFFICE HOLDING MEMBERS OF THE HOUSES OF THE OIREACHTAS			
K.1. Dáil Éireann	3,238	3,256	-
K.2. Seanad Éireann	520	542	-
TRAVEL EXPENSES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS			
L.1. Dáil Éireann	1,925	1,577	-
L.2. Seanad Éireann	775	712	-
L.3. Committee Travel	360	280	32
OTHER ALLOWANCES AND EXPENSES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS			
M.1. Dáil Éireann	2,179	2,166	(31)
M.2. Seanad Éireann	507	519	(37)
Gross Total	32,044	31,382	383
<i>Deduct:-</i>			
N. Appropriations in Aid	695	700	182
Net Total	31,349	30,682	201

SURPLUS TO BE SURRENDERED:-

£666,823

The Statement of Accounting Policies and Principles and Notes 1 to 12 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			30,682
Changes in Capital Assets			
Purchases Cash	(490)		
Disposals Cash	3		
Depreciation	647		
Gain on Disposals	(3)	157	
Changes in Net Current Assets			
Decrease in Closing Accruals	(254)		
Increase in Stock	(157)	(411)	(254)
Direct Expenditure			30,428
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>4,201</u>
Operating Cost			<u><u>34,629</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			1,872
Current Assets			
Stocks (Note 11)		221	
Prepayments		230	
Accrued Income		182	
Other Debit Balances:			
Parliamentary Printing	383		
Recoupable Energy Costs	310		
Advances to OPW	78		
Travelling Imprests	64		
Other Suspense Items	<u>181</u>	1,016	
PMG Balance and Cash	1,355		
Less Orders Outstanding	<u>(2,192)</u>	<u>(837)</u>	
Total Current Assets		<u>812</u>	
Less Current Liabilities			
Accrued Expenses		613	
Other Credit Balances:			
Payroll Deductions	113		
Due to State (Note 12)	22		
Other Suspense Items	<u>26</u>	161	
Net Liability to the Exchequer (Note 4)		<u>18</u>	
Total Current Liabilities		<u>792</u>	
Net Current Assets			<u>20</u>
Net Assets			<u><u>1,892</u></u>

Vote 2

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	2,651	1,555	4,206
Additions	425	77	502
Disposals	(48)	-	(48)
Gross Assets at 31 December 1996	<u>3,028</u>	<u>1,632</u>	<u>4,660</u>
Accumulated Depreciation			
Opening Balance at 1 January 1996	1,465	724	2,189
Depreciation for the year	484	163	647
Depreciation on Disposals	(48)	-	(48)
Cumulative Depreciation at 31 December 1996	<u>1,901</u>	<u>887</u>	<u>2,788</u>
Net Assets at 31 December 1996	<u><u>1,127</u></u>	<u><u>745</u></u>	<u><u>1,872</u></u>

4. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996**

	£'000	£'000
Surplus to be surrendered		667
Less Exchequer Grant Undrawn		<u>649</u>
Net Liability to the Exchequer		<u>18</u>
Represented by:		
Debtors		
Net PMG position and cash	(837)	
Debit Balances: Suspense	<u>1,016</u>	179
Less: Creditors		
Due to State	22	
Credit Balances: Suspense	<u>139</u>	<u>161</u>
		<u>18</u>

5. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	601	The saving was mainly due to posts remaining vacant because of the restriction on the filling of vacancies.
A.2.	(25)	The excess arose because of the greater than expected level of travel by staff accompanying delegations abroad.
A.3.	152	The saving was mainly due to costs associated with the hosting of EU Presidency related conferences being less than expected. One conference did not, in fact, take place.
A.4.	93	The saving was due to the introduction by Telecom Éireann of discount schemes on certain telephones charges.
A.5.	(1,005)	The excess arose mainly because contractual obligations on parliamentary printing, expenditure on which was greater than provided for, had to be met.
A.6.	(40)	The excess arose mainly because electricity charges on new accommodation were not foreseen and because maintenance costs were higher than expected.
B.	(39)	The excess arose because expenditure on the employment of casual staff, which is dependent on sittings of both Houses of the Oireachtas, and Committees thereof, is difficult to estimate accurately.
D.	209	The saving arose because the number of televised Committee meetings was less than expected.
E.1.	15	The saving arose because a proposed visit abroad by a Parliamentary delegation did not take place.
G.	126	The saving arose mainly because the provision for death gratuities was not fully required.
I.	45	The saving arose mainly because of the delay in finalising a number of consultancies undertaken by Committees.
J.3.	30	The saving arose because a pension lump sum was not paid within the year.
L.1.	348	The saving arose because the increased provisions for overnight and day allowances were not fully required.
L.2.	63	The saving arose because the increased provision for day allowances was not fully required.
L.3.	80	The saving arose because a substantial number of travel claims were not submitted within the financial year.

Vote 2

6. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Sales of Parliamentary Publications	300,000	283,216
2. Contribution for televised material of proceedings of Dáil Éireann and Seanad Éireann	178,000	173,812
3. Income from services provided by the Broadcasting Unit	75,000	119,632
4. Surplus income of catering and bar services	70,000	70,000
5. Members contributions under the European Parliament (Irish Representatives) Pension Scheme, 1979	31,000	29,156
6. Miscellaneous	<u>41,000</u>	<u>24,640</u>
Total	<u>695,000</u>	<u>700,456</u>

Explanation of Variations

1. The shortfall arose because some income from sales of parliamentary publications was not paid over until 1997.
3. Income generated from use of the broadcasting studio was greater than expected.
6. The shortfall mainly arose because income from sales of a video and a book did not materialise due to later than expected production of these items.

7. COMMITMENTS

The global figure for commitments likely to materialise amounts to £4.224 million.

8. MATURED LIABILITIES

Matured liabilities undischarged at year end amounted to £30,000.

9. DETAILS OF EXTRA REMUNERATION

Table 1
Staff of the Office

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	146,453	116	2	6,169
Overtime and extra attendance	261,734	135	15	8,630
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	408,187	172*	19*	9,847*

* Certain individuals received extra remuneration in more than one category.

Table 2
Personnel Employed under the Scheme of Secretarial Assistance for Non-office Holders

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	-	-	-	-
Overtime and extra attendance	288,645	198	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	288,645	198	-	-

10. MISCELLANEOUS ITEMS

In addition to the amount expended under Subhead A.3, a sum of £7,000 was received from the Training Initiatives Fund, Subhead C of the Vote for the Minister for Finance.

Payments totalling £7,370, representing remuneration for services rendered, were made to two retired officers.

Vote 2

11. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	72
IT Consumables <i>etc.</i>	8
Parliamentary Publications	131
Other	<u>10</u>
	<u>221</u>

12. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Withholding Tax	17
Pension Contributions	3
Income Tax	2
VAT	1
PRSI	<u>(1)</u>
	<u>22</u>

KIERAN COUGHLAN

Accounting Officer

HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT

27th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Houses of the Oireachtas and the European Parliament for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL

Comptroller and Auditor General.

DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Department of the Taoiseach and for payment of grants and a grant-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	3,677	3,901	-
A.2. Travel and Subsistence	300	474	55
A.3. Incidental Expenses	400	541	57
A.4. Postal and Telecommunications Services	272	383	16
A.5. Office Machinery and other Office Supplies	350	394	16
A.6. Office Premises Expenses	250	240	24
A.7. Consultancy Services	220	399	8
OTHER SERVICES			
B. Information and Public Relations Services	100	66	3
C. National Economic and Social Council (Grant-in-Aid)	360	360	-
D.1. Grants under Section 2 of the Irish Sailors and Soldiers Land Trust Act, 1988	1	-	-
D.2. Special Co-operation Initiatives	100	71	-
E. Forum for Peace and Reconciliation	1,361	350	3
F.1. Local Development Programme	5,000	6,086	54
F.2. Western Development			
Original	£1,935,000		
Supplementary	<u>1,000</u>		
	1,936	846	46
F.3. Urban Initiative			
Original	£3,613,000		
Less Supplementary	<u>99,000</u>		
	3,514	12	-
G. Commemoration Initiatives	248	260	4
H. Constitution Review Group	120	155	-
I. Devolution Commission	100	28	-
J. The Programme for Peace and Reconciliation	1,847	393	-
K. EU Presidency	500	474	85

Vote 3

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
M. All Party Committee on the Constitution				
Original	£NIL			
Supplementary	<u>100,000</u>	100	100	-
Gross Total				
Original	£20,754,000			
Supplementary	<u>2,000</u>	20,756	15,533	371
Deduct:-				
L. Appropriations in Aid		920	143	102
Net Total				
Original	£19,834,000			
Supplementary	<u>2,000</u>	19,836	15,390	269

SURPLUS TO BE SURRENDERED:-

£4,445,623

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			15,390
Changes in Capital Assets			
Purchases Cash	(230)		
Depreciation	<u>173</u>	(57)	
Changes in Net Current Assets			
Increase in Closing Accruals	(179)		
Decrease in Stock	<u>(15)</u>	<u>(194)</u>	<u>(251)</u>
Direct Expenditure			15,139
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>3,735</u>
Operating Cost			<u>18,874</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			616
Current Assets			
Stocks (Note 13)		59	
Prepayments		10	
Accrued Income		102	
Other Debit Balances:			
Personal Suspense Accounts	26		
Impersonal Suspense Accounts	2		
Recoupments Due	<u>657</u>	685	
PMG Balance and Cash	771		
Less Orders Outstanding	<u>(1,354)</u>	<u>(583)</u>	
Total Current Assets		<u>273</u>	
Less Current Liabilities			
Accrued Expenses		381	
Other Credit Balances:			
Suspense	5		
Payroll Deductions	23		
Due to State (Note 14)	<u>111</u>	139	
Net Liability to the Exchequer (Note 4)		<u>(37)</u>	
Total Current Liabilities		<u>483</u>	
Net Current Liabilities			<u>(210)</u>
Net Assets			<u>406</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	519	522	1,041
Additions	97	42	139
Disposals	<u>(2)</u>	<u>-</u>	<u>(2)</u>
Gross Assets at 31 December 1996	<u>614</u>	<u>564</u>	<u>1,178</u>
Accumulated Depreciation			
Opening Balance at 1 January 1996	160	231	391
Depreciation for the year	117	56	173
Depreciation on Disposals	<u>(2)</u>	<u>-</u>	<u>(2)</u>
Cumulative Depreciation at 31 December 1996	<u>275</u>	<u>287</u>	<u>562</u>
Net Assets at 31 December 1996	<u>339</u>	<u>277</u>	<u>616</u>

Vote 3

Notes:

The valuation of assets at 1 January 1996 has been amended to reflect the cost of certain items omitted from the 1995 Statement.

The total additions for 1996 includes two gifts received by the Taoiseach each valued in excess of £500.

4. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1996

	£'000	£'000
Surplus to be surrendered		4,446
Less Exchequer Grant Undrawn		<u>4,483</u>
Net Liability to the Exchequer		<u>(37)</u>
Represented by:		
Debtors		
Net PMG position and cash	(583)	
Debit Balances: Suspense	<u>685</u>	102
Less: Creditors		
Due to State	111	
Credit Balances: Suspense	<u>28</u>	<u>139</u>
		<u>(37)</u>

5. EXPLANATION OF THE CAUSES OF VARIATIONS BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	(224)	Increased costs arose mainly due to the expansion of the activities of the Department with related increased staffing levels.
A.2.	(174)	Expenditure was greater than estimated as the Department discharged outstanding amounts due to the Department of Foreign Affairs in respect of travel costs for 1996 and previous years.
A.3.	(141)	Increased expenditure arose as advertising costs, staff training costs, Government Information Services expenses and other incidental expenses were higher than expected.
A.4.	(111)	Increased telecommunications costs arose mainly due to the expansion of the activities of the Department with related increased staffing levels and additional office premises.
A.5.	(44)	Increased costs arose in respect of equipment for the new office premises and higher than estimated printing costs.
A.7.	(179)	The increased expenditure arose from the SMI Review of the Garda Síochána which was not provided for in the original Estimate.
B.	34	Savings arose as part funding for certain projects was received from the European Commission.
D.2.	29	Expenditure in 1996 was less than anticipated as only one project was funded. The expenditure related to the funding of Irish Genealogy Limited.

Subhead	Less/(More) than Provided £'000	Explanation
E.	1,011	The savings arose as activities of the Forum for Peace and Reconciliation decreased during 1996.
F.1.	(1,086)	The increased expenditure was incurred pending receipt of EU Funds.
F.2.	1,090	Expenditure was less than anticipated as certain projects did not commence until the last quarter of 1996 and in some cases were not in a position to draw down funds at all in that year.
F.3.	3,502	The savings arose as expenditure was minimal at the commencement of the Programme.
G.	(12)	The excess expenditure incurred on the Famine Commemoration was balanced by sponsorship received and lodged to Appropriations in Aid.
H.	(35)	Expenditure was greater than anticipated as the Constitution Review Group remained in operation for three months later than expected during 1996.
I.	72	The savings arose as the costs of a second report, produced by the Commission, did not arise until 1997 and a research project did not commence until 1997.
J.	1,454	The savings arose due to a reduced level of expenditure at the commencement of the Programme.
K.	26	The savings arose as some costs arising in 1996 were not invoiced until 1997.

6. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts from the European Social Fund	915,000	102,718
2. Miscellaneous	<u>5,000</u>	<u>40,384</u>
Total	<u>920,000</u>	<u>143,102</u>

Explanation of Variations

- Expenditure under the URBAN Initiative and the Peace Programme was less than anticipated and there was a corresponding reduction in ESF receipts.
- The variation arose in the miscellaneous receipts as the value of out-of-date 1995 payable orders was greater than anticipated. In addition, the Famine Commemoration Committee received sponsorship funds for some activities in 1996 which were lodged to Appropriations in Aid.

Vote 3

7. COMMITMENTS

The global figure for commitments likely to materialise in subsequent years amounts to approximately £422,000. The commitments relate to the provision of grants from Subhead F.2. - Western Development.

8. MATURED LIABILITIES

Matured liabilities outstanding at the year end amount to:

Subheads to which they will be charged	£'000
A.2.- Travel and Subsistence	48
A.3.- Incidental Expenses	54
A.4.- Postal and Telecommunications Services	15
A.5.- Office Machinery and other Office Supplies	21
A.6.- Office Premises Expenses	1
A.7.- Consultancy Services	3
B. - Information and Public Relations	3
E. - Forum for Peace and Reconciliation	3
F.1.- Local Development	54
F.2.- Western Development	6
G. - Commemoration Initiatives	4
J. - EU Presidency	<u>23</u>
Total	<u>235</u>

9. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more
	£			£
Higher, special or additional duties	154,577	80	6	15,374
Overtime and extra attendance	207,581	102	12	11,114
Miscellaneous	29,562	15	-	-
Total extra remuneration	391,720	146*	18	16,565*

* Certain individuals received extra remuneration in more than one category.

10. MISCELLANEOUS ITEM

The account includes a sum of £14,035 used for the purchase of gifts for presentation by, and on behalf of, the Taoiseach in 1996.

11. EU FUNDING

The outturn in Subhead F.1. includes payments in respect of activities eligible for co-financing under the Operational Programme for Local, Urban and Rural Development.

The outturn in Subhead F.3., URBAN, relates to the prior appraisal of the URBAN Initiative and the evaluation of the action plans submitted under the Initiative.

The outturn in Subhead J. relates to the special support Programme for Peace and Reconciliation in Northern Ireland and the Border counties of Ireland.

EU contributions were received for a number of specific projects carried out in 1996 as follows:

EU Presidency - a contribution of £35,000 was received from the Commission for the cultural event held in Temple Bar at the commencement of the Presidency. The Commission also supported the Local Development Conference held by the Department in November 1996 as part of the EU Presidency. A total contribution of £58,324 was received.

The "Communicating Europe" Initiative, which is funded from Subhead B of the Vote, promotes an awareness of European issues. The EU Commission supported a number of projects carried out under this initiative during 1996. Funding of approximately £70,000 will be received in respect of 1996 projects.

12. COMMISSIONS AND INQUIRIES ETC

Total expenditure in respect of Commissions *etc.* on account of which payments were made in the year ended 31 December 1996

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1996</i> £	<i>Total Expenditure to 31 December 1996</i> £
Devolution Commission on Local Government Reform	1995	28,250	29,672
Constitution Review Group	1995	155,000	365,000
All-Party Oireachtas Committee on the Constitution	1996	100,000	100,000

13. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	38
IT Consumables etc.	1
Publications	<u>20</u>
	<u>59</u>

Vote 3

14. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	55
Pay Related Social Insurance	(11)
Retention Tax	<u>67</u>
	<u>111</u>

PADDY TEAHON
Accounting Officer
DEPARTMENT OF THE TAOISEACH
31st March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of the Taoiseach for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

OFFICE OF THE TÁNAISTE

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Tánaiste including certain services administered by that Office, and for payment of a grant-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	720	679	-
A.2. Travel and Subsistence	50	34	2
A.3. Incidental Expenses	50	44	-
A.4. Postal and Telecommunications Services	50	41	2
A.5. Office Machinery and other Office Supplies	60	59	4
A.6. Office Premises Expenses	54	31	-
A.7. Consultancy Services	47	10	-
OTHER SERVICE			
B. National Economic and Social Forum (Grant-in-Aid)	467	406	-
Gross Total	1,498	1,304	8
<i>Deduct:-</i>			
C. Appropriations in Aid	-	2	-
Net Total	1,498	1,302	8
SURPLUS TO BE SURRENDERED	£196,080		

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1. EXCEPTION TO GENERAL ACCOUNTING POLICIES

Statement of Capital Assets

Assets valued at over £50 are included in the Account.

Vote 4

2. OPERATING COST STATEMENT

	£'000	£'000	£'000
Net Outturn			1,302
Changes in Capital Assets			
Purchases Cash	(21)		
Depreciation	39		
Loss on Disposal	<u>2</u>	20	
Changes in Net Current Assets			
Increase in Closing Accruals	6		
Increase in Stock	<u>(3)</u>	<u>3</u>	<u>23</u>
Direct Expenditure			1,325
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>143</u>
Operating Cost			<u>1,468</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 4)			94
Current Assets			
Stocks (Note 12)		10	
Prepayments		3	
PMG Balance and Cash	150		
Less Orders Outstanding	<u>(51)</u>	<u>99</u>	
Total Current Assets		<u>112</u>	
Less Current Liabilities			
Accrued Expenses		11	
Other Credit Balances:			
Due to State (Note 13)	47		
Payroll Deductions	<u>6</u>	53	
Net Liability to the Exchequer (Note 5)		<u>46</u>	
Total Current Liabilities		<u>110</u>	
Net Current Assets			<u>2</u>
Net Assets			<u>96</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	162	56	218
Additions	17	2	19
Disposals	(4)	-	(4)
Gross Assets at 31 December 1996	<u>175</u>	<u>58</u>	<u>233</u>
Accumulated Depreciation			
Opening Balance at 1 January 1996	86	16	102
Depreciation for the year	34	5	39
Depreciation on Disposals	(2)	-	(2)
Cumulative Depreciation at 31 December 1996	<u>118</u>	<u>21</u>	<u>139</u>
Net Assets at 31 December 1996	<u>57</u>	<u>37</u>	<u>94</u>

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of the Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996

	£'000	£'000
Surplus to be surrendered		196
Less Exchequer Grant Undrawn		<u>150</u>
Net Liability to the Exchequer		<u>46</u>
Represented by:		
Debtors		
Net PMG position and cash		99
Less: Creditors		
Due to State	(47)	
Payroll deductions	<u>(6)</u>	<u>(53)</u>
		<u>46</u>

Vote 4

6. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	16	Savings arose as travel was kept to a minimum.
A.6.	23	Savings arose as costs were less than anticipated in respect of maintenance, heat, light and fuel.
A.7.	37	Savings arose as expenditure was less than anticipated and certain consultancy projects were not completed until 1997.
B.	61	Savings arose as expenditure was less than anticipated due to a number of factors including savings on staff costs, travel, subsistence, heat, light and fuel and research.

7. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
Total	<u>NIL</u>	<u>£2,310</u>

Appropriations in Aid were realised mainly from a refund from the International Fund for Ireland in respect of Travel costs (£2,158).

8. MATURED LIABILITIES

Matured liabilities undischarged at year end amounted to £11,000

9. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	825	1	-	-
Overtime and extra attendance	5,169	7	-	-
Miscellaneous	2,730	6	-	-
Total extra remuneration	8,724	10*	-	-

* Certain individuals received extra remuneration in more than one category.

10. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of £56,000 is included in the Office's 1997 Estimate.

A total of £720 was spent on Merit Awards in 1996. Two individual awards of £250 and three individual awards of £50 were made under the scheme. The balance of £70 was used to fund team awards.

In addition to the amount expended under Subhead A.3. - Incidental Expenses, a sum of £7,000 was received from the Training Initiatives Fund, Subhead C of the Vote for the Office of the Minister for Finance.

In addition to the amount expended under Subhead A.7. - Consultancy Services, a sum of £450 was received from the Strategic Management Fund, Subhead C of the Vote for the Office of the Minister for Finance.

Computer hardware for the Office was upgraded at a cost of £10,164. As this upgrade has no material effect on the life of the asset and merely ensures that it remains viable for the rest of its economic life, it has been regarded as a maintenance item and has not been capitalised.

11. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31st December 1996 on account of which payments were made in the year was as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1996</i>	<i>Cumulative Expenditure to 31 December 1996</i>
Task Force on Long Term Unemployment	1994	£12,348	£62,708
Working Group on Violence against Women	1996	£7,001	£7,001

12. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	9
IT Consumables <i>etc.</i>	<u>1</u>
Total	<u>10</u>

Vote 4

13. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Withholding Tax	5
Income Tax	34
PRSI	7
Superannuation	1
Total	<u>47</u>

JULIE O'NEILL
Accounting Officer
OFFICE OF THE TÁNAISTE
27th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Tánaiste for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Central Statistics Office.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	11,878	11,205	-
A.2. Travel and Subsistence	445	381	-
A.3. Incidental Expenses	359	342	(10)
A.4. Postal and Telecommunications Services	621	698	4
A.5. Office Machinery and other Office Supplies	2,077	2,160	(74)
A.6. Office Premises Expenses	1,036	600	66
A.7. Consultancy Services	60	70	10
A.8. Collection of Statistics	8,948	8,371	-
Gross Total	25,424	23,827	(4)
<i>Deduct:-</i>			
A.9. Appropriations in Aid	1,370	1,110	739
Net Total	24,054	22,717	(743)

SURPLUS TO BE SURRENDERED

£1,336,660

The Statement of Accounting Policies and Principles and Notes 1 to 11 form part of this Account .

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			22,717
Changes in Capital Assets			
Purchases Cash	(1,331)		
Depreciation	<u>815</u>	(516)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(629)		
Increase in Stock	<u>(20)</u>	<u>(649)</u>	<u>(1,165)</u>
Direct Expenditure			21,552
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>4,534</u>
Operating Cost			<u>26,086</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£000	£000	£'000
Capital Assets (Note 3)			2,296
Current Assets			
Stocks (Note 10)		157	
Prepayments		207	
Accrued Income		804	
Other Debit Balances		145	
PMG Balance and Cash	844		
Less Orders Outstanding	<u>(575)</u>	<u>269</u>	
Total Current Assets		<u>1,582</u>	
Less Current Liabilities			
Accrued Expenses		203	
Deferred Income		65	
Other Credit Balances		119	
Due to State (Note 11)		294	
Net Liability to the Exchequer (Note 4)		1	
Total Current Liabilities		<u>682</u>	
Net Current Assets			<u>900</u>
Net Assets			<u>3,196</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Office Equipment £'000	Furniture & Fittings £'000	Total £'000
Cost or Valuation at 1 January 1996 ¹	2,764	1,173	3,937
Additions	1,226	105	1,331
Disposals	(19)	-	(19)
Gross Assets at 31 December 1996	<u>3,971</u>	<u>1,278</u>	<u>5,249</u>
Accumulated Depreciation			
Opening Balance at 1 January 1996	1,663	494	2,157
Depreciation for the year	687	128	815
Depreciation on Disposals	(19)	-	(19)
Cumulative Depreciation at 31 December 1996	<u>2,331</u>	<u>622</u>	<u>2,953</u>
Net Assets at 31 December 1996	<u><u>1,640</u></u>	<u><u>656</u></u>	<u><u>2,296</u></u>

Notes:

1. The opening balances for non IT assets are not equal to the closing balances at 31 December 1995. The amended figures reflect the result of a physical inventory carried out in 1996 and the amendment of some fixed asset ages and valuations.

Printing equipment has been depreciated at rates between 10% and 20% and is based on the nature of the equipment and best advice.

4. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996**

	£'000	£'000
Surplus to be surrendered		1,337
Less Exchequer Grant Undrawn		<u>1,336</u>
Net Liability to the Exchequer		<u>1</u>
Represented by:		
Debtors		
Net PMG position and cash	269	
Debit Balances: Suspense	<u>145</u>	414
Less: Creditors		
Due to State	(294)	
Credit Balances: Suspense	<u>(119)</u>	<u>(413)</u>
		<u>1</u>

Vote 5

5. EXPLANATION OF THE CAUSE OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.6.	436	Savings are largely due to the use of existing fitted out accommodation for the Census of Population rather than a new building as provided for in the Estimate.

6. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	European Union receipts	1,240,000	942,204
2.	Miscellaneous	<u>130,000</u>	<u>167,501</u>
	Total	<u>1,370,000</u>	<u>1,109,705</u>

Explanation of Variation

2. The surplus relates to increased revenue from the sale of CSO releases and publications.

7. COMMITMENTS

As at 31 December 1996, commitments likely to materialise in future years amount to £101,000.

8. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	99,611	135	1	5,740
Overtime and extra attendance	205,922	435	-	-
Shift and roster allowances	11,364	5	-	-
Miscellaneous	11,259	155	-	-
Total extra remuneration	328,156	516*	1	5,740

* Certain individuals received extra remuneration in more than one category.

9. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £1,614,000 is included in the Estimate for 1997.

A sum of £7,000, received from the Training Initiatives Fund, Subhead C of the Vote of the Minister for Finance was lodged to suspense and remained unspent at year end.

In addition to the amount expended under Subhead A.7, a subvention of £16,544 was received under the Strategic Management Initiative Programme from Subhead C of the Vote of the Minister for Finance.

In accordance with the Administrative Budget Agreement, 155 awards were made totalling £11,259 under the Exceptional Performance scheme, the highest award being £1,270.

The Account includes expenditure of £42,107 made to 2 members of staff on loan to the Departments of Health and Environment.

10. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Publications	36*
Stationery	91
IT Consumables	<u>30</u>
	<u>157</u>

* This is the value of stock held by the Government Supplies Agency (GSA) excluding copies retained by the GSA for archive purposes. They are valued at cover price less GSA commission of 40%.

11. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
VAT	8
Income Tax	197
PRSI	30
Pension Contributions	51
Withholding Tax	<u>8</u>
	<u>294</u>

DONAL MURPHY
Accounting Officer
CENTRAL STATISTICS OFFICE
24th March 1997.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Central Statistics Office for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR FINANCE

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Finance, including the Paymaster General's Office, and for payment of certain grants, grants-in-aid and for the Ad-Hoc Commission on Referendum Information.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	13,362	13,163	-
A.2. Travel and Subsistence	293	344	63
A.3. Incidental Expenses	744	708	25
A.4. Postal and Telecommunications Services	463	604	91
A.5. Office Machinery and other Office Supplies	1,284	1,386	41
A.6. Office Premises Expenses	360	397	56
A.7. Consultancy Services	779	614	22
A.8. Central Information Technology Service	539	407	(21)
A.9. EU Presidency	500	366	90
OTHER SERVICES			
B. Consultancy Services	1,000	-	-
C. Information Technology, Training Initiatives and Strategic Management Fund	800	652	(46)
D. Economic and Social Research Institute - Administration and General Expenses (Grant-in-Aid)	1,415	1,415	-
E. Institute of Public Administration (Grant-in-Aid)	1,415	1,415	-
F. Losses in respect of certain loans for Industrial Development purposes advanced by ICC Bank plc	450	239	408
G. Gaeleagras na Seirbhíse Poiblí (<i>National Lottery Funded</i>)	115	94	-
H. Civil Service Arbitration and Appeals Procedures	20	13	2
I. Review Body on Higher Remuneration in the Public Sector	125	86	1
J. Contribution to the Common Fund for Commodities	62	-	-
K. Management Expenses of Assets and Liabilities of Foir Teoranta transferred to ICC Bank plc	389	531	262
L. Emergency Services Network	1,500	-	-
M. Fund for Community Initiatives (Grant-in-Aid)	4,269	536	38
N. CSF Technical Assistance	1,706	550	160

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
O. Determination Committees	180	-	-
P. Referendum Information	6	5	-
Gross Total	31,776	23,525	1,192
<i>Deduct:-</i>			
Q. Appropriations in Aid	124	81	33
Net Total	31,652	23,444	1,159
SURPLUS TO BE SURRENDERED	£8,207,921		

The Statement of Accounting Policies and Principles and Notes 1 to 15 form part of this Account

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			23,444
Changes in Capital Assets			
Purchases Cash	(1,030)		
Disposals Cash	3		
Depreciation	1,121		
Loss on Disposals	<u>58</u>	152	
Assets Under Development			
Cash Payments		89	
Changes in Net Current Assets			
Decrease in Closing Accruals	(11)		
Decrease in Stock	<u>5</u>	<u>(6)</u>	<u>235</u>
Direct Expenditure			23,679
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>6,658</u>
Operating Cost			<u><u>30,337</u></u>

Vote 6

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£000	£000	£'000
Capital Assets (Note 3)			2,788
Assets Under Development (Note 4)			<u>66</u> 2,854
Current Assets			
Stocks (Note 14)		34	
Prepayments		128	
Accrued Income		33	
Other Debit Balances:			
GTN Payments	272		
Recoupable Salaries	31		
Recoupable Travel Expenses	25		
Other Suspense Items	<u>26</u>	354	
PMG Balance and Cash	881		
Less Orders Outstanding	<u>(631)</u>	<u>250</u>	
Total Current Assets		<u>799</u>	
Less Current Liabilities			
Accrued Expenses		1,320	
Other Credit Balances:			
Due to State (Note 15)	443		
Payroll Deductions	67		
Other Suspense Item	<u>71</u>	581	
Net Liability to the Exchequer (Note 5)		<u>23</u>	
Total Current Liabilities		<u>1,924</u>	
Net Current Liabilities			<u>(1,125)</u>
Net Assets			<u><u>1,729</u></u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Hardware/ Software	Furniture and Fittings	GTN ¹	Office Equipment	Total
	£'000	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1996 ²	3,243	1,854	1,280	498	6,875
Additions	783	134	27	155	1,099
Disposals	(64)	(146) ³	-	(15)	(225)
Gross Assets at 31 December 1996	<u>3,962</u>	<u>1,842</u>	<u>1,307</u>	<u>638</u>	<u>7,749</u>
Accumulated Depreciation					
Opening Balance at 1 January 1996 ²	1,760	986	1,027	231	4,004
Depreciation for the year	725	184	106	106	1,121
Depreciation on Disposals	(61)	(88)	-	(15)	(164)
Cumulative Depreciation at 31 December 1996	<u>2,424</u>	<u>1,082</u>	<u>1,133</u>	<u>322</u>	<u>4,961</u>
Net Assets at 31 December 1996	<u><u>1,538</u></u>	<u><u>760</u></u>	<u><u>174</u></u>	<u><u>316</u></u>	<u><u>2,788</u></u>

Notes:

1. Government Telecommunications Network.
2. The opening balances for 1996 differ from the closing balances of 1995 because of the inadvertent omission of certain assets from the 1995 statement.
3. The bulk of the disposals arises from the vacation of premises and the consequential loss of furniture and fittings associated with those premises.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1996

	In-house Computer Applications £'000
Amounts brought forward at 1 January 1996	17
Cash payments for the year	89
Transferred to Assets Register	(40)
Amounts carried forward at 31 December 1996	<u><u>66</u></u>

Vote 6

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996

	£'000	£'000
Surplus to be surrendered		8,208
Less Exchequer Grant Undrawn		<u>8,185</u>
Net Liability to the Exchequer		<u>23</u>
Represented by:		
Debtors		
Net PMG position and cash	250	
Debit Balances: Suspense	<u>354</u>	604
Less: Creditors		
Due to State	443	
Credit Balances: Suspense	<u>138</u>	<u>581</u>
		<u>23</u>

6. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	199	The saving arose because a number of posts in various grades remained unfilled for short periods during the year.
A.2.	(51)	The excess occurred due to an increase in EU and foreign travel during the year relating to Ireland's Presidency of the EU. This travel occurred during the early part of the year before a separate budget was granted for Presidency expenses.
A.4.	(141)	The cost of a new telephone and computer system for new premises was not provided for in the estimate.
A.5.	(102)	No provision was made for new photocopiers <i>etc.</i> for the new premises, or for photocopiers becoming obsolete and needing to be replaced.
A.6.	(37)	No provision was made for carpets and blinds for new premises.
A.7.	165	Certain consultancy projects were not completed in 1996 and will not be paid for until 1997.
A.8.	132	(1) Savings of £55,000 arose from the deferral to 1997 of certain modifications to the new computerised payroll package. (2) Savings of £77,000 arose from reduced expenditure in 1996 on the GTN pending the outcome of the study of an alternative new service available from Telecom Éireann, the VPN (Virtual Private Network).
A.9.	134	Savings arose mainly from the fact that some bills were not received until late in December.

Subhead	Less/(More) than Provided £'000	Explanation
B.	1,000	A provision of £1m was made for costs of services relating to a possible sale and/or restructuring of the State Banking sector. No expenditure was incurred in respect of this work as there had been no final decision by the Government on the matter.
C.	148	Demands from Departments for assistance were less than expected in relation to Training Initiatives (£16,500) and Strategic Management Developments (£131,000). Subhead C is used to subvent such initiatives at Departmental level.
F.	211	The savings arose because many of the companies involved in the scheme performed better than expected. As the scheme proceeds to wind-down, variations from budget estimates become unavoidable since the actual cost becomes more dependent on the varying business performances of a smaller number of borrowers.
G.	21	The demand for the service of Gaeleagras was less than envisaged due to the pressure of other commitments <i>e.g.</i> the EU Presidency during the second half of 1996.
I.	39	The level of specialist assistance, required for the fifth review of general levels of remuneration appropriate to top civil servants, was less than expected.
J.	62	The contingency provided for part payment of Ireland's voluntary contribution of \$250,000 to the Second Account of the Common Fund for Commodities, demand for which did not arise in 1996.
K.	(142)	This subhead provides for the management expenses of ICC Bank associated with its administering of the Foir Teoranta portfolio. Precise expenditure levels are difficult to predict as they depend on the relative performance of the companies within the portfolio which varies from year to year. In addition, excess expenditure arose from the cost of defending an action against previous clients of Foir Teoranta.
L.	1,500	Planned expenditure was deferred pending the assessment of the potential use of alternative transmission facilities.
M.	3,733	Savings arose as the expenditure on programmes is demand-led and is controlled by intermediary bodies (<i>e.g.</i> ADM, Combat Poverty Agency).
N.	1,156	Savings arose because of a less than expected demand for CSF Technical Assistance measures, such measures being generally new or in the early stages of development.
O.	180	The savings under this subhead arose because the panels from which determination committees are to be drawn under section 65 of the Stock Exchange Act 1995 and section 74 of the Investment Intermediaries Act 1995 had not been established.

7. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts from computer services rendered by Central Information Technology Service	4,000	1,698
2. Recoupment of certain travelling and subsistence expenses from the EU, etc.	-	4,919
3. Miscellaneous	<u>120,000</u>	<u>75,049</u>
Total	<u><u>124,000</u></u>	<u><u>81,666</u></u>

Vote 6

Explanation of Variation

3. Receipts expected to be received before the end of 1996 were not received until 1997; these receipts are accounted for as accrued income.

8. COMMITMENTS

Global Commitments

(I) Subhead F

Under this scheme, the Exchequer assumed part (50% in respect of loans issued before 30 September 1995, 40% thereafter) of the credit risk on certain loans in the manufacturing and tourism sectors advanced by ICC Bank plc from its own funds. Although the scheme, which was initiated in 1980, was terminated in 1990, losses under it will continue to be drawn on the Vote pending the working through of the outstanding loans. It is not possible to estimate how much will fall to be met from the Vote during this period. At the end of 1996, the principal outstanding was £2.2 million.

(ii) Subhead K

The Exchequer is committed to paying ICC Bank plc a fee, calculated according to an agreed formula, for its management of the Foir Teoranta portfolio. This fee will be payable as long as the portfolio is under active management. This will be approximately £350,000 per year for a number of years.

- (iii) Commitments on other subheads at year end amount to £294,315.

9. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	226,370	185	4	6,078
Overtime and extra attendance	291,569	202	5	14,530
Miscellaneous	3,785	1*	-	-
Total extra remuneration	521,724	335*	10*	14,956*

* Certain individuals received extra remuneration in more than one category.

10. EU FUNDING DETAILS

Subheads M and N are assisted by the European Regional Development Fund (ERDF).

11. COMMISSIONS AND INQUIRIES

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1996 £</i>	<i>Cumulative Expenditure to 31 December, 1996 £</i>
Civil Service Arbitration Board	1950/51	8,788	394,572
Review Body on Higher Remuneration in the Public Sector	1969/70	86,055	1,198,470
Civil Service Appeals Board	1993	4,466	10,805

12. MISCELLANEOUS ITEMS

The 1997 Estimate provision includes carry forward savings of £352,000 from 1996 under the terms of the Administrative Budget Agreement.

This account includes expenditure of £98,085 in respect of 10 officers on loan without repayment. Payments range from £4,065 to £17,220.

A subvention of £10,000 was expended directly from the Training Initiatives Fund, Subhead C of the Vote, for the funding of a service wide training course on behalf of the Internal Audit Network of the Civil Service. A further £4,600 was expended from the Fund on behalf of the Policy Analysts Network.

Official gifts at a total value of £13,388 were given during the year.

A total of £1,730 was spent on merit awards (*i.e.* 11 individual payments ranging from £50 to £500).

Subhead F: The end of year for these loans is October. The 1996 outturn of £239,000 relates to the period from November 1995 to 31 October 1996. The accrued liability of £408,000 at the end of 1996 is for the period 1 November 1996 to 31 December 1996.

Subhead K: The end of year for these expenses is March. The 1996 outturn of £531,000 relates to the period 1 April 1995 to 31 March 1996. The accrued liability of £262,500 at the end of 1996 is for the period 1 April 1996 to 31 December 1996.

13. NATIONAL LOTTERY FUNDING

Subhead G - The expenditure of £94,077 out of a provision of £115,000 in respect of Gaeleagras na Seirbhíse Poiblí was entirely funded by the National Lottery.

14. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	25
IT Consumables <i>etc.</i>	<u>9</u>
Total	<u><u>34</u></u>

Vote 6

15. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	301
Pay Related Social Insurance	54
Withholding Tax	35
Value Added Tax	51
Pension Contributions	<u>2</u>
Total	<u>443</u>

P.H. MULLARKEY
Accounting Officer
DEPARTMENT OF FINANCE
27th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Finance for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts, 1834 to 1963, and the Superannuation and Pensions Act, 1976, and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Finance; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Board; miscellaneous payments, etc.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A. Superannuation Allowances, Compensation Allowances, Pensions and certain Children's Allowances	67,000	64,327	-
B. Payments under the Contributory Pensions Schemes for Spouses and Children of Civil Servants, members of the Judiciary and Court Officers	13,177	13,319	-
C. <i>Ex-gratia</i> Pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	3,151	2,662	-
D. Additional allowances and gratuities in respect of established officers and payments in respect of transferred service	10,216	9,117	-
E. Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	3	3	-
F. Pensions, Allowances and Gratuities in respect of unestablished officers and their spouses and children and other persons and payments in respect of transferred service	9,873	9,090	-
G. Injury Grants and Medical Fees	90	108	-
H. Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	15	8	-
I. Fees to Pensions Board	20	20	-
Gross Total	103,545	98,654	-
<i>Deduct:-</i>			
J. Appropriations in Aid	12,628	12,883	-
Net Total	90,917	85,771	-

SURPLUS TO BE SURRENDERED

£5,146,007

The Statement of Accounting Policies and Principles and Notes 1 to 5 form part of this Account.

NOTES

1. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000
Current Assets		
Suspense	7	
PMG Balance and Cash	<u>1,021</u>	
Total Current Assets	<u>1,028</u>	
Less Current Liabilities		
Net Liability to the Exchequer	<u>1,028</u>	
Net Current Assets		<u>-</u>
Net Assets		<u>-</u>

2. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996**

	£'000	£'000
Surplus to be surrendered		5,146
Less Exchequer Grant Undrawn		<u>4,118</u>
Net Liability to the Exchequer		<u>1,028</u>
Represented by:		
Debtors		
Net PMG position and cash	1,021	
Debit Balances: Suspense	<u>7</u>	<u>1,028</u>

3. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.	2,673	Payments expected to be made to pensioners arising from restructuring under the PCW did not arise during the year in question.
B.	(142)	The increase in the number of beneficiaries in 1996 was greater than expected.
C.	489	The reduction in the number of widows in receipt of ex-gratia pensions in 1996 was greater than expected.
D.	1,099	Expenditure under this subhead is difficult to estimate because it involves predicting the number of officers who retire voluntarily between 60 and 65 or on grounds of ill-health, and the number of deaths in service.
F.	783	It is difficult to estimate the number and cost of new pensions and lump sums and the savings due to deaths of existing pensioners.
G.	(18)	Expenditure on injury warrants in respect of accidents on duty is difficult to predict because it varies from year to year.

Subhead	Less/(More) than Provided £'000	Explanation
H.	7	Expenditure on this subhead was reduced because of the death of a beneficiary in 1996.

4. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Repayment by the British Government of sums paid on its behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921, and in respect of certain <i>ex-gratia</i> supplements and pensions (Subhead E).	3,000	2,655
2. Receipt from the Social Welfare Consolidation Act, 1993 (No. 38 of 1993) in respect of pension liability of staff.	5,200,000	5,200,000
3. Receipts in respect of pension liability of staff on loan, <i>etc.</i>	61,000	104,681
4. Contributions to Spouses' and Children's Pensions Schemes for Civil Servants and others.	6,492,000	6,484,805
5. Receipts in respect of the Contributory Scheme introduced for established Civil Servants who were appointed on and after 6 April 1995 (Circular 6/95)	200,000	300,000
6. Repayment of Gratuities <i>etc.</i>	10,000	25,609
7. Purchase of Notional Service	612,000	743,770
8. Miscellaneous	<u>50,000</u>	<u>21,590</u>
Total	<u>£12,628,000</u>	<u>£12,883,110</u>

Explanation of Variations

- The number of staff on loan can vary from year to year making accurate estimation difficult.
- This is a new subhead. The difference is due to underestimation of new recruits.
- It is not possible to forecast accurately the number and value of gratuities repaid each year.
- It is difficult to predict how many people will avail of the scheme each year.
- The level of refunds from the organisations operating the transfer of service scheme and the miscellaneous small receipts under this subhead are difficult to predict.

Vote 7

5. DETAILS OF EXTRA REMUNERATION

In 1996, there were no waivers of abatement of pension. Abatement of fees was waived in the case of two civil servants, where special circumstances were deemed to apply.

P.H. MULLARKEY
Accounting Officer
DEPARTMENT OF FINANCE
25th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Superannuation and Retired Allowances for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996. Attention is drawn to paragraph 5 of the report for 1996 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended in the year ended 31 December, 1996 compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Comptroller and Auditor General.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	3,115	3,074	-
A.2. Travel and Subsistence	430	384	2
A.3. Incidental Expenses	80	64	1
A.4. Postal and Telecommunications Services	30	31	2
A.5. Office Machinery and other Office Supplies	191	191	(4)
A.6. Office Premises Expenses	50	46	7
A.7. Consultancy Services	300	165	42
Gross Total	4,196	3,955	50
<i>Deduct:-</i>			
A.8. Appropriations in Aid	1,560	1,570	207
Net Total	2,636	2,385	(157)
SURPLUS TO BE SURRENDERED	£250,651		

The Statement of Accounting Policies and Principles and Notes 1 to 10 form part of these Accounts.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			2,385
Changes in Capital Assets			
Purchases Cash	(128)		
Depreciation	<u>109</u>	(19)	
Changes in Net Current Assets			
Increase in Closing Accruals	6		
Increase in Stock	<u>(4)</u>	<u>2</u>	<u>(17)</u>
Direct Expenditure			2,368
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>229</u>
Operating Cost			<u><u>2,597</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets			360
Current Assets			
Stocks (Note 9)		8	
Prepayments		7	
Accrued Income		207	
Other Debit Balances:			
Suspense		9	
PMG Balance & Cash	381		
Less: Orders Outstanding	<u>(98)</u>	283	
Exchequer Grant Undrawn		<u>66</u>	
Total Current Assets		<u>580</u>	
Less Current Liabilities			
Accrued Expenses		57	
Other Credit Balances:			
Suspense	5		
Payroll Deductions	22		
Due to State (Note 10)	<u>80</u>	107	
Surplus to be Surrendered		<u>251</u>	
Total Current Liabilities		<u>415</u>	
Net Current Assets			<u>165</u>
Net Assets			<u><u>525</u></u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	420	178	598
Additions	118	10	128
Disposals	-	-	-
Revaluations	-	-	-
Gross Assets at 31 December 1996	<u>538</u>	<u>188</u>	<u>726</u>
Accumulated Depreciation			
Opening Balance at 1 January 1996	208	49	257
Depreciation for the year	90	19	109
Depreciation on Disposals	-	-	-
Cumulative Depreciation at 31 December 1996	<u>298</u>	<u>68</u>	<u>366</u>
Net Assets at 31 December 1996	<u>240</u>	<u>120</u>	<u>360</u>

4. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to
Debtor and Creditor Balances held at 31 December 1996

	£'000	£'000
Surplus to be surrendered		251
<i>Less</i> Exchequer Grant Undrawn		<u>66</u>
Net Liability to the Exchequer		<u>185</u>
Represented by:		
Debtors		
Net PMG position and cash	283	
Debit Balances: Suspense	9	292
<i>Less</i> Creditors		
Due to State	80	
Credit Balances: Suspense	<u>27</u>	<u>107</u>
		<u>185</u>

Vote 8

5. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	46	The saving on this subhead resulted from lower subsistence costs being incurred on audits outside of Dublin.
A.3.	16	Expenditure on training was curtailed until the Office Training Policy and the Training Plan Statements were finalised in September 1996.
A.7.	135	It was possible to complete the programme of Value for Money studies without recourse to the anticipated level of consultancy assistance required.

6. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipt of audit fees	1,520,000	1,540,678
2. Other Receipts	<u>40,000</u>	<u>29,233</u>
Total	<u>1,560,000</u>	<u>1,569,911</u>

Explanation of Variation

2. Certain staff on secondment to other organisations resumed their employment with this Office earlier than anticipated.

7. COMMITMENTS

£14,773 was committed at 31 December 1996 in respect of office equipment.

8. MISCELLANEOUS ITEM

This account includes expenditure of £31,987 in respect of one officer on secondment with the Housing Finance Agency and two officers on loan to the Department of Agriculture, Food and Forestry on a repayment basis.

9. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	1
Consumables <i>etc.</i>	<u>7</u>
	<u>8</u>

10. LIABILITIES DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	58
Pay Related Social Insurance	12
Pension Contributions	1
Withholding Tax	<u>2</u>
	<u>80</u>

JOSEPH J. MEADE

Accounting Officer

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

20th March 1996

Vote 8

Certificate of Opinion to the Comptroller and Auditor General - in accordance with Section 13 of the Comptroller and Auditor General (Amendment) Act, 1993

As the auditor appointed under Section 13 of the Comptroller and Auditor General (Amendment) Act 1993, I have audited the Appropriation Account of the Vote for the Office of the Comptroller and Auditor General for 1996.

Respective Responsibilities of the Accounting Officer and Auditor

Under Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is responsible for the preparation of the Appropriation Account. He is also responsible, inter alia, for the safeguarding of public funds and property under his control and for the regularity and propriety of all transactions in the Appropriation Account.

It is my responsibility to form an independent opinion, based on my audit, on the Appropriation Account and to report my opinion to you.

Basis of Opinion

I have audited the Appropriation Account in accordance with Auditing Standards issued by the Auditing Practices Board and Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. An audit includes examination on a test basis, of evidence relevant to the amounts and disclosures in the Appropriation Account and assessment of the judgments made by the Accounting Officer in the preparation of the Appropriation Account.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the Appropriation Account is free from material misstatement, whether caused by fraud or other irregularity or error.

Opinion

In my opinion, the Appropriation Account of the Vote for the Office of the Comptroller and Auditor General properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996 and there are no matters on which I need to report pursuant to Section 3(10) of the Comptroller and Auditor General (Amendment) Act 1993.

I have obtained all the information and explanations which I considered necessary for the purpose of my audit.

*Martin Smith
Deloitte & Touche
Chartered Accountants & Registered Auditors
Dublin 2
21 May 1997*

Certificate of the Comptroller and Auditor General

The Appropriation Account of the Vote for the Office of the Comptroller and Auditor General has been audited on my behalf by Martin Smith of Deloitte and Touche, Chartered Accountants and Registered Auditors. On the basis of his audit and certificate, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

OFFICE OF THE REVENUE COMMISSIONERS

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	116,018	114,922	-
A.2.	Travel and Subsistence	3,000	3,490	40
A.3.	Incidental Expenses	4,097	4,296	241
A.4.	Postal and Telecommunications Services	10,610	10,136	16
A.5.	Office Machinery and Other Office Supplies	10,570	12,078	(20)
A.6.	Office Premises Expenses	4,400	4,428	957
A.7.	Consultancy Services	2,400	2,138	2
A.8.	Machinery and Equipment for Security Printing and Stamping	400	280	30
A.9.	Motor Vehicles	650	691	29
A.10.	Law Charges, Fees and Rewards	1,980	1,566	89
A.11.	Compensation and Losses	100	68	13
A.12.	EU Presidency	200	42	-
Gross Total		154,425	154,135	1,397
<i>Deduct:-</i>				
A.13.	Appropriations in Aid	18,210	18,092	335
Net Total		136,215	136,043	1,062

SURPLUS TO BE SURRENDERED

£172,041

The Statement of Accounting Policies and Principles and Notes 1 to 12 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			136,043
Changes in Capital Assets			
Purchases Cash	(9,643)		
Disposals Cash	30		
Depreciation	13,019		
Loss on Disposals	<u>72</u>	3,478	
Assets Under Development			
Cash Payments		(3,051)	
Changes in Net Current Assets			
Increase in Closing Accruals	580		
Decrease in Stock	<u>71</u>	<u>651</u>	<u>1,078</u>
Direct Expenditure			137,121
Expenditure Borne Elsewhere			
Vote 45 Increases in Remuneration and Pensions	1,337		
Net Allied Services Expenditure	<u>17,472</u>		<u>18,809</u>
Operating Cost			<u>155,930</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			24,198
Assets Under Development (Note 4)			<u>3,052</u>
			27,250
Current Assets			
Stocks (Note 11)		420	
Prepayments		1,238	
Accrued Income		407	
Other Debit Balances:			
Voluntary Deduction Schemes Advances	1,449		
Shared Buildings Advances	327		
Advances to OPW for building works etc.	1,061		
Advances for Travel and Subsistence purposes	76		
Miscellaneous Suspense	49		
Recoupable Expenditure	<u>551</u>	3,513	
PMG Balance and Cash	4,007		
Less Orders Outstanding	<u>(2,047)</u>	<u>1,960</u>	
Total Current Assets		<u>7,538</u>	

Less Current Liabilities

Accrued Expenses		2,635	
Deferred Income		72	
Other Credit Balances:			
Payroll Deductions	2,158		
Due to State (Note 12)	2,859		
Vote Deposits	<u>484</u>	5,501	
Net Liability to the Exchequer		<u>(28)</u>	
Total Current Liabilities		<u>8,180</u>	
Net Current Liabilities			<u>(642)</u>
Net Assets			<u>26,608</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000
Cost or Valuation at 1 January 1996	67,173 ¹	18,926	86,099 ¹
Additions	8,358	1,416	9,774
Disposals	<u>(205)</u>	<u>(300)</u>	<u>(505)</u>
Gross Assets at 31 December 1996	<u>75,326</u>	<u>20,042</u>	<u>95,368</u>
Accumulated Depreciation			
Opening Balance at 1 January 1996	47,814 ¹	10,708	58,522 ¹
Depreciation for the year ²	11,015	2,004	13,019
Depreciation on Disposals	<u>(191)</u>	<u>(180)</u>	<u>(371)</u>
Cumulative Depreciation at 31 December 1996	<u>58,638</u>	<u>12,532</u>	<u>71,170</u>
Net Assets at 31 December 1996	<u>16,688</u>	<u>7,510</u>	<u>24,198</u>

Notes:

- Figures have been restated to include software applications developed in-house at a gross valuation of £20,811,071 (Accumulated Depreciation £18,168,550). (Note 1 to the 1995 Account refers).
- Cars, vans and engines for boats have been depreciated on a straight line basis at an annual rate of 20%. Boats have been depreciated on a straight line basis at an annual rate of 10%.

Vote 9

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1996

	In-house Computer Applications £'000
Amounts brought forward at 1 January 1996 ¹	1,200
Cash payments for the year	3,051
Transferred to Assets Register	<u>(1,199)</u>
Amounts carried forward at 31 December 1996	<u>3,052</u>

1. This balance was not shown in the Statement of Capital Assets in previous years as in-house computer applications had not been capitalised prior to 1996.

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1996

	£'000	£'000
Surplus to be surrendered		172
Less Exchequer Grant Undrawn		<u>200</u>
Net Liability to the Exchequer		<u>(28)</u>
Represented by:		
Debtors		
Net PMG position and cash	1,960	
Voluntary Deduction Schemes Advances	1,449	
Shared Buildings Advances	327	
Advances to OPW for building works etc.	1,061	
Advances for Travel and Subsistence purposes	76	
Miscellaneous Suspense	49	
Recoupable Expenditure	<u>551</u>	5,473
Less: Creditors		
Payroll Deductions	(2,158)	
Due to State	(2,859)	
Vote Deposits	<u>(484)</u>	<u>(5,501)</u>
		<u>(28)</u>

6. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.8	120	Saving was due mainly to delay in receipt of invoices from foreign suppliers of equipment. Also some expenditure planned for 1996 had to be deferred to 1997.
A.11	32	Some legal actions against the Revenue Commissioners were not finalised in 1996 as had been anticipated.
A.12	158	Difficult to estimate expenditure under this subhead.

7. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts for services relating to pay-related Social Insurance Scheme	15,485,000	15,485,000
2. Receipts for microfiche work relating to health boards and state-sponsored bodies	50,000	40,178
3. Moneys received for special attendance of officers	350,000	500,688
4. Fines, forfeitures, law costs recovered	1,400,000	918,177
5. Proceeds of customs sales	50,000	172,669
6. Recoupment of certain travel costs from the EU	-	4,514
7. Recoupment of salaries, <i>etc.</i> of officers on secondment	-	40,112
8. Bill of entry receipts	15,000	34,152
9. Receipts from sale of official cars	10,000	29,700
10. Inward Processing Compensatory Interest	400,000	250,599
11. Miscellaneous	<u>450,000</u>	<u>616,413</u>
Total	<u><u>£18,210,000</u></u>	<u><u>£18,092,202</u></u>

Explanation of Variation

2. Some 1996 Accounts were paid in 1997.
3. Receipts are difficult to estimate.
4. Receipts cannot be closely estimated.
5. Receipts vary with the quantity of seizures sold and the prices realised.
6. A subsistence element of the 1995 travel costs recouped from the EU was charged to the Vote in 1995.
7. Some salary costs, recouped in 1996, were charged to the Vote in 1995.
8. Receipts vary with demand.
9. More cars were sold than expected.
10. Difficult to estimate receipts.
11. Receipts cannot be closely estimated.

8. COMMITMENTS

Commitments likely to materialise amount to £1,004,278.

Vote 9

9. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	656,810	775	2	6,755
Overtime and extra attendance	4,725,475	3,416	172	26,158
Shift and roster allowances	273,306	289	5	8,240
Miscellaneous	79,360	148	-	-
Total extra remuneration	5,734,951	3,726*	241*	27,992

* Some individuals received payments in more than one category.

10. MISCELLANEOUS ITEMS

In addition to the amount expended under this Vote, a sum amounting to £1,337,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45) and expended on subhead A.1. - Salaries, Wages and Allowances.

As agreed with the Department of Finance under the delegated Administrative Budget scheme, a carryover of £255,000 was included in the Estimate for 1997.

In addition to the amount expended under subhead A.3, a sum of £10,000 was received from the Training Initiatives Fund and a sum of £2,692 from the Strategic Management Initiative Fund, Subhead C of the Vote for the Office of the Minister for Finance.

A total of £41,350 was spent on Exceptional Performance Awards (*i.e.* 43 individual awards ranging from £318 to £2,100 and 12 group awards ranging from £350 to £2,100).

The cost of Revenue staff on loan to other Departments without recoupment was £118,413.

Compensation of £43,000 was paid in respect of three legal actions. Of this amount £38,000 was in respect of two legal actions taken by members of staff while £5,000 plus £17,500 costs related to a legal action taken by a former member of staff against the Revenue Commissioners.

Payments totalling £14,190 were made to 97 staff in 1996 under the Input (Staff Suggestion) Scheme.

11. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	281
IT Consumables <i>etc.</i>	85
Uniforms and Protective Clothing	<u>54</u>
	<u>420</u>

12. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	2,168
Pay Related Social Insurance	473
Withholding Tax	120
Value Added Tax (Intra EU Acquisitions)	91
Perks Tax	<u>7</u>
	<u>2,859</u>

C. MacDOMHNAILL

Accounting Officer

OFFICE OF THE REVENUE COMMISSIONERS

27th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Revenue Commissioners for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL

Comptroller and Auditor General.

OFFICE OF PUBLIC WORKS

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of Public Works: for services administered by that Office including the Stationery Office as part of the Government Supplies Agency, and for payment of certain grants.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances			
<i>Original</i> £13,009,000			
<i>Less Supplementary</i> <u>411,000</u>	12,598	12,550	-
A.2. Travel and Subsistence	977	894	72
A.3. Incidental Expenses	244	280	-
A.4. Postal and Telecommunications Services	693	652	81
A.5. Office Machinery and other Office Supplies			
<i>Original</i> £710,000			
<i>Supplementary</i> <u>177,000</u>	887	896	166
A.6. Office Premises Expenses	543	499	12
A.7. Consultancy Services			
<i>Original</i> £180,000	189	185	2
<i>Supplementary</i> <u>9,000</u>			
OTHER SERVICES			
B. President's Household Staff: Wages and Allowances	150	151	1
C. Miscellaneous Services at Visitor Centres	-	-	-
D. Purchase of Sites and Buildings			
<i>Original</i> £500,000			
<i>Supplementary</i> <u>15,081,000</u>	15,581	14,845	-
E. New Works, Alterations and Additions			
<i>Original</i> £31,725,000			
<i>Less Supplementary</i> <u>4,000,000</u>	27,725	28,342	630
F.1. Maintenance and Supplies			
<i>Original</i> £17,040,000			
<i>Less Supplementary</i> <u>370,000</u>	16,670	16,766	627
F.2. Government Supplies Agency			
<i>Original</i> £1,419,000			
<i>Less Supplementary</i> <u>100,000</u>	1,319	1,437	46
F.3. Rents, Rates, etc.			
<i>Original</i> £25,517,000			
<i>Supplementary</i> <u>600,000</u>	26,117	26,251	(2,210)

Vote 10

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
F.4. Fuel, Electricity, Water, Cleaning Materials, etc.				
	<i>Original</i>	<i>£485,000</i>		
	<i>Less Supplementary</i>	<i><u>105,000</u></i>	380	357
				-
G.	National Parks and Wildlife Service	711	711	-
H.	Inland Waterways	936	936	-
I.	Conservation Works (<i>National Lottery Funded</i>)	379	379	-
J.	National Monuments and Historic Properties	2,753	2,753	-
K.	Purchase and Maintenance of Engineering Plant and Machinery and Stores			
	<i>Original</i>	<i>£1,440,000</i>		
	<i>Supplementary</i>	<i><u>156,000</u></i>	1,596	1,874
				256
L.1. Drainage and Localised Flood Relief - Surveys				
	<i>Original</i>	<i>£1,000,000</i>		
	<i>Supplementary</i>	<i><u>513,000</u></i>	1,513	1,104
				83
L.2. Drainage and Localised Flood Relief - Construction Works				
	<i>Original</i>	<i>£3,500,000</i>		
	<i>Less Supplementary</i>	<i><u>1,775,000</u></i>	1,725	1,113
				9
L.3. Drainage - Maintenance				
	<i>Original</i>	<i>£5,446,000</i>		
	<i>Supplementary</i>	<i><u>125,000</u></i>	5,571	6,061
				101
M. Zoological Society of Ireland				
	<i>Original</i>	<i>£1,000,000</i>		
	<i>Supplementary</i>	<i><u>1,200,000</u></i>	2,200	2,189
				81
Gross Total				
	<i>Original</i>	<i>£110,357,000</i>		
	<i>Supplementary</i>	<i><u>11,100,000</u></i>	121,457	121,225
				(43)
<i>Deduct:-</i>				
N.	Appropriations in Aid		8,884	8,976
				875
Net Total				
	<i>Original</i>	<i>£101,473,000</i>		
	<i>Supplementary</i>	<i><u>11,100,000</u></i>	112,573	112,249
				(918)

SURPLUS TO BE SURRENDERED**£323,734**

The Statement of Accounting Policies and Principles and Notes 1 to 17 form part of this Account.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

(a) Accrued Expenses

Liabilities are represented as invoices dated prior to 31 December 1996, which were paid during January and February 1997.

(b) Accrued Income

This is represented as demands for payment issued before 31 December 1996 which were unpaid on that date.

(c) Statement of Assets and Liabilities

Estimates are used in this Statement.

(d) Valuation of Land and Buildings

Estimates of the value of buildings and lands have been given, based on building cost norms and standard land values. Enhanced values were ascribed to a number of prestige buildings, such as Dublin Castle. Estimates have not been included for certain miscellaneous properties and sites as they would require individual valuations, which it has not been possible to undertake.

(e) Capital Assets Under Development

All properties are valued on practical completion. Construction projects, on going at 31 December 1996, are not therefore shown as Capital Assets Under Development.

(f) Depreciation

Vehicles

The purchase price is depreciated by 25% in the year of purchase. For each succeeding year the written down value is reduced by 15%. This formula was applied to all OPW vehicles except engineering plant such as excavators. In the case of such plant depreciation was calculated on the basis of use, rather than age of plant.

Other Capital Assets

Depreciation policy applied was determined locally. This was necessary because of the mix of assets concerned and in view of local knowledge and experience.

(g) Heritage Services

Responsibility for Heritage Services was transferred from Vote 10 to Vote 42 on 12 March 1996. The changes in Capital and Net Current Assets in the Operating Cost Statement are calculated, for convenience, as if the transfer had taken place on 1 January 1996.

2. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			112,249
Changes in Capital Assets			
Purchases Cash	(8,157)		
Disposals Cash	319		
Depreciation	1,199		
Gain on Disposals	<u>(8)</u>	(6,647)	
Changes in Net Current Assets			
Increase in Closing Accruals	3,299		
Decrease in Stock	<u>485</u>	<u>3,784</u>	<u>(2,863)</u>
Direct Expenditure			109,386
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>(82,711)</u>
Operating Cost			<u><u>26,675</u></u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 4)			993,727
Current Assets			
Stocks (Note 14)		2,951	
Prepayments		2,242	
Accrued Income		1,182	
Central Bank Accounts Balances	10,718		
Less Orders Outstanding	<u>(7,690)</u>	<u>3,028</u>	
Total Current Assets		<u>9,403</u>	
Less Current Liabilities			
Accrued Expenses		2,199	
Deferred Income		307	
Other Credit Balances:			
Suspense	1,523		
Due to State (Note 15)	<u>1,181</u>	2,704	
Net Liability to the Exchequer (Note 5)		<u>324</u>	
Current Liabilities		<u>5,534</u>	
Net Current Assets			<u>3,869</u>
Net Assets			<u><u>997,596</u></u>

Vote 10

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Land & Buildings £'000	Plant & Machinery £'000	Office Equipment £'000	Furniture &Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996 ¹	982,157	9,341	1,973	1,102	994,573
Additions	5,579	1,485	776	317	8,157
Disposals	(275)	(654)	(112)	-	(1,041)
Revaluations	<u>58</u>	<u>8</u>	<u>-</u>	<u>-</u>	<u>66</u>
Gross Assets at 31 December 1996	<u>987,519</u>	<u>10,180</u>	<u>2,637</u>	<u>1,419</u>	<u>1,001,755</u>
Accumulated Depreciation					
Opening Balance at 1 January 1996 ¹	-	6,172	1,107	280	7,559
Depreciation for the year	-	635	431	133	1,199
Depreciation on Disposals	<u>-</u>	<u>(618)</u>	<u>(112)</u>	<u>-</u>	<u>(730)</u>
Cumulative Depreciation at 31 December 1996	<u>-</u>	<u>6,189</u>	<u>1,426</u>	<u>413</u>	<u>8,028</u>
Net Assets at 31 December 1996	<u>987,519</u>	<u>3,991</u>	<u>1,211</u>	<u>1,006</u>	<u>993,727</u>

Note:

1. The opening balance for 1996 has been adjusted to take account of omissions on the 1995 account that came to light in 1996.

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor & Creditor Balances
held at 31 December 1996

	£'000	£'000
Surplus to be surrendered		<u>324</u>
Net Liability to the Exchequer		<u>324</u>
Represented by:		
Debtors		
Net Central Bank Position		3,028
Less: Creditors		
Due to State	(1,181)	
Credit Balances: Suspense	<u>(1,523)</u>	<u>(2,704)</u>
		<u>324</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Proceeds from the sale of certain properties	209,794

7. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
F.2.	(118)	The excess was due to an increase in the number and range of publications produced, and the cost of purchase and restoration of artworks.
F.4.	23	The saving was due to milder weather conditions and to energy saving measures.
K.	(278)	The excess was due to plant replacement and two personal injury claims which could not have been anticipated.
L.1.	409	The saving was due to complexities/delays arising in the preparation of flood relief schemes resulting in consultants' fees not coming to account in 1996.
L.2.	612	The saving was due to delays at the preparation and design stages of flood relief schemes.
L.3.	(490)	The excess was due to extra work on embankment repairs.

8. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Rents (including receipts from lettings of fishing rights, etc.)	1,459,000	1,313,615
2. Miscellaneous Services at Visitor Centres	3,000	5,788
3. Sales of Property	470,000	323,136
4. Recoveries by Government Supplies Agency for services carried out on repayment basis	1,300,000	1,443,803
5. Recoveries for services (other than those by the Government Supplies Agency) carried out on repayment basis	4,750,000	4,902,700
6. Fees, etc., in connection with the operation of the Local Loans Fund	10,000	26,414
7. Charges at National Parks and Wildlife Sites	15,000	14,995
8. Charges at National Monuments and Historic Properties	179,000	179,941
9. Charges for use of Inland Waterways	12,000	11,504
10. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.	<u>686,000</u>	<u>753,895</u>
Total	<u>£8,884,000</u>	<u>£8,975,791</u>

Explanation of Variation

1. Recoveries in respect of Rents were less than estimated.
2. The increase is attributable to receipts in respect of the Dublin Castle Shop.
3. The shortfall in receipts is attributable to delays encountered in the sale of a number of properties.
4. Sales of Government Publications were more buoyant than expected.
6. Receipts from penal interest were more than anticipated.
10. The increase is due to the bringing to account of amounts outstanding in respect of previous years.

Vote 10

9. COMMITMENTS

(A) Global Commitments

Figures are not available for non-capital commitments at the end of 1996.

(B) Multi-annual Capital Commitments

The following table details expenditure in 1996 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 1996.

	£
Expenditure	32,079,876
Commitments to be met in subsequent years	19,651,890

Expenditure was incurred on 5 projects during 1996 where the total estimated cost of the individual project will exceed £5 million. Particulars of these projects are as follows:

Project	Cumulative Expenditure to 31/12/1995 £	Expenditure 1996 £	Subsequent Years £
Dublin Castle, Ship Street Range	9,930,036	252,379	50,000
Clock Tower - Chester Beatty	5,343,977	11,242	80,000
D/Defence GHQ	2,698,883	2,551,237	1,200,000
National Gallery Improvements	5,899,617	60,814	40,000
Store Street Garda Station	-	1,095,393	5,554,607

(C) Future Payments in respect of (i) leased properties or (ii) buildings being paid for on a staged basis

There were commitments outstanding at the end of 1996 in respect of both rental of leased properties and future staged payments on buildings which had been provided for the State on a "finance and build" basis. As future payments are subject to fluctuations due to rental reviews; interest rate changes and the possibility of early termination of agreements figures have not been included in respect of these commitments.

10. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	95,480	110	1	6,118
Overtime and extra attendance	178,027	195	3	9,164
Miscellaneous	86,690	74	6	18,705
Total extra remuneration	360,197	*	10	18,705

* Certain individuals received extra remuneration in more than one category.

11. MISCELLANEOUS ITEMS

A total of £11,900 was spent on merit awards *i.e.* nineteen individual awards of £500 and four group awards of amounts ranging from £100 to £250 paid to a total of fifteen Officers. (Administrative Budget Agreements Paragraph 7.1.4 and E101/1/92).

Compensation and associated legal and miscellaneous costs totalling £445,710 and ranging from £28 to £82,564 were paid in sixteen cases of personal injury claims by employees arising out of accidents at work. (Department of Finance delegated sanctions of 5/5/88 and 8/8/91 and sanctions of 9/8/96, 27/8/96, 15/10/96 and 14/11/96).

Sums totalling £13,372 and ranging from £2,652 to £7,064 were paid in settlement of three claims for injuries to persons on State property. (Department of Finance delegated sanction of 8/8/91).

An *ex-gratia* payment of £180 was made in respect of damage to personal property arising from the activities of this Office. (Department of Finance delegated sanction of 8/8/91).

A payment of £1,670 was made in respect of an accident involving a State vehicle. (Department of Finance delegated sanction of 8/8/91).

Expenditure in 1996 on services provided on a repayment basis included £1,426,239 on Prison Projects and £131,165 on Harbour Centres.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carry-over of £515,000 from the Vote for 1996 was included in the Estimate for 1997.

12. EU FUNDING

The outturns shown for Subheads E, G, H and J include payments in respect of activities co-financed from the European Regional Development Fund and the Cohesion Fund.

13. NATIONAL LOTTERY FUNDING

Subhead I - The expenditure of £378,755 out of a provision of £379,000 in respect of Kilmainham Jail is entirely funded by the National Lottery.

14. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Engineering Stocks	1,032
Building Materials	257
Clothing Stocks	553
Paper and Stationery	1,071
Miscellaneous Stocks	<u>38</u>
Total	<u>2,951</u>

15. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	657
Pay Related Social Insurance	33
Pension Contributions	7
Withholding Tax	412
Loan Repayments	46
Receipts from sales of State property	<u>26</u>
	<u>1,181</u>

Vote 10

16. NEW WORKS, ALTERATIONS AND ADDITIONS

Analysis of Major Expenditure in 1996

	Project	Estimate Provision £	Outturn £
1.	Garda Stations: Erection of new buildings and major improvement schemes	4,000,000	4,172,292
2.	Social Welfare : Erection of new buildings and major improvement schemes	1,500,000	2,385,273
3.	Rationalisation of Office Accommodation	2,000,000	3,746,879
4.	National Gallery Programme	675,000	1,055,097
5.	National Library Programme	825,000	886,981
6.	National Museum Programme	4,050,000	850,978
7.	Defence GHQ	3,000,000	2,551,237
8.	National Concert Hall	125,000	640,942
9.	OPW Depot, Trim	1,000,000	1,446,633
10.	EU Presidency, Dublin Castle	1,500,000	2,197,338
11.	Store Street Garda Station	1,500,000	1,095,393
12.	52 St. Stephens Green	-	514,332
13.	John's Road - Revenue	-	579,059
14.	Other Projects	<u>11,550,000</u>	<u>6,219,692</u>
	Total		
	<i>Original</i>	31,725,000	
	<i>Less Supplementary</i>	<u>4,000,000</u>	
		<u>27,725,000</u>	<u>28,342,126</u>

17. SERVICES SUPPLIED TO OTHER DEPARTMENTS 1996 (SUBHEAD F.3. - RENTS, RATES, etc)

Departments, etc.	Estimate Provision £	Outturn £
Oireachtas	110,000	110,000
Taoiseach	1,300,000	994,341
Finance	1,300,000	1,034,834
Revenue	6,650,000	6,500,244
Office of Public Works	1,350,000	1,496,122
Ombudsman	120,000	111,250
Justice	3,780,000	3,702,198
Environment	790,000	872,922
Education	780,000	747,315
Foreign Affairs	950,000	999,742
Social Welfare	3,750,000	4,023,836
Health	180,000	209,247
Agriculture, Food & Forestry	1,210,000	1,361,019
Enterprise and Employment	1,150,000	1,590,140
Equality and Law Reform	200,000	185,220
Defence and Marine	450,000	429,658
Transport, Energy and Communications	900,000	1,031,842
Arts, Culture and Gaeltacht	487,000	467,844
Tourism and Trade	60,000	5
Ordnance Survey	-	13,800
Civil Service Commission	-	246,816

(continued overleaf)

Vote 10

Departments, etc.	Estimate Provision £	Outturn £
Director of Public Prosecutions	-	92
Office of the Comptroller and Auditor General	-	78,071
Attorney General	<u>-</u>	<u>44,535</u>
Total		
<i>Original</i> 25,517,000		
<i>Supplementary</i> <u>600,000</u>	<u>£26,117,000</u>	<u>£26,251,093</u>

BRIAN MURPHY
Oifigeach Cuntasaíochta
 OIFIG na nOIBREACHA POIBLÍ
 27 Márta 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of Public Works for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the State Laboratory.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	1,659	1,597	-
A.2. Travel and Subsistence	48	43	1
A.3. Incidental Expenses	90	90	3
A.4. Postal and Telecommunications Services	26	26	1
A.5. Apparatus and Chemical Equipment	382	379	41
A.6. Office Premises Expenses	102	95	9
OTHER SERVICE			
B. Research / Development Projects	60	44	10
Gross Total	2,367	2,274	65
<i>Deduct:-</i>			
C. Appropriations in Aid	74	76	12
Net Total	2,293	2,198	53
SURPLUS TO BE SURRENDERED		£95,496	

The Statement of Accounting Policies and Principles and Notes 1 to 12 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			2,198
Changes in Capital Assets			
Purchases Cash	(123)		
Depreciation	<u>180</u>	57	
Changes in Net Current Assets			
Decrease in Closing Accruals		<u>(11)</u>	<u>46</u>
Direct Expenditure			2,244
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>311</u>
Operating Cost			<u><u>2,555</u></u>

Vote 11

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			457
Current Assets			
Prepayments		3	
Accrued Income		12	
Other Debit Balances:			
Suspense	3		
Recoupable Travel Expenditure	<u>6</u>	9	
PMG Balance and Cash	113		
Less Orders Outstanding	<u>(7)</u>	<u>106</u>	
Total Current Assets		<u>130</u>	
Less Current Liabilities			
Accrued Expenses		68	
Other Credit Balances:			
Training Initiative Fund	15		
Research Contract	3		
Payroll Deductions	11		
Due to State (Note 12)	<u>53</u>	82	
Net Liability to the Exchequer (Note 4)		<u>33</u>	
Total Current Liabilities		<u>183</u>	
Net Current Liabilities			<u>(53)</u>
Net Assets			<u>404</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Office Equipment £'000
Cost or Valuation at 1 January 1996	773
Additions	<u>127</u>
Gross Assets at 31 December 1996	<u>900</u>
Accumulated Depreciation	
Opening Balance at 1 January 1996	263
Depreciation for the year	<u>180</u>
Cumulative Depreciation at 31 December 1996	<u>443</u>
Net Assets at 31 December 1996	<u>457</u>

Note:

Furniture and Fittings are all over 10 years old and so are fully written off.

4. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1996

	£'000	£'000
Surplus to be surrendered		95
Less Exchequer Grant Undrawn		<u>62</u>
Net Liability to the Exchequer		<u>33</u>
Represented by:		
Debtors		
Net PMG position and cash	106	
Debit Balances: Suspense	9	115
Less: Creditors		
Due to State	53	
Credit Balances: Suspense	<u>29</u>	<u>82</u>
		<u>33</u>

5. EXPLANATION OF THE CAUSE OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
B.	16	The shortfall is due mainly to the non-payment of £10,000 for equipment which has been installed but is not yet working satisfactorily.

6. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts for various analyses, examinations, tests, etc.	22,000	24,773
2. Recoupment of certain travelling expenses	2,000	261
3. Recoupment from EU for Research/Development Projects	4,000	2,129
4. Fees for CAP analyses	<u>46,000</u>	<u>48,635</u>
Total	<u>£74,000</u>	<u>£75,798</u>

7. COMMITMENTS

Orders to the value of £12,779, in respect of laboratory and miscellaneous expenses, were entered into during 1996. These orders were delivered in early 1997.

Vote 11

8. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	11,032	18	-	-
Overtime and extra attendance	14,172	9	-	-
Total extra remuneration	25,204	22*	-	-

* Certain individuals received extra remuneration in more than one category.

9. MISCELLANEOUS ITEMS

A total of £77,000 savings from 1996 was carried over under the terms of the Administrative Budget Agreement.

In addition to expenditure under Subhead A.3. (Incidental Expenses) a sum of £8,000 was received from the Training Initiatives Fund, Subhead C. of the Vote of the Minister for Finance.

10. EU FUNDING

Expenditure from Subhead B is funded under EC Council Regulations 307/91, which govern the monitoring of goods which attract FEOGA funding under the export refund scheme.

11. STOCKS

As the amount of stocks on hand at the year end is minimal, no valuation is included in this Account.

12. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	35
Pay Related Social Insurance	7
Value Added Tax	6
Pension Contributions	<u>5</u>
	<u>53</u>

DR. MÁIRE C. WALSH
Accounting Officer
STATE LABORATORY
24th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the State Laboratory for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted, for Secret Service.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
Secret Service	520	304	-

SURPLUS TO BE SURRENDERED

£216,154

The Statement of Accounting Policies and Principles and Notes 1 to 3 form part of this Account.

NOTES

1. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER, 1996

	£'000	£'000
Current Assets		
PMG Balance and Cash	<u>96</u>	
Less Current Liabilities		
Net Liability to the Exchequer	<u>96</u>	
Net Current Assets		<u>-</u>
Net Assets		<u>-</u>

2. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996.**

	£'000
Surplus to be surrendered	216
<i>Less</i> Exchequer Grant Undrawn	<u>120</u>
Net Liability to the Exchequer	<u>96</u>
Represented by:	
Debtors	
Net PMG position and cash	<u>96</u>

Vote 12

3. EXPLANATION OF THE CAUSE OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

The estimate is necessarily conjectural.

P.H. MULLARKEY
Accounting Officer
DEPARTMENT OF FINANCE
24 March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Secret Service for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have been furnished with certificates from the responsible Ministers which support the expenditure shown in the Account. On the basis of these certificates, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

OFFICE OF THE ATTORNEY GENERAL

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Attorney General, including a grant-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	6,482	6,343	-
A.2. Travel and Subsistence	155	144	4
A.3. Incidental Expenses	285	235	(12)
A.4. Postal and Telecommunications Services	245	207	1
A.5. Office Machinery and other Office Supplies	603	546	18
A.6. Office Premises Expenses	347	119	-
A.7. Consultancy Services	690	524	21
OTHER SERVICES			
B. Fees to Counsel			
<i>Original</i> £3,000,000			
<i>Supplementary</i> <u>650,000</u>	3,650	3,233	200
C. General Law Expenses			
<i>Original</i> £1,350,000			
<i>Supplementary</i> <u>1,700,000</u>	3,050	2,563	60
D. Defence of Public Servants	5	-	-
E. Contributions to International Organisations	15	9	-
F. Law Reform Commission (Grant-in-Aid)	519	442	-
Gross Total			
<i>Original</i> £13,696,000			
<i>Supplementary</i> <u>2,350,000</u>	16,046	14,365	292
<i>Deduct:-</i>			
G. Appropriations in Aid	140	153	11
Net Total			
<i>Original</i> £13,556,000			
<i>Supplementary</i> <u>2,350,000</u>	15,906	14,212	281
SURPLUS TO BE SURRENDERED		£1,693,997	

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			14,212
Changes in Capital Assets			
Purchases Cash	(306)		
Depreciation	<u>138</u>	(168)	
Assets Under Development			
Cash Payments		(56)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(329)		
Increase in Stock	<u>(24)</u>	<u>(353)</u>	<u>(577)</u>
Direct Expenditure			13,635
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>908</u>
Operating Cost			<u>14,543</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			526
Assets Under Development (Note 4)			<u>46</u>
			572
Current Assets			
Stocks (Note 13)		29	
Prepayments		24	
Accrued Income		11	
Other Debit Balances:			
Escheated Estates	6		
Other Suspense Items	<u>12</u>	18	
PMG Balance and Cash	2,321		
Less Orders Outstanding	<u>(1,031)</u>	<u>1,290</u>	
Total Current Assets		<u>1,372</u>	
Less Current Liabilities			
Accrued Expenses		316	
Other Credit Balances:			
Due to State (Note 14)	81		
Payroll Deductions	25		
Provincial State Solicitors	<u>8</u>	114	
Net Liability to the Exchequer (Note 5)		<u>1,194</u>	
Total Current Liabilities		<u>1,624</u>	
Net Current Liabilities			<u>(252)</u>
Net Assets			<u>320</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	365	130	495
Additions	<u>246</u>	<u>70</u>	<u>316</u>
Gross Assets at 31 December 1996	<u>611</u>	<u>200</u>	<u>811</u>
Accumulated Depreciation			
Opening Balance at 1 January 1996	122	25	147
Depreciation for the year	<u>121</u>	<u>17</u>	<u>138</u>
Cumulative Depreciation at 31 December 1996	<u>243</u>	<u>42</u>	<u>285</u>
Net Assets at 31 December 1996	<u><u>368</u></u>	<u><u>158</u></u>	<u><u>526</u></u>

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31ST DECEMBER, 1996

In House
Computer
Applications
£'000

Amounts brought forward at 1 January 1996	-
Cash payments for the year	56
Transferred to Asset Register	(10)
Adjustments	<u>-</u>
Amounts carried forward at 31 December 1996	<u><u>46</u></u>

Vote 13

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1996.

	£'000	£'000
Surplus to be surrendered		1,694
Less Exchequer Grant Undrawn		<u>500</u>
Net Liability to the Exchequer		<u>1,194</u>
Represented by:		
Debtors		
Net PMG position and cash	1,290	
Debit Balances: Suspense	<u>18</u>	1,308
Less: Creditors		
Due to State	81	
Credit Balances: Suspense	<u>33</u>	<u>114</u>
		<u>1,194</u>

6. EXTRA EXCHEQUER RECEIPTS

A total of £15,570 was lodged to the Exchequer under the State Property Act, 1954.

7. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.1	139	The savings arose because a number of vacancies remained unfilled for periods during the year.
A.2	11	Attendance at a number of meetings from the Office had to be cancelled for workload reasons. In addition a number of study visits to other jurisdictions cost less than expected.
A.3	50	This subhead covers such items as Staff Training and Development, publications and cleaning services. A number of factors contributed to the savings in 1996, notably the slower than expected development of a training and development plan, and the later than expected engagement of separate cleaning contractors in the Office in Merrion Street.
A.4	38	Accommodation changes involving major relocation of phones etc. did not occur as expected in 1996.
A.5	57	The main reason was that there was not the same progress as expected on the purchase of computer equipment in 1996 in the Office of the Chief State Solicitor.
A.6	228	Major renovation work in the Office of the Attorney General in Merrion Street did not take place as expected in 1996.
A.7	166	A major consultancy exercise in the Office of the Chief State Solicitor cost less than was provided for. In addition, expenditure on parliamentary draftsmen was less than expected.
B.	417	It is difficult to quantify this subhead with great accuracy in any one year, as the throughput of cases through the Courts and the volume of actions initiated against the State is outside the control of this office.

Subhead	Less/(More) than Provided £'000	Explanation
C.	487	Expenditure on this subhead is not easy to estimate with any great accuracy. Essentially expenditure depends on the throughput of cases through the Courts and decisions by the Courts on who should pay legal costs and the amount of such costs in individual cases. Both of these are outside the control of this Office.
F.	77	The main reason for these savings is that the Commission had a number of staff vacancies during the year. Additional savings occurred because work on the publication of a number of reports throughout the year did not proceed at the rate originally expected.

8. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
Costs and Fees received by the Chief State Solicitor, etc.	<u>£140,000</u>	<u>£152,904</u>

Explanation of Variation

It is not possible to forecast with any accuracy what amounts will be recovered in any year.

9. COMMITMENTS

A commitment of £61,000 have been entered into for drafting and indexation services to be provided in 1997.

10. MATURED LIABILITIES

Matured liabilities undischarged at the year end amounted to £246,214.

11 DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	40,148	57	-	-
Overtime and extra attendance	56,976	76	-	-
Total extra remuneration	97,124	106*	-	-

* Certain individuals received extra remuneration in more than one category.

12. MISCELLANEOUS ITEM

Three retired civil servants in receipt of civil service pensions were re-employed at a cost of £46,995, £59,219 and £37,177 respectively.

Vote 13

13. STOCKS

Stocks at 31 December 1996 comprised:

	£'000
Publications for Sale	21
Stationery	<u>8</u>
	<u>29</u>

14. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	(12)
Withholding Tax	95
Pay Related Insurance	(3)
Pension Contributions	<u>1</u>
	<u>81</u>

JAMES HAMILTON
Accounting Officer
OFFICE OF THE ATTORNEY GENERAL
31st March 1997.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Attorney General for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996. Attention is drawn to paragraph 19 of the report for 1996 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Director of Public Prosecutions.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	886	785	-
A.2. Travel and Subsistence	13	7	2
A.3. Incidental Expenses	71	74	4
A.4. Postal and Telecommunications Services	34	27	2
A.5. Office Machinery and other Office Supplies	105	30	4
A.6. Office Premises Expenses	90	34	23
OTHER SERVICES			
B. Fees to Counsel	2,270	2,928	341
C. General Law Expenses	2,125	1,072	1,354
D. State Pathology	120	106	3
Gross Total	5,714	5,063	1,733
<i>Deduct:-</i>			
E. Appropriations in Aid	16	13	37
Net Total	5,698	5,050	1,696
SURPLUS TO BE SURRENDERED		£648,424	

The Statement of Accounting Policies and Principles and Notes 1 to 10 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			5,050
Changes in Capital Assets			
Purchases Cash	(13)		
Depreciation	<u>28</u>	15	
Changes in Net Current Assets			
Decease in Closing Accruals	(275)		
Increase in Stock	<u>(2)</u>	<u>(277)</u>	<u>(262)</u>
Direct Expenditure			4,788
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>283</u>
Operating Cost			<u>5,071</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			129
Current Assets			
Stocks (Note 9)		13	
Prepayments		7	
Accrued Income		37	
Other Debit Balances:			
Imprests		5	
PMG Balance and Cash	832		
Less Orders Outstanding	<u>(567)</u>	<u>265</u>	
Total Current Assets		<u>327</u>	
Less Current Liabilities			
Accrued Expenses		1,740	
Other Credit Balances:			
Payroll Deductions	4		
Due to State (Note 10)	<u>183</u>	187	
Net Liability to the Exchequer (Note 4)		<u>83</u>	
Total Current Liabilities		<u>2,010</u>	
Net Current Liabilities			<u>(1,683)</u>
Net Liabilities			<u>(1,554)</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	163	192	355
Additions	<u>10</u>	<u>3</u>	<u>13</u>
Gross Assets at 31 December 1996	<u>173</u>	<u>195</u>	<u>368</u>
Accumulated Depreciation			
Opening Balance at 1 January 1996	128	83	211
Depreciation for the year	<u>14</u>	<u>14</u>	<u>28</u>
Cumulative Depreciation at 31 December 1996	<u>142</u>	<u>97</u>	<u>239</u>
Net Assets at 31 December 1996	<u><u>31</u></u>	<u><u>98</u></u>	<u><u>129</u></u>

4. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996**

	£'000	£'000
Surplus to be surrendered		648
<i>Less</i> Exchequer Grant Undrawn		<u>565</u>
Net Liability to the Exchequer		<u><u>83</u></u>
Represented by:		
Debtors		
Net PMG position and cash	265	
Debit Balances: Suspense	<u>5</u>	270
<i>Less: Creditors</i>		
Due to State	183	
Credit Balances: Suspense	<u>4</u>	<u>187</u>
		<u><u>83</u></u>

Vote 14

5. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	101	The saving arose because certain posts in legal grades were unfilled for a period in 1996.
A.5.	75	The savings arose because the purchase of computer equipment did not proceed as expected.
A.6.	56	The saving arose mainly due to the postponement of certain minor improvement works.
B.	(658)	The excess was due to an increase in the number and complexity of cases in which fees fell due for payment during the year.
C.	1,053	A provisional sum set aside to meet legal costs in a small number of exceptional cases was not expended as those cases were still before the courts at year end.
D.	14	The saving arose as a result of a vacancy which occurred at Deputy State Pathologist level during 1996.

6. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
Recovery of post-mortem fees	<u>16,000</u>	<u>13,568</u>

7. COMMITMENTS

The global figure for commitments likely to materialise in subsequent years is £825,000 - the commitments arise from briefs issued to counsel but not yet finalised.

8. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	16,094	8	1	8,972
Overtime and extra attendance	7,654	14	-	-
Total extra remuneration	23,748	16*	1	8,972

* Certain individuals received extra remuneration in more than one category.

9. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	11
IT Consumables <i>etc.</i>	1
Laboratory Supplies	<u>1</u>
Total	<u>13</u>

10. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	25
Pay Related Social Insurance	3
Pension Contributions	3
Withholding Tax	<u>152</u>
Total	<u>183</u>

SIMON P. O'LEARY
Accounting Officer
 OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
 27th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Director of Public Prosecutions for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

VALUATION AND ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Valuation Office, the Ordnance Survey and certain minor services.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	8,953	8,723	-
A.2. Travel and Subsistence	700	661	20
A.3. Incidental Expenses	520	754	31
A.4. Postal and Telecommunications Services	180	165	4
A.5. Office Machinery and other Office Supplies	200	182	1
A.6. Office Premises Expenses	264	274	17
A.7. Consultancy Services	1	-	-
A.8. Stores and Equipment	2,533	2,619	(276)
OTHER SERVICES			
B. Valuation Tribunal	175	139	1
C. Fees to Counsel and other Legal Expenses	50	30	-
Gross Total	13,576	13,547	(202)
Deduct:-			
D. Appropriations in Aid	4,800	6,767	(1,461)
Net Total	8,776	6,780	(1,663)
SURPLUS TO BE SURRENDERED		£1,996,251	

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The Accounting Policies and Principles as laid down have been followed in the preparation of the Appropriation Account and supporting schedules. The only exceptions relate to valuations of certain assets of the Ordnance Survey as follows:

Ordnance Survey Office:

A number of items of specialist non-standard equipment have been valued at either estimated realisable value or residual value where it is felt that depreciated historical cost would not be appropriate. These items have been valued, using these bases, at £290,970 at 31st December, 1996 and are included under the heading of Office Equipment in the Statement of Capital Assets.

Motor Vehicles have been depreciated on a reducing balance basis at 20% per annum.

2. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			6,780
Changes in Capital Assets			
Purchases Cash	(792)		
Disposals Cash	11		
Depreciation	1,573		
Gain on Disposals	<u>(8)</u>	784	
Assets Under Development			
Cash Payments		(158)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(1,106)		
Increase in Stock	<u>(102)</u>	<u>(1,208)</u>	<u>(582)</u>
Direct Expenditure			6,198
Expenditure Borne Elsewhere			
Vote 45 Increase in Remuneration and Pensions		180	
Allied Services:			
Expenditure borne elsewhere	2,530		
Services supplied to other Government Departments	<u>(459)</u>	<u>2,071</u>	<u>2,251</u>
Operating Cost			<u>8,449</u>

Vote 15

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 4)			5,380
Assets Under Development (Note 5)			<u>158</u>
			5,538
Current Assets			
Stocks (Note 12)		1,232	
Prepayments		316	
Accrued Income		1,514	
Other Debit Balances : Imprest Accounts		23	
PMG Balance and Cash	1,132		
Less Orders Outstanding	<u>(325)</u>	<u>807</u>	
Total Current Assets		<u>3,892</u>	
Less Current Liabilities			
Accrued Expenses		114	
Deferred Income		53	
Other Credit Balances:			
Payroll Deductions	84		
Due to State (Note 13)	<u>352</u>	436	
Net Liability to the Exchequer (Note 6)		<u>394</u>	
Total Current Liabilities		<u>997</u>	
Net Current Assets			2,895
Net Assets			<u>8,433</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Office Equipment £'000	Furniture and Fittings £'000	Motor Vehicles £'000	Totals £'000
Cost or Valuation at 1 January 1996 ¹	12,998	760	241	13,999
Additions	690	57	45	792
Disposals	<u>(121)</u>	<u>-</u>	<u>(12)</u>	<u>(133)</u>
Gross Assets at 31 December 1996	<u>13,567</u>	<u>817</u>	<u>274</u>	<u>14,658</u>
Accumulated Depreciation				
Opening Balance at 1 January 1996 ¹	7,306	377	152	7,835
Depreciation for the year	1,472	75	26	1,573
Depreciation on Disposals	<u>(121)</u>	<u>-</u>	<u>(9)</u>	<u>(130)</u>
Cumulative Depreciation at 31 December 1996	<u>8,657</u>	<u>452</u>	<u>169</u>	<u>9,278</u>
Net Assets at 31 December 1996	<u>4,910</u>	<u>365</u>	<u>105</u>	<u>5,380</u>

Note:

1 A number of Ordnance Survey systems have been classed as major operating systems under the recent Department of Finance circular titled Treatment of IT Assets in Asset Registers and related matters. They had previously been entered in the Asset Register with a five year life. This has been extended to ten years under the terms of the Circular. The total expenditure on such systems is £5.5m and the adjustment to the accumulated depreciation at 1st January, 1996 is £1.569m.

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1996

	Computer Application £'000
Amounts brought forward at 1 January 1996	-
Cash payments for the year	158
Transferred to Asset Register	-
Adjustments	-
Amounts carried forward at 31 December 1996	<u>158</u>

6. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996.**

	£'000	£'000
Surplus to be surrendered		1,996
Less Exchequer Grant Undrawn		<u>1,602</u>
Net Liability to the Exchequer		<u>394</u>
Represented by:		
Debtors		
Net PMG position and cash	807	
Debit Balances: Suspense	<u>23</u>	830
Less: Creditors		
Due to State	(352)	
Credit Balances: Suspense	<u>(84)</u>	<u>(436)</u>
		<u>394</u>

Vote 15

7. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.2	39	Travel and subsistence claims submitted in 1996 were lower than anticipated.
A.3	(234)	The excess on this subhead arose because expenditure on incidentals was higher than expected. In addition to the amount expended under this subhead, a sum of £6,000 was received from the Training Initiatives Fund, Subhead C of the Finance Vote.
B.	36	The costs associated with running the Tribunal were not as high as anticipated.

8. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
Valuation Office			
1.	Valuation Tribunal Appeal fees	40,000	25,365
2.	Valuation Certificate fees	45,000	38,782
3.	Valuation Revision fees	300,000	250,491
4.	Commissioners Appeal fees	100,000	76,356
5.	Miscellaneous	15,000	45,547
Ordnance Survey			
6.	Sales of maps	2,350,000	1,884,676
7.	Royalty fees	1,400,000	2,173,915
8.	Fees for contract mapping	540,000	2,232,372
9.	Miscellaneous	<u>10,000</u>	<u>39,336</u>
	Total	<u>£4,800,000</u>	<u>£6,766,840</u>

Explanation of Variation

1. The number of Tribunal Appeals was less than expected.
2. The volume of activity was less than anticipated.
3. The number of revision requests was less than expected.
4. The level of Appeals to the Commissioner was lower than anticipated.
5. By its nature this subhead does not lend itself to accurate estimation.
6. Receipts from the sale of maps were lower than expected.
7. Updated royalty contracts negotiated during 1996 yielded additional receipts.
8. Receipts from contract work were greater than anticipated.
9. By its nature this subhead does not lend itself to accurate estimation.

9. COMMITMENTS

At 31 December 1996, commitments totalled £1,254,977 (£1,220,089 - Ordnance Survey and £34,888 - Valuation Office), most of which related to IT maintenance contracts.

10. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. Of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	51,326	123	-	-
Overtime and extra attendance	231,313	155	9	11,282
Total extra remuneration	282,639	230*	9	11,282

* Certain individuals received extra remuneration in more than one category.

11. MISCELLANEOUS ITEM

In addition to the amount expended under Subhead A.1 a sum of £180,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45)

12. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Ordnance Survey map stocks	1,069
Ordnance Survey consumable stocks	151
Valuation Office consumable stocks	9
Valuation Tribunal consumable stocks	<u>3</u>
	<u>1,232</u>

Vote 15

13. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	209
Pay Related Social Insurance	41
Withholding Tax	3
VAT	63
Pension Contributions	35
Other	<u>1</u>
Total	<u>352</u>

JAMES V. ROGERS

Accounting Officer

VALUATION AND ORDNANCE SURVEY

27th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Valuation and Ordnance Survey for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996. Attention is drawn to paragraph 20 of the report for 1996 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL

Comptroller and Auditor General.

CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Civil Service Commission and of the Local Appointments Commission.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	1,768	1,815	-
A.2. Travel and Subsistence			
<i>Original</i> £94,000			
<i>Supplementary</i> <u>12,000</u>	106	106	3
A.3. Incidental Expenses			
<i>Original</i> £108,000			
<i>Supplementary</i> <u>23,000</u>	131	120	1
A.4. Postal and Telecommunications Services			
<i>Original</i> £130,000			
<i>Less Supplementary</i> <u>10,000</u>	120	106	(10)
A.5. Office Machinery and other Office Supplies			
<i>Original</i> £170,000			
<i>Supplementary</i> <u>7,000</u>	177	160	(12)
A.6. Office Premises Expenses	148	157	16
A.7. Fees to Examiners, etc.			
<i>Original</i> £116,000			
<i>Supplementary</i> <u>62,000</u>	178	162	4
A.8. Advertising, Printing and Examinations			
<i>Original</i> £466,000			
<i>Supplementary</i> <u>36,000</u>	502	499	29
Gross Total			
<i>Original</i> £3,000,000			
<i>Supplementary</i> <u>130,000</u>	3,130	3,125	31
<i>Deduct:-</i>			
A.9. Appropriations in Aid	1	1	-
Net Total			
<i>Original</i> £2,999,000			
<i>Supplementary</i> <u>130,000</u>	3,129	3,124	31
SURPLUS TO BE SURRENDERED		£5,490	

The Statement of Accounting Policies and Principles and Notes 1 to 9 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			3,124
Changes in Capital Assets			
Purchases Cash	(100)		
Disposals Cash	7		
Depreciation	157		
Loss on Disposals	<u>5</u>	69	
Changes in Net Current Assets			
Decrease in Closing Accruals	(56)		
Increase in Stock	<u>(10)</u>	<u>(66)</u>	<u>3</u>
Direct Expenditure			<u>3,127</u>
Operating Cost			<u><u>3,127</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			469
Current Assets			
Stocks (Note 8)		75	
Prepayments		32	
Due from State (Note 9)		21	
Other Debit Balances:		5	
PMG Balance and Cash	104		
Less Orders Outstanding	<u>(119)</u>	<u>(15)</u>	
Total Current Assets		<u>118</u>	
Less Current Liabilities			
Accrued Expenses		63	
Other Credit Balances		6	
Net Liability to the Exchequer (Note 4)		<u>5</u>	
Total Current Liabilities		<u>74</u>	
Net Current Assets			<u>44</u>
Net Assets			<u><u>513</u></u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	777	423	1,200
Additions	58	52	110
Disposals	<u>(102)</u>	<u>-</u>	<u>(102)</u>
Gross Assets at 31 December 1996	<u>733</u>	<u>475</u>	<u>1,208</u>
Accumulated Depreciation			
Opening Balance at 1 January 1996	498	174	672
Depreciation for the year	110	47	157
Depreciation on Disposals	<u>(90)</u>	<u>-</u>	<u>(90)</u>
Cumulative Depreciation at 31 December 1996	<u>518</u>	<u>221</u>	<u>739</u>
Net Assets at 31 December 1996	<u><u>215</u></u>	<u><u>254</u></u>	<u><u>469</u></u>

4. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996.

	£'000	£'000
Surplus to be surrendered		5
Less Exchequer Grant Undrawn		<u>-</u>
Net Liability to the Exchequer		<u><u>5</u></u>
Represented by:		
Debtors		
Net PMG position and cash	(15)	
Debit Balances : Suspense	5	
Due from State	<u>21</u>	11
Less: Creditors		
Credit Balances : Suspense		<u>(6)</u>
		<u><u>5</u></u>

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5. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
Miscellaneous	<u>1,000</u>	<u>1,462</u>

6. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	15,126	23	-	-
Overtime and extra attendance	49,440	79	2	5,559
Miscellaneous	3,000	1	-	-
Total extra remuneration	67,566	85*	2	5,559

* Certain individuals received extra remuneration in more than one category.

7. MISCELLANEOUS ITEMS

A sum of £6,700 was received through the sale of surplus IT equipment to staff members.

A sum of £26,716 was received from Subhead C of the Vote of the Minister for Finance, broken down as follows:-

- A. £25,000 under the Training Initiatives Fund
- B. £1,716 under the Strategic Management Initiative

8. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	66
IT Consumables <i>etc.</i>	8
Miscellaneous	<u>1</u>
Total	<u>75</u>

9. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	(17)
Pay Related Social Insurance	(14)
Pension Contributions	5
Withholding Tax	4
VAT	1
Total	<u>(21)</u>

JOSEPH BOYLE
Accounting Officer
 CIVIL SERVICE COMMISSION
 27th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Civil Service Commission for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

OFFICE OF THE OMBUDSMAN

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted for the salaries and expenses of the Office of the Ombudsman and the Public Offices Commission.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	940	853	-
A.2. Travel and Subsistence	30	29	9
A.3. Incidental Expenses	64	71	-
A.4. Postal and Telecommunications Services	36	31	-
A.5. Office Machinery and other Office Supplies	39	52	1
A.6. Office Premises Expenses	22	14	-
A.7. Consultancy and Legal Fees	14	14	8
PUBLIC OFFICES COMMISSION			
B.1. Salaries, Wages and Allowances	114	105	-
B.2. Travel and Subsistence	6	1	-
B.3. Incidental Expenses	16	6	-
B.4. Postal and Telecommunications Services	5	4	1
B.5. Office Machinery and other Office Supplies	71	40	-
B.6. Office Premises Expenses	28	19	1
B.7. Consultancy and Legal Fees	6	5	2
Total	1,391	1,244	22

SURPLUS TO BE SURRENDERED

£146,539

The Statement of Accounting Policies and Principles and Notes 1 to 10 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			1,244
Changes in Capital Assets			
Purchases Cash	(107)		
Depreciation	<u>58</u>	(49)	
Changes in Net Current Assets			
Increase in Closing Accruals		<u>12</u>	<u>(37)</u>
Direct Expenditure			1,207
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>116</u>
Operating Cost			<u><u>1,323</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			139
Current Assets			
Stocks (Note 9)		4	
Prepayments		3	
PMG Balance and Cash	85		
Less Orders Outstanding	<u>(32)</u>	<u>53</u>	
Total Current Assets		<u>60</u>	
Less: Current Liabilities			
Accrued Expenses		25	
Other Credit Balances:			
Due to State (Note 10)	4		
Payroll Deductions	5		
Training Initiatives Fund	<u>2</u>	18	
Net Liability to the Exchequer (Note 4)		<u>35</u>	
Total Current Liabilities		<u>78</u>	
Net Current Liabilities			<u>(18)</u>
Net Assets			<u><u>121</u></u>

Vote 17

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	231	73	304
Additions	97	8	105
Disposals	(24)	-	(24)
Gross Assets at 31 December 1996	<u>304</u>	<u>81</u>	<u>385</u>
Accumulated Depreciation			
Opening Balance at 1 January 1996	168	44	212
Depreciation for the year	50	8	58
Depreciation on Disposals	(24)	-	(24)
Cumulative Depreciation at 31 December 1996	<u>194</u>	<u>52</u>	<u>246</u>
Net Assets at 31 December 1996	<u>110</u>	<u>29</u>	<u>139</u>

Note:

The opening balances differ from the corresponding closing balances in the 1995 Appropriation Account because (a) certain assets which had been inadvertently omitted in previous years have now been included, and (b) refinement of the Asset Register resulted in certain assets, which had previously been included in asset groups, now being recorded individually. These assets are below the threshold for inclusion in Statement of Capital Assets, and hence the gross valuation at 1 January 1996 has fallen.

4. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996.**

	£'000	£'000
Surplus to be surrendered		147
Less Exchequer Grant Undrawn		<u>112</u>
Net Liability to the Exchequer		<u>35</u>
Represented by:		
Debtors		
Net PMG position and cash		53
Less: Creditors		
Due to State	(4)	
Credit Balances: Suspense	<u>(14)</u>	<u>(18)</u>
		<u>35</u>

5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A sum of £45 was received in 1996 in respect of sales of the 1994 Annual Report of the Ombudsman.

6. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.1	87	The saving arose from staff turnover resulting in (i) an unavoidable delay in filling an investigator post and (ii) the replacement of staff by others at lower points on the incremental scales.
A.5.	(13)	The excess was due to additional purchases of IT equipment, as recommended by an Information Needs Study conducted by the Office of the Ombudsman and the Centre for Management and Organisational Development of the Department of Finance.
B.3.	10	The savings relate to the Public Offices Commission and are due to the difficulty of estimating costs in its first year of operation.
B.5.	31	The saving includes an element of start-up costs for the Public Offices Commission, for which expenditure has been deferred until 1997.

7. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	11,101	9	-	-
Overtime and extra attendance	18,021	17	1	8,280
Total extra remuneration	29,122	19*	1	9,229*

*Certain individuals received extra remuneration in more than one category.

8. MISCELLANEOUS ITEMS

The 1997 Estimate includes a carry forward of savings of £103,000 under the terms of the Administrative Budget Agreement.

A sum of £780 was spent on merit awards (*i.e.* five individual awards of £120 each and one award of £180).

In addition to the amount expended under Subhead A.3. - Incidental Expenses, a sum of £8,000 was received from the Training Initiatives Fund from Subhead C of the Vote for the Office of the Minister for Finance (No. 6).

In addition to the amount expended under Subhead A.5. - Office Machinery and other Office Supplies, a sum of £24,823 was received from the IT Initiatives Fund from Subhead C of the Vote for the Office of the Minister for Finance (No. 6).

Vote 17

9. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	3
IT Consumables <i>etc.</i>	<u>1</u>
	<u>4</u>

10. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	3
Pay Related Social Insurance	(2)
Pension Contributions	<u>3</u>
	<u>4</u>

PAT WHELAN
Accounting Officer
OFFICE OF THE OMBUDSMAN
21st March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Ombudsman for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

TRANSPORT, ENERGY AND COMMUNICATIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Transport, Energy and Communications, including certain services administered by that Office, and for payment of certain grants and grants-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	16,112	16,136	-
A.2. Travel and Subsistence	622	814	57
A.3. Incidental Expenses	807	1,033	71
A.4. Postal and Telecommunications Services	580	637	13
A.5. Office Machinery and other Office Supplies	1,001	1,053	23
A.6. Office Premises Expenses	290	418	28
A.7. Consultancy Services	1,152	1,158	178
A.8. Equipment, Stores and Maintenance	631	648	38
A.9. EU Presidency	320	88	20
OTHER SERVICES			
ENERGY			
B.1. Geological Survey	150	150	(62)
B.2. Energy Conservation	3,800	2,384	-
B.3. Radiological Protection Institute of Ireland - Grant-in-Aid	1,300	1,300	-
B.4. Bord na Móna - Grants for Private Bog Development	50	50	-
B.5. Farm Electrification Grant Scheme	200	324	-
B.6. Delineation of the Continental Shelf	2,300	2,293	-
ROAD AND RAIL TRANSPORT			
C.1. Grants to Córas Iompair Éireann	99,760	99,460	-
C.2. Traffic Management Schemes	400	400	-
C.3. Galway-Aran Ferry Service (Subvention)	90	136	-
C.4. Expenses associated with Dublin Light Rail	550	87	-
CIVIL AVIATION			
D.1. Aircraft Accident Investigation Insurance	270	231	(187)
D.2. Special Promotion Measure for Shannon Airport (Grant-in-Aid)	1,800	1,800	-

Vote 18

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
D.3. Essential Air Services Programme for Regional Airports			
<i>Original</i> £1,000,000			
<i>Supplementary</i> <u>300,000</u>	1,300	1,035	-
D.4. Irish Aviation Authority Safety Audit	50	92	-
D.5. Payments to the Irish Aviation Authority in respect of exempt Services	1,100	1,246	-
D.6. Special Marketing Assistance for Regional Airports			
<i>Original</i> NIL			
<i>Supplementary</i> <u>588,000</u>	588	588	-
MISCELLANEOUS			
E.1. Subscriptions to International Organisations	4,603	3,745	(1,979)
E.2. Miscellaneous Services	355	79	-
E.3. Telecom Éireann Strategic Alliance	3,370	3,352	70
E.4. Interim Telecom Regulatory Agency	250	66	-
Gross Total			
<i>Original</i> £142,913,000			
<i>Supplementary</i> <u>888,000</u>	143,801	140,803	(1,730)
Deduct:-			
F. Appropriations in Aid	27,275	29,385	(383)
Net Total			
<i>Original</i> £115,638,000			
<i>Supplementary</i> <u>888,000</u>	116,526	111,418	(2,113)
SURPLUS TO BE SURRENDERED	£5,108,400		

The Statement of Accounting Policies and Principles and Notes 1 to 15 form part of this Account.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Valuation of Assets, Office Equipment:

Sanction has been received from the Department of Finance to depreciate weather radar on a straight line basis over a fifteen year period as this is deemed to be a more appropriate estimate of the useful life of such assets.

2. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			111,418
Changes in Capital Assets			
Purchases Cash	(1,532)		
Disposals Cash	15		
Depreciation	1,049		
Gain on Disposals	<u>(15)</u>	(483)	
Changes in Net Current Assets			
Increase in Closing Accruals	738		
Decrease in Stock	<u>113</u>	<u>851</u>	<u>368</u>
Direct Expenditure			111,786
Expenditure Borne Elsewhere			
Vote 45 Increase in Remuneration and Pensions	199		
Net Allied Services Expenditure	<u>5,644</u>		<u>5,843</u>
Operating Cost			<u>117,629</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets			4,777
Current Assets			
Stocks (Note 14)		232	
Prepayments		2,293	
Accrued Income		383	
Other Debit Balances:			
Suspense	204		
Retirement Lump Sum	206		
Irish Geology TV Series	89		
FASTEX	63		
Recoupable Expenditure	<u>23</u>	585	
PMG Balance and Petty Cash	7,165		
Less Orders Outstanding	<u>(2,259)</u>	<u>4,906</u>	
Total Current Assets		<u>8,399</u>	
Less Current Liabilities			
Accrued Expenses		563	
Other Credit Balances:			
Suspense	329		
Payroll Deductions	143		
Mineral Compensation	67		
Gas Interconnector North/South	57		
Due to State (Note 15)	<u>1,262</u>	1,858	
Net Liability to the Exchequer		<u>3,633</u>	
Current Liabilities		<u>6,054</u>	
Net Current Assets			<u>2,345</u>
Net Assets			<u>7,122</u>

Vote 18

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Land & Buildings £'000	Office Equipment £'000	Furniture & Fittings £'000	Motor Vehicles £'000	Totals £'000
Cost or Valuation at 1 January 1996 ¹	714	6,336	972	166	8,188
Additions	-	1,371	130	56	1,557
Disposals	(4)	-	-	(23)	(27)
Revaluations	-	-	-	-	-
Gross Assets at 31 December 1996	<u>710</u>	<u>7,707</u>	<u>1,102</u>	<u>199</u>	<u>9,718</u>
Accumulated Depreciation					
Opening Balance at 1 January 1996 ¹	37	3,576	185	121	3,919
Depreciation for the year	-	928	103	18	1,049
Depreciation on Disposals	(4)	-	-	(23)	(27)
Cumulative Depreciation at 31 December 1996	<u>33</u>	<u>4,504</u>	<u>288</u>	<u>116</u>	<u>4,941</u>
Net Assets at 31 December 1996	<u>677</u>	<u>3,203</u>	<u>814</u>	<u>83</u>	<u>4,777</u>

Note:

- ¹ The opening balance for 1996 has been adjusted to take account of omissions/deletions on the 1996 account that came to light in 1996. It was also due to the establishment of a computerised asset register.

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996

	£'000	£'000
Surplus to be surrendered		5,108
Less: Exchequer Grant Undrawn		(1,475)
Net Liability to the Exchequer		<u>3,633</u>
Represented by:		
Debtors		
Net PMG position and cash	4,906	
Debit Balances: Suspense	<u>585</u>	5,491
Less: Creditors		
Due to State	(1,262)	
Credit Balances: Suspense	<u>(596)</u>	(1,858)
		<u>3,633</u>

6. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	(192)	Following the establishment of the Department of Transport, Energy and Communications in 1993, it was agreed that the three year Administrative Budget base allocation be reviewed in the final year of the cycle because the Department's allocation was seen to be underfunded. Following Department of Finance approval a sum of £800,000 was vired from savings in Programme expenditure to address this underfunding.
A.3.	(226)	
A.6.	(128)	
A.9.	232	Total direct Presidency costs relating to this subhead were less than expected.
B.2.	1,416	Savings under this subhead are due to lower activity than anticipated under some energy efficiency measures and by a deferred uptake on a grant scheme by the Irish Energy Centre.
B.5.	(124)	There was a higher level of demand than expected under this scheme.
C.1.	300	DART interest payments for 1996 were lower than expected due to a lower interest rate environment.
C.3.	(46)	Responsibility for the Galway-Aran Ferry Service was transferred to the Department of the Taoiseach in March 1996. However, as the date of the transfer was delayed by one month the Department was liable for one further month's payment which had not been allowed for.
C.4.	463	This Subhead provided for a public inquiry into the Dublin Light Rail project which was not held in 1996.
D.1.	39	Due to the competitive tendering process a saving on the premium was achieved.
D.3.	265	The total provision for the Dublin/Donegal and Dublin/Sligo routes was not required in 1996.
D.4.	(42)	Due to an unused provision of £50,000 in 1995 an additional amount was required in 1996 to complete the audit which had a total estimated cost of £100,000.
D.5.	(146)	The level of exempted traffic in 1996 was higher than expected.
E.1.	858	The saving is due principally to a reduction in Ireland's contribution to Eurocontrol.
E.2.	276	Provisions for a number of miscellaneous items were not required.
E.4.	184	This allocation was made to fund the set-up costs of the independent Office of the Director of Telecommunications Regulation. Accommodation for the office was not identified until the end of 1996 and fit-out costs are now expected to arise in 1997.

Vote 18

7. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Surplus on Aer Rianta cpt Operating Accounts, Dublin, Shannon and Cork Airports including passenger load fees at airports	11,000,000	12,000,000
2. Recoupment for Seconded Staff	110,000	71,942
3. Road Transport Licences	495,000	942,590
4. Receipts for data provided by the Meteorological Service	5,400,000	5,151,290
5. Wireless Exam Fees and Transmitting Permits	2,170,000	1,266,415
6. Telecommunications Licence Fees	5,000	10,954
7. Receipts from Relay Licence Fees and MMDS Operators	1,820,000	2,409,817
8. Receipts under the Minerals Development Act, 1940, and the Petroleum and Other Minerals Act, 1960	1,479,000	2,263,706
9. Receipts from EU in respect of specific surveys	40,000	-
10. Geological Survey, receipts from sale of aerial photographs, maps, etc.	42,000	63,644
11. Irish Aviation Authority, refund of contributions to International Organisations	2,581,000	1,717,652
12. Irish Aviation Authority, recoupment of rents, etc.	650,000	980,250
13. Irish Aviation Authority, associated costs	660,000	941,522
14. Recoupment of costs of studies of electricity industry	516,000	901,939
15. Miscellaneous Receipts	<u>307,000</u>	<u>663,018</u>
Total	<u>£27,275,000</u>	<u>£29,384,739</u>

Explanation of Variations

1. The surplus was increased by £1,000,000 due to increased revenue buoyancy at Aer Rianta.
2. The shortfall resulted from a lower than expected number of people being on secondment and the resignation early in the year of a member of staff on secondment.
3. The excess arose due to the re-issue of a greater number of licences than had been anticipated in line with higher economic activity in the sector.
4. The shortfall results from the reduction in the recovery of costs for services to en-route traffic from the Irish Aviation Authority to offset an over-recovery in 1995.
5. A provision for the receipt of radio fees from two mobile telephone operators was not realised in 1996.
6. The excess arises from a higher than estimated number of applications for licences under section 111(2a) of the Postal and Telecommunications Services Act, 1983.
7. Increases in the number of subscribers and the level of subscriber charges contributed to the higher receipts.
8. The excess was due to the issue and extension of a number of authorisations stimulated by the Frontier Licensing rounds and an increase in exploration activity.

9. No receipts were realised.
10. The extra receipts in 1996 arose because of higher than anticipated sales of publications and services.
11. The actual contribution to International Organisations was lower than originally estimated, thus the overall reimbursement from the Irish Aviation Authority to the Department was lower by a corresponding amount.
12. A review of the rent agreement in the latter half of 1995 resulted in increased receipts.
13. This subhead provides for the reimbursement by the Irish Aviation Authority to the Department of the Department's 1996 policy and support services costs associated with the activities of the Irish Aviation Authority. The actual 1996 costs were higher than originally estimated.
14. The accumulated costs borne by the Department for these studies in 1994 and 1995 were recovered in 1996.
15. Miscellaneous receipts are inherently difficult to estimate with any precision.

8. COMMITMENTS

Global Commitments

- (i) Procurement Subheads: £1,182,867
- (ii) Grant Subheads: £1,737,093

9. MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December, 1996 was £569,296.

10. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	150,562	124	5	15,715
Overtime and extra attendance	559,084	349	14	8,892
Shift and roster allowances	992,653	206	130	8,371
Miscellaneous	13,108	66	-	-
Total extra remuneration	1,715,407	*	*	*

* A total figure would not be meaningful as some staff may be included in all four categories.

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11. MISCELLANEOUS ITEMS

In addition to the amount expended under Subhead A.1., a sum of £199,001 was expended from the Vote for Increases in Remuneration and Pensions (No. 45).

A total of £12,465 was spent on merit awards *i.e.* sixty four individual awards ranging from £32 to £1,600.

12. EU FUNDING

EU Grant Aid Payments were made to Coras Iompair Éireann during 1996 under the following measures:

	£m
Operational Programme on Peripherality 1994-1999	4.626
Operational Programme for Transport 1994-1999	12.929
Cohesion Fund	<u>19.473</u>
Total	37.028

EU Funding received under the Economic Regional Development Fund amounted to £11,455,354 broken down as follows:

	£
Telecom Éireann	7,284,726
EIOP (Energy Office)	425,000
Aer Rianta	1,800,000
An Post	1,467,205
Electricity Supply Board	391,529
EIOP Technical Assistance	<u>86,894</u>
Total	<u>11,455,354</u>

EU Funding received under Community Initiatives and Programmes amounted to £9,834,447 broken down as follows:

	£
Bord Gáis Éireann, REGEN Initiative	9,727,000
Bord Gáis Éireann, TENSC (Trans European Networks)	36,355
INTERREG 2 Initiative 1994-1996	28,745
EU Life Programme	41,000
EU Cost Programme	<u>1,347</u>
Total	<u>9,834,447</u>

13. STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS *ETC.*, ON 31 DECEMBER 1996

	£
Bula, Ltd.	956,296
Interest accrued as at 31 December, 1996	9,075,591

14. STOCKS

Stocks at 31 December 1996 comprised:

	£'000
Stationery	30
IT consumables, <i>etc.</i>	13
Publications	107
Specialised consumables	<u>82</u>
	<u>232</u>

15. DUE TO THE STATE

The amount due to the State at 31 December 1996 comprised:

	£'000
Income Tax	258
Pay Related Social Insurance	138
Withholding Tax	411
Value Added Tax	338
Pension Contributions	<u>117</u>
	<u>1,262</u>

JOHN LOUGHREY

Accounting Officer

DEPARTMENT OF TRANSPORT, ENERGY AND COMMUNICATIONS

27th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Transport, Energy and Communications for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996. Attention is drawn to paragraph 21 of the report for 1996 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL

Comptroller and Auditor General.

Vote 19

OFFICE OF THE MINISTER FOR JUSTICE

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Justice, and of certain other services, including payments under a cash-limited scheme administered by that Office, and for payment of grants.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances			
<i>Original</i> £8,693,000			
<i>Less Supplementary</i> <u>80,000</u>	8,613	8,696	-
A.2. Travel and Subsistence			
<i>Original</i> £485,000			
<i>Supplementary</i> <u>100,000</u>	585	492	17
A.3. Incidental Expenses			
<i>Original</i> £583,000			
<i>Supplementary</i> <u>110,000</u>	693	686	32
A.4. Postal and Telecommunications Services	744	800	46
A.5. Office Machinery and other Office Supplies	1,087	934	169
A.6. Office Premises Expenses	292	315	32
A.7. Consultancy Services	40	36	3
A.8. Payments to the Incorporated Council of Law Reporting for Ireland	40	32	-
A.9. Forensic Science Laboratory			
<i>Original</i> £1,476,000			
<i>Less Supplementary</i> <u>70,000</u>	1,406	1,411	-
A.10 EU Presidency			
<i>Original</i> £1,790,000			
<i>Less Supplementary</i> <u>310,000</u>	1,480	1,262	81
A.11 State Pathology			
<i>Original</i> NIL			
<i>Supplementary</i> <u>1,000</u>	1	-	-
OTHER SERVICES			
B. Commissions and Special Inquiries			
<i>Original</i> £236,000			
<i>Supplementary</i> <u>280,000</u>	516	494	1
C. Legal Aid - Criminal (No. 12 of 1962)			
<i>Original</i> £9,000,000			
<i>Less Supplementary</i> <u>600,000</u>	8,400	8,251	1,460

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
D.1. Compensation for Personal Injuries Criminally Inflicted			
<i>Original</i> £3,000,000			
<i>Supplementary</i> <u>1,500,000</u>	4,500	4,296	359
D.2. The Irish Association for Victim Support	150	180	-
E. Garda Complaints Board			
<i>Original</i> £506,000			
<i>Less Supplementary</i> <u>15,000</u>	491	473	-
F. Office of the Data Protection Commissioner	317	289	13
G. Refugee Board			
<i>Original</i> £600,000			
<i>Less Supplementary</i> <u>450,000</u>	150	-	-
H. Criminal Assets Bureau			
<i>Original</i> NIL			
<i>Supplementary</i> <u>830,000</u>	830	772	-
Gross Total			
<i>Original</i> £29,039,000			
<i>Supplementary</i> <u>1,296,000</u>	30,335	29,419	2,213
<i>Deduct:-</i>			
I. Appropriations in Aid	771	794	(127)
Net Total			
<i>Original</i> £28,268,000			
<i>Supplementary</i> <u>1,296,000</u>	29,564	28,625	2,340
SURPLUS TO BE SURRENDERED		£939,334	

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			28,625
Changes in Capital Assets			
Purchases Cash	(1,252)		
Disposals Cash	2		
Depreciation	748		
Gain on Disposals	(2)	(504)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,567		
Increase in Stock	(29)	1,538	1,034
Direct Expenditure			29,659
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			7,362
Operating Cost			<u>37,021</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			2,418
Current Assets			
Stocks (Note 12)		265	
Prepayments		53	
Accrued Income		27	
Other Debit Balances:			
Suspense	91		
Advances to OPW	45		
Imprests	53	189	
PMG Balance and Cash	3,098		
Less Orders Outstanding	(1,727)	1,371	
Total Current Assets		1,905	
Less Current Liabilities			
Accrued Expenses		2,266	
Deferred Income		154	
Other Credit Balances:			
Due to State (Note 13)	564		
Payroll Deductions	61		
Suspense	(4)	621	
Net Liability to the Exchequer (Note 4)		939	
Total Current Liabilities		3,980	
Net Current Liabilities			(2,075)
Net Assets			<u>343</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Vehicles & Equipment £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	-	2,574	1,259	3,833
Additions	105	1,034	252	1,391
Disposals	-	(80)	-	(80)
Gross Assets at 31 December 1996	<u>105</u>	<u>3,528</u>	<u>1,511</u>	<u>5,144</u>
Accumulated Depreciation				
Opening Balance at 1 January 1996	-	1,421	637	2,058
Depreciation for the year	21	576	151	748
Depreciation on Disposals	-	(80)	-	(80)
Cumulative Depreciation at 31 December 1996	<u>21</u>	<u>1,917</u>	<u>788</u>	<u>2,726</u>
Net Assets at 31 December 1996	<u>84</u>	<u>1,611</u>	<u>723</u>	<u>2,418</u>

4. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996**

	£'000	£'000
Surplus to be surrendered		<u>939</u>
Net Liability to the Exchequer		<u>939</u>
Represented by:		
Debtors		
Net PMG position and cash	1,371	
Debit Balances: Suspense	<u>189</u>	1,560
Less: Creditors		
Due to State	(564)	
Credit Balances: Suspense	<u>(57)</u>	<u>(621)</u>
		<u>939</u>

5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u> £	<u>Realised</u> £
Fees (Cash) for Nationality and Citizenship Certificates (No. 26 of 1956)	<u>150,000</u>	<u>144,167</u>

Vote 19

6. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
D.2.	(30)	The excess was due to payment of an increased contribution under this subhead.
E.	18	Expenditure on salaries of staff was less than anticipated because newly assigned officers, following a series of promotions were on lower scale points.
F.	28	Expenditure on salaries of staff was less than anticipated because newly assigned officers, following a series of promotions and transfers, were on lower scale points. In addition, owing to the staff changes a number of proposed projects were progressed more slowly than anticipated.
G.	150	The saving arose because the work on (i) the preparation of the necessary subsidiary legislation to give effect to the provisions of the Refugee Act 1996, (ii) the establishment of the Refugee Applications Commissioner's Office and the Refugee Appeal Board and (iii) the establishment of a suitable scheme of legal aid for asylum seekers was not completed in 1996.
H.	58	It was not possible to be exact about staffing numbers or other requirements at the time the funding estimate was required.

7. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Film Censorship Fees (cash)	500,000	529,719
2. Data Protection Fees	181,000	207,290
3. Miscellaneous Receipts	<u>90,000</u>	<u>57,445</u>
Total	<u>£771,000</u>	<u>£794,454</u>

Explanation of Variation

1. The increased receipts are due to an unanticipated increase in the number of films and videos submitted for censorship.
2. Extra fees were realised following a successful pursuit of data controllers.
3. Receipts under this heading fluctuate and are difficult to estimate accurately.

8. COMMITMENTS

Global Commitments

Contracted Commitments at 31 December 1996 amount to £285,969.

9. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	92,763	76	3	6,078
Overtime and extra attendance	282,499	212	10	9,499
Shift and roster allowances	-	-	-	-
Miscellaneous	157,708	200	1	6,545
Total extra remuneration	532,970	358*	14*	9,604

* Certain individuals received more than one allowance.

10. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover from 1996 of £448,000 is included in the estimate for 1997.

A total of £22,319 was paid to a retired civil servant in receipt of a civil service pension, who was re-employed on various duties during 1996.

Ex-gratia payments totalling £10,102 were made to 20 solicitors and 3 counsel whose assignments on a number of criminal cases were technically outside the scope of the Criminal Legal Aid Scheme 1965-1982 (S.13/8/80, S.13/9/80).

Ex-gratia payments totalling £27,764 were made in 20 cases in respect of awards for exceptional performance.

11. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1996 on account of which payments were made in the year is as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Cumulative Expenditure to 31 December 1996 £</i>
Criminal Injuries Compensation Tribunal	1974	354,697
International Body on Arms Decommissioning	1995	143,439
Ad hoc Commission on Bail Referendum	1996	342,720

Vote 19

12. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	60
IT Consumables <i>etc.</i>	5
Forensic Consumables	<u>200</u>
	<u>265</u>

13. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	248
Retention Tax	249
PRSI	47
Firearm Certificates	5
Extra Exchequer Receipts	<u>15</u>
	<u>564</u>

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
21st March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Justice for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996. Attention is drawn to paragraphs 22 and 23 of the report for 1996 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

GARDA SÍOCHÁNA

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Garda Síochána, including pensions, *etc.*; for payments of compensation and other expenses arising out of service in the Local Security Force; for the payment of certain witnesses' expenses; and for payment of a grant-in-aid.

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION				
A.1. Salaries, Wages and Allowances				
	<i>Original</i>	£308,298,000		
	<i>Supplementary</i>	<u>17,597,000</u>	325,895	325,448
				-
A.2. Travel and Subsistence				
	<i>Original</i>	£9,530,000		
	<i>Supplementary</i>	<u>5,000,000</u>	14,530	14,694
				1,999
A.3. Incidental Expenses				
	<i>Original</i>	£2,200,000		
	<i>Supplementary</i>	<u>200,000</u>	2,400	2,591
				154
A.4. Postal and Telecommunications Services			5,784	5,370
				536
A.5. Office Machinery and Other Office Supplies				
	<i>Original</i>	£9,780,000		
	<i>Less Supplementary</i>	<u>3,941,000</u>	5,839	4,029
				1,072
A.6. Maintenance of Garda Premises				
	<i>Original</i>	£3,100,000		
	<i>Supplementary</i>	<u>100,000</u>	3,200	3,710
				37
A.7. Consultancy Services				
	<i>Original</i>	£100,000		
	<i>Less Supplementary</i>	<u>16,000</u>	84	57
				-
A.8. Station Services				
	<i>Original</i>	£5,524,000		
	<i>Supplementary</i>	<u>100,000</u>	5,624	5,994
				399
OTHER SERVICES				
B. Clothing and Accessories				
	<i>Original</i>	£2,132,000		
	<i>Less Supplementary</i>	<u>500,000</u>	1,632	1,499
				212
C. St. Paul's Garda Medical Aid Society (Grant-in-Aid)			33	32
				-
D. Transport				
	<i>Original</i>	£9,400,000		
	<i>Supplementary</i>	<u>1,800,000</u>	11,200	11,256
				595

Vote 20

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
E.	Communications and Other Equipment			
	<i>Original</i>	£5,660,000		
	<i>Less Supplementary</i>	<u>1,260,000</u>	4,400	4,470
				656
F.	Aircraft			
	<i>Original</i>	£200,000		
	<i>Supplementary</i>	<u>1,600,000</u>	1,800	1,811
				(1,800)
G.	Superannuation, etc.			
	<i>Original</i>	£71,996,000		
	<i>Less Supplementary</i>	<u>5,000,000</u>	66,996	67,269
				-
H.	Witnesses' Expenses			
	<i>Original</i>	£360,000		
	<i>Supplementary</i>	<u>100,000</u>	460	470
				50
I.	Compensation			
	<i>Original</i>	£6,230,000		
	<i>Less Supplementary</i>	<u>800,000</u>	5,430	5,354
				59
	Gross Total			
	<i>Original</i>	£440,327,000		
	<i>Supplementary</i>	<u>14,980,000</u>	455,307	454,054
				3,969
	<i>Deduct:-</i>			
J.	Appropriations in Aid			
	<i>Original</i>	£14,655,000		
	<i>Less Supplementary</i>	<u>500,000</u>	14,155	14,294
				509
	Net Total			
	<i>Original</i>	£425,672,000		
	<i>Supplementary</i>	<u>15,480,000</u>	441,152	439,760
				3,460
	SURPLUS TO BE SURRENDERED		£1,392,463	

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			439,760
Changes in Capital Assets			
Purchases Cash	(8,947)		
Disposals Cash	1,043		
Depreciation	8,739		
Loss on Disposals	<u>119</u>	954	
Assets Under Development			
Cash Payments		(1,119)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(78)		
Decrease in Stock	<u>284</u>	<u>206</u>	<u>41</u>
Direct Expenditure			439,801
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>4,606</u>
Operating Cost			<u><u>444,407</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			17,717
Assets Under Development (Note 4)			1,986
Current Assets			
Stocks (Note 13)		5,189	
Prepayments		1,896	
Accrued Income		509	
Other Debit Balances:			
Suspense	1,047		
Advance to OPW	155		
Court Lodgments	396		
Imprests	<u>4,932</u>	6,530	
PMG Balance and Petty Cash	10,356		
Less Orders Outstanding	<u>(4,939)</u>	<u>5,417</u>	
Total Current Assets		<u>19,541</u>	
Less Current Liabilities			
Accrued Expenses		5,865	
Other Credit Balances:			
Due to State (Note 14)	9,201		
Garda Reward Fund	29		
Payroll Deductions	1,317		
Suspense	<u>8</u>	10,555	
Net Liability to the Exchequer (Note 5)		<u>1,392</u>	
Total Current Liabilities		<u>17,812</u>	
Net Current Assets			<u>1,729</u>
Net Assets			<u><u>21,432</u></u>

Vote 20

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Land & Buildings £'000¹	Vehicles and Equipment £'000²	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	-	16,210	21,286	3,810	41,306
Additions	-	5,315	4,119	626	10,060
Disposals	<u>-</u>	<u>(3,519)</u>	<u>(51)</u>	<u>-</u>	<u>(3,570)</u>
Gross Assets at 31 December 1996	<u>-</u>	<u>18,006</u>	<u>25,354</u>	<u>4,436</u>	<u>47,796</u>
Accumulated Depreciation					
Opening Balance at 1 January 1996 ¹	-	8,540	13,021	2,187	23,748
Depreciation for the year	-	3,224	5,071	444	8,739
Depreciation on Disposals	<u>-</u>	<u>(2,359)</u>	<u>(49)</u>	<u>-</u>	<u>(2,408)</u>
Cumulative Depreciation at 31 December 1996	<u>-</u>	<u>9,405</u>	<u>18,043</u>	<u>2,631</u>	<u>30,079</u>
Net Assets at 31 December 1996	<u>-</u>	<u>8,601</u>	<u>7,311</u>	<u>1,805</u>	<u>17,717</u>

Notes:

1. The Minister for Justice owns 9 Garda stations which are in the process of being valued.
2. Vehicles purchased prior to 1990 are not valued in this statement

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1996

	In-house Computer Applications £'000
Amounts brought forward at 1 January 1996	867
Cash payments for the year	1,119
Transferred to Assets Register	<u>-</u>
Amounts carried forward at 31 December 1996	<u>1,986</u>

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1996

	£'000	£'000
Surplus to be surrendered		<u>1,392</u>
Net Liability to the Exchequer		<u>1,392</u>
Represented by:		
Debtors		
Net PMG position and cash	5,417	
Debit Balances: Suspense	<u>6,530</u>	11,947
Less: Creditors		
Due to State	(9,201)	
Credit Balances: Suspense	<u>(1,354)</u>	<u>(10,555)</u>
		<u>1,392</u>

6. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(191)	The excess was mainly due to increased contributions to Interpol and Europol. Also a higher amount than anticipated was spent on such items as publications, advertising costs and general miscellaneous expenses.
A.4.	414	The saving arose as a result of the rebalancing of Telecom Éireann charges in 1994 the economies of which fully impacted in 1996.
A.5.	1,810	The saving arose because the purchase of computer equipment did not proceed as anticipated due to technical and legal difficulties in the design process.
A.6.	(510)	The building projects dealt with under this subhead are of a minor maintenance nature and are very large in number. It is difficult to project in advance the total cost of the works. Expenditure on emergency maintenance work was greater than had been provided for.
A.7.	27	The saving arose due to the fact that expenditure under this subhead is difficult to estimate accurately.
A.8.	(370)	The excess was mainly due to the expansion of contract cleaning services in relation to Garda Stations and increases in the cost of providing furniture for stations. Increases in fuel and electricity costs also contributed to the excess.
B.	133	The saving arose due to the non delivery of uniforms.

Vote 20

7. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Contributions to the Garda Síochána Spouses' and Childrens' Pensions Scheme		
	<i>Original</i>	£6,362,000	
	<i>Less Supplementary</i>	<u>700,000</u>	
		5,662,000	5,386,882
2.	Contributions to the Garda Síochána Pensions Scheme		
	<i>Original</i>	£5,397,000	
	<i>Less Supplementary</i>	<u>600,000</u>	
		4,797,000	5,051,898
3.	Miscellaneous Receipts		
	<i>Original</i>	£2,146,000	
	<i>Supplementary</i>	<u>800,000</u>	
		2,946,000	3,105,676
4.	Receipts from Banks in respect of Cash Escort Services	<u>750,000</u>	<u>750,000</u>
	Total		
	<i>Original</i>	£14,655,000	
	<i>Less Supplementary</i>	<u>500,000</u>	
		<u>£14,155,000</u>	<u>£14,294,456</u>

Explanation of Variation

- Receipts in respect of Garda Pensions are based on deductions from members' pay and are difficult to predict with absolute accuracy because of the variable factors involved in pay such as the level of unsocial hours worked by members.
- Receipts under this heading fluctuate and are difficult to estimate accurately. Miscellaneous receipts comprise the following:

	£
Repayment of advances under subhead A.2.	18,530
Payment for services rendered by Gardai	624,850
Recovery in respect of damage to official vehicles and other Garda property	57,666
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed Property	1,069,556
Fees for accident and malicious damage reports	375,888
Centage charge to Insurance Companies for Collection of Insurance Premiums	31,365
Recoupment of Salaries	23,155
Recovery of Witnesses' Expenses	41,818
Contribution for quarters	131,199
Taxi Licence Fees	360,389
Road Traffic Act - Section 41	134,880
Unclassified Items	<u>236,380</u>
	<u>3,105,676</u>

8. COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 1996 amount to £3,209,417.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 31/12/95	Expenditure 1996	Subsequent Years
Garda IT Strategy Implementation	£4,459,000	£2,186,000	£29,854,000
Aircraft	-	£1,811,000	£3,784,000

9. STATEMENT OF LOSSES (GARDA VEHICLES, etc.)

In eighty one accidents involving Garda Síochána vehicles, damage and other costs amounting to £88,035 was attributable to Garda Personnel (S.13/7/63).

In two hundred and eleven accidents involving Garda Síochána vehicles, damage and other costs amounting to £219,045 was not attributable to Garda personnel. In forty four cases compensation totalling £89,076 was recovered (S.13/7/63).

In ten accidents involving Garda Síochána vehicles, damage and other costs amounting to £14,301 was partly attributable to Garda Personnel (S.13/7/63).

In one hundred and eighteen accidents involving Garda Síochána vehicles, damage and other costs amounting to £115,438 was charged where responsibility has yet to be assigned (S.13/7/63).

In two hundred and twenty six cases involving damage amounting to £126,111 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In sixteen cases compensation totalling £4,997 was recovered (S.13/7/63).

10. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	55,680	132	-	-
Overtime and extra attendance	37,711,485	10,543	2,625	30,882
Shift and roster allowances	41,206,115	10,772	2,069	8,406
Miscellaneous	26,467,249	12,731	145	9,679
Total extra remuneration	105,440,529	12,731	*	37,108*

* Certain individuals received more than one allowance.

11. MISCELLANEOUS ITEMS

Sums of £11,892, £24,796 and £13,312 were charged to Subhead A.4. in respect of postal and telecommunications services availed of by the Association of Garda Sergeants and Inspectors, the Garda Representative Association and the Garda Medical Aid Society, respectively (S.13/6/84).

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A total of £19,439 was paid to retired Civil Servants in receipt of Civil Service pensions, who were re-employed on various duties during 1996.

Sums of £28,797 and £98,601 were charged in respect of accommodation costs of the Association of Garda Sergeants and Inspectors and the Garda Representative Association, respectively (S.14/1/72).

Compensation and legal costs totalling £1,264,730 and ranging from £19 to £175,000 were paid in two hundred and eleven cases in respect of claims for personal injuries resulting from accidents involving Garda vehicles (S.13/8/78, S.16/1/67).

X Payments totalling £223,319 and ranging from £75 to £52,367 were made in twenty eight instances, where civil actions were taken against the State arising from actions taken by Gardaí in the performance of their duties (S.13/8/78, S.13/14/76).

Ex-gratia payments totalling £2,502, £92,424 and £739 in respect of legal expenses were made in three instances where legal action was taken against Gardaí arising from actions taken by them in the performance of their duties (E.122/6/86, S.13/14/76).

Payments totalling £21,654 and ranging from £1,561 to £12,035 were made to four civilians in respect of injuries received as a result of accidents on Garda premises (S.13/8/78).

Payments totalling £203,252 and ranging from £150 to £30,000 were made in twelve instances following legal action taken by Gardaí (S.13/8/78).

Garda transport was made available to Prisons personnel to convey prisoners to Court *etc.* without charge.

Assistance was rendered to the Garda Síochána by the Defence Forces in the disposal of explosive materials, without payment (S.4/17/63).

Air Corps helicopters and aircraft were availed of by Garda personnel during 1996 without payment.

A sum of £47,648 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Association of Garda Sergeants and Inspectors (E.145/6/80).

A sum of £41,905 was charged to Subhead A.1. in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Garda Representative Association (E.145/6/80).

A sum of £22,292 was charged to Subhead A.1. in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Medical Aid Society (S.13/34/30).

12. GARDA SÍOCHÁNA REWARD FUND 1996

The following statement shows the total receipts proper to the Fund for the year 1996, the amount of payments in that period and the balance of the Fund at 31st December 1996.

	£
Balance brought forward on 1st January 1996	77,202
Receipts for year ended 31st December 1996	<u>19,291</u>
	96,493
Payments for year ended 31st December 1996	<u>4,192</u>
Balance on 31st December 1996	<u>92,301</u>

The receipts into the fund for the year amounted to £19,291 as shown hereunder:

	£
Receipts from disciplinary measures	14,547
Revenue Rewards	3,518
Fishery Rewards	<u>1,226</u>
	<u>19,291</u>

13. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	129
Armoury	577
Technical Bureau	77
Clothing	2,639
Telecommunications Stock	1,410
Transport Stock	150
Equipment (Misc.)	<u>207</u>
	<u>5,189</u>

14. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	6,287
Pension Contributions	36
Retention Tax	84
PRSI	1,079
Fees for Weights and Measures	523
Firearms	871
Motor Tax	<u>321</u>
	<u>9,201</u>

T. DALTON
Accounting Officer
 DEPARTMENT OF JUSTICE
 21st March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Garda Síochána for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

PRISONS

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted, and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Prison Service, probation and welfare staff and other expenses in connection with prisons, including places of detention; for probation and welfare services; and for payment of a grant-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances			
<i>Original</i> £74,330,000			
<i>Supplementary</i> <u>4,388,000</u>	78,718	77,512	-
A.2. Travel and Subsistence			
<i>Original</i> £810,000			
<i>Supplementary</i> <u>80,000</u>	890	962	80
A.3. Incidental Expenses			
<i>Original</i> £2,201,000			
<i>Less Supplementary</i> <u>47,000</u>	2,154	2,048	236
A.4. Postal and Telecommunications Services			
<i>Original</i> £612,000			
<i>Supplementary</i> <u>45,000</u>	657	661	65
A.5. Office Machinery and Other Office Supplies			
<i>Original</i> £760,000			
<i>Less Supplementary</i> <u>89,000</u>	671	646	39
OTHER SERVICES			
B. Buildings and Equipment			
<i>Original</i> £18,340,000			
<i>Less Supplementary</i> <u>1,000,000</u>	17,340	18,384	386
C. Prison Services, etc.			
<i>Original</i> £8,260,000			
<i>Supplementary</i> <u>731,000</u>	8,991	9,103	1,086
D. Manufacturing Department and Farm	503	414	45
E.1. Probation and Welfare Services - Salaries, Wages and Allowances			
<i>Original</i> £5,881,000			
<i>Less Supplementary</i> <u>450,000</u>	5,431	5,443	-
E.2. Probation and Welfare Services - Operating Expenses			
<i>Original</i> £1,305,000			
<i>Less Supplementary</i> <u>165,000</u>	1,140	1,027	30

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Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
E.3. Probation and Welfare Services - Services to Offenders				
	<i>Original</i>	£3,675,000		
	<i>Supplementary</i>	<u>62,000</u>	3,737	3,590
				1
F. Community Service Orders Scheme				
	<i>Original</i>	£733,000		
	<i>Less Supplementary</i>	<u>35,000</u>	698	721
				74
G. Educational Services		405	396	41
H. Prison Officer's Medical Aid Society (Grant-in-Aid)		355	348	-
I. Compensation				
	<i>Original</i>	£750,000		
	<i>Supplementary</i>	<u>577,000</u>	1,327	1,236
				61
Gross Total				
	<i>Original</i>	£118,920,000		
	<i>Supplementary</i>	<u>4,097,000</u>	123,017	122,491
				2,144
<i>Deduct:-</i>				
J. Appropriations in Aid				
	<i>Original</i>	£1,016,000		
	<i>Less Supplementary</i>	<u>228,000</u>	788	1,111
				24
Net Total				
	<i>Original</i>	£117,904,000		
	<i>Supplementary</i>	<u>4,325,000</u>	122,229	121,380
				2,120

SURPLUS TO BE SURRENDERED**£849,161**

Estimated daily average number of prisoners 2,220
Actual daily average number of prisoners 2,197

The Statement of Accounting Policies and Principles and Notes 1 to 12 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			121,380
Changes in Capital Assets			
Purchases Cash	(2,223)		
Disposals Cash	1		
Depreciation	1,608		
Loss on Disposals	<u>5</u>	(609)	
Assets Under Development			
Cash Payments		(5,704)	
Changes in Net Current Assets			
Increase in Closing Accruals		<u>1,400</u>	<u>(4,913)</u>
Direct Expenditure			116,467
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>710</u>
Operating Cost			<u><u>117,177</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			5,383
Assets Under Development (Note 4)			<u>3,024</u>
			8,407
Current Assets			
Accrued Income		24	
Prepayments		39	
Other Debit Balances:			
Suspense	44		
Court Lodgments	2		
Imprests	<u>637</u>	683	
PMG Balance and Cash	3,463		
Less Orders Outstanding	<u>(1,590)</u>	<u>1,873</u>	
Total Current Assets		<u>2,619</u>	
Less Current Liabilities			
Accrued Expenses		2,183	
Other Credit Balances:			
Due to State (Note 12)	1,700		
Payroll Deductions	507		
OPW Suspense A/C	<u>24</u>	2,231	
Net Liability to the Exchequer (Note 5)		<u>325</u>	
Total Current Liabilities		<u>4,739</u>	
Net Current Liabilities			<u>(2,120)</u>
Net Assets			<u><u>6,287</u></u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Land & Buildings £'000 ¹	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	-	4,454	1,413	5,867
Additions	-	2,632	525	3,157
Disposals	-	(10)	(3)	(13)
Gross Assets at 31 December 1996	-	<u>7,076</u>	<u>1,935</u>	<u>9,011</u>
Accumulated Depreciation				
Opening Balance at 1 January 1996	-	1,627	400	2,027
Depreciation for the Year	-	1,415	193	1,608
Depreciation on Disposals	-	(6)	(1)	(7)
Cumulative Depreciation at 31 December 1996	-	<u>3,036</u>	<u>592</u>	<u>3,628</u>
Net Assets at 31 December 1996	-	<u>4,040</u>	<u>1,343</u>	<u>5,383</u>

Notes:

- 1 The Minister for Justice owns the following buildings:

Mountjoy Prison, St Patrick's Institution, The Training Unit, Arbour Hill Prison, Wheatfield, Cork Prison, Shanganagh Castle, Portlaoise Prison, Limerick Prison, Shelton Abbey, Loughan House, Fort Mitchell, Beladd House, Everton House, Castlerea Prison, Curragh Detention Centre and Beladd Park (consists of 60 units used for official housing) and eight premises for the use of the Probation and Welfare Service. The valuation of all these properties is in course of preparation with outside assistance.

The Department also leases warehousing in Santry and the Probation and Welfare service lease 24 offices throughout the country.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1996

	Construction Contracts £'000
Amounts brought forward at 1 January 1996	185
Cash payments for the year	5,704
Transferred to Asset Register	(2,865)
Amounts carried forward at 31 December 1996	<u>3,024</u>

Vote 21

5. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996**

	£'000	£'000
Surplus to be surrendered		849
<i>Less</i> Exchequer Grant Undrawn		<u>524</u>
Net Liability to the Exchequer		<u>325</u>
Represented by:		
Debtors		
Net PMG position and cash	1,873	
Debit Balances: Suspense	<u>683</u>	2,556
<i>Less: Creditors</i>		
Due to State	(1,700)	
Credit Balances: Suspense	<u>(531)</u>	<u>(2,231)</u>
		<u>325</u>

6. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	(72)	The excess was mainly due to the expenditure on home travel, associated with prisoner escorts, being greater than anticipated.
B.	(1,044)	The excess arose because some projects were brought to a more advanced stage than anticipated.
D.	89	The saving arose because workshops at Mountjoy Prison were closed during 1996 for refurbishment and redevelopment.
E.2.	113	Expenditure was less than anticipated due to (i) the recruitment of additional staff not proceeding as planned, (ii) the proposed purchase of computer equipment was deferred and (iii) unexpected delays in the establishment of new local offices.
I.	91	It is difficult to forecast the provision which will be required as the level of compensation awards is a matter for the Courts.

7. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Receipts from Manufacturing Department and Farm (including produce used in prisons)		
	<i>Original</i>	<i>£560,000</i>	
	<i>Less Supplementary</i>	<i><u>160,000</u></i>	
		400,000	692,425
2.	European Social Fund		
	<i>Original</i>	<i>£106,000</i>	
	<i>Supplementary</i>	<i><u>32,000</u></i>	
		138,000	137,569
3.	Miscellaneous		
	<i>Original</i>	<i>£350,000</i>	
	<i>Less Supplementary</i>	<i><u>100,000</u></i>	
		<u>250,000</u>	<u>280,627</u>
Total			
	<i>Original</i>	<i>£1,016,000</i>	
	<i>Less Supplementary</i>	<i><u>228,000</u></i>	
		<u>£788,000</u>	<u>£1,110,621</u>

Explanation of Variation

1. The surplus arose due to increased use being made by the Prisons Service of goods and services provided by its own manufacturing units.
3. It is difficult to estimate receipts accurately under this heading.

8. COMMITMENTS**(A) Global Commitments**

Contracted Commitments at 31 December 1996 amount to £2,692,539.

(B) Multi-Annual Capital Commitments

Expenditure in 1996	Expenditure due after 31/12/1996
£'000	£'000
10,098	2,529

Vote 21

9. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	39,952	95	-	-
Overtime and extra attendance	18,572,454	2,422	1,688	38,488
Shift and roster allowances	7,221,393	2,222	102	6,175
Miscellaneous	5,347,531	2,308	15	7,464
Total extra remuneration	31,181,330	2,527*	1,709*	45,310*

* Certain individuals received more than one allowance.

10. MISCELLANEOUS ITEMS

Payments totalling £118,210 and ranging from £3,336 to £31,213 were made in respect of claims arising out of injuries received by seven Prison Officers, two Trades Officers and one Assistant Industrial Supervisor while on duty (S.13/8/78).

Payments totalling £311,655 and ranging from £379 to £35,637 were made in relation to claims arising out of injuries received by thirty three prisoners (S.13/8/78).

Compensation and legal costs of £148,535, £28,087 and £26,449 were paid to three members of the Defence Forces in respect of injuries received while on duty in Prisons (S.13/4/89, S.13/8/78).

Costs of £5,062 were paid following legal action taken by a prisoner (S.13/7/78).

Compensation and legal costs of £1,000, £5,000 and £11,595 were paid to three civilians in respect of injuries received while visiting prison (S.13/8/78).

Compensation and legal costs of £3,696, £16,310 and £1,086 were paid to three civilians in respect of damage to their vehicles and for personal injuries received following collisions with Prison Service Vehicles. (S.13/8/78).

Compensation and legal costs of £46,795 and £17,614 were paid in respect of claims arising out of the deaths of two offenders while in prison. (S.13/8/78).

Ex-gratia payments totalling £5,903 were made towards the funeral expenses of five prisoners who died while in prison. (S.13/4/89).

The amount of £137,569 received from the European Social Fund and shown as Appropriations in Aid was included in the recorded expenditure from Subheads A.1. and C.

In addition to the amount expended under Subhead E.3. sums of £25,004 and £46,583 were paid to two Probation and Welfare projects by the Department of Enterprise and Employment out of funds received from the European Social Fund.

11. STOCKS

Because of the absence of a computerised stock control system it was not possible to provide the value of stock on hands at 31 December 1996.

12. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	1,230
Pension Contributions	174
Retention Tax	80
P.R.S.I.	<u>216</u>
	<u>1,700</u>

T. DALTON
Accounting Officer
 DEPARTMENT OF JUSTICE
 21st March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Prisons for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st DECEMBER 1996

	Agriculture £	Other Industries £	Total £		Agriculture £	Other Industries £	Total £
Stock in hand on 1st January 1996	44,567	636,196	680,763	Sales	40,736	652,395	693,131
Purchases	23,591	388,010	411,601	¹ Stock in hand on 31 December 1996	43,956	566,124	610,080
Profit	16,534	194,313	210,847	Write-off	-	-	-
	84,692	1,218,519	1,303,211		84,692	1,218,519	1,303,211

1 Materials, £210,280: Manufactured Goods, £30,375; Tools etc., £369,425

RECONCILIATION WITH APPROPRIATION ACCOUNT

	£		£
Amount due in respect of purchases as at 1st January 1996	23,083	Amount due in respect of sales as at 1st January 1996	44,881
Purchases during year ended 31st December 1996	411,601	Sales during year ended 31st December 1996	693,131
¹ Amount due in respect of purchases as at 31st December 1996	434,684	² Amount due in respect of sales as at 31st December 1996	738,012
	21,149		45,587
	413,535		692,425
Expenditure from Subhead D as per Appropriation Account		Receipts under Subhead J as per Appropriation Account	

1 Viz. - Public Departments, £12,832; Other Persons, £8,317

2 Viz. - Public Departments, £15,372; Other Persons £30,215

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
21st March 1997

COURTS

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for such of the salaries and expenses of the Supreme Court, the High Court, the Special Criminal Court, the Circuit Court and the District Court as are not charged on the Central Fund.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	15,609	15,544	-
A.2. Travel and Subsistence	1,491	1,390	55
A.3. Incidental Expenses	701	503	15
A.4. Postal and Telecommunications Services	1,396	865	18
A.5. Office Machinery and other Office Supplies	767	947	101
OTHER SERVICE			
B. Courthouses	7,922	7,320	228
Gross Total	27,886	26,569	417
<i>Deduct:-</i>			
C. Appropriations in Aid	1,230	1,740	70
Net Total	26,656	24,829	347
SURPLUS TO BE SURRENDERED	£1,827,156		

The Statement of Accounting Policies and Principles and Notes 1 to 12 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			24,829
Changes in Capital Assets			
Purchases Cash	(717)		
Depreciation	<u>383</u>	(334)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(57)		
Increase in Stock	<u>(10)</u>	<u>(67)</u>	<u>(401)</u>
Direct Expenditure			24,428
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>8,967</u>
Operating Cost			<u><u>33,395</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			1,272
Current Assets			
Stocks (Note 11)		28	
Prepayments		43	
Accrued Income		73	
Other Debit Balances:			
Suspense	19		
Advances to OPW	66		
Companies Act Investigation	86		
Imprests	<u>40</u>	211	
PMG Balance & Cash	3,872		
Less: Orders Outstanding	<u>(2,204)</u>	<u>1,668</u>	
Total Current Assets		<u>2,023</u>	
Less: Current Liabilities			
Accrued Expenses		460	
Deferred Income		3	
Other Credit Balances:			
Due to State (Note 12)	2,109		
Payroll Deductions	134		
Suspense	<u>4</u>	2,247	
Net Liability to the Exchequer (Note 4)		<u>(368)</u>	
Total Current Liabilities		<u>2,342</u>	
Net Current Liabilities			<u>(319)</u>
Net Assets			<u><u>953</u></u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	976	471	1,447
Additions	571	273	844
Disposals	(2)	-	(2)
Gross Assets at 31 December 1996	<u>1,545</u>	<u>744</u>	<u>2,289</u>
Accumulated Depreciation			
Opening Balance at 1 January 1996	525	111	636
Depreciation for the year	309	74	383
Depreciation on Disposals	(2)	-	(2)
Cumulative Depreciation at 31 December 1996	<u>832</u>	<u>185</u>	<u>1,017</u>
Net Assets at 31 December 1996	<u><u>713</u></u>	<u><u>559</u></u>	<u><u>1,272</u></u>

4. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996**

	£'000	£'000
Surplus to be surrendered		1,827
Less Exchequer Grant Undrawn		<u>2,195</u>
Net Liability to the Exchequer		<u>(368)</u>
Represented by:		
Debtors		
Net PMG position and cash	1,668	
Debit Balances: Suspense	<u>211</u>	1,879
Less: Creditors		
Due to State	(2,109)	
Credit Balances: Suspense	<u>(138)</u>	<u>(2,247)</u>
		<u>(368)</u>

5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u> £	<u>Realised</u> £
Courts, etc., Fees	10,000,000	9,540,010
Court Percentages (Cash)	40,000	38,000

Vote 22

6. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.2	101	The saving arose because expenditure on both Home Travel and EU Travel was less than anticipated.
A.3	198	The saving arose because expenditure on miscellaneous items, <i>inter alia</i> , Judges' robes, books and periodicals, Jurors' meals, Court security and the Legal Diary was less than anticipated.
A.4	531	The saving arose because the anticipated serving of summonses by post did not take place.
A.5	(180)	The excess arose as the Department was obliged to purchase 100 PC's to comply with EU Directive relating to the health and safety of display screen equipment (S.13/7/94). In addition demand for additional and replacement office equipment was higher than anticipated.
B.	602	The saving arose due to unforeseen delays in the placing of tenders by Local Authorities and finalising plans for the projects.

7. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Fines	1,030,000	1,234,554
2. Fees	155,000	406,652
3. Miscellaneous	<u>45,000</u>	<u>98,638</u>
Total	<u><u>£1,230,000</u></u>	<u><u>£1,739,844</u></u>

Explanation of Variation

1. This item, which represents money collected on foot of fines imposed by the Courts, is difficult to estimate accurately.
2. The surplus arose because fees received by the General Solicitor for Minors and Wards of Court were greater than anticipated.
3. These receipts are made up of a variety of miscellaneous items which by their nature are difficult to estimate accurately.

8. COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 1996 amount to £284,000.

(B) Multi-Annual Capital Commitments

Expenditure 1996 £'000	Subsequent Years £'000
3,727	4,898

9. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	108,949	97	1	6,091
Overtime and extra attendance	200,083	294	2	5,357
Shift and roster allowances	-	-	-	-
Miscellaneous	83,821	186	-	-
Total extra remuneration	392,853	453*	3	6,091

* Certain individuals received Extra Remuneration in more than one category.

10. MISCELLANEOUS ITEMS

An *ex-gratia* payment of £39,104 was made to a County Registrar in respect of County Sheriff duties performed by her (E.20/1/76).

Ex-gratia payments totalling £5,000 were paid to 5 members of staff who were required to move to new accommodation (E.109/25/81).

A total of £37,875 was paid to retired Civil Servants, in receipt of Civil Service Pensions, who were re-employed on various duties during 1996.

11. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	18
IT Consumables <i>etc.</i>	<u>10</u>
	<u>28</u>

Vote 22

12. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	283
Retention Tax	1
PRSI	68
Fines	1,429
Court Fee Refunds	<u>328</u>
	<u>2,109</u>

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
21st March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Courts for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted, for the salaries and expenses of the Land Registry and of the Registry of Deeds.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	10,902	10,302	-
A.2. Travel and Subsistence	132	15	1
A.3. Incidental Expenses	954	715	28
A.4. Postal and Telecommunications Services	797	408	29
A.5. Office Machinery and Other Office Supplies	1,975	794	23
A.6. Office Premises Expenses	641	365	67
A.7. Consultancy Services	207	38	6
Total	15,608	12,637	154
SURPLUS TO BE SURRENDERED		£2,971,056	

The Statement of Accounting Policies and Principles and Notes 1 to 11 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			12,637
Changes in Capital Assets			
Purchases Cash	(479)		
Depreciation	<u>669</u>	190	
Changes in Net Current Assets			
Increase in Closing Accruals	93		
Increase in Stock	<u>(61)</u>	<u>32</u>	<u>222</u>
Direct Expenditure			12,859
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>2,035</u>
Operating Cost			<u>14,894</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			1,415
Current Assets			
Stocks (Note 10)		74	
Prepayments		10	
Accrued Income		19	
Other Debit Balances:			
Suspense	9		
Advances to OPW	7		
Imprests	<u>1</u>	17	
PMG Balance & Cash	855		
Less: Orders Outstanding	<u>(133)</u>	<u>722</u>	
Total Current Assets		<u>842</u>	
Less: Current Liabilities			
Accrued Expenses		183	
Other Credit Balances:			
Due to State (Note 11)	290		
Payroll Deductions	<u>85</u>	375	
Net Liability to the Exchequer (Note 4)		<u>364</u>	
Total Current Liabilities		<u>922</u>	
Net Current Liabilities			<u>(80)</u>
Net Assets			<u>1,335</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	2,473	854	3,327
Additions	410	70	480
Disposals	-	-	-
Gross Assets at 31 December 1996	<u>2,883</u>	<u>924</u>	<u>3,807</u>
Accumulated Depreciation			
Opening Balance at 1 January 1996	1,406	317	1,723
Depreciation for the year	577	92	669
Depreciation on Disposals	-	-	-
Cumulative Depreciation at 31 December 1996	<u>1,983</u>	<u>409</u>	<u>2,392</u>
Net Assets at 31 December 1996	<u>900</u>	<u>515</u>	<u>1,415</u>

4. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996

	£'000	£'000
Surplus to be surrendered		2,971
Less Exchequer Grant Undrawn		<u>2,607</u>
Net Liability to the Exchequer		<u>364</u>
Represented by:		
Debtors		
Net PMG position and cash	722	
Debit Balances: Suspense	<u>17</u>	739
Less: Creditors		
Due to State	(290)	
Credit Balances: Suspense	<u>(85)</u>	<u>(375)</u>
		<u>364</u>

5. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u> £	<u>Realised</u> £
Land Registry Fees (Cash)	14,950,000	16,514,169
Registry of Deeds Fees (Cash)	1,655,000	816,823

Vote 23

6. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	600	The saving arose because the number of serving staff and the number of overlap staff in connection with decentralisation was less than anticipated.
A.2.	117	Provision was made in this subhead for expenses of staff from provincial locations, transferring to the Land Registry for decentralisation to Waterford. The saving was due to a delay in recruiting these staff.
A.3.	239	Savings arose because the cost of compensation claims was less than anticipated and some training related expenditure was deferred to 1997.
A.4.	389	The saving arose because of reductions in postal costs due to procedural changes and a low level of capital expenditure in telecommunications.
A.5.	1,181	The savings arose due to the deferment of a major computer project.
A.6.	276	The saving arose due to the deferment of expenditure on furniture and fittings for a proposed new Dublin building for the Land Registry.
A.7.	169	The savings arose mainly because planned consultancy to assist the Registries in the transition to a semi-state organisation was deferred.

7. COMMITMENTS

Contracted Commitments at 31 December 1996 amount to £188,896.

8. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	38,671	29	1	5,979
Overtime and extra attendance	1,315,883	386	100	11,944
Shift and Roster Allowances	-	-	-	-
Miscellaneous	30,232	98	-	-
Total extra remuneration	1,384,786	423*	101	11,944

* Certain individuals received extra remuneration in more than one category.

9. MISCELLANEOUS ITEMS

Fees paid by means of Revenue Stamps in lieu of cash *etc.* were as follows:

Registry of Deeds Fees:	£777,348
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In addition to the amount expended under Subhead A.7. a sum of £1,742 was received from the Strategic Management Initiative Fund (Subhead C. of the Vote of the Minister for Finance).

10. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	54
Miscellaneous Supplies	1
IT Consumables	<u>19</u>
	<u>74</u>

11. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	217
Retention Tax	3
PRSI	45
Extra Exchequer Receipts	<u>25</u>
	<u>290</u>

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE
21st March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Land Registry and Registry of Deeds for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted, for the salaries and expenses of the Charitable Donations and Bequests Office.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	176	151	-
A.2. Travel and Subsistence	1	1	-
A.3. Incidental Expenses	9	5	-
A.4. Postal and Telecommunications Services	11	8	-
A.5. Office Premises Expenses	13	9	1
Total	210	174	1

SURPLUS TO BE SURRENDERED

£36,098

The Statement of Accounting Policies and Principles and Notes 1 to 7 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000
Net Outturn		174
Changes in Capital Assets		
Purchases Cash	(5)	
Depreciation	<u>3</u>	<u>(2)</u>
Direct Expenditure		172
Expenditure Borne Elsewhere		
Net Allied Services Expenditure		<u>37</u>
Operating Cost		<u><u>209</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			20
Current Assets			
PMG Balance & Cash	10		
<i>Less: Orders Outstanding</i>	<u>-</u>		
Total Current Assets		<u>10</u>	
<i>Less: Current Liabilities</i>			
Accrued Expenses		1	
Other Credit Balances:			
Suspense	1		
Due to State (Note 7)	<u>4</u>	5	
Net Liability to the Exchequer (Note 4)		<u>5</u>	
Total Current Liabilities		<u>11</u>	
Net Current Liabilities			(1)
Net Assets			<u>19</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	12	23	35
Additions	4	1	5
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
Gross Assets at 31 December 1996	<u>16</u>	<u>24</u>	<u>40</u>
Accumulated Depreciation			
Opening Balance at 1 January 1996	10	7	17
Depreciation for the year	1	2	3
Depreciation on Disposals	-	-	-
Cumulative Depreciation at 31 December 1996	<u>11</u>	<u>9</u>	<u>20</u>
Net Assets at 31 December 1996	<u>5</u>	<u>15</u>	<u>20</u>

4. NET LABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996

	£'000	£'000
Surplus to be surrendered		36
Less Exchequer Grant Undrawn		<u>31</u>
Net Liability to the Exchequer		<u>5</u>
Represented by:		
Debtors		
Net PMG position and cash		10
<i>Less: Creditors</i>		
Due to State	(4)	
Credit Balances: Suspense	<u>(1)</u>	<u>(5)</u>
		<u>5</u>

5. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.1.	25	The expenditure on pay was less than anticipated due to a reduction in staff numbers and unsubstantial overtime payments.

6. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	2,045	4	-	-
Overtime and extra attendance	2,790	6	-	-
Total extra remuneration	4,835	7*	-	-

* Certain individuals received extra remuneration in more than one category

7. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	3
PRSI / Pension Contributions	<u>1</u>
	<u>4</u>

ANTOINETTE DORIS
Accounting Officer
OFFICE OF CHARITABLE DONATIONS AND BEQUESTS
25th February 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Charitable Donations and Bequests for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

ENVIRONMENT

ACCOUNT of the sum expended, in the year ended 31st December 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for the Environment, including grants to Local Authorities, grants and other expenses in connection with housing, and miscellaneous schemes, subsidies and grants including certain grants-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	17,878	17,502	-
A.2. Travel and Subsistence	1,438	1,544	46
A.3. Incidental Expenses	625	686	64
A.4. Postal and Telecommunications Services	1,460	1,819	117
A.5. Office Machinery and other Office Supplies	1,601	1,675	13
A.6. Office Premises Expenses	695	602	66
A.7. Consultancy Services	305	252	10
A.8. EU Presidency	300	325	12
HOUSING			
B.1. Local Authority and Social Housing Programmes	161,120	159,899	1,619
B.2. Private Housing Grants and Subsidies, etc.	34,491	36,768	177
B.3. Grant-in-Aid Fund for Task Force on Special Housing Aid for the Elderly	4,000	4,000	-
B.4. Grant-in-Aid Fund for Communal Facilities in Voluntary Housing Schemes (<i>National Lottery Funded</i>)	1,000	1,000	-
ROADS			
C.1. National Roads	227,620	228,345	158
C.2. Non-National Roads	146,862	146,862	-
C.3. Dublin Transportation	4,680	4,005	-
C.4. Other Roads Related Services	2,020	1,736	9
ENVIRONMENT			
D.1. Water Supply and Sewerage Schemes	121,788	122,388	337
D.2. Environmental and Related Services	4,123	2,571	(4)
D.3. Environmental Protection Agency	6,138	5,478	-
RATE SUPPORT GRANT			
E. Grants in Relief of Rates, etc.	193,664	193,762	-
OTHER SERVICES			
F.1. Fire and Emergency Services	4,750	5,251	400

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
F.2. Grant-in-Aid Fund for Local Authority Library Service and Archive Service (<i>National Lottery Funded</i>)	3,600	3,600	517
F.3. Access for People with Disabilities	200	143	-
F.4. Grant-in-Aid Fund for Provision and Renovation of Swimming Pools (<i>National Lottery Funded</i>)	2,000	2,000	-
F.5. Subsidies to Local Authorities towards Loan Charges in respect of the Provision of Capital Services	500	154	-
F.6. Recoupment of Expenditure on foot of Certain Malicious Injuries	250	742	33
F.7. An Bord Pleanála	2,165	2,315	-
F.8. National Safety Council	620	636	-
F.9. Grant for Temple Bar Renewal Ltd. and Temple Bar Properties Ltd.	4,020	4,072	-
F.10. Urban Renewal	8,592	7,019	-
F.11. Tidy Towns Competition	60	76	-
F.12. The Programme for Peace and Reconciliation (Grant-in-Aid)	3,500	1,959	-
F.13. Miscellaneous Services	342	286	62
Gross Total	962,407	959,472	3,636
<i>Deduct:-</i>			
G. Appropriations in Aid	13,045	10,389	1,130
Net Total	949,362	949,083	2,506

SURPLUS TO BE SURRENDERED**£278,680**

The Statement of Accounting Policies and Principles and Notes 1 to 17 form part of this Account.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING PRINCIPLES

The valuation of Capital Assets as at 1st January, 1996 is a best estimate. It is expected that actual valuation will be available when details of assets are entered onto the Capital Asset Register software package which the Department has recently installed.

Vote 25

2. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			949,083
Changes in Capital Assets			
Purchase Cash	(791)		
Disposals Cash	27		
Depreciation	844		
Loss on Disposals	<u>4</u>	84	
Assets Under Development			
Cash Payments		(575)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(1,167)		
Decrease in Stock	<u>27</u>	<u>(1,140)</u>	<u>(1,631)</u>
Direct Expenditure			947,452
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>4,822</u>
Operating Cost			<u><u>952,274</u></u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 4)			2,212
Assets Under Development (Note 5)			<u>1,570</u>
			3,782
Current Assets			
Stocks (Note 16)		256	
Prepayments		232	
Accrued Income		2,534	
Other Debit Balances:			
Bank Account Balance	100		
Recoupable Expenditure	111		
Advances to OPW for General Maintenance			
Work	5		
Imprests	<u>46</u>	262	
PMG Balance and Cash	3,864		
Less Orders Outstanding	<u>(3,093)</u>	<u>771</u>	
Total Current Assets		<u>4,055</u>	

Less Current Liabilities

Accrued Expenses		3,868
Deferred Income		1,404
Other Credit Balances:		
Suspense		
Local Urban & Rural Development		
Operational Programme	132	
Local Authority Training Fund	31	
Tidy Towns Competition	1	
Payroll Deductions	152	
Due to State (Note 17)	<u>577</u>	893

Net Liability to the Exchequer (Note 6) 140

Current Liabilities 6,305

Net Current Liabilities (2,250)

Net Assets 1,532

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Land and Buildings £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	17	3,365	2,558	5,940
Additions	-	716	73	789
Disposals	-	<u>(39)</u>	<u>(9)</u>	<u>(48)</u>
Gross Assets at 31 December 1996	<u>17</u>	<u>4,042</u>	<u>2,622</u>	<u>6,681</u>
Accumulated Depreciation				
Opening Balance at 1 January 1996	2	2,199	1,458	3,659
Depreciation for the year	-	613	231	844
Depreciation on Disposals	-	<u>(28)</u>	<u>(6)</u>	<u>(34)</u>
Cumulative Depreciation at 31 December 1996	<u>2</u>	<u>2,784</u>	<u>1,683</u>	<u>4,469</u>
Net Assets at 31 December 1996	<u><u>15</u></u>	<u><u>1,258</u></u>	<u><u>939</u></u>	<u><u>2,212</u></u>

Vote 25

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1996

	In House Computer Applications £'000
Amounts brought forward at 1 January 1996	995
Cash Payments for the Year	575
Transferred to Assets	-
Adjustments	-
Amounts Carried Forward at 31 December 1996	<u>1,570</u>

6. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to
Debtor & Creditor Balances held at 31st December 1996

	£'000	£'000
Surplus to be surrendered		279
Less Exchequer Grant Undrawn		<u>139</u>
Net Liability to the Exchequer		<u>140</u>
Represented by:		
Debtors		
Net PMG position and cash	771	
Debit Balances:		
Suspense	<u>262</u>	1,033
Less: Creditors		
Due to State	(577)	
Credit Balances: Suspense	<u>(316)</u>	<u>(893)</u>
		<u>140</u>

7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Exchequer Extra Receipts amounted to £33,643.

8. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
B.2.	(2,277)	Grants maturing for payment were greater than anticipated.
C.3.	675	Progress on certain capital projects was slower than anticipated.
C.4.	284	Progress on computerisation of the National Vehicle and Driver file was slower than anticipated.

Subhead	Less/(More) than Provided £'000	Explanation
D.2.	1,552	Progress on certain capital schemes was slower than anticipated.
D.3.	660	Capital expenditure was lower than anticipated.
F.1.	(501)	Claims from local authorities were greater than anticipated.
F.3.	57	Claims from local authorities were less than anticipated.
F.5.	346	Claims from local authorities were less than anticipated.
F.6.	(492)	Claims from local authorities were greater than anticipated.
F.7.	(150)	Costs and intake of planning appeals were greater than anticipated.
F.10.	1,573	Progress on projects was slower than anticipated.
F.11.	(16)	Costs were greater than anticipated.
F.12.	1,541	Progress on projects was slower than anticipated.
F.13.	56	Costs were less than anticipated.

9. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Fees payable by Local Authorities, etc. for audit of their Accounts	980,000	857,947
2. Inspection fees in respect of the scheme of structural guarantees for new houses	560,000	770,408
3. Fees payable by applicants for driving tests	3,750,000	3,976,569
4. Receipt from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 1993)	410,000	410,000
5. Receipts from Temple Bar Renewal, Ltd.	15,000	1,434
6. Receipt from the Custom House Docks Development Authority under the Urban Renewal Act, 1986 (No. 19 of 1986)	3,000,000	3,000,000
7. Receipt from EU for FEOGA village renewal programme	3,300,000	1,089,593
8. Receipts from EU for FEOGA element of the Programme for Peace and Reconciliation	830,000	116,703
9. Miscellaneous, including refunds on certain housing grants, salaries of officers on loan to outside bodies, and other refunds and payments from EU	200,000	166,847
Total	13,045,000	10,389,501

Explanation of Variations

- 1 Fees received were lower than anticipated.
- 2 The number of houses registered was greater than anticipated.
- 3 Applications were higher than anticipated.

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- 5 Legal expenses recouped were less than anticipated.
- 7 Receipts from the EU matured more slowly than anticipated.
- 8 Receipts were lower than anticipated.
- 9 Miscellaneous receipts were less than anticipated.

10. COMMITMENTS

(A) Global Commitments

Commitments likely to materialise under procurement and grant subheads are £227,528 and £823,828,504 respectively.

(B) Multi-Annual Capital Commitments (Projects costing £10 million or more)

1. WATER/SEWERAGE PROJECTS

Project	Cumulative amount spent up to 31st December 1995 £'000	Amount spent in 1996 £'000	Amount to be met in subsequent years £'000
Athlone Main Drainage	10,955 ¹	-	105
Ballinrobe Sewerage	8,831	1,838	321
Buncrana Water Supply	7,422	8,686	10,896
Castletroy Sewerage	10,439 ²	515	-
Dundalk Water Supply	10,683	68 ¹	-
Dun Laoghaire Main Drainage	3,074 ²	4,906	7,980
Greystones Sewerage	13,910	2,376	1,769 ³
Killybegs Water Supply	17,296	400	135 ³
Leixlip Water Treatment	7,468	2,957	150 ³
Lough Mask Water Supply	10,814	4,125	1,279 ³
Tuam Regional Water Supply	12,611	6,280	3,278
Wexford Main Drainage	8,823 ¹	5,443	25,734 ³

2. URBAN RENEWAL PROJECTS

Project	Cumulative amount spent up to 31st December 1995 £'000	Amount spent in 1996 £'000	Amount to be met in subsequent years £'000
Cultural Development of Temple Bar	11,637	4,049	2,262 ³

(1) Updated since 1995 account.

(2) Not included in 1995 account.

(3) Full cost of scheme updated since 1995 account.

Note:

A sum of £337.4m has been included in the global commitments figure (see note 10(A)) in respect of the estimated cost of completing National Roads schemes approved by the National Roads Authority.

11. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	213,235	217	3	6,078
Overtime and extra attendance	358,180	227	14	9,181
Shift and roster allowances, etc.	27,283	35	-	-
Miscellaneous	43,321	65	-	-
Total extra remuneration	642,019	*	*	*

* Certain individuals received extra remuneration in more than one category.

12. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £144,000 from the Vote for 1996 was included in the Estimate for 1997.

A total of £276,591 was charged to Subhead A.1. in respect of staff assigned to the Rent Tribunal (£45,330), the Fire Services Council (£112,019), the National Safety Council (£52,164) and the National Roads Authority (£67,078) respectively.

Salary costs of £18,613 arising from increases under Clause 2(iii) and (iv) of Annex 1 to the Programme for Competitiveness and Work, due to be recouped under the Administrative Budget Agreement, were borne by the Department.

In addition to the amount expended under Subhead A.3., a sum of £5,000 was received from the Training Initiatives Fund, Subhead C. of the Vote for the Office of the Minister for Finance.

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A total of £14,355 was spent on merit awards (*i.e.* 35 individual awards ranging from £200 - £600 and six group awards ranging from £200 - £1,125).

Subsistence costs of £23,384 (arising from changes in rates backdated to 1 January, 1996) due to be recouped under the Administrative Budget Agreement, were borne by the Department.

The account includes a sum of £13,246 used for the purchase of gifts for presentation by, and on behalf of, the Minister in 1996, mainly in the context of EU meetings held in Ireland during the Presidency.

Sums totalling £10,451 were written-off mainly in respect of the disposal of capital assets.

In addition to voted monies, sponsorship and entry fees totalling £97,693 were also expended on the Tidy Town Competition (S74/2/95).

Arising from the 1982 General Election, a sum of £12,353 was paid to an elector, being the legal costs in a personal injury case.

13. EU FUNDING

The outturn shown in subheads C.1., C.2., C.3., D.1., D.2., D.3., F.9., F.10. and F.12 includes expenditure in respect of activities co-financed by the European Regional Development Fund.

The outturn shown in subheads C.1. & D.1. includes payments in respect of activities co-financed by the EU Cohesion Fund.

The outturn shown in subhead F.10. and F.12. includes payments in respect of activities co-financed under FEOGA.

The outturn shown in subhead A.7. includes payments in respect of activities co-financed by EUROSTAT.

The outturn shown in subhead D.1. includes payments in respect of activities co-financed by UCLAF.

The outturn shown in subhead D.3. includes payments in respect of activities co-financed by LIFE.

The National Safety Council received £28,280 from the EU in respect of a special project for the year of the young driver.

Temple Bar Properties Ltd. received £4,518,232 from the EU in respect of the Cultural Programme in Temple Bar.

14. MISCELLANEOUS ACCOUNTS

**Grant-in-aid Fund for the Task Force on Special Housing Aid for the Elderly, etc.
Account of the Receipts and Payments in the year ended 31 December 1996**

	£
Balance at 1 January 1996	NIL
Grant-in-Aid : Special Housing Aid for the Elderly (Subhead B.3.)	<u>4,000,000</u>
	4,000,000
Expenditure (<i>see schedule</i>)	<u>4,000,000</u>
Balance at 31 December 1996	<u>NIL</u>

**Schedule
Task Force on Special Housing Aid for the Elderly, etc.
Payments in the year ended 31 December 1996**

<i>Payee</i>	<i>Amount</i> £	<i>Amount</i> £
Health Boards:		
Eastern	700,000	
Midland	430,000	
Mid-Western	400,000	
North-Eastern	460,000	
North-Western	380,000	
South-Eastern	440,000	
Southern	500,000	
Western	<u>690,000</u>	
Total		<u>£4,000,000</u>

**The Programme for Peace and Reconciliation - Grant-in-aid Fund
Account of the Receipts and Payments in the year ended 31 December 1996**

	£
Balance at 1 January 1996	NIL
Grant-in-Aid : Programme for Peace and Reconciliation (Subhead F.12.)	<u>1,959,023</u>
	1,959,023
Expenditure (<i>see schedule</i>)	<u>1,959,023</u>
Balance at 31 December 1996	<u>NIL</u>

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Schedule
The Programme for Peace and Reconciliation
Payments in the year ended 31 December 1996

<i>Payee</i>	<i>Amount</i> £	<i>Amount</i> £
County Councils:		
Cavan	480,000	
Donegal	274,510	
Leitrim	192,844	
Louth	180,000	
Monaghan	558,849	
Sligo	<u>272,820</u>	
Total		<u><u>£1,959,023</u></u>

15. NATIONAL LOTTERY FUNDING

Grant-in-aid Fund for Communal Facilities in Voluntary Housing Schemes -
Account of Receipts and Payments in the year ended 31 December 1996

Balance at 1 January 1996	£ NIL
Grant-in-Aid: Communal Facilities in Voluntary Housing Schemes (Subhead B.4.)	<u>1,000,000</u>
	1,000,000
Expenditure (<i>see schedule</i>)	<u>1,000,000</u>
Balance at 31 December 1996	<u><u>NIL</u></u>

Schedule
Grant-in-aid Fund for Communal Facilities in Voluntary Housing Schemes -
Payments in the Year Ended 31 December 1996

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
COUNTY COUNCILS		
Cork	Fermoy Geriatrics Association, Duntahane Road, Fermoy	72,000
Donegal	St. Vincent de Paul, Gortnamucklagh	32,000
	St. Vincent de Paul, Creeslough	28,000
Dunlaoghaire/Rathdown	Sophie Barat Residence, Kilmacud Road, Dublin 14	50,000
Kerry	Adapt Kerry Ltd., Shanakill, Tralee	14,000
Kildare	Kildare North Sheltered Housing, Maynooth	30,000
Limerick	Cuan Mhuire Teo, Bruree	54,000
	Drombanna Housing Association, Drombanna	12,000
	Rathkeale Sheltered Housing, Rathkeale	3,586
Mayo	Kilmovee Community Housing, Kilmovee	6,000
Meath	Respond, Cloherboy, Navan	74,375
Tipperary (NR)	Sue Ryder Foundation, Holycross	73,000
Wexford	Respond, Irishtown	90,000
Wicklow	Bray Womens Refuge, Bray	10,000
	Cheshire Foundation, Shellelagh	30,000
CORPORATIONS		
Cork	Cork Simon Community, Anderson's Quay	42,964
	Respond, South Douglas Road	6,000
Dublin	Royal Hospital Donnybrook Housing Association, Donnybrook	58,000
	Cuan Mhuire Teo, Gardiner Street	34,000
	Sisters of Charity, Home for Visually Impaired, Merrion Road	60,000
	Aids Fund, Dominick Place	5,400
	Focus Housing Association, Georges Hill	80,000
	Aoibhneas Ltd., Kilmore Road	22,000
	Iveagh Trust, Mount Anthony Estate	15,975
	Housing Association for Integrated Living, Edenmore Avenue, Raheny	5,000
Limerick	Associated Charities Trust Ltd., Thomondgate	11,700
	Villiers Housing Association, Villiers Square	6,000
	CURA, Quarry Road	20,000
Waterford	Waterford Care of the Aged, Ladylane	<u>54,000</u>
Total		<u><u>£1,000,000</u></u>

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**Grant-in-aid Fund for Local Authority Library Service and Archive Service -
Account of Receipts and Payments in the Year Ended 31 December 1996**

	£
Balance at 1 January 1996	NIL
Grant-in-Aid: Local Authority Library Service and Archive Service (Subhead F.2.)	<u>3,600,000</u>
	3,600,000
Expenditure (see schedule)	<u>3,600,000</u>
Balance at 31 December, 1996	<u>NIL</u>

Schedule

**Grant-in-aid Fund for Local Authority Library Service and Archive Service
Payments in Year Ended 31 December 1996**

<i>Library Authority</i>	<i>Project/Library</i>	<i>Amount £</i>
COUNTY COUNCILS		
Carlow	Carlow H.Q.	196,908
Clare	Ennis H.Q.	11,424
Donegal	Library Delivery Van	1,195
Fingal	Blanchardstown Library	18,022
	Cumberland House H.Q.	95,800
	Swords Library	20,000
Galway	Hynes Building	237,937
Kerry	Listowel Library	160,242
	Dingle Library	47,244
Kildare	Library Van	45,141
Kilkenny	Loughboy Library	6,300
	Library Headquarters	1,677
	Graiguenamanagh Library	5,581
	Computerisation	40,000
Laois	Portlaoise Library	30,485
Leitrim	Mohill Library	16,124
	Carrick-on-Shannon Library	3,320
Limerick	Computerisation	20,000
	Dooradoyle Library	400,961
	Adare Library	59,402
Longford	Library Headquarters	30,000
Mayo	Belmullet Library	25,000
	Ballinrobe Library	148,943
	Library Delivery Van	41,235
Meath	Athboy Library	1,365
	Dunshaughlin Library	145,581
	Computerisation	37,444
	Library Delivery Van	42,750

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Offaly	Ferbane Library	4,343
Roscommon	Boyle Library	225,000
South Dublin	Tallaght Library	1,000,000
	Mobile Library	84,988
	Automation	15,267
	Castletymon Library	12,000
Tipperary Joint Library Committee	Library Headquarters	8,500
	Nenagh Library	117,597
Tipperary (SR)	Clonmel Library	13,348
Westmeath	Athlone Library	1,556
Wexford	Library Headquarters	23,713
An Comhairle Leabharlanna		2,500
Local Archives Study		1,274
CORPORATIONS		
Dublin	Donaghmede Library	24,750
	Finglas Library	17,900
	Ilac Centre Library	67,504
	Youth Information Centre	12,950
Cork	Douglas Library	14,825
Limerick	Limerick Library	61,904
	Total	<u>£3,600,000</u>

**Grant-in-aid Fund for Provision and Renovation of Swimming Pools -
Account of Receipts and Payments in the Year Ended 31st December, 1996**

	£
Balance at 1 January, 1996	NIL
Grant-in-Aid: Provision and Renovation of Swimming Pools (Subhead F.4.)	<u>2,000,000</u>
	2,000,000
Expenditure (see schedule)	<u>2,000,000</u>
Balance at 31 December, 1996	<u>NIL</u>

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Schedule
Grant-in-aid Fund for Provision and Renovation of Swimming Pools
Payments in the Year Ended 31 December 1996

<i>Local Authority</i>	<i>Swimming Pool</i>	<i>Amount £</i>
COUNTY COUNCILS		
Cavan	Cavan	207,110
Donegal	Ballyshannon	229,399
Kildare	Naas & Athy	675
Tipperary (SR)	Sean Treacy	389,055
Limerick Corporation	Roxboro	87,686
Fermoy U.D.C.	Fermoy	137,853
Mallow U.D.C.	Mallow	937,222
Nenagh U.D.C.	Nenagh	<u>11,000</u>
	Total	<u>£2,000,000</u>

16. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	246
IT consumables, etc.	8
Cleaning materials	<u>2</u>
	<u>256</u>

17. DUE TO THE STATE

	£'000
Withholding Tax	96
Pay Related Social Insurance	69
Income Tax General	351
C.P.S. Pension Liability	44
Notional Service Purchase Account	9
VAT Account	<u>8</u>
	<u>577</u>

BRENDAN O'DONOGHUE
Accounting Officer
 DEPARTMENT OF THE ENVIRONMENT
 21st March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Environment for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996. Attention is drawn to paragraphs 24 to 26 of the report for 1996 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR EDUCATION

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Education, for certain services administered by that Office and for payment of certain grants and grants-in-aid.

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances	20,449	20,279	-
A.2.	Travel and Subsistence	1,464	1,418	10
A.3.	Incidental Expenses	460	614	58
A.4.	Postal and Telecommunications Services	1,458	1,426	67
A.5.	Office Machinery and other Office Supplies	1,436	1,577	(19)
A.6.	Office Premises Expenses	760	1,017	37
A.7.	Consultancy Services	300	268	3
A.8.	EU Presidency	140	139	1
OTHER SERVICES				
B.1.	Grant-in-Aid Fund for General Expenses of Adult Education Organisations	300	300	-
B.2.	Transport Services			
	<i>Original</i> £39,540,000			
	<i>Supplementary</i> <u>520,000</u>	40,060	40,059	3,254
B.3.	International Activities	665	687	-
B.4.	International Activities (<i>National Lottery Funded</i>)	1,190	1,060	-
B.5.	Research and Development Activities	1,812	778	(7)
B.6.	In Career Development			
	<i>Original</i> £6,336,000			
	<i>Supplementary</i> <u>1,000,000</u>	7,336	7,558	128
B.7.	Expenses of National Council for Curriculum and Assessment	730	703	(65)
B.8.	Grant-in-Aid Fund for General Expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sports Activities	55	55	-
B.9.	Grant-in-Aid Fund for General Expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sports Activities (<i>National Lottery Funded</i>)	20,626	20,626	-
B.10.	Grants for the provision of Recreational Facilities (<i>National Lottery Funded</i>)	1,000	1,000	9

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
B.11. Grants for the provision of Recreational Facilities			
<i>Original</i> £1,000,000			
<i>Less Supplementary</i> <u>500,000</u>	500	500	-
B.12. Grants for the provision of Major Sports Facilities <i>(National Lottery Funded)</i>			
<i>Original</i> £4,000,000			
<i>Supplementary</i> <u>1,000,000</u>	5,000	4,615	-
B.13. Grants to Colleges providing Courses in Irish <i>(National Lottery Funded)</i>	565	531	4
B.14. Publications in Irish <i>(National Lottery Funded)</i>	737	601	-
B.15. Institiúid Teangeolaíochta Éireann - General Expenses (Grant-in-aid) <i>(National Lottery Funded)</i>	951	951	-
B.16. Royal Irish Academy of Music - General Expenses (Grant-in-Aid) <i>(National Lottery Funded)</i>			
<i>Original</i> £1,046,000			
<i>Supplementary</i> <u>50,000</u>	1,096	1,096	-
B.17. Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations <i>(National Lottery Funded)</i>	75	75	-
B.18. EC Lingua Programme	25	17	-
B.19. Grant-in-Aid Fund for general expenses of organisations involved in the promotion of Ireland as an International Education Centre	260	250	-
B.20. Miscellaneous			
<i>Original</i> £21,000			
<i>Supplementary</i> <u>280,000</u>	301	282	-
B.21. Regional Education Boards	50	-	-
Gross Total			
<i>Original</i> £107,451,000			
<i>Supplementary</i> <u>2,350,000</u>	109,801	108,482	3,480
<i>Deduct:-</i>			
C. Appropriations in Aid			
<i>Original</i> £5,940,000			
<i>Less Supplementary</i> <u>1,600,000</u>	4,340	4,280	192
Net Total			
<i>Original</i> £101,511,000			
<i>Supplementary</i> <u>3,950,000</u>	105,461	104,202	3,288
SURPLUS TO BE SURRENDERED		£1,259,403	

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The Statement of Accounting Policies and Principles and Notes 1 to 16 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			104,202
Changes in Capital Assets			
Purchases Cash	(1,305)		
Disposals Cash	20		
Depreciation	<u>1,208</u>	(77)	
Assets Under Development			
Cash Payments		(328)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(1,726)		
Decrease in Stock	<u>93</u>	<u>(1,633)</u>	<u>(2,038)</u>
Direct Expenditure			102,164
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	4,699		
Notional Rents for State-owned premises	<u>1,062</u>		<u>5,761</u>
Operating Cost			<u>107,925</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			2,568
Assets Under Development (Note 4)			<u>328</u>
			2,896
Current Assets			
Stocks (Note 15)		1,339	
Accrued Income		226	
Prepayments		153	
Other Debit Balances:			
Marriage/Retirement Gratuity	69		
Site Deposits (NL)	5		
P.E. Halls	21		
EU Recoupable Expenditure	21		
Skill Olympics 1995 (VEC)	1		
Substance Misuse Prevention Conference	76		
In-Career Development Unit	441		
Sub-Accountants	<u>123</u>	757	
PMG Balance and Cash	4,268		
Less Orders Outstanding	<u>4,625</u>	<u>(357)</u>	
Total Current Assets		<u>2,118</u>	

Less Current Liabilities

Due to State (Note 16)		16
Accrued Expenses		3,633
Deferred Income		34
Other Credit Balances:		
Employment Guarantee Fund	1	
Skill Olympics Sponsorship	6	
Spouses' & Children's Pension	5	
Inter-Vote Balance	8	
European Schools Day	16	
Training Initiatives Fund	10	
Comm/Comp Schools Quality Programme	7	53

Net Liability to the Exchequer (Note 5) 333

Total Current Liabilities 4,069

Net Current Liabilities (1,951)

Net Assets 945

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996 ¹	4,101	1,610	5,711
Additions	996	337	1,333
Disposals	(33)	-	(33)
Gross Assets at 31 December 1996	<u>5,064</u>	<u>1,947</u>	<u>7,011</u>
Accumulated Depreciation			
Opening Balance at 1 January 1996	2,528	722	3,250
Depreciation for the year	1,013	195	1,208
Depreciation on Disposals	(15)	-	(15)
Cumulative Depreciation at 31 December 1996	<u>3,526</u>	<u>917</u>	<u>4,443</u>
Net Assets at 31 December 1996	<u>1,538</u>	<u>1,030</u>	<u>2,568</u>

Notes:

- The opening balance for 1996 has been adjusted to take account of furniture and fittings valued at £5,511 not included in the closing balance for 1995.
- Assets of educational institutions owned and controlled/managed by the Minister for Education are described under the relevant Vote.

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4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1996

	In-house Computer Applications £'000
Amounts Brought Forward at 1 January 1996	-
Cash payments for the year	328
Transferred to Assets Register	-
Adjustments	-
Amounts Carried Forward at 31 December 1996	<u>328</u>

5. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to
Debtor & Creditor Balances held at 31 December 1996**

	£'000	£'000
Surplus to be surrendered		1,259
Les Exchequer Grant Undrawn		<u>926</u>
Net Liability to the Exchequer		<u>333</u>
Represented by:		
Debtors		
Net PMG position and cash	(357)	
Debit Balances: Suspense	<u>757</u>	400
Less: Creditors		
Due to State	(14)	
Credit Balances: Suspense	<u>(53)</u>	<u>(67)</u>
		<u>333</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money	£ 1,090
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7. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(154)	The excess was mainly due to additional costs arising from the establishment of the Department's offices in Tullamore, and greater than anticipated staff training costs.
A.6	(257)	The excess was due mainly to the cost of carrying out unforeseen refurbishment of the Department's premises in Athlone, and electrical installation work in the Tullamore offices.

Subhead	Less/(More) than Provided £'000	Explanation
B.4.	130	The saving occurred mainly because of favourable currency exchange rates and fewer than expected participants in educational exchange schemes.
B.5.	1,034	The saving arose because certain research and development projects did not proceed as anticipated.
B.12.	385	The saving occurred because the rate of progress on several construction projects was slower than had been anticipated.
B.13.	34	The saving is due to the fact that certain courses did not proceed, and the amount of grants paid was lower than estimated.
B.14.	136	The saving occurred because work on a number of printing and publication projects did not proceed at the rate anticipated.
B.20.	19	Miscellaneous expenditure, which is varied in nature and difficult to forecast accurately, was less than anticipated.
B.21.	50	The allocation for the start-up costs of the Education Boards was not required.

8. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Sales of publications in Irish	230,000	52,965
2.	Recoupment of certain travelling and subsistence expenses from the EU	17,000	1,820
3.	Contributions from the EU for Educational Activities	93,000	30,281
4.	Receipts from the European Social Fund		
	<i>Original</i>	<i>£5,579,000</i>	
	<i>Less Supplementary</i>	<i><u>1,600,000</u></i>	
		3,979,000	4,055,882
5.	Recoupment of salaries etc. of officers on secondment	5,000	-
6.	Miscellaneous	<u>16,000</u>	<u>138,925</u>
	Total		
	<i>Original</i>	<i>£5,940,000</i>	
	<i>Less Supplementary</i>	<i><u>1,600,000</u></i>	
		<u>£4,340,000</u>	<u>£4,279,873</u>

Explanation of Variations

- Sales of publications were less than expected and some receipts were delayed.
- The amount recouped in respect of foreign travel and brought to account as appropriations-in-aid was less than anticipated.
- Receipts in respect of some EU funded projects were lower than anticipated.
- Miscellaneous appropriations-in-aid in respect of refunds of overpayments, cancellation of out-of-date payable orders and other miscellaneous receipts, which are difficult to estimate, were greater than expected.

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9. COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) - £12,343,990

(B) Multi-annual Capital Commitments

	Recreational Facilities Scheme Subhead B.10 (NL) £	Recreational Facilities Scheme Subhead B.11 (Exchequer) £	Major Sports Facilities Subhead B.12 £	Total £
Expenditure in 1996	999,818	499,835	4,614,807	6,114,460
Legally enforceable commitments to be met in subsequent years	2,375,507	1,330,000	8,169,456	11,874,963

10. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	172,426	183	3	6,078
Overtime and extra attendance	762,002	378	35	11,175
Shift and roster allowances	49,301	6	6	9,368
Miscellaneous	82,387	157	2	5,906
Total extra remuneration	1,066,116	*	46	*

* Some individuals received payments in more than one category.

11. EU FUNDING

The overall amount of £4,055,882 received from the European Social Fund and shown as Appropriations-in-Aid was included in the recorded expenditure under the following subheads:-

Subheads B.5 and B.6 - Office of the Minister for Education (Vote 26) in 1996

Subheads B.6 and B.20 - Office of the Minister for Education (Vote 26) in 1995

12. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1996 on account of which payments were made in the year is as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1996 £</i>	<i>Cumulative Expenditure to 31st December 1996 £</i>
Review of School Transport	1996	11,360	11,360
Sports Strategy Commission	1995	68,405	69,111

13. MISCELLANEOUS ACCOUNTS

ACCOUNTS OF NON-VOTED FUNDS ADMINISTERED BY THE DEPARTMENT OF EDUCATION Capital Account for the year ended 31st December, 1996

	<i>£</i>	<i>Securities £</i>	<i>Cash £</i>
<i>Balances on 1st January 1996</i>			
Cash for Investment			-
6.25% Treasury Bond, 1999	69,542		
6.25% Treasury Bond, 2004	250,352		
6.5% Exchequer Stock, 2000/2005	168,484		
7.75% Capital Stock, 1997	794		
8% Capital Loan, 2001	186		
8.5% Capital Stock, 2010	9,703		
9% Capital Loan, 1996	120,955		
9% Capital Stock, 2006	50,834		
9.25% Capital Stock, 2003	22,362		
11.75% Capital Stock, 2000	57,341		
8% Treasury Bond, 2000	18,331		
8% Treasury Bond, 2006	529		
Bank of Ireland New Ordinary Stock	1,431		
563 Units Commissioners of Charitable Donations and Bequests Common Investment Fund	<u>563</u>	<u>771,407</u>	<u>—</u>
		771,407	-
<i>Transferred from Income Account for Investment</i>			19,501
<i>Securities redeemed viz.,</i>			
9% Capital Loan, 1996		(112,327)	112,327
<i>Securities Sold viz.,</i>			
9% Capital Loan, 1996		(8,629)	8,629
<i>Securities bought viz.,</i>			
6.25% Treasury Bond, 1999		19,270	(19,420)
6.50% Treasury Bond, 2001		112,340	(112,327)
<i>Securities used for payments made in 1996</i>			(8,629)

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Balances on 31st December 1996

Cash for Investment			81
7.75% Capital Stock, 1997	794		
6.25% Treasury Bond, 1999	88,811		
8% Treasury Bond, 2000	18,331		
11.75% Capital Stock, 2000	57,341		
6.5% Treasury Bond, 2001	112,340		
8% Capital Loan, 2001	186		
9.25% Capital Stock, 2003	22,362		
6.25% Treasury Bond, 2004	250,352		
6.5% Exchequer Stock, 2000/2005	168,484		
8% Treasury Bond, 2006	529		
9% Capital Stock, 2006	50,834		
8.5% Capital Stock, 2010	9,703		
Bank of Ireland New Ordinary Stock	1,431		
563 Units Commissioners of Charitable Donations and Bequests Common Investment Fund	<u>563</u>	<u>782,061</u>	<u>81</u>
		<u>782,061</u>	<u>81</u>

Receipts and Payments Accounts for the Year Ended 31st December, 1996

<i>Fund</i>	<i>Balances on 1st January 1996</i>	<i>Receipts 1996</i>	<i>Total</i>	<i>Payments 1996</i>	<i>Balances on 31st December 1996</i>
	£	£	£	£	£
Killury or Nelan	195	235	430	195	235
Mary C.Ryan	-	62	62	62	-
H.P. Mulock	19	21	40	19	21
Carlisle and Blake	2,035	921	2,956	600	2,356
Reid Bequest:-					
Scheme A*	294	406	700	294	406
Scheme B	1,672	712	2,384	375	2,009
Scheme C	10,902	2,482	13,384	-	13,384
Fr.O'Halloran	34	45	79	34	45
M.J.McEnery	93	297	390	221	169
Lismore Endowment	-	141	141	141	-
Charleville	106	106	212	-	212
Burke Memorial	153	33	186	22	164
Ciste S.A. Mhic Shuibhne	22	28	50	-	50
Erasmus Smith#	(580)	61,483	60,903	33,297	27,606
M.A.Hardiman	1,622	3,154	4,776	4,489	287
Total	16,567	70,126	86,693	39,749	46,944

* Reid Bequest-Scheme A:- Receipts include uncashed P.O. (£63)

Erasmus Smith:- Receipts includes income from sale of securities (£8,554)

Payments for M.J. McEnery include a sum of £81 transferred to the Capital Account for investment.

Payments for Erasmus Smith include a sum of £19,420 transferred to the Capital Account for investment.

**STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE
EMPLOYMENT GUARANTEE FUND**

	£
Balance on 1st January, 1996	1,138
Receipts from the Employment Guarantee Fund	-
	<u>1,138</u>

Payments in respect of capital grant projects for the construction of community recreational facilities	-
Balance on 31st December, 1996	<u>£1,138</u>

**Grants-in-Aid
Account of Grant-in-Aid Funds, 1996**

	<i>Balance on 1st January 1996</i>	<i>Grant-in- Aid 1996</i>	<i>Total</i>	<i>Expenditure 1996</i>	<i>Balance on 31st December 1996</i>
	£	£	£	£	£
Fund for General Expenses of Adult Education Organisations	-	300,000	300,000	300,000	-
Fund for General Expenses of Youth and Sports Organisations and other expenditure in relation to Youth and Sports Activities (a)(b)	421,909	20,681,000	21,102,909	20,680,588	422,321
Fund for General Expenses of Cultural, Scientific and Educational Organisations (a)	-	75,000	75,000	75,000	-
Fund for General Expenses of Organisations involved in the Promotion of Ireland as an International Education Centre	-	260,000	260,000	250,000	10,000
	<u>421,909</u>	<u>21,316,000</u>	<u>21,737,909</u>	<u>21,305,588</u>	<u>432,321</u>

(a) Analysis of payments funded from National Lottery is included below.

(b) A sum of £55,000 from the grant-in-aid was not funded from National Lottery. Analysis of payments making up this amount is included below.

Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Adult Education Organisations

	£
Aontas	125,000
Dublin Institute for Adult Education	33,000
Irish Countrywomen's Association	18,000
National Adult Literacy Agency	97,000
People's College	<u>27,000</u>
	<u>£300,000</u>

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**Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Youth and Sports
Organisations and other Expenditure in relation to Youth and
Sports Activities not funded from National Lottery**

	£
Boys' Brigade	9,000
Girls' Friendly Society	9,439
Irish Methodist Youth Department	6,333
Presbyterian Youth	16,855
YMCA	11,303
YWCA of Ireland	<u>2,070</u>
	<u>£55,000</u>

**Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Organisations involved in the
Promotion of Ireland as an International Education Centre**

	£
Advisory Council for English Language Schools	80,000
International Education Board of Ireland	<u>170,000</u>
	<u>£250,000</u>

14. NATIONAL LOTTERY FUNDING

**National Lottery Voted Funds
Payments in the year ended 31st December 1996**

Payments:-	£
General expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sports Activities	20,625,588
Grants for the provision of Recreational Facilities	999,818
Grants for the provision of Major Sports Facilities	4,614,807
Cultural Activities *	7,184,210
Irish Language	2,083,549
Capital Services for Special Schools and Children in Care **	<u>519,323</u>
	<u>£36,027,295</u>

* Includes payments from Vote 27 - First-level Education (Subhead F.2) and Vote 29 - Third-level and Further Education (Subhead B.3 and Subhead G).

** Paid from Vote 27 - First-level Education (Subhead K.2.).

**Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Youth and Sports
Organisations and other Expenditure in relation to Youth and Sports Activities**

	£
Grants to Youth Organisations (Schedule A)	5,201,519
Disadvantaged Youth (Schedule B)	6,578,585
Grants to National Sports Organisations (Schedule C)	1,968,907
Grants to Vocational Education Committees	1,183,479
Grant to Olympic Council of Ireland	600,000
Sports Administrators	573,000
Youth Information	711,629
Staffing and Management of Outdoor Education Centres	699,500
Support for Sport for All Organisations	110,419
Grants for International Competition	533,770

Gaisce - President's Award Scheme	155,291	
Development Officers	147,000	
National Coaching and Training Centre	374,774	
Grants to Elite Sportspersons	185,000	
Youth Exchange Bureau (Leargas)	155,000	
Institute of Leisure & Amenity Management	106,200	
Local Voluntary Youth Councils	50,000	
House of Sport	57,801	
Political Education Officers	49,000	
Sport Tourism	25,000	
Grant to Irish Golf Trust	15,000	
Co-operation North	26,250	
Ireland/France/UK Youth Exchange Scheme	31,330	
Contribution towards the maintenance of Morton Stadium	23,565	
International Sports Exchanges	17,720	
Sports Research	15,547	
Special Campaigns/Programmes	555,906	
Olympic Aid Atlanta	150,000	
City of Dublin Youth Service Board	30,503	
European Presidency	145,390	
Ronanstown	8,000	
Miscellaneous	<u>140,503</u>	
Total		£20,625,588

Grants for the Provision of Recreational Facilities

	£
Parkville Utd FC, Tullow	3,984
Bagnelstown cricket club	7,700
Old Leighlin GAA Club	7,053
Cavan Vocational School Parents' Committee	6,650
Kilrush RFC	5,000
Newmarket-on-Fergus Community Centre	1,029
O'Curry GAA Club, Kilkee	4,750
Ennis Lawn Tennis & Badminton Club	3,000
Bantry Boys' Club	7,724
Drimoleague Community Development Association	10,000
O'Donovan Rossa GAA Club, Skibbereen	4,750
Blackrock National Hurling Club	5,000
St Catherine's Development Association, Mallow	2,697
St. Brendan's Boxing Club, Cork	3,000
10th Cork Cathedral Scouts	4,503
Fr. Horgan's Boxing Club, Cork	3,000
Between - Youth Organisation, Cork	10,000
Monkstown Bay Sailing Club	5,000
St. Vincent's H & F Club, Cork	20,000
Millstreet Community Council	10,000
St. Mary's Able-Bodied and Physically Handicapped Association, Cork	13,000
Buttevant AFC	5,000
Mayfield Utd. FC	11,337
Crosshaven Tennis Club	4,750
Garryduff Sports Centre	4,750
Whitechurch & Waterloo Community Centre	19,000
Rockmount AFC	5,906
Cumann Fionnbarra Naofa, Cork	8,394
Rathcormac Community Council	10,000
Rocklodge Pitch & Putt Club	4,654
Mountcharles Community Association	9,438
Swilly Rovers FC	500
Raphoe Amateur Boxing Club	500

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St Joseph's Community Band	5,000
Keadue Rovers	4,753
Greencastle Sport & Leisure Co. Ltd.	4,750
Verona Sports & Leisure Club, Castleknock	14,250
Darndale Parish Hall Committee	4,261
Palmerstown GAA Club	6,000
Walkinstown Community Centre	3,000
St. Michael's Parish Youth Project, Inchicore	5,000
130th Priorswood Scouts	9,500
44th Scout Group Whitehall	250
Crusaders AC, Dublin	2,165
Belgard Heights Residents Association	5,000
Weston Hockey Club	9,500
Kilmacud/Glenalbyn Community Club	15,000
Naomh Mhuire Basketball Club, Inchicore	4,722
Ierne Social & Sports Club, Dublin	5,000
Swords Youth Resource Centre	1,237
Donore Boxing Club	2,296
Dundrum Family Recreation Centre	5,000
Templeogue Utd. FC	5,000
Balbriggan Combined Clubs	15,000
St. Patrick's GAA Club, Dublin	10,000
Our Lady's Fundraising Committee, Drimnagh	500
8u Calafort Gasoga Mara, Dun Laoghaire	3,605
Swords Sailing Club	10,000
Phoenix Amateur Boxing Club	3,000
CJ Kickham GAA, Ballymun	9,500
Huntstown Community Centre	17,100
Leinster Branch Badminton	4,750
Erin's Isle GAA Club, Finglas	12,000
St Saviour's Amateur Boxing Club, Dorset St.	9,611
127th Corpus Christi CBSI, Drumcondra	9,500
Blackrock Bowling & Tennis Club	10,000
Ballyfermot Youth in Action	5,000
Cambridge Boys FC, Ringsend	28,000
Associated Bluebell Communities	3,000
St. Teresa's Garden's FC	216
Ross Errily Sports Centre	5,500
Monivea RFC	7,000
Olympic Boxing Club, Galway	2,998
Cumann Peile Seamus O'Maille, Galway	5,000
Loughrea AC	2,543
Mervue GAA Club	5,000
Kerins O'Rahilly GAA Club	2,911
Kilcummin GAA Club, Kerry	1,000
Tralee RFC	14,250
Muckross Rowing Club	5,000
St. Brendan's Rowing Club, Kerry	5,000
Castledermot GAA Club	3,046
Caragh Sports & Social Club	2,504
Leixlip Amenity Group	8,000
Caragh Tennis Club	250
Naas RFC	4,750
St. Michael's Boxing Club, Athy	2,850
Black & White GAA Club, Kilkenny	2,513
Kilkenny RFC	4,952
Emeralds Hurling Club, Urlingford	9,500
Windgap GAA Club	6,481

Mooncoin Parish Hall	4,188
Thomastown GAA Club	10,284
Young Ireland GAA Club, Gowran	4,900
Thomastown Boy Scouts	500
Crettyard GFC	4,000
Durrow CYMS	862
Ballypickas GAA Club	250
4th Laois Scout Unit	10,000
St. Anne's Boxing Club, Laois	1,000
Drumshanbo Community Development Committee	5,000
Glenfarne Community Development	5,000
Newtownmanor Hall Development	2,000
Allen Gaels GAA Club	5,000
Annaduff GAA Club	4,750
Aisling Annacotty FC	3,000
Kilcornan Community Council	5,250
Galbally Soccer Club	4,750
Ballynanty Community Network	3,000
St. Francis Boxing Club, Limerick	223
Coolcappa Community Centre	3,000
Ballylanders Community Council	150
Rathkeel Brass Band	1,811
Killoe Community Association	250
Longford Scuba Divers	5,000
Ballinamuck Community Centre	5,000
Dromin Utd FC	5,000
Drogheda CBSI	3,000
Colaiste Ris, Louth	2,758
Bellurgan Utd FC	7,600
Silverbridge Kayak Club	5,000
Sean O'Mahony's GFC, Louth	10,000
Knock Community Centre	4,336
St. Anne's Boxing Club, Mayo	3,493
Moy Canoe Club	551
Ballyglass AFC	5,000
Wilkestown Community Centre	802
Moylough Community Centre	10,000
Meath & District League	14,250
Navan RFC	8,000
Ashbourne Pitch & Putt Club	2,240
Trim River Rescue	2,447
Simonstown Gaels GFC	18,000
Dunboyne Tennis Club	7,000
Iniskeen GFC	4,000
Kinnity Parish Community Group	10,000
Clara Town FC	4,750
Tullamore Boxing Club	12,000
Offaly Rowing Club	2,722
Tullamore AFC	6,000
St. Brigid's Boxing Club, Edenderry	500
Cloonfad Community Centre	7,986
Kilbride Community Centre	9,500
Creggs GAA Club	5,000
Cartron View Point Residents' Association	1,933
Shamrock Gaels GAA Club, Sligo	9,662
Eire Og GAA Club, Nenagh	5,000
St. Patrick's GAA Club, Tipperary	4,316
Canon Hayes Recreation Centre, Tipperary	6,764

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Callan Community Centre	19,000	
Shamrock Gaels GAA Club, Waterford	800	
Abbeyside AFC	2,377	
Tramore AFC	5,000	
Dunhill Squash Club	3,000	
St. Saviour's H & F Club, Ballybeg	12,232	
Waterford Regional Youth Service	9,500	
Cumann Iomanai & Peile Sion	1,000	
Seaview Celtic Soccer Club	250	
Horseleap/Streamstown Community Association	4,000	
St. Mary's GAA Club, Westmeath	5,734	
Mullingar AFC	12,000	
Ennell Community House, Mullingar	1,000	
Clonkill Hurling Club, Westmeath	1,175	
Gusserane Handball Club	415	
St. Patrick's Fife & Drum Band, Wexford	4,000	
Our Lady's Island GAA Club	5,000	
Wexford Male Voice Choir	5,000	
St. Patrick's Pitch & Putt Club	3,000	
Enniscorthy & District Racing Pigeon Association	785	
Northend Utd. FC	500	
Raparees/Starlights GAA Club	250	
Kilmuckridge Parish Council	762	
1st Wexford New Ross Sea Scouts	2,724	
Baltinglass GAA Club	10,000	
Arklow Town FC	1,150	
Greystones Sailing Club	3,000	
Lough Dan Adventure Centre	5,000	
Catholic Girl Guides of Ireland	450	
Irish Mountaineering Club	1,603	
An Tochar GAA Club	<u>4,750</u>	
Total		£999,818

Grants for the Provision of Major Sports Facilities

	£
Breffni Park, Cavan	133,582
Turlough OEC, Clare	200,000
Castleview FC, Cork	25,000
College Corinthians FC, Cork	30,000
Cork Regional Centre	2,267,058
Cork Corporation Pitches	92,261
Douglas Hall FC, Cork	18,618
Erin's Own GAA, Cork	30,000
Gurranabraher Sports Hall	80,987
Leeds United FC, Cork	28,000
Mayfield H & F Club	20,000
Munster FA (Turner's Cross)	98,916
Na Piarasigh H & F Club, Cork	28,000
Schull Sailing Centre	399,926
St. Finbarr's GAA Club, Cork	20,989
Letterkenny Sports Centre	17,816
St. Brigid's Youth & Community Co-op, Clonmany	15,453
Handball Council	4,937
Morton Stadium, Santry	26,824
National Boxing Stadium	10,343
Sheriff Youth Club	11,132
Terryland Stadium	50,000
Cappanalea OEC	11,009
Kerry Diocesan Youth Service	14,125

Tralee Sports Centre	37,309	
Kilkenny City FC	50,000	
Nowlan Park, Kilkenny	92,225	
Drogheda GAA Grounds	100,000	
Achill OEC	25,782	
St. Tiernach's GAA Grounds, Clones	10,000	
Birr Outdoor Education Centre	5,449	
Tullamore Harriers	4,738	
Nenagh Olympic AC	25,870	
Waterford Complex	143,679	
Walsh Park	95,000	
Cusack Park, Mullingar	180,000	
Ramsgrange OEC	35,721	
Enniscorthy Swimming Pool	172,058	
Hyde Park, Roscommon	<u>2,000</u>	
Total		£4,614,807

Cultural Activities

	£	
Royal Irish Academy	1,163,000	
Royal Irish Academy of Music	1,096,000	
Cultural Organisations (Schedule D)	75,000	
School of Celtic Studies of the Dublin Institute for Advanced Studies	2,843,000	
Cultural Exchanges	509,573	
UNESCO	550,971	
Grants in respect of School Libraries	<u>946,666</u>	
Total		£7,184,210

Irish Language

	£	
Institiúid Teangeolaíochta Éireann	951,000	
Publications in Irish	601,041	
Courses in Irish	<u>531,508</u>	
Total		£2,083,549

Capital Services for Special Schools and Children in Care

	£	
Trinity House, Lusk	100,516	
Oberstown Boys Centre, Lusk	87,713	
Finglas Childrens' Centre	199,701	
St. Joseph's Special School, Clonmel	61,608	
Oberstown Girls' Centre, Lusk	48,005	
Archive/Database Project on Records of Old Industrial & Reformatory Schools	<u>21,780</u>	
Total		<u>£519,323</u>
		<u>£36,027,295</u>

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Schedule A
Grants to Youth Organisations

	£	
An Óige	102,874	
Catholic Boy Scouts of Ireland	314,890	
Catholic Guides of Ireland	140,133	
Catholic Youth Council	485,053	
Church of Ireland Youth Council	94,000	
Comhthreanáil na nOgeagrais Gaeilge	5,175	
Common Training Programme	12,850	
Confederation of Peace Corps	35,000	
ECO - UNESCO Club	42,000	
Feachtas	39,500	
Federation of Irish Scout Associations	8,528	
Foróige	898,491	
Athlone Community Services Council	20,575	
Girls' Brigade	22,000	
Irish Girl Guides	192,625	
Interculture Ireland	23,468	
Junior Chamber Ireland	11,727	
Macra Na Feirme	268,272	
National Association for Youth Drama	28,746	
National Federation of Archery Clubs	18,000	
National Youth Council of Ireland	320,000	
National Youth Federation	1,301,128	
No Name Club	44,000	
Ogra Chorcaí	267,500	
Ogras	90,000	
Order of Malta Cadet Corps	27,000	
Scout Association of Ireland	227,069	
Voluntary Services International	39,315	
Young Christian Workers	51,600	
Y.M.C.A. of Ireland	<u>70,000</u>	
Total		<u><u>£5,201,519</u></u>

Schedule B
Disadvantaged Youth

	£	
Borough of Dún Laoghaire VEC	126,739	
Catholic Youth Council	30,090	
City of Dublin VEC	1,828,030	
City of Cork VEC	385,523	
City of Galway VEC	335,772	
City of Limerick VEC	77,820	
City of Waterford VEC	320,674	
County Dublin VEC	881,505	
Eastern Health Board	692,696	
Midland Health Board	17,510	
Mid-Western Health Board	17,469	
National Association of Training Centres for Travelling People	338,293	
National Youth Federation	1,132,056	
North-Eastern Health Board	4,609	
North-Western Health Board	20,578	
Offaly County Council	10,000	
St. Angela's Convent of Mercy, Castlebar	3,952	
South-Eastern Health Board	4,609	
Southern Health Board	122,188	
Town of Bray VEC	77,337	

Town of Tralee VEC	115,775	
Udarás na Gaeltachta	<u>35,360</u>	
Total		<u>£6,578,585</u>

Schedule C
Grants to National Sports Organisations

	£
Irish Basketball Association	62,306
Association for Adventure Sports	91,500
Badminton Union of Ireland	38,988
Bol Chumann na hEireann	29,000
Irish Amateur Boxing Association	47,800
Bord Luthchleas na hEireann	116,155
Comhairle Liathroid Laimhe na hEireann	53,500
Cumann Camogaiochta na nGael	130,660
Golfing Union of Ireland	16,550
Schoolgirls' Basketball Association of Ireland	11,608
Mountaineering Council of Ireland	33,400
Billiards & Snooker Association	15,709
Irish Amateur Fencing Federation	4,703
Irish Amateur Gymnastics Association	26,626
Irish Amateur Rowing Union	64,638
Irish Amateur Swimming Association	93,054
Irish Amateur Weight Lifting Association	5,366
Irish Canoe Union	33,300
Irish Cricket Union	12,000
Motor Cycle Union of Ireland	14,990
Irish Deaf Sports Association	11,500
Irish Hockey Union	20,031
Irish Ladies' Hockey Union	34,648
Tennis Ireland	75,732
Irish Orienteering Association	9,894
Irish Schools Athletic Association	16,116
Irish Schools Swimming Association	17,116
Irish Squash	39,647
Irish Table Tennis Association	13,000
Irish Water Ski Federation	2,703
Irish Sailing Association	24,896
Irish Judo Association	15,770
National Athletic & Cultural Association of Ireland	57,331
National Community Games	82,500
Pitch & Putt Union of Ireland	19,500
Speleological Union of Ireland	1,683
Volleyball Association of Ireland	20,840
Irish Wheelchair Association	55,540
Republic of Ireland Netball Association	7,956
Parachute Association of Ireland	6,760
Bowling League of Ireland	6,650
Football Association of Ireland	99,940
Ladies' Gaelic Football Association	13,740
Irish Ladies' Golf Union	6,500
National Rifle & Pistol Association of Ireland	2,800
Irish Olympic Handball Association	11,650
Irish Women's Cricket Union	3,600
Irish Federation of Sea Anglers	3,720
Cumann Luthchleas Gael	106,131
Irish Underwater Council	10,080
Irish Sports Acrobatics Federation	23,160
Irish Tug-of-War Association	9,010

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Irish Surfing Association	6,800	
Irish Amateur Archery Association	3,315	
Irish Water Polo Association	5,770	
Irish Wind Surfing Association	2,200	
Baton Twirling Sport Association of Ireland	2,500	
Irish Clay Pigeon Shooting Association	7,700	
Special Olympics Ireland	46,480	
Irish Amateur Wrestling Association	1,765	
Racquetball Association of Ireland	6,450	
Irish Ten Pin Bowling Association	1,680	
Federation of Irish Cyclists	58,955	
Equestrian Federation of Ireland	34,808	
Irish Triathlon Association	5,310	
Croquet Association of Ireland	2,125	
Irish Hang Gliding Association	765	
National Coarse Fishing Federation of Ireland	1,581	
Irish Blind Sports Association	7,686	
Royal Irish Automobile Club	4,900	
Cerebral Palsy Sport Ireland	7,620	
Irish Rugby Football Union	20,000	
Irish Baseball & Softball Association	3,000	
Horseshoe Pitchers Association of Ireland	1,500	
Trout Anglers Federation of Ireland	4,000	
Total		<u>£1,968,907</u>

Schedule D

Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Cultural, Scientific, and Educational Organisations

	£	
An Coimisiún le Rincí Gaelacha	1,000	
Comhdháil Múinteoirí le Rincí Gaelacha	1,250	
Cumann Béaloideas Éireann	1,250	
Cumann Scoildrámaíochta	22,000	
Foras Éireann	5,000	
Irish Committee for Historical Sciences	1,500	
Irish Film Institute	11,000	
National Youth Orchestra of Ireland	18,000	
Royal Society of Antiquaries of Ireland	1,500	
School Recital Scheme	8,500	
Slógadh	4,000	
Total		<u>£75,000</u>

15. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	248
IT Consumables <i>etc.</i>	21
Irish Publications	<u>1,070</u>
	<u>1,339</u>

16. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Withholding Tax	1
Value Added Tax	1
Pension Contributions	<u>14</u>
	<u>16</u>

D.J. THORNHILL
Accounting Officer
 AN ROINN OIDEACHAIS
 25 Márta 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Minister for Education for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996. Attention is drawn to paragraph 27 of the report for 1996 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

FIRST-LEVEL EDUCATION

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for First-Level Education.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
A. Salaries, etc. of Teachers			
<i>Original</i> £535,720,000			
<i>Less Supplementary</i> <u>1,500,000</u>	534,220	531,967	-
B. Model Schools - Miscellaneous Expenses	132	141	-
C. Capitation Grants towards Operating Costs of National Schools	30,172	30,148	-
D. Grants towards Clerical Assistance in National Schools	3,480	3,194	-
E. Grants towards the Employment of Caretakers in National Schools	3,000	2,860	-
F.1. Other Grants and Services	9,296	8,694	40
F.2. Other Grants and Services (<i>National Lottery Funded</i>)	952	947	-
G. Child Care Assistants in National Schools for the Handicapped	2,360	2,338	-
H. Special Services for Children in Care	9,347	9,830	-
I. Special Educational Projects	575	547	-
J. Superannuation, etc. of Teachers	89,870	88,892	-
K.1 Building, Equipment and Furnishing of National Schools			
<i>Original</i> £21,000,000			
<i>Supplementary</i> <u>8,350,000</u>	29,350	30,193	338
K.2. Capital Building and Equipment Costs of Special Schools for Children in Care (<i>National Lottery Funded</i>)	1,250	519	-
Gross Total			
<i>Original</i> £707,154,000			
<i>Supplementary</i> <u>6,850,000</u>	714,004	710,270	378
<i>Deduct:-</i>			
L. Appropriations in Aid	35,007	35,676	-
Net Total			
<i>Original</i> £672,147,000			
<i>Supplementary</i> <u>6,850,000</u>	678,997	674,594	378
SURPLUS TO BE SURRENDERED		£4,403,394	

The Statement of Accounting Policies and Principles and Notes 1 to 10 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			674,594
Changes in Capital Assets			
Purchases Cash		(125)	
Changes in Net Current Assets			
Decrease in Closing Accruals		<u>(1,019)</u>	<u>(1,144)</u>
Direct Expenditure			<u>673,450</u>
Operating Cost			<u>673,450</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			211
Current Assets			
Local Contributions		600	
Recoupable Salaries		223	
Other Debit Balances:			
Inter-Vote Balance	378		
St Gabriel's Special School, Limerick	21		
Sub-Accountants	<u>64</u>	463	
PMG Balance and Cash	22,821		
Less Orders Outstanding	<u>20,892</u>	<u>1,929</u>	
Total Current Assets		<u>3,215</u>	
Less Current Liabilities			
Due to State (Note 10)		23	
Accrued Expenses		378	
Other Credit Balances:			
Miscellaneous		1	
Net Liability to the Exchequer		<u>2,391</u>	
Total Current Liabilities		<u>2,793</u>	
Net Current Assets			<u>422</u>
Net Assets			<u>633</u>

Vote 27

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Land £'000
Cost or valuation at 1 January 1996	86
Additions	<u>125</u>
Gross Assets at 31 December 1996	<u>211</u>
Accumulated Depreciation:	
Opening Balance at 1 January 1996	-
Depreciation for the year	<u>-</u>
Cumulative Depreciation at 31 December, 1996	<u>-</u>
Net Assets at 31 December 1996	<u><u>211</u></u>

Notes:

1. The ownership of four sites for first-level schools in Thurles, Co. Tipperary, Rathcoole, Co. Dublin, Kilkenny City and Nenagh, Co. Tipperary is vested in the Minister for Education.
2. Thirty three (33) Gaelscoileanna owned by the Minister for Education are controlled/managed by Boards of Management.
3. Four (4) special Education Centres for Young Offenders which have their land and buildings owned by the Minister for Education are controlled/managed by Boards of Management.
4. The total number of National Schools in operation on 31st December 1996, was three thousand three hundred and thirteen (3,313). The majority of schools are denominational and are owned by the relevant diocesan authority.

4. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to
Debtor & Creditor Balances held at 31 December 1996**

	£'000	£'000
Surplus to be surrendered		4,403
Less Exchequer Grant Undrawn		<u>2,012</u>
Net Liability to the Exchequer		<u><u>2,391</u></u>
Represented by:		
Debtors		
Net PMG position and cash	1,929	
Debit Balances: Suspense	<u>463</u>	2,392
Less: Creditors		
Credit Balances: Suspense	<u>(1)</u>	<u>(1)</u>
		<u><u>2,391</u></u>

5. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
D.	286	The saving occurred mainly because of an increase in the number of posts becoming vacant during the year.
F.1.	602	The saving is due mainly to the printing of the new Primary School Curriculum not taking place
H.	(483)	The excess occurred mainly because of greater than expected staff costs in running Special Schools for Children in Care.
K.2.	731	The saving occurred mainly because progress on a number of projects was slower than anticipated.

6. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. SUPERANNUATION, ETC., OF NATIONAL TEACHERS		
(i) Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc	50,000	124,117
(ii) Contributions to the National School Teachers' Superannuation Schemes	26,050,000	25,666,404
(iii) Contributions to Teachers' Spouses' and Childrens' Pensions Scheme	5,805,000	5,973,411
2. Contributions to pension scheme for non-teaching staff of Special Schools for Children in Care (Subhead H)	171,000	218,147
3. Contributions to Superannuation Scheme for Clerical Assistants in National Schools (Subhead D)	66,000	65,046
4. Recoupment of salaries etc. of teachers on secondment and recovery of overpayments of salary	700,000	1,316,734
5. Handling charges involved in making certain deductions from teachers' salaries	185,000	190,536
6. Receipts from the European Social Fund	1,880,000	1,727,748
7. Miscellaneous	<u>100,000</u>	<u>394,113</u>
Total	<u><u>£35,007,000</u></u>	<u><u>£35,676,256</u></u>

Explanation of Variation

- 1.(i) Refunds of gratuities cannot be estimated with accuracy.
2. The surplus arose mainly from the appointment of additional staff.
4. The surplus is due to a greater number of teachers on secondment than anticipated.
6. The shortfall arose due to losses incurred on the exchange rate variation, and programme receipts being less than expected.

Vote 27

7. Miscellaneous appropriations-in-aid, which refer to refunds of overpayments, cancellation of out-of-date payable orders, and other miscellaneous receipts, are difficult to estimate, and were greater than expected.

7. COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) - £13,389,040

(B) Multi-Annual Capital Commitments

	Building, Equipment and Furnishing of National Schools (Subhead K.1.)	Capital Building and Equipment Costs of Special Schools for Children in Care (Subhead K.2.) (National Lottery Funded)	Total
	£	£	£
Expenditure in 1996	30,193,471	519,323	30,712,794
Legally enforceable commitments to be met in subsequent years	13,360,000	29,040	13,389,040

8. MISCELLANEOUS ITEMS

Expenditure under Subhead F.1 included two (2) payments of legal costs amounting to £23,588 in respect of actions in two (2) High Court cases involving adequacy of education provision (S18/2/50).

Expenditure under Subhead F.1 included an *ex-gratia* payment amounting to £30,000 to the Centre for Talented Youth (S18/24/84).

Expenditure under Subhead F.1 included an *ex-gratia* payment of £13,830 to a teacher in respect of a Labour Relations Commission ruling (S18/24/84).

Expenditure under Subhead F.1 included a payment of £30,000 in respect of a High Court settlement involving a student with special needs (S18/2/50 PII).

Expenditure under Subhead F.1 included a payment of £10,000 in respect of a Circuit Court case involving an injury to a primary school pupil. Legal costs of £807 were also paid in this case (S18/24/84).

Expenditure under Subhead H included payments totalling £23,928 in settlement of four (4) compensation claims by staff members in Special Schools for injuries received by them when assaulted while on duty. Legal costs amounting to £7,640 were also paid in three (3) of these cases (S18/28/76).

Expenditure under Subhead H included payments totalling £30,032 in settlement of two (2) compensation claims by third parties for injuries received in road traffic accidents involving official vehicles from Special Schools. Legal costs amounting to £6,450 were also paid in these cases (S18/28/76).

Expenditure under Subhead H included a payment of £11,000 in settlement of a compensation claim by a former pupil for injuries received in an accident while a resident in a Special School. Legal costs amounting to £4,964 were also paid in this case (S18/28/76).

Expenditure under Subhead H included a payment of £3,500 in settlement of a compensation claim by a visitor for injuries received in an accident while visiting a Special School. Legal costs amounting to £1,956 were also paid in this case (S18/28/76).

Expenditure charged to Subhead J includes a write-off of £351 in respect of an irrecoverable pensions overpayment (S18/17/83).

9. EU FUNDING

The overall amount of £1,727,748 received from the European Social Fund and shown as Appropriations-in-Aid was included in the recorded expenditure in 1995 and 1996 of Vote 27 - Subhead A. Salaries, *etc.*, of Teachers.

10. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£000
Withholding Tax	11
Income Tax	<u>12</u>
	<u>23</u>

D.J. THORNHILL
Accounting Officer
AN ROINN OIDEACHAIS
25 Márta 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for First Level Education for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996. Attention is drawn to paragraphs 28 and 29 of the report for 1996 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

SECOND-LEVEL AND FURTHER EDUCATION

ACCOUNT of the sum expended, in the year ended 31st December 1996, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for Second-Level and Further Education.

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
A.	Secondary Teachers Incremental Salary Grant	342,366	338,331	-
B.	Grants to Secondary School Authorities and other Grants and Services in respect of Secondary Schools	51,398	45,610	30
C.	Grants towards Clerical Assistance in Secondary Schools	2,993	2,859	-
D.	Superannuation of Secondary, Comprehensive and Community School Teachers	35,200	35,192	-
E.	Comprehensive and Community Schools - Running Costs	101,608	101,524	-
F.	Annual Non-Capital Grants to Vocational Education Committees (excluding certain grants in respect of Specialist Colleges and student support)	249,329	238,977	-
G.	Payments to Local Authorities in respect of Superannuation Charges	23,715	22,758	-
H.	Miscellaneous Post-Primary Services	11,712	12,746	323
I.	Secondary Schools - Annual Repayments of Building Loans	5	5	-
J.	Examinations	12,500	13,251	29
K.	Miscellaneous	235	505	-
L.	Second-Level Schools - Building Grants and Capital Costs	30,000	32,711	1,438
Gross Total		861,061	844,469	1,820
<i>Deduct:-</i>				
M.	Appropriations in Aid	85,461	83,926	2,841
Net Total		775,600	760,543	(1,021)

SURPLUS TO BE SURRENDERED

£15,057,490

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			760,543
Assets Under Development			
Cash Payments		(358)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(92)		
Decrease in Stock	<u>85</u>	<u>(7)</u>	<u>(365)</u>
Direct Expenditure			<u>760,178</u>
Operating Cost			<u>760,178</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			4,510
Assets Under Development (Note 4)			<u>358</u> 4,868
Current Assets			
Stocks (Note 13)		146	
Accrued Income		3,111	
Exam Fees		1,220	
Loans (Note 12)		170	
Pension Contributions		159	
Other Debit Balances:			
Accident Case (Lodgment) C/C	1		
POs Irregularly Cashied	1		
Sub-Accountants	<u>21</u>	23	
PMG Balance & Cash	15,926		
<i>Less: Orders Outstanding</i>	<u>10,638</u>	<u>5,288</u>	
Total Current Assets		<u>10,117</u>	
Less: Current Liabilities			
Due to State (Note 14)		293	
Accrued Expenses		1,820	
Deferred Income		270	
Other Credit Balances:			
Erasmus Smith Endowment	28		
NCVA/Leonardo	2		
Recheck of Marks	5		
Inter-Vote Balance	370		
Registration Council	22		
Tender Deposits (Building)	6		
Miscellaneous	<u>1</u>	434	
Net Liability to the Exchequer (Note 5)		<u>4,877</u>	
Total Current Liabilities		<u>7,694</u>	
Net Current Assets			<u>2,423</u>
Net Assets			<u>7,291</u>

Vote 28

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Land £'000
Cost or Valuation at 1 January 1996	<u>4,510</u>
Gross Assets at 31 December 1996	<u>4,510</u>
Accumulated Depreciation	
Opening Balance at 1 January 1996	-
Depreciation for the year	<u>-</u>
Cumulative Depreciation at 31 December 1996	<u>-</u>
Net Assets at 31 December 1996	<u><u>4,510</u></u>

Notes:

1. Six sites for Second-level schools are owned and controlled/managed by the Minister for Education.
2. Four hundred and forty-five (445) Secondary schools are privately owned and two hundred and forty-six (246) Vocational schools are vested in Vocational Education Committees under the Vocational Education Act, 1930.
3. Sixty-one (61) Community schools and sixteen (16) Comprehensive schools owned by the Minister for Education are controlled/managed by Boards of Management.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1996

	Land £000
Amounts brought forward at 1 January 1996	-
Cash Payments for the Year	358
Transferred to Assets Register	-
Adjustments	<u>-</u>
Amounts carried forward at 31 December 1996	<u><u>358</u></u>

Note:

The amount shown above refers to two sites purchased for Community Schools during 1996. The process of registration of the sites in the name of the Minister for Education had not been completed at 31 December 1996.

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be surrendered at year end to Debtor and Creditor Balances held at 31 December 1996

	£'000	£'000
Surplus to be surrendered		15,057
Less Exchequer Grant Undrawn		<u>10,180</u>
Net Liability to the Exchequer		<u>4,877</u>
Represented by:		
Debtors		
Net PMG position and cash	5,288	
Debit Balances: Suspense	23	5,311
Less: Creditors		
Credit Balances: Suspense	<u>(434)</u>	<u>(434)</u>
		<u>4,877</u>

6. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
B.	5,788	The saving was mainly due to lower than anticipated pupil numbers and a delay in the payment of equipment grants for the Leaving Certificate Vocational Programme arising from a restructuring of the scheme.
H.	(1,034)	The excess was mainly due to an increase in per capita grants in respect of disadvantaged schools.
J.	(751)	The excess was due mainly to an increase in the number of special examination centres and higher running expenses than anticipated.
K.	(270)	The excess was due to an increase in the provision of education to Bosnian refugees and exceptional once-off printing costs in respect of curriculum supports.
L.	(2,711)	The excess was due to unavoidable contractual commitments.

Vote 28

7. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Superannuation, etc., of Secondary, Comprehensive and Community School Teachers:		
(i) Contributions to Secondary Teachers' Superannuation Scheme	19,116,000	19,707,420
(ii) Contributions to Secondary Teachers' Spouses' and Children's Pension Scheme	4,267,000	4,432,718
(iii) Refund of gratuities under Secondary Teachers' Superannuation Scheme	8,000	23,597
2. Examination Fees of Students	6,251,000	6,154,888
3. Refund of portion of capital grants (Subhead L)	58,000	66,234
4. Contributions to Superannuation Scheme for Clerical Assistants in Secondary Schools (Subhead C)	62,000	63,798
5. Receipts from the European Social Fund	54,169,000	51,267,070
6. Contributions towards the building and equipping costs of Community Schools	129,000	139,275
7. Recoupment of salaries etc. of teachers on secondment and recovery of overpayments of salary	808,000	1,004,431
8. Handling charge involved in making certain deductions from teachers' salaries	143,000	139,353
9. Repeat Leaving Certificate course fees	350,000	199,600
10. Miscellaneous	<u>100,000</u>	<u>728,111</u>
Total	<u>£85,461,000</u>	<u>£83,926,495</u>

Explanation of Variation

1. (iii) The number and amount of refunds, which are difficult to estimate accurately, were greater than anticipated.
5. The shortfall arose due to losses incurred as a result of exchange rate variation and programme receipts being less than anticipated.
6. The surplus arose because Deeds of Trust for three (3) Community Schools were signed.
7. The surplus is due to the number of teachers on secondment being greater than expected.
9. The shortfall was due to fewer exam candidates than anticipated.
10. Miscellaneous receipts, which are difficult to forecast, were greater than anticipated.

8. COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) - £18,857,997

(B) Multi-Annual Capital Commitments

Subhead L. Second-Level Schools - Building Grants and Capital Costs

	£
Expenditure in 1996	32,711,512
Legally enforceable commitments to be met in subsequent years	15,700,000

9. MISCELLANEOUS ITEMS

Expenditure under Subhead A included the write-off of amounts of £1,008 and £523 respectively arising from the fraudulent encashment of two payable orders in respect of two teachers' salaries (S18/17/83).

Expenditure under Subhead E included payments totalling £358,965 in settlement of twenty (20) compensation claims for injuries received in accidents in Community and Comprehensive Schools (S18/35/78).

Legal costs amounting to £118,635 were also paid in ten (10) of these cases and four (4) other cases.

Expenditure under Subhead E included a write-off of £25,349 in respect of imprests outstanding on thirty-five (35) Community and Comprehensive Schools since January, 1989 (S18/6/70).

Expenditure under Subhead E included a payment of £1,550 to a teacher in settlement of an Employment Appeals Tribunal and a Circuit Court case. Legal costs amounting to £12,047 were also paid in this case (S18/6/70).

Expenditure under Subhead F included a payment of £15,502 to Co. Laois Vocational Education Committee for legal costs incurred in a case involving teacher redeployment (S18/35/78).

Expenditure under Subhead F included legal costs of £13,612 arising from a local inquiry in Co. Meath Vocational Education Committee under Section 7, Vocational Education (Amendment) Act, 1944 (S10/2/75).

Expenditure under Subhead K included payment of £7,500 in settlement of a claim arising from a teacher's redeployment. Legal costs amounting to £2,389 were also paid in this case (S18/9/92).

10. EU FUNDING

The amount of £51,267,070 received from the European Social Fund and shown as appropriation-in-aid was included in the recorded expenditure from the following subheads of the Second-Level and Further Education

Vote:-

- A, B, E, F, H and L in 1995 and 1996.
- A, B, E, F, and L in 1994.

The YMCA received £176,117 from the European Social Fund in respect of a Vocational Training Programme for unemployed young people.

Vote 28

11. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December, 1996 on account of which payments were made in the year is as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1996</i>	<i>Cumulative Expenditure to 31/12/1996</i>
		£	£
Commission on School Accommodation	1996	184,837	184,837
Inquiry into 1995 Leaving Certificate Art Examination	1996	59,895	59,895

12. MISCELLANEOUS ACCOUNTS

Statement of Loans
Loans issued towards building of Secondary Schools and repayments thereof (Subhead M.3)

Period	Amounts of	Repayments	
	Loans issued (1) £	Principal (2) £	Interest (3) £
From 1st April 1968 to 31st December 1995	2,528,111	2,317,106	2,719,077
Year ended 31st December 1996	-	40,819	25,415
Total	2,528,111	2,357,925	2,744,492

Principal outstanding: (1) £2,528,111 minus (2) £2,357,925 = £170,186

REGISTRATION COUNCIL

ACCOUNT of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the year ended 31st December, 1996, in respect of Capital and Income.

CAPITAL ACCOUNT			
	£	Securities £	Cash £
<i>Balance on 1st January, 1996</i>			
Cash for investment			-
War Loan, 3.5% Stock	400		
6.25% Treasury Bond, 2004	26,380		
9% Capital Loan, 1996	196		
9.75% Capital Stock, 1998	7,614		
8% Treasury Bond, 2000	508		
6.25% Treasury Bond 1999	<u>7,648</u>	42,746	
<i>Redemption of Securities, viz.,</i>			
9% Capital Loan, 1996		(196)	196
<i>Purchase of Securities, viz.,</i>			
6.5% Treasury Bond, 2001		<u>187</u>	<u>(196)</u>
<i>Balance on 31st December, 1996</i>			
Cash for investment			
War Loan, 3.5% Stock	400		
6.25% Treasury Bond, 2004	26,380		
6.5% Treasury Bond, 2001	187		
9.75% Capital Stock, 1998	7,614		
8% Treasury Bond, 2000	508		
6.25% Treasury Bond, 1999	<u>7,648</u>	<u>42,737</u>	
INCOME ACCOUNT		£	£
<i>Balance on 1st January, 1996</i>			16,206
Dividends received			
War Loan, 3.5% Stock		14	
6.25% Treasury Bond, 2004		1,649	
9% Capital Loan, 1996		17	
6.5% Treasury Bond, 2001		6	
9.75% Capital Stock, 1998		742	
8% Treasury Bond, 2000		41	
6.25% Treasury Bond 1999		<u>478</u>	2,947
Assessment fees			6,807
Registration Fees			5,380
Travel and subsistence expenses of Council members			(7,701)
Recoupment of portion of the salary of the officer who acts as			
Secretary to the Registration Council			(65)
Refunds to applicants			(90)
Fees paid to members of Panels of Assessors			<u>(1,284)</u>
<i>Balance on 31st December, 1996</i>			<u>£22,200</u>

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13. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	146

14. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Withholding Tax	103
Pay Related Social Insurance	32
Income Tax	<u>158</u>
Total	<u>293</u>

D.J. THORNHILL,
Accounting Officer,
AN ROINN OIDEACHAIS,
25 Márta 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Second Level and Further Education for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

THIRD-LEVEL AND FURTHER EDUCATION

ACCOUNT of the sum expended, in the year ended 31st December 1996, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the payment of sundry grants and grants-in-aid in respect of Third-level and Further Education.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
A.1. Higher Education Grants			
<i>Original</i> £51,205,000			
<i>Supplementary</i> <u>250,000</u>	51,455	51,439	65,844
A.2. University Scholarships, Research Grants and Fellowships	365	372	-
A.3. Grants to Students at Thomond College of Education	33	6	-
A.4. Grants to Vocational Education Committees in respect of Scholarships to Students			
<i>Original</i> £6,834,000			
<i>Supplementary</i> <u>1,500,000</u>	8,334	8,267	-
A.5. Grants in support of trainees on ESF aided Programmes	31,170	31,170	-
B.1. An tÚdarás um Ard-Oideachas - Grant-in-Aid for General Expenses	1,190	1,190	-
B.2. An tÚdarás um Ard-Oideachas - General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)			
<i>Original</i> £227,445,000			
<i>Supplementary</i> <u>8,710,000</u>	236,155	236,155	-
B.3. An tÚdarás um Ard-Oideachas - General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid) (<i>National Lottery Funded</i>)	1,163	1,163	-
C. Grants in respect of the running costs of Regional Technical Colleges, The Dublin Institute of Technology and certain Vocational Education Committee Colleges	151,606	150,317	(310)
D. Training Colleges for Primary Teachers excluding those funded through the Higher Education Authority	1,730	1,601	-
E. Training Colleges for Teachers of Home Economics	2,110	1,755	-
F. Dublin Dental Hospital - Dental Education Grant (Grant-in-Aid)			
<i>Original</i> £3,332,000			
<i>Supplementary</i> <u>31,000</u>	3,363	3,363	-
G. Dublin Institute for Advanced Studies (Grant-in-Aid) (<i>National Lottery Funded</i>)			
<i>Original</i> £2,810,000			
<i>Supplementary</i> <u>33,000</u>	2,843	2,843	-

Vote 29

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
H.	Grant in respect of tuition fees to designated non-Higher Education Authority Third-Level Institutions	784	696	-
I.	Miscellaneous	5	104	1
J.	National College of Industrial Relations	1,600	1,600	-
K.	Alleviation of Disadvantage	225	224	-
L.1.	Building Grants and Capital Costs of Regional Technical Colleges, the Dublin Institute of Technology and certain Vocational Education Committee Colleges			
	<i>Original</i>	<i>£20,400,000</i>		
	<i>Supplementary</i>	<i><u>7,500,000</u></i>	27,900	28,764
				102
L.2.	An tÚdarás um Ard-Oideachas - Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)			
	<i>Original</i>	<i>£15,700,000</i>		
	<i>Supplementary</i>	<i><u>2,500,000</u></i>	18,200	18,165
				-
Gross Total				
	<i>Original</i>	<i>£519,707,000</i>		
	<i>Supplementary</i>	<i><u>20,524,000</u></i>	540,231	539,194
				65,637
<i>Deduct:-</i>				
M.	Appropriations in Aid			
	<i>Original</i>	<i>£66,078,000</i>		
	<i>Less Supplementary</i>	<i><u>2,870,000</u></i>	63,208	63,175
				464
Net Total				
	<i>Original</i>	<i>£453,629,000</i>		
	<i>Supplementary</i>	<i><u>23,394,000</u></i>	477,023	476,019
				65,173
SURPLUS TO BE SURRENDERED			£1,004,044	

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000
Net Outturn		476,019
Changes in Capital Assets		
Depreciation	53	
Assets Under Development		
Cash Payments	(1,700)	
Changes in Net Current Assets		
Increase in Closing Accruals	<u>14,700</u>	<u>13,053</u>
Direct Expenditure		489,072
Expenditure Borne Elsewhere		
Vote 45 Increases in Remuneration and Pensions		<u>2,721</u>
Operating Cost		<u><u>491,793</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			11,406
Assets Under Development (Note 4)			<u>1,700</u>
			13,106
Current Assets			
Accrued Income		464	
Prepayments		310	
Loans Outstanding (Note 12)		35	
PMG Balance & Cash	32,112		
Less: Orders Outstanding	<u>31,183</u>	<u>929</u>	
Total Current Assets		<u>1,738</u>	
Less: Current Liabilities			
Due to State (Note 13)		29	
Accrued Expenses		65,947	
Other Credit Balances:			
Carlisle and Blake Fund	3		
Reid Bequest Scheme B	2		
Reid Bequest Scheme C Fund	<u>13</u>	18	
Net Liability to the Exchequer (Note 5)		<u>911</u>	
Total Current Liabilities		<u>66,905</u>	
Net Current Liabilities			<u>(65,167)</u>
Net Liabilities			<u><u>(52,061)</u></u>

Vote 29

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Land and Buildings £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	4,438	96	4,534
Revaluations	<u>6,499</u>	<u>436</u>	<u>6,935</u>
Gross Assets at 31 December 1996	<u>10,937</u>	<u>532</u>	<u>11,469</u>
Accumulated Depreciation			
Opening Balance at 1 January 1996	-	10	10
Depreciation for the year	<u>-</u>	<u>53</u>	<u>53</u>
Cumulative Depreciation at 31 December 1996	<u>-</u>	<u>63</u>	<u>63</u>
Net Assets at 31 December 1996	<u><u>10,937</u></u>	<u><u>469</u></u>	<u><u>11,406</u></u>

Notes:

1. Land and buildings of two third-level institutions (College of Art and Design, Dun Laoghaire; Tipperary Rural and Business Development Institute) are owned and controlled/managed by the Minister for Education.
2. Two third-level institutions (Dublin City University, University of Limerick) which have their land and buildings owned by the Minister for Education are controlled/managed by Governing Bodies.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER, 1996

	Construction Contracts £'000
Amounts brought forward at 1 January 1996	-
Cash Payments for the Year	1,700
Transferred to Assets Register	-
Adjustments	<u>-</u>
Amounts carried forward at 31 December 1996	<u><u>1,700</u></u>

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to the Surrendered at year end to Debtor & Creditor Balances held at 31 December 1996

£'000

Surplus to be surrendered	1,004
Less Exchequer Grant Undrawn	<u>93</u>
Net Liability to the Exchequer	<u>911</u>

Represented by:**Debtors**

Net PMG position and cash	929
---------------------------	-----

Less: Creditors

Credit Balances: Suspense	<u>(18)</u>
	<u>911</u>

6. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	27	The saving arose because the uptake by students of grants under this scheme, which is being phased out, was less than expected.
D.	129	The saving was due to non-pay costs (grant in lieu of free fees) being less than anticipated.
E.	355	The saving was due to the running costs of the colleges being less than expected.
H.	88	The saving was due to the number of students eligible for free fees being less than anticipated.
I.	(99)	The excess was mainly due to the payment of a grant to the Irish School of Ecumenics.

Vote 29

7. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Recovery of Loans to Training College Students	10,000	5,662
2.	Táillí Scrúdaithe don Ard Teastais agus Scrúdú Cáilíochta sa Ghaeilge	1,000	698
3.	Receipts from European Social Fund		
	<i>Original</i>	<i>£66,066,000</i>	
	<i>Less Supplementary</i>	<i><u>2,870,000</u></i>	
		63,196,000	63,168,754
4.	Miscellaneous	<u>1,000</u>	-
	Total		
	<i>Original</i>	<i>£66,078,000</i>	
	<i>Less Supplementary</i>	<i><u>2,870,000</u></i>	
		<u>£63,208,000</u>	<u>£63,175,114</u>

8. COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) - £27,891,000

(B) Multi-Annual Capital Commitments

	Building Grants and Capital Costs of Regional Technical Colleges, the Dublin Institute of Technology and certain Vocational Education Committee Colleges (Subhead L.1)	Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid) (Subhead L.2)	Total
	£	£	£
Expenditure in 1996	28,763,878	18,165,366	46,929,244
Legally enforceable commitments to be met in subsequent years	13,626,500	13,888,500	27,515,000

Capital projects involving total expenditure of £5 million or more

	Expenditure to 31 December 1995	Expenditure in 1996	Legally enforceable commitments to be met in subsequent years	Total
	£	£	£	£
1. Regional Technical College, Limerick - Phase 2 Development	5,937,499	1,073,097	198,365	7,208,961
2. Cathal Brugha Street College of Catering Extension	1,248,229	3,785,297	1,328,846	6,362,372
3. Regional Technical College, Letterkenny Phase 2(a)	519,122	1,009,688	5,878,082	7,406,892
4. UCC - Applied Business/Languages	743,116	5,139,093	3,117,791	9,000,000
5. UL - Library & Information Services	-	3,026,426	3,973,574	7,000,000
6. TCD - East End Development - Development Stage 4 & 5	485,766	4,486,431	2,027,803	7,000,000

9. MISCELLANEOUS ITEMS

In addition to the amount expended under this Vote, sums amounting to £2,721,000 in total were received from the Vote for Increases in Remuneration and Pensions (No.45) and expended to the value shown on the services covered by the following subheads:-

	£
B.1.	3,000
B.2.	2,282,000
C.	358,000
D.	13,000
F.	28,000
G.	37,000

Expenditure under Subhead A.2 included two (2) payments of £14,091 and £3,239 as settlement arising out of the operation of the Tri Ghaeilge Scholarship Scheme (S18/9/92).

Expenditure under Subhead C included payment of £46,132 in settlement of costs arising from legal proceedings by the Minister against Letterkenny R.T.C. and an officer of the college (S18/41/86).

Expenditure under Subhead C included payment of £13,550 in settlement of legal costs arising from proceedings against the Minister and Letterkenny R.T.C. regarding the election of student representatives to the Governing Body (S18/41/86).

Expenditure under Subhead C included payment of £19,428 in settlement of costs arising from legal proceedings regarding the selection of members to the Governing Body in Limerick R.T.C. (S18/41/86).

10. EU FUNDING

The outturn shown in subheads L.1 and L.2 include payments in respect of activities co-financed by the European Regional Development Fund (ERDF).

Vote 29

The amount of £63,168,754 received from the European Social Fund (ESF) and shown as appropriations-in-aid was included in the recorded expenditure from Subheads A.5, B.2 and C in 1995 and 1996.

11. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1996 on account of which payments were made in the year is as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1996</i>	<i>Cumulative Expenditure to 31 December 1996</i>
Commission set up under Section 2 of Regional Technical Colleges (Amendment) Act, 1994.	1994	£109,766	£221,431

12. STATEMENT OF LOANS

Loans issued to training college students and repayments thereof (Subhead M.1)

Amount Outstanding at 31 December, 1995	£ 40,238
Amount Recouped in 1996	<u>5,662</u>
Amount Outstanding at 31 December, 1996	<u>34,576</u>

13. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£000
Withholding Tax	29

D.J. THORNHILL,
Accounting Officer,
AN ROINN OIDEACHAIS,
25 Márta 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Third-Level and Further Education for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

MARINE

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for the Marine, including certain services administered by that Office, and for payment of certain grants and sundry grants-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	8,298	8,129	-
A.2. Travel and Subsistence	811	697	36
A.3. Incidental Expenses	326	500	20
A.4. Postal and Telecommunications Services	305	250	14
A.5. Office Machinery and other Office Supplies	224	240	2
A.6. Office Premises Expenses	260	190	13
A.7. Consultancy Services	81	56	6
MARINE SAFETY AND SHIPPING SERVICES			
B.1. Marine Emergency Coastal Units	225	212	(7)
B.2. Development of Coastal Radio Stations	735	669	10
B.3. Marine Emergency Contingency	20	162	-
B.4. Grant to Royal National Lifeboat Institution	100	100	-
B.5. Grant to Commissioners of Irish Lights (Supplement to Light Dues)	1,900	1,853	-
B.6. Marine Emergency Service	6,125	5,929	524
B.7. Wreck, Salvage and Relief of Distressed Seamen	1	-	-
C. Loran C Navigation System	1,436	119	35
HARBOUR DEVELOPMENT AND COAST PROTECTION			
D.1. Grants for Improvements at Commercial, Secondary and Other Harbours			
<i>Original</i>	<i>£1,660,000</i>		
<i>Less Supplementary</i>	<i><u>59,000</u></i>		
	1,601	1,324	-
D.2. State Harbours	2,303	2,519	2
D.3. Payment to Arklow Harbour Commissioners			
<i>Original</i>	<i>£NIL</i>		
<i>Supplementary</i>	<i><u>60,000</u></i>		
	60	60	-
E. Coast Protection	890	852	1
MARINE RESEARCH			
F.1. Marine Research and Development	3,560	3,359	-

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Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
F.2. Salmon Research Agency (Grant-in-Aid)			
Original £150,000 Supplementary <u>140,000</u>	290	290	-
F.3. Marine Institute	1,320	1,574	-
SEA FISHERIES AND AQUACULTURE DEVELOPMENT			
G.1. Development of Harbours for Fishery purposes including payments under the Fishery Harbour Centres Act, 1968	2,064	1,669	13
G.2. Fishery Harbour Centres Fund - Grant under the Fishery Harbour Centres Act, 1968	70	245	-
G.3. Maintenance and Dredging of Harbours for Fishery purposes	1,000	1,313	6
H.1. An Bord Iascaigh Mhara - Administration and Current Development (Grant-in-Aid)	4,840	4,840	-
H.2. An Bord Iascaigh Mhara - Capital Development (Grant-in-Aid)	3,400	2,810	-
H.3. Repayment of Advances	1,250	-	-
H.4. An Bord Iascaigh Mhara - Special Aid to the Fishing Industry	1	-	-
H.5. An Bord Iascaigh Mhara - PESCA Community Initiative (Grant-in-Aid)	400	272	-
H.6. An Bord Iascaigh Mhara Special Aid to the Shellfish Industry (Grant-in-Aid)	1	-	-
I.1. Repayments of Compensation for Fish Withdrawals	1	-	-
I.2. Conservation and Management of Fisheries			
Original £850,000 Less Supplementary <u>140,000</u>	710	397	10
I.3. Fish Processing	400	241	-
INLAND FISHERIES			
J.1. Payments to the Central Fisheries Board, the Regional Fisheries Boards, the Foyle Fisheries Commission, and Miscellaneous Payments in relation to Inland Fisheries.	9,548	9,465	6
J.2. Tourism Angling Programme	2,885	1,645	-
J.3. Payments in respect of Inland Fisheries Development under Interreg II Programme	700	215	-
J.4. Fisheries Surveillance	680	421	-
J.5. Expenditure in connection with the Acquisition of Fisheries and Other Property	1	-	-

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
OTHER SERVICES			
K.1. Shipping Investment Grants	1	-	-
K.2. Shipboard Training of Marine Cadets			
<i>Original</i>	<i>£NIL</i>		
<i>Supplementary</i>	<i>82,000</i>	76	-
L.1. Pensions and Allowances to Seamen or their Dependents and Medical Expenses of Seamen (No. 19 of 1946)	51	59	-
L.2. <i>Ex-gratia</i> payments to certain Pensioners of Irish Shipping Ltd.	50	39	-
L.3. Fund for the payment of <i>ex-gratia</i> awards to certain former employees of Irish Shipping Ltd.	25	4	-
M. Commissions and Special Inquiries	25	41	1
N. Subscriptions to International Organisations	124	108	-
O. Technical Assistance Programme			
<i>Original</i>	<i>£300,000</i>		
<i>Less Supplementary</i>	<i>82,000</i>	74	-
Gross Total			
<i>Original</i>	<i>£59,397,000</i>		
<i>Supplementary</i>	<i>1,000</i>	53,018	692
<i>Deduct:-</i>			
P. Appropriations in Aid	5,147	4,727	1,378
Net Total			
<i>Original</i>	<i>£54,250,000</i>		
<i>Supplementary</i>	<i>1,000</i>	48,291	(686)
SURPLUS TO BE SURRENDERED		£5,959,728	

The Statement of Accounting Policies and Principles and Notes 1 to 16 form part of this Account.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Statement of Capital Assets

Under the Harbours Act, 1996 Dun Laoghaire Harbour was transferred to the Dun Laoghaire Harbour Company on the 3rd March, 1997. The assets of the harbour, which are valued at £27m have not been included in the Statement of Capital Assets.

2. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			48,291
Changes in Capital Assets			
Purchases Cash	(1,472)		
Depreciation	622		
Loss on Disposals	<u>20</u>	(830)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(155)		
Decrease in Stock	<u>28</u>	<u>(127)</u>	<u>(957)</u>
Direct Expenditure			47,334
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>10,917</u>
Operating Cost			<u>58,251</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 4)			4,154
Current Assets			
Stocks (Note 15)		202	
Prepayments		62	
Accrued Income		1,378	
Other Debit Balances:			
Suspense		2,429	
PMG Balance & Cash	2,765		
Less: Orders Outstanding	<u>3,788</u>	<u>(1,023)</u>	
Total Current Assets		<u>3,048</u>	
Less: Current Liabilities			
Accrued Expenses		754	
Other Credit Balances:			
Suspense	267		
Due to State (Note 16)	<u>97</u>	364	
Net Liability to the Exchequer (Note 5)		<u>1,042</u>	
Total Current Liabilities		<u>2,160</u>	
Net Current Assets			<u>888</u>
Net Assets			<u>5,042</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Office Furniture	Office Equipment (including IT)	Specialist Equipment	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1996	216	257	3,297	3,770
Additions	21	156	1,346	1,523
Disposals	-	(1)	(92)	(93)
Gross Assets at 31 December 1996	<u>237</u>	<u>412</u>	<u>4,551</u>	<u>5,200</u>
Accumulated Depreciation				
Opening Balance at 1 January 1996	40	50	356	446
Depreciation for the year	42	81	499	622
Depreciation on Disposals	-	-	(22)	(22)
Cumulative Depreciation at 31 December 1996	<u>82</u>	<u>131</u>	<u>833</u>	<u>1,046</u>
Net Assets at 31 December 1996	<u>155</u>	<u>281</u>	<u>3,718</u>	<u>4,154</u>

Note:

The following fisheries are owned by the Minister for the Marine but are managed by the Central Fisheries Board or a Regional Fisheries Board, (i) Moy, (ii) Galway and (iii) Owenea/Owentocker.

5. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996**

	£'000	£'000
Surplus to be surrendered		5,960
Less Exchequer Grant Undrawn		<u>4,918</u>
Net Liability to the Exchequer		<u>1,042</u>
Represented by:		
Debtors		
Net PMG position and cash	(1,023)	
Debit Balances: Suspense	<u>2,429</u>	1,406
Less: Creditors		
Due to State	(97)	
Credit Balances: Suspense	<u>(267)</u>	<u>(364)</u>
		<u>1,042</u>

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6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Dividend from Arramara Teoranta	3,900
Conscience Money	116

7. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(174)	Excess is due to expenditure on legal settlements which could not have been accurately forecast.
A.6.	70	Expenditure on maintenance of premises was reduced in 1996.
A.7.	25	Demands for consultancy services are difficult to estimate due to the short-term nature of most projects.
B.1.	13	Saving was due to a delay in the delivery of certain supplies.
B.2.	66	Saving was due to a change in the scheduling of payments to Telecom Éireann for leased lines.
B.3.	(142)	The excess was due to the costs associated with the response to two marine casualties.
C.	1,317	The civil works element of the Loran C project did not commence in 1996 due to ongoing legal proceedings.
D.1.	277	Dredging at Bantry Harbour and development works at some regional ports did not proceed.
D.2.	(216)	Excess was due to unanticipated additional expenditure in connection with the management and development of Dun Laoghaire Harbour.
F.1.	201	Certain capital liabilities did not mature as early as expected.
F.3.	(254)	Excess was due to certain additional administrative costs being borne by the Marine Institute.
G.1.	395	Progress on a number of projects was slower than expected and savings were re-allocated to cover increased expenditure on G.3.
G.2.	(175)	Excess was due to an increased grant to reduce the cumulative deficit in the Fishery Harbour Centres Fund and to offset the cost of accident settlements borne by the Fund in 1996.
G.3.	(313)	Extra works funded by savings on G.1. were carried out.
H.2.	590	The full allocation available for decommissioning of fishing vessels under this subhead was not required in 1996.
H.3.	1,250	This provision was not required in 1996.
H.5.	128	Saving was due to delays in the receipt of claims from beneficiaries.
I.2.	313	Saving was due to difficulties with putting in place of new fishery surveillance arrangements.

Subhead	Less/(More) than Provided £'000	Explanation
I.3.	159	Claims for assistance were less than expected.
J.2.	1,240	Progress in drawdown on this programme was slower than anticipated.
J.3.	485	The programme was restructured over a longer period leading to a reduction in 1996 outlays.
J.4.	259	Savings are explained mainly by the late appointment of staff and the consequent knock-on effects in undertaking surveillance expenditure.
L.2.	11	Saving was due to a fall in the number of pensioners.
L.3.	21	Outlay was contingent on the outcome of a number of outstanding cases.
M.	(16)	Excess was due to expenditure on the Salmon Management Task Force and the Fishing Vessel Safety Review Group.
N.	16	Saving resulted from a lower than estimated contribution to the Memorandum of Understanding on Port State Control.
O.	144	Some projects did not proceed as planned.

8. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Proceeds of fines and forfeitures in respect of fishery offences	645,000	787,144
2. Charges at State Harbours	2,700,000	2,765,880
3. Receipts under the Merchant Shipping and Mercantile Marine Acts	220,000	220,272
4. Receipts from Radio, Telephone and Telegraph traffic	180,000	103,569
5. Receipts under the 1933 Foreshore Act and the 1954 State Property Act	445,000	406,189
6. EU recoupment in respect of expenditure on the conservation and management of fisheries.	76,000	65,131
7. Surveillance (Regional Fisheries Boards)	340,000	-
Surveillance (Foyle Fisheries Commission)	246,000	-
8. Miscellaneous receipts	<u>295,000</u>	<u>378,481</u>
Total	<u><u>5,147,000</u></u>	<u><u>4,726,666</u></u>

Explanation of Variation

1. The nature of this heading renders accurate estimation difficult.
2. In addition to the amount received under this heading a sum of £1,948,112 was transferred to the Dun Laoghaire Harbour Development Fund in accordance with Orders made under the Dun Laoghaire Harbour Act, 1994.
4. The deficit resulted from delays in the billing and collection system for radio/telephone calls through the Coast Radio Stations.

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- 5. An anticipated sale of foreshore did not proceed.
- 6. Deficit under this heading reflects the 1995 shortfall in expenditure on Subhead I.2.
- 7. Proceeds under this heading are usually received in the year following the expenditure. The claim in respect of 1995 expenditure was not finalised during 1996.
- 8. Surplus was largely due to additional receipts in connection with the inspection of fish processing facilities and from local authorities.

Miscellaneous receipts comprise:

	£
Aquaculture Licence Fees	106,475
Coast Protection Maintenance	81,850
EU Research Projects	46,710
Helicopter Secondary Role Missions	45,179
Fish Processing Facilities - Inspection Fees	30,300
Refund of Salaries	28,250
Dumping at Sea Act	23,447
Miscellaneous	16,270
Total	<u>378,481</u>

9. COMMITMENTS

Global Commitments

The Global figure for Commitments likely to materialise in subsequent years is £208,177.

10. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. Of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	102,723	101	3	7,993
Overtime and extra attendance	281,983	109	18	13,813
Shift and roster allowances	350,327	54	46	8,343
Miscellaneous	22,808	18	2	5,885
Total extra remuneration	757,841	*	*	16,342

* Certain individuals received extra remuneration in more than one category.

11. MISCELLANEOUS ITEMS

£150,000 was paid in settlement of an action arising out of the issue of a foreshore licence (S.27/51/96).

£94,906, including £29,906 costs, was paid in settlement of a claim for damages arising out of harbour development works at Greencastle Harbour, Co. Donegal (S.27/28/96).

£38,942, comprising £19,225 damages in two cases and £19,717 costs in three cases, was paid in settlement of personal injury claims arising from accidents at Dun Laoghaire Harbour (S.27/28/87).

£30,000 was paid in settlement of a personal injury claim by a former machine operator (E112/110/88).

£6,500 was paid in respect of the Department's share of the settlement of a personal injuries claim arising out of an accident on foreshore owned by the Minister (S.86/4/77).

A claim for £89,917 in respect of damage by a foreign registered ship, MV Mathilda, at Dun Laoghaire Harbour in 1981 was discontinued.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £315,000 is included in the estimate for 1997.

Responsibility for the Fisheries Research Centre was transferred to the Marine Institute on 1 January 1996. A total of forty one staff were seconded to the Institute. Total salary of £891,286 was charged to Subhead A.1. in 1996 in respect of the seconded staff.

12. EU FUNDING

An Bord Iascaigh Mhara received EU grants totalling £6,913,511 in 1996 in respect of fleet modernisation, ice plants, manpower training, marketing and PESCA.

Dun Laoghaire Harbour Development Fund received £1,500,000 under the Ireland/Wales INTERREG Programme.

The Marine Institute received EU grants totalling £276,168 in respect of marine research.

The Salmon Research Agency received EU grants totalling £30,393 in respect of research.

13. COMMISSIONS AND INQUIRIES ETC.

Total expenditure in respect of Commissions, Committees and Special Inquiries on account of which payments were made from the Vote in the year ended 31 December 1996 are as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Subhead</i>	<i>Year of Appointment</i>	<i>Expenditure in 1996 £</i>	<i>Total Expenditure to 31 December 1996 £</i>
Fishing Vessel Review Group	M.	1996	17,344	17,344
Salmon Management Task Force	M.	1995	24,119	27,843

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14. MISCELLANEOUS ACCOUNTS

Statement of Receipts and Payments by the Department of the Marine on the Undermentioned Non-Voted Service in the Year Ended 31 December 1996

Marine Works (Ireland) Act, 1902 Maintenance Fund

	£
Balance at 1 January 1996	Nil
Receipts 1996	<u>1,117¹</u> 1,117
Payments 1996	<u>1,117</u>
Balance at 31 December 1996	Nil

¹ Includes a subvention of £650 from Subhead D.1. (F53/1/37).

15. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	18
Communication Equipment	106
Harbour Works Consumables	40
Rescue Equipment	<u>38</u>
	<u>202</u>

16. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
VAT	<u>97</u>

TOM CARROLL
Accounting Officer
ROINN NA MARA
26th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Marine for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

AGRICULTURE, FOOD AND FORESTRY

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Agriculture, Food and Forestry, including certain services administered by that Office, and of the Irish Land Commission and for payment of certain grants, subsidies and sundry grants-in-aid and for the payment of certain grants under cash - limited schemes.

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION				
A.1.	Salaries, Wages and Allowances			
	<i>Original</i>	<i>£84,933,000</i>		
	<i>Less Supplementary</i>	<i><u>750,000</u></i>	84,183	83,299
				-
A.2.	Travel and Subsistence			
	<i>Original</i>	<i>£6,123,000</i>		
	<i>Supplementary</i>	<i><u>650,000</u></i>	6,773	6,777
				93
A.3.	Incidental Expenses			
	<i>Original</i>	<i>£2,283,000</i>		
	<i>Supplementary</i>	<i><u>100,000</u></i>	2,383	2,243
				112
A.4.	Postal and Telecommunications Services		3,760	3,893
				173
A.5.	Office Machinery and Other Office Supplies			
	<i>Original</i>	<i>£5,756,000</i>		
	<i>Supplementary</i>	<i><u>250,000</u></i>	6,006	6,116
				102
A.6.	Office Premises Expenses		2,601	2,828
				377
A.7.	Consultancy Services		401	261
				12
A.8.	Supplementary Measures to protect the financial interests of the EU		500	473
				9
A.9.	Remuneration of Temporary Veterinary Inspectors		10,216	10,157
				179
A.10.	Agency payments relating to Private Forestry Felling Licences		1	-
				-
A.11.	EU Presidency Costs		655	491
				2

OTHER SERVICES

EDUCATION, RESEARCH AND ADVISORY SERVICES

B.1.	Research and Testing	3,999	4,097	281
B.2.	Grants to Farm and Rural Development Organisations	77	77	-
B.3.	Teagasc - Grant-in-Aid for General Expenses	39,672	39,672	-
B.4.	Teagasc - Grant-in-Aid for Superannuation Purposes	6,210	6,210	-

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Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
B.5. Agency Payment relating to Forestry Research (National)	540	540	50
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE			
C.1. Improvement of Livestock	424	205	5
C.2. Bovine Tuberculosis and Brucellosis Eradication			
<i>Original</i> £49,700,000			
<i>Less Supplementary</i> <u>10,000,000</u>	39,700	40,296	3,512
C.3. General Disease Control and Eradication			
<i>Original</i> £2,777,000			
<i>Supplementary</i> <u>5,655,000</u>	8,432	8,407	1,219
PRODUCTION AND DEVELOPMENT AIDS			
D.1. An Bord Glas - Grant-in-Aid for General Expenses	1,600	1,552	-
D.2. Development of Organic Farming	10	10	-
MISCELLANEOUS			
E. Trade Exhibitions and Promotions	150	147	-
F.1. Grants to Coillte Teoranta for Superannuation Purposes	3,655	3,824	-
F.2. Coillte Teoranta Vesting Liabilities	1	58	-
F.3. Grants for the Promotion of Forestry	1	51	-
G.1. Pension Payments, etc., and Winding-up Expenses in respect of the Dairy Disposal Company Limited, the Pigs and Bacon Commission and Bord na gCapall	96	86	5
G.2. Rationalisation of the Staffing situation of the Dublin and Cork District Milk Boards			
<i>Original</i> £535,000			
<i>Supplementary</i> <u>222,000</u>	757	782	4
H.1. An Bord Bia - Grant-in-Aid for General Expenses	7,075	6,785	-
H.2. Meat Classification Scheme	65	64	2
H.3. Grant-in-Aid to the Irish Horseracing Authority for Development of Horse Racing Industry	7,000	7,000	-
H.4. Grant-in-Aid to Bord na gCon for Development of Greyhound Industry	2,600	2,600	-
H.5. Assistance for the Non-Thoroughbred Horse Industry	125	112	-
I.1. International Co-operation	660	565	-

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	Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
I.2.	Food and Agriculture Organisation - Contributions to Schemes	160	160	-
I.3.	Food Aid Convention under International Wheat Agreement Account (Grant-in-Aid)	630	630	-
I.4.	Payment to World Food Programme Account (Grant-in-Aid)	1,000	1,000	-
J.1.	Tribunal of Inquiry into the Beef Processing Industry			
	<i>Original</i> £19,750,000			
	<i>Less Supplementary</i> <u>13,600,000</u>	6,150	5,829	10,000
J.2.	Miscellaneous Services			
	<i>Original</i> £281,000			
	<i>Supplementary</i> <u>100,000</u>	381	323	5
J.3.	Assistance for the Rendering Industry			
	<i>Original</i> £NIL			
	<i>First Supplementary</i> 1,000			
	<i>Second Supplementary</i> <u>2,195,000</u>	2,196	2,197	-
K.	Land Commission Services	16	7	-

**SCHEMES OPERATED IN IMPLEMENTATION
OF EU GUARANTEE REGULATIONS AND
DIRECTIVES**

L.1.	Financing of the Common Agricultural Policy - Expenses in Connection with Market Intervention and the Financing of other FEOGA (Guarantee) Section Measures			
	<i>Original</i> £19,350,000			
	<i>Supplementary</i> <u>17,934,000</u>	37,284	31,983	10,715
L.2.	Market Intervention losses by Deficiency, Accident, etc.			
	<i>Original</i> £50,500,000			
	<i>Supplementary</i> <u>20,200,000</u>	70,700	70,484	18,282
L.3.	Grants for Promotion of Forestry (Guarantee)	41,961	38,386	155
L.4.	Agri-Environment Programme			
	<i>Original</i> £41,561,000			
	<i>Supplementary</i> <u>15,000,000</u>	56,561	56,438	305
L.5.	Scheme for Early Retirement from Farming (EC Council Regulation No. 2079/92)			
	<i>Original</i> £40,404,000			
	<i>Supplementary</i> <u>3,500,000</u>	43,904	44,011	-
L.6.	Set aside of Land (EC Council Regulation No. 2328/91)	50	17	-

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Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
SCHEMES OPERATED IN IMPLEMENTATION OF EU STRUCTURAL REGULATIONS AND DIRECTIVES			
M.1. On Farm Investment			
<i>Original</i> £44,122,000			
<i>Supplementary</i> <u>17,000,000</u>	61,122	59,970	14,039
M.2. General Structural Improvement			
<i>Original</i> £8,279,000			
<i>Supplementary</i> <u>2,000,000</u>	10,279	10,423	330
M.3. Farm Diversification	5,240	7,464	381
M.4. Aids to Farmers in certain Less Favoured Areas	115,399	116,375	11,440
M.5. Stimulus Fund for Research	410	409	-
M.6. Technical Assistance	487	182	-
M.7. Grants for the Promotion of Forestry (Structural)			
<i>Original</i> £9,185,000			
<i>Less Supplementary</i> <u>500,000</u>	8,685	8,531	565
M.8. Agency Payments relating to Forestry Research (Guidance)	760	759	169
M.9. Leader and Interreg			
<i>Original</i> £11,800,000			
<i>Less Supplementary</i> <u>3,000,000</u>	8,800	7,534	7
M.10. Grants for Institutional Research and Development in the Food Sector			
<i>Original</i> £6,537,000			
<i>Less Supplementary</i> <u>500,000</u>	6,037	6,016	9
M.11. Grants for Marketing and Processing			
<i>Original</i> £908,000			
<i>Less Supplementary</i> <u>228,000</u>	680	414	47

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Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
M.12. Operational Programme for Marketing and Processing	5	-	162
M.13. Life Annuities and Premiums (EC Directive No. 72/160)	800	822	1
Gross Total			
<i>Original</i> £663,796,000			
<i>First Supplementary</i> 1,000			
<i>Second Supplementary</i> <u>56,228,000</u>	720,025	710,042	72,749
<i>Deduct:-</i>			
N. Appropriations in Aid			
<i>Original</i> £287,733,000			
<i>Supplementary</i> <u>7,582,000</u>	295,315	287,860	89,875
Net Total			
<i>Original</i> £376,063,000			
<i>First Supplementary</i> 1,000			
<i>Second Supplementary</i> <u>48,646,000</u>	424,710	422,182	(17,126)
SURPLUS TO BE SURRENDERED		£2,528,131	

The Statement of Accounting Policies and Principles and Notes 1 to 18 form part of this Account.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Systems are not sufficiently developed to provide accurate information in respect of Fixed Assets, Stocks, Liabilities, Prepayments, Accrued Income and Commitments. The information supplied includes an element of estimation.

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2. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			422,182
Changes in Capital Assets			
Purchases Cash	(6,159)		
Depreciation	<u>3,527</u>	(2,632)	
Assets Under Development			
Cash Payments		(1,000)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(100,664)		
Increase in Stock	<u>(338)</u>	<u>(101,002)</u>	<u>(104,634)</u>
Direct Expenditure			317,548
Expenditure Borne Elsewhere			
Vote 45 Increases in Remuneration and Pensions	297		
Net Allied Services Expenditure	19,872		
Notional Rent (State-owned Property)	<u>2,513</u>		<u>22,682</u>
Operating Cost			<u>340,230</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 4)			32,155
Current Assets			
Stocks (Note 17)		683	
Prepayments		638	
Accrued Income		89,875	
Other Debit Balances:			
Travel	465		
Court Settlement	451		
Department of Finance	559		
EU Clearance of FEOGA Accounts	4,379		
Salaries Recoupable	124		
Other Recoupable Expenditure	<u>57</u>	6,035	
PMG Balance & Cash	33,030		
Less: Orders Outstanding	<u>22,872</u>	10,158	
Amount owed by the Exchequer (Note 6)		<u>937</u>	
Total Current Assets		<u>108,326</u>	
Less: Current Liabilities			
Accrued Expenses		73,387	
Other Credit Balances:			
Due to State (Note 18)	5,034		
Securities	10,162		
Payroll Deductions	573		
Other Credit Balances	<u>1,361</u>	17,130	
Total Current Liabilities		<u>90,517</u>	
Net Current Assets			<u>17,809</u>
Net Assets			<u>49,964</u>

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4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Land and Buildings (a) (b) (c)	Office Equipment & Other Machinery	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1996	1,563	36,245	1,683	39,491
Additions	-	6,229	930	7,159
Disposals	(7)	(19)	-	(26)
Revaluations	<u>136</u>	<u>-</u>	<u>-</u>	<u>136</u>
Gross Assets at 31 December 1996	<u>1,692</u>	<u>42,455</u>	<u>2,613</u>	<u>46,760</u>
Accumulated Depreciation				
Opening Balance at 1 January 1996	-	10,794	291	11,085
Depreciation for the year	-	3,405	122	3,527
Depreciation on Disposals	<u>-</u>	<u>(7)</u>	<u>-</u>	<u>(7)</u>
Cumulative Depreciation at 31 December 1996	<u>-</u>	<u>14,192</u>	<u>413</u>	<u>14,605</u>
Net Assets at 31 December 1996	<u><u>1,692</u></u>	<u><u>28,263</u></u>	<u><u>2,200</u></u>	<u><u>32,155</u></u>

Notes

- (a) The valuation provided represents lands held for disposal by the Forest Service of the Department.

There are three groups of lands:

1. Lands designated by the Forestry Act, 1988 to be transferred to Coillte Teoranta (556.295 ha).
2. Lands subsequent to the 1988 Forestry Act which are designated for transfer to either Coillte Teoranta or OPW (98.55 ha).
3. Lands designated as Development Sites and for sale or in the process of being sold (92.616 ha).

- (b) Valuations of other Land and Buildings held by the Department are not available. A schedule of Land and Buildings is maintained.

- (c) The Irish Land Commission had the following lands on hand at 31st December 1996:-

Agricultural 388.469 hectares; Non-Agricultural 2698.581 hectares.

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1996

In House Computer Applications £'000

Amounts brought forward at 1 January 1996	-
Cash Payments for the Year	1,000
Transferred to Assets Register	(1,000)
Adjustments	<u>-</u>
Amounts carried forward at 31 December 1996	<u>-</u>

6. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1996

	£'000	£'000
Surplus to be Surrendered		2,528
Less Exchequer Grant Undrawn		<u>3,465</u>
Amount owed by the Exchequer		<u>(937)</u>

Represented By:

Debtors

Net PMG Position and Cash	10,158	
Debit Balances: Suspense	<u>6,035</u>	16,193

Less: Creditors

Due to State	(5,034)	
Credit Balances: Suspense	<u>(12,096)</u>	<u>(17,130)</u>
		<u>(937)</u>

7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Agricultural levies collected under EU regulations and paid to the Exchequer	10,838,759
Conscience Money	2,200
Proceeds from the Sale of Land in previous years	<u>242,747</u>
	<u>11,083,706</u>

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8. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.7.	140	Savings arose due to the deferral of projects.
A.11.	164	It was very difficult to estimate the costs attaching to Ireland's EU Presidency.
C.1.	219	Provision was made in 1996 to provide assistance for the establishment of a new industry led National Cattle Breeding Authority. This Authority was not established in 1996 but it is expected to be in place by mid 1997.
F.2.	(57)	A token provision is made for miscellaneous items which may occur, a rare instance of a liability falling due resulted in an excess.
F.3.	(50)	A policy decision to continue a State Planting Scheme which had been expected to cease led to a higher funding requirement.
G.1.	10	Expenditure was less than expected as a result of the decreasing number of pensioners.
H.5.	13	Savings arose due to a shortfall in demand for the Irish Horse Board's inward buyer programme.
I.1.	95	Savings arose because of favourable exchange rates and because an anticipated increase in subscription rates did not occur.
J.1.	321	Savings arose because not all of the cost orders made by the Beef Tribunal were lodged in 1996.
J.2.	58	A lower level of demand for some services coupled with the deferral of projects into 1997 resulted in savings.
L.1.	5,301	Savings resulted from deboning allowances being paid in 1997 rather than in 1996 as originally estimated and to an underspend arising in relation to IACS due to delays in completion of certain aspects of the project. These were off-set somewhat by increased costs associated with the re-introduction of Beef Intervention.
L.3.	3,575	Savings arose due to a reduced level of tree planting.
L.6.	33	Participants in the 5 year Set-Aside scheme had the opportunity, under reform of the CAP to join the Area Aid Scheme. Most availed of the option resulting in a lower level of expenditure on the Set-Aside scheme than had been expected.
M.3.	(2,224)	The excess resulted from the success in the uptake of this Measure within the OPARDF.
M.6.	305	Savings resulted because the number of evaluation studies undertaken by outside consultants was not as high as anticipated.
M.9.	1,266	Savings arose due to delays by applicants for LEADER II funding in responding to requests for data prior to signing agreements with the Department resulting in delays in the commencement of plans.
M.11.	266	Precise budgeting is difficult owing to uncertainty as to the number of applicants who will draw down grants and whether grants will be claimed in instalments or final form, also certain investments planned for 1996 were postponed into 1997.

9. APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated £	Realised £	Liabilities/ Accrued Income £'000
ADMINISTRATION				
1. Recoupment of salaries, <i>etc.</i> , of officers on loan to outside bodies	A.1.	3,000	64,253	-
2. Recoupment by EU of certain travelling expenses	A.2.	1,000	227	-
3. Receipts from EU for measures to protect the financial interests of the EU	A.8.	1,000	988,872	-
4. Receipts from farm visits by staff in connection with On Farm Investment	M.1	1,000	75,770	-
5. Forfeited deposits and securities under EC intervention, export refund, <i>etc.</i> , arrangements		211,000	664,022	137
6. Receipts from fees for veterinary inspection services at poultry plants and meat inspection fees				
<i>Original</i> £13,529,000				
<i>Less Supplementary</i> <u>2,529,000</u>		11,000,000	11,776,521	9,220
7. Receipts from veterinary inspection fees for live exports		1,000,000	917,806	141
8. Receipts from fees for dairy premises inspection services		4,300,000	4,115,819	264
9. Forestry Receipts (National)		45,000	166,536	-
OTHER SERVICES				
10. Receipts from sales of vaccines, livestock, farm produce, <i>etc.</i> , at Veterinary Research Laboratory and farm at Abbotstown; recoupment of quarantine expenses at Spike Island	B.1. & C.3.	371,000	465,866	101
11. Receipts from seed testing fees, certification fees, licensing fees, pesticide registration fees, <i>etc.</i> , and receipts from Backweston Farm	B.1.	1,570,000	645,238	77
12. Receipts from licences and from sale and leasing of livestock, <i>etc.</i>	C.1.	183,000	170,547	13
13. Receipts from farmer contributions towards the cost of eradicating Bovine Disease				
<i>Original</i> £29,000,000				
<i>Less Supplementary</i> <u>12,000,000</u>	C.2.	17,000,000	15,945,819	939
14. Land Commission Receipts	A.3. & K.	1,830,000	2,008,821	-
RECEIPTS FROM EU FOR:				
15. Market intervention expenses and financing costs for other FEOGA Guarantee section measures				
<i>Original</i> £4,310,000				
<i>Supplementary</i> <u>10,860,000</u>	L.1.	15,170,000	14,102,474	19

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		Corresponding Debit Subhead	Estimated £	Realised £	Liabilities/ Accrued Income £'000
16.	Intervention stock losses, etc	L.2.	1,000	-	-
17.	Agri-Environment Programme				
	<i>Original</i>				
	<i>Supplementary</i>				
		L.4.	42,458,000	42,338,634	-
18.	Scheme for Early Retirement from Farming (EC Council Regulation No. 2079/92)				
	<i>Original</i>				
	<i>Supplementary</i>				
		L.5.	32,928,000	33,029,712	-
19.	Forestry Guarantee Receipts		33,260,000	30,140,831	-
20.	Set Aside of Land	L.6.	30,000	30	-
21.	Operational Programme for Agriculture, Rural Development and Forestry (O.P.A.R.D.F.), 1994-1999	B.3., M.1., M.2., M.3. (pt), M.4., M.6., M.7. & M.8.			
	<i>Original</i>				
	<i>Less Supplementary</i>				
			121,203,000	121,203,779	62,571
22.	Operational Programme for Rural Development 1990-1993	M.3.	3,600,000	1,861,951	4,039
23.	LEADER				
	<i>Original</i>				
	<i>Less Supplementary</i>				
		M.9.	1,600,000	782,495	1,300
24.	An Bord Bia/Córas Beostoic agus Feola	H.1.	1,000	-	-
25.	Operational Programme for Marketing and Processing	M.12.	1,000	3,000	-
26.	Veterinary Fund		5,700,000	3,462,850	9,888
27.	Other Receipts		<u>1,847,000</u>	<u>2,927,713</u>	<u>1,166</u>
Total					
	<i>Original</i>				
	<i>Supplementary</i>				
			<u>£295,315,000</u>	<u>£287,859,586</u>	<u>£89,875</u>

Explanation of Variations

1. The excess arose because the number of refunds from the Department of Social Welfare in respect of the reclassification of PRSI category for Temporary Veterinary Inspectors was greater than anticipated.
3. The receipts resulted from the Department being permitted to retain 20% of the amount recovered from the trader in respect of the major irregularity in the milk sector discovered by Department officials in 1996.
4. The excess in fees received reflected the level of requests for farm visits during the year which was well ahead of expectations.
5. Receipts from this item are difficult to estimate as forfeitures arise due to the exigencies of the trade.
6. Fee income is determined by the level of charges and the throughput at plants.

7. The outturn is dependent, to a large extent, on the volume of live cattle exports; the shortfall is due to a lower level of live cattle exports than had been estimated.
9. Receipts from fee income were higher than anticipated.
10. The extra receipts arose due to the higher number of animals sold and to the additional dairy produce sales arising from the retention of extra cows for the Animal Health Study.
11. Monies due to be remitted in 1996 were not received until 1997 and a self-financing service which would have generated fee income did not get underway in 1996 as had been expected.
12. Receipts were less than expected due to the impact of revised procedures for recoupable expenditure.
13. The shortfall in receipts resulted from the reduced level of slaughterings at meat plants in the latter part of 1996.
14. It is difficult to accurately estimate receipts for this item and monies, expected in 1995, were not received until 1996.
15. Intervention purchasing of beef was re-introduced in 1996 and consequently a supplementary estimate was provided for this subhead. The value of beef purchased into Intervention was less than the adjusted estimate. The European Commission retrospectively reduced the rate of interest payable for 1994/95 FEOGA year leading to a repayment by Ireland in 1996. Both of these factors resulted in receipts being less than estimated.
19. The shortfall in receipts is a consequence of a reduced level of tree planting by Coillte Teo.
20. Receipts were lower than expected reflecting a lower than anticipated level of activity on this scheme due to most participants in the 5 year scheme opting to join the Area Aid Scheme.
22. Receipts were less than expected due to some monies expected in 1996 not being received until 1997 together with the actual amount received being less than previously estimated.
23. Receipts for LEADER II were less than the estimate due to slower than anticipated expenditure on this programme.
26. Outstanding EC reimbursement was not remitted until 1997.
27. EU Recoupment in respect of IACS expected in 1995 was received in 1996 and amounts received from the Rendering Industry which had not been provided for, generated a surplus.

10. COMMITMENTS

Global figure for Commitments likely to materialise in subsequent year(s) under Procurement and Grant Subheads - £262,827,224.

Grant Subhead Commitments are recorded at the cost to be borne by the Vote exclusive of co-financing which may arise.

11. MATURED LIABILITIES

Matured liabilities undischarged at the year end in respect of Subhead C.2. amounted to £1.6m.

Grants of £10.065m for completed works in 1996 under the Control of Farmyard Pollution Scheme (Subhead M.1.) were deferred until 1997.

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12. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	458,237	474	8	9,434
Overtime and extra attendance	5,778,079	2,338	333	32,179
Shift and roster allowances	126,039	51	-	-
Miscellaneous*	242,607	430	3	10,308
Total extra remuneration	6,604,962	**	344	32,179

* Included in miscellaneous is a foreign allowance of £10,308

** Certain individuals received an allowance in more than one category.

13. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget scheme a carry over from 1996 of savings of £941,000 is included in the estimates for 1997.

Payments totalling £185,285 in settlements, costs and interest were made to Plaintiffs following a High Court action concerning the suspension of farm grant payments in 1983. (Subheads A.3. and M.1. (S.90/8/76 of 13/2/96 and S.90/3/88 of 28/6/96 and 5/12/96)).

Legal costs of £73,228 were paid in connection with a case brought by a purchaser who claimed that intervention product was of inferior quality. (Subhead L.2. (S.90/8/76 of 12/1/96 and 17/4/96)).

Payments of £19,434 in damages and costs were paid to a herd owner who disagreed with the level of reactor payments received (Subhead C.2. (S.90/8/76 of 10/1/96)).

Legal costs of £36,450 were paid in connection with a case brought by a herdowner concerning a delay in carrying out a Brucellosis test (Subhead C.2. (S.90/7/80 of 13/2/96)).

Payments of £100,000 in damages and £52,500 in legal costs were made in connection with a claim by a purchaser that extraneous matter was found in intervention grain which had caused serious damage to unloading equipment with consequent delay and costs. (Subhead A.3. and Subhead L.2. (S.90/3/96)).

Payments totalling £56,972 in settlement and legal costs were made to a claimant for personal injuries compensation arising under the Minister's vesting day liabilities in respect of Coillte (Subhead F.2. (S.90/3/96 of 20/12/96)).

A payment of £7,500 was made to a herdowner in settlement of a dispute concerning compliance with the conditions of a scheme (Subheads C.2. (S.90/7/80 of 5/9/96)).

A payment of £8,700 was made to a herdowner in damages for losses incurred due to a delay in carrying out a Brucellosis test (Subhead C.2. (D.S. 90/1/95 of 10/2/95)).

Payments of £6,500 in damages plus £146 in interest were made to a claimant following from a legal action arising from irregular practices by a staff member. (Subhead A.3. (Delegated Sanction S.90/8/76 of 22/9/95)).

Payments of £12,500 damages plus £4,379 legal costs were paid in respect of a staff member injured at work (Subhead A.3. (E.112/3/95 of 11/10/95)).

Payments of £10,360 in damages plus £3,050 legal costs were paid in respect of injuries to a staff member (Subhead A.3. (Delegated Sanction S.90/8/76 of 22/9/95)).

Payments of £19,521 and £12,137 in damages and costs were made to a claimant arising from the withholding of Export Refunds where there was doubt about the authenticity of cattle tags (Subhead A.3. (Delegated Sanction S.90/8/76 of 22/9/95)).

A payment of £10,000 in damages and costs was made to a claimant who fell in a local office (Subhead A.3. (Delegated Sanction S.90/8/76 of 22/9/95)).

A payment of £5,621 in legal expenses was made to a claimant whose challenge to the validity of EU Regulations was successful (Subhead A.3. (Delegated Sanction S.90/8/76 of 22/9/95)).

Payments of £17,000 in settlement and £4,443 in legal costs were made to a staff member who was injured when using machinery (Subhead A.3. (Delegated Sanction S.90/8/76 of 22/9/95)).

A coastal area of 49.045 hectares with a nominal value of £12,500 was transferred without charge to the National Parks and Wildlife Service, Office of Public Works (Subhead K.1. (S.90/36/85 of 28/6/96)).

An amount of £5,500 was sanctioned for the International Dairy Bull Genetic Evaluation Programme (Subhead C.1. (S.90/8/76 of 13/2/96)).

An allocation of £266,000 was sanctioned for the Erne Catchment Nutrient Management Scheme under an EU Special Support Programme for Peace and Reconciliation (Subhead M.7. (S.90/8/76 of 20/2/96)).

An amount of £10,000 was approved for the Grassland Association of Ireland (Subhead J.2. (S.90/8/76 of 21/3/96)).

Payments of £37,500 were made to the Irish Horse Board (Buyer Programme Share Schemes) (Subhead H.3. (S.90/9/92 of 7/5/96)).

Payments of £50,000 each were made to two animal welfare societies, the Blue Cross and the Dublin Society for the Prevention of Cruelty to Animals (Subhead J.2. (S.90/8/76 of 11/12/96)).

Payments of £99,960 were made to farmers in respect of the scheme of BSE compensation for finished cattle sold through the marts (Subhead J.2. (S.90/20/96 of 1/10/96 and 9/12/96)).

A total of £31,325 was spent on merit awards under the Administrative Budget Agreement. Eight groups and 98 individuals benefitted.

In addition to the amounts granted extra amounts were issued from the Vote for Increases in Remuneration and Pensions (No. 45) as follows

Subhead B.3. - Teagasc - Grant in Aid for General Expenses	£204,000
Subhead B.4. - Teagasc - Grant in Aid for Superannuation Purposes	£ 93,000

The following sums were written off:

	Reference	Amount
- Hardship and near impossibility of collection	S.90/14/92	£1,374
	S.90/14/92	£2,337
	S.90/14/92	£22,905
- Because of confusion over folio following subdivision	D.305/1/86	£3,566
- Linking bridge aspect of agreement would affect boat navigation	D.305/1/86	£2,600

Vote 31

Arrears of bog rentals were written off as staff reduction made it impossible to identify all the tenants who extracted fuel over a number of years

S.90/3/96 £56,287

Alleged theft of four cameras

S.90/3/95 £514

Part of arrears of fees due for Bull Performance Testing

D.305/1/86 £90

Bovine Tuberculosis and Brucellosis Eradication Scheme Statement of Expenditure and Receipts

	1996 £m	Total to 31/12/1996 £m
Gross Cost		
Grants for Reactors	21.7	311.6
Fees to Veterinary Surgeons	11.8	275.5
Other (Travel, Subsistence, Tuberculin, Tags, Equipment, etc.)	6.8	120.3
Salaries, Laboratory Expenses, Overheads (estimated)	<u>21.6</u>	<u>300.4</u>
Total	<u>61.9</u>	<u>1,007.8</u>
Receipts		
Contributions by Farmers under the Bovine Disease (Levies) Act, 1979	15.9	301.0
EU contributions to Cost of Schemes	<u>2.7</u>	<u>18.7</u>
Total	<u>18.6</u>	<u>319.7</u>
Net Cost	<u>43.3</u>	<u>688.1</u>

14. EU FUNDING

The outturn shown in Subheads B.3., M.9. and M.10. includes expenditure in respect of activities co-financed from the ERDF. The outturn shown in Subheads B.3., H.1., L.1., L.3. to L.6., M.1. to M.9. and M.11. includes expenditure in respect of activities co-financed from EAGGF.

The outturn shown in Subheads B.3. and M.9. includes expenditure in respect of activities co-financed from the ESF; ESF funding received by the Vote is shown as Appropriations-in-Aid.

In addition to those funds provided by the Vote, Teagasc received £9.1m by way of ESF, EAGGF and ERDF funding and An Bord Bia received direct funding from the EU Structural Funds and the EU Quality Beef Promotion Fund.

The outturn shown in Subheads C.2. and C.3. includes expenditure in respect of activities which are co-financed from the Veterinary Fund.

15. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1996 on account of which payments were made in the year is as follows:

<i>Commission, Committee or Special Enquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1996 £</i>	<i>Cumulative Expenditure to 31 December 1996 £</i>
Tribunal of Inquiry into the Beef Processing Industry	1991	5,828,871	13,376,857

16. MISCELLANEOUS ACCOUNTS

**World Food Programme (Grant-in-Aid) Account
Account of the Receipts and Payments in the Year Ended 31st December 1996**

	£
Balance on 1st January 1996	(1,418)
Grant-in-Aid (Subhead I.4.)	<u>(1,000,000)</u>
	(1,001,418)
Contribution to World Food Programme	<u>1,000,000</u>
Balance on 31st December 1996	<u>(1,418)</u>

**Food Aid Convention under International Wheat Agreement (Grant-in-Aid) Account
Account of the Receipts and Payments in the Year Ended 31st December 1996**

	£
Balance on 1st January 1996	(77,113)
Grant-in-Aid (Subhead I.3.)	(630,000)
Other Receipts	<u>-</u>
	(707,113)
Expenditure	<u>574,793</u>
Balance on 31st December 1996	<u>(132,320)</u>

17. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Veterinary Supplies	200
Computer Supplies	55
Stationery and Office Equipment	52
Seals and Health Certificates	26
Livestock	<u>350</u>
Total	<u>683</u>

Vote 31

18. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
PAYE/PRSI	2,818
Superannuation	1,148
Withholding Tax	371
VAT	108
LEADER and INTERREG	<u>589</u>
Total	<u>5,034</u>

M. DOWLING

Accounting Officer

DEPARTMENT OF AGRICULTURE, FOOD AND FORESTRY

26th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Agriculture, Food and Forestry for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996. Attention is drawn to paragraphs 30 to 38 of the report for 1996 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL

Comptroller and Auditor General.

FLOOD RELIEF

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted, for the payment of certain exceptional grants and for the recoupment of certain expenditure in connection with flood relief.

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
A.	Grant to the Trustees of the Kiltiernan/Ballinderreen Flood Relief Scheme	50	43	-
B.	Flood Relief - Grants for Home Relocation Assistance	650	279	-
C.	Flood Relief - Grant to the Irish Red Cross Society			
	Original	£NIL		
	Supplementary	<u>280,000</u>	280	-
Total				
	Original	£700,000		
	Supplementary	<u>280,000</u>	980	-
SURPLUS TO BE SURRENDERED			£377,760	

The Statement of Accounting Policies and Principles and Notes 1 to 5 form part of this Account.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Administrative and engineering assistance as well as stocks, office equipment, furniture, fittings and other assets are accounted for under Vote 10 - Office of Public Works.

2. OPERATING COST STATEMENT FOR 1996

	£'000
Net Outturn	602
Changes in Net Current Assets	
Decrease in Closing Accruals	<u>(25)</u>
Direct Expenditure	<u>577</u>
Operating Cost	<u>577</u>

Vote 32

3. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996

	£'000
Surplus to be surrendered	378
Less Exchequer Grant Undrawn	<u>378</u>
Net Liability to the Exchequer	-

4. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND
ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.	7	The underspend was due to the full programme of agreed works not being fully complete by the end of 1996, because of environmental constraints.
B.	371	It was not possible to implement this scheme until March 1996 when the Commissioners of Public Works (Functions and Powers) Act 1996 became law. Fourteen valid applications for assistance under the scheme were received by 31 December 1996. Payment was made in respect of seven claims by 31 December 1996, while offers had been made in the case of six others and one claim was under consideration.

5. COMMITMENTS

The global figure for commitments likely to materialise in respect of Subhead B amounts to £305,453.

BRIAN MURPHY
Oifigeach Cuntasaíochta
OIFIG na nOIBREACHA POIBLÍ
26 Márta 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Flood Relief for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

EQUALITY AND LAW REFORM

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Equality and Law Reform, including certain services administered by that Office, and for payment of certain grants and a grant-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	1,745	1,660	-
A.2. Travel and Subsistence	50	95	1
A.3. Incidental Expenses	57	64	(5)
A.4. Postal and Telecommunications Services	55	65	(8)
A.5. Office Machinery and Other Office Supplies	65	71	(4)
A.6. Office Premises Expenses	45	36	1
A.7. Consultancy Services	20	9	-
A.8. Advertising and Publicity	2	2	-
OTHER SERVICES			
B. Employment Equality Agency	750	500	3
C.1. Legal Aid Board (Grant-in-Aid)	6,500	6,500	-
C.2. Free Legal Advice Centres	45	45	-
D. Family Mediation Service	300	232	(2)
E. Grant for the National Women's Council	170	170	-
F. Grants for Marriage Counselling Services	900	900	-
G. Childcare	800	800	-
H. Central Authorities (Child Abduction and Maintenance Debtors)	15	7	-
I. UN Conference on Women	20	10	-
J. Equality Awards	35	35	-
K. Divorce Referendum	30	11	-
L. Grant for the Commission on the Status of People with Disabilities	74	253	3
M. Grant for the Council on the Status of People with Disabilities	100	167	-
Gross Total	11,778	11,632	(11)
<i>Deduct:-</i>			
N. Appropriations in Aid	10	17	4
Net Total	11,768	11,615	(15)

SURPLUS TO BE SURRENDERED

£152,593

The Statement of Accounting Policies and Principles and Notes 1 to 11 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			11,615
Changes in Capital Assets			
Purchases Cash	(31)		
Disposals Cash	1		
Depreciation	83		
Loss on Disposals	<u>6</u>	59	
Changes in Net Current Assets			
Increase in Closing Accruals		9	<u>68</u>
Direct Expenditure			11,683
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>592</u>
Operating Cost			<u><u>12,275</u></u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			241
Current Assets			
Stocks (Note 10)		10	
Prepayments		28	
Accrued Income		4	
Other Debit Balances:			
Impersonal Imprest - Family Mediation Service	2		
Foreign Travel Refunds - EU	15		
Foreign Travel Refunds - Non EU	2		
EU - Disability Conference	7		
EU - Womens Equality Conference	27		
Suspense Account	<u>4</u>	57	
PMG Balance & Cash	297		
Less: Orders Outstanding	<u>(312)</u>	<u>(15)</u>	
Total Current Assets		<u>84</u>	
Less: Current Liabilities			
Accrued Expenses		17	
Other Credit Balances:			
Due to State (Note 11)		72	
Net Liability to the Exchequer (Note 4)		<u>(30)</u>	
Total Current Liabilities		<u>59</u>	
Net Current Assets			<u>25</u>
Net Assets			<u><u>266</u></u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	300	222	522
Additions	27	4	31
Disposals	(19)	-	(19)
Gross Assets at 31 December 1996	<u>308</u>	<u>226</u>	<u>534</u>
Accumulated Depreciation			
Opening Balance at 1 January 1996	160	62	222
Depreciation for the year	60	23	83
Depreciation on Disposals	(12)	-	(12)
Cumulative Depreciation at 31 December 1996	<u>208</u>	<u>85</u>	<u>293</u>
Net Assets at 31 December 1996	<u>100</u>	<u>141</u>	<u>241</u>

4. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996**

	£'000	£'000
Surplus to be surrendered		153
Less Exchequer Grant Undrawn		<u>183</u>
Net Liability to the Exchequer		<u>(30)</u>
Represented by:		
Net PMG position and cash	(15)	
Debit Balances: Suspense	<u>57</u>	42
Less: Creditors		
Due to State		<u>(72)</u>
		<u>(30)</u>

5. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	(45)	The excess in expenditure arose as a result of increased travel caused by the EU Presidency during 1996.
A.7.	11	The saving resulted from the number of consultancies being less than anticipated.

Vote 33

Subhead	Less/(More) than Provided £'000	Explanation
B.	250	The underspend arose as a result of the deferral of recruitment of additional staff pending the enactment of new legislation to broaden the scope of the existing employment equality legislation.
D.	68	The shortfall in expenditure arose as a result of an underspend in salaries due to delays encountered in filling vacancies and recruiting additional mediators for the Family Mediation Service.
K.	19	The allocation in the Estimates was a contingency provision to cover anticipated expenditure outstanding from the 1995 Divorce Referendum information campaign. In the event, the anticipated expenditure was not realised.
L.	(179)	The Commission had originally intended to publish its report in the Spring of 1996 but found it was necessary to extend its lifespan in order to bring its work to a satisfactory conclusion. The Commission's report was subsequently published in November, 1996. The excess expenditure was necessary to enable the Commission to conclude its work.
M.	(67)	The extra expenditure arose as a result of unforeseen additional costs which of necessity had to be provided to enable the Ad Hoc Establishment Group to complete its work.

6. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Miscellaneous	<u>10,000</u>	<u>16,804</u>

Explanation of Variation

The excess arose due to the unexpected refund of costs relating to UN Conference on Women in Beijing.

7. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	25,473	27	1	6,169
Overtime and extra attendance	35,440	41	2	6,356
Miscellaneous	2,035	14	-	-
Total extra remuneration	62,948	55*	3	7,018*

* Certain individuals received extra remuneration in more than one category.

8. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover from 1996 of £46,000 is included in the estimate for 1997.

A sum of £29,103 was paid to a retired civil servant who was re-employed as a special legal advisor.

Sums of £1,800 each were paid to nine officers and £2,300 each were paid to three officers. These twelve payments were *ex-gratia* payments in respect of extra attendance arising from the EU Presidency, General Council Report No. 1303 refers.

A sum of £500 was paid to one officer. This *ex-gratia* payment was in respect of extra attendance arising from two EU seminars hosted by the Department.

9. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1996 on account of which payments were made in the year is as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1996 £</i>	<i>Total Expenditure to 31 December 1996 £</i>
Commission on the Status of People with Disabilities	1994	259,759	656,353

10. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	9
IT Consumables <i>etc.</i>	1
Total	<u>10</u>

Vote 33

11. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Withholding Tax	12
Income Tax	14
Superannuation EEA	44
Superannuation Miscellaneous	<u>2</u>
	<u>72</u>

BERNARD McDONAGH

Accounting Officer

DEPARTMENT OF EQUALITY AND LAW REFORM

19th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Equality and Law Reform for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL

Comptroller and Auditor General.

ENTERPRISE AND EMPLOYMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Enterprise and Employment, including certain services administered by that Office, for payment of certain subsidies, grants and grants-in-aid, and for the payment of certain grants under cash-limited schemes.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	13,841	13,392	-
A.2. Travel and Subsistence	794	780	37
A.3. Incidental Expenses	410	445	1
A.4. Postal and Telecommunications Services	680	599	17
A.5. Office Machinery and other Office Supplies	1,560	1,440	(3)
A.6. Office Premises Expenses	665	1,268	23
A.7. Consultancy Services	500	450	-
A.8. Advertising and Publicity	120	114	1
A.9. E.U. Presidency Expenses	710	495	12
ENTERPRISE PROGRAMMES			
B. Forfás - Grant for Administration and General Expenses	8,215	8,961	-
C.1. IDA (Ireland) - Grant for Administration and General Expenses	8,419	7,467	-
C.2. IDA (Ireland) - Grants to Industry			
<i>Original</i> £105,000,000			
<i>Supplementary</i> <u>25,000,000</u>	130,000	130,000	-
C.3. IDA (Ireland) - Grant for Building Operations	8,000	8,000	-
D.1. Forbairt - Grant for Administration and General Expenses	15,925	15,836	-
D.2. Forbairt - Grants to Industry			
<i>Original</i> £55,000,000			
<i>Supplementary</i> <u>10,000,000</u>	65,000	65,000	-
D.3. Forbairt - Grant for Capital Expenditure	1,000	1,000	-
E.1. Shannon Free Airport Development Company Limited - Grant for Administration and General Expenses (Industrial Development) (Grant-in-Aid)	675	675	-
E.2. Shannon Free Airport Development Company Limited - Grants to Industry (Grant-in-Aid)	10,000	8,700	-
F. Science and Technology Development Programme	25,113	25,103	-

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Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
G.1. County Enterprise Development				
	<i>Original</i>	<i>£19,736,000</i>		
	<i>Supplementary</i>	<i><u>1,500,000</u></i>	21,236	21,148
				15
G.2. South Dublin County Council - Development of Enterprise Centres in Tallaght (Grant-in-Aid)				
	<i>Original</i>	<i>£NIL</i>		
	<i>Supplementary</i>	<i><u>295,000</u></i>	295	295
				-
H.1. Loan Subsidy for Small Business Expansion Scheme - Payments to ICC Bank plc		2,000	1,853	-
H.2. EU Support Measure for Small Business				
	<i>Original</i>	<i>£5,000,000</i>		
	<i>Less Supplementary</i>	<i><u>2,000,000</u></i>	3,000	2,581
				215
I.1. Monitoring and Evaluation of EU Programmes		726	632	2
I.2. INTERREG II - Community Initiative				
	<i>Original</i>	<i>£434,000</i>		
	<i>Less Supplementary</i>	<i><u>395,000</u></i>	39	12
				-
J. Currency Exchange Loss on certain ICC Bank plc Foreign Borrowing for Industrial Development		29	28	-
LABOUR FORCE DEVELOPMENT				
K.1. FÁS - Grant for Administration and General Expenses		41,737	41,737	-
K.2. FÁS - Training for the Employed		4,750	4,750	-
K.3. FÁS - Training for the Unemployed		45,213	45,213	-
K.4. FÁS - Grant for Community Employment				
	<i>Original</i>	<i>£256,369,000</i>		
	<i>Supplementary</i>	<i><u>8,800,000</u></i>	265,169	265,169
				-
K.5. FÁS - Capital Expenditure (Grant-in-Aid)				
	<i>Original</i>	<i>£3,000,000</i>		
	<i>Supplementary</i>	<i><u>1,500,000</u></i>	4,500	4,500
				-
K.6. FÁS - Grant for Jobstart				
	<i>Original</i>	<i>£1,000,000</i>		
	<i>Less Supplementary</i>	<i><u>800,000</u></i>	200	200
				-
L.1. Local Employment Service				
	<i>Original</i>	<i>£6,000,000</i>		
	<i>Less Supplementary</i>	<i><u>2,000,000</u></i>	4,000	3,559
				-
L.2. Grant to the Irish National Organisation for the Unemployed		66	66	-
M.1. Support Structures for Employment and Adapt Community Initiatives		192	83	-

Vote 34

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
M.2. Employment Community Initiative			
<i>Original</i> £415,000			
<i>Less Supplementary</i> <u>207,000</u>	208	91	-
M.3. Adapt Community Initiative	134	33	-
INDUSTRY & INDUSTRIAL RELATIONS			
N. Labour Relations Commission - Grant for Administration and General Expenses	1,408	1,386	-
O. Irish Productivity Centre - Administration and General Expenses (Grant-in-Aid)	330	330	-
P.1. Grants for Trade Union Education and Advisory Services	700	700	-
P.2. Trade Union Amalgamations			
<i>Original</i> £100,000			
<i>Supplementary</i> <u>202,000</u>	302	302	-
P.3. Labour Court 50th Anniversary	50	47	-
Q. Grant for costs associated with the winding up of Kilkenny Design Workshop	50	29	-
COMMERCIAL REGULATION			
R. Metrology Services	133	83	-
S. Office of the Director of Consumer Affairs - Grant for Administration and General Expenses	1,350	1,350	39
T. Companies Registration Office - Grant for Administration and General Expenses			
<i>Original</i> £3,144,000			
<i>Less Supplementary</i> <u>600,000</u>	2,544	2,545	(7)
HEALTH AND SAFETY			
U. National Authority for Occupational Safety and Health - Grant for Administration and General Expenses			
<i>Original</i> £3,900,000			
<i>Supplementary</i> <u>39,000</u>	3,939	3,940	-
OTHER SERVICES			
V. DÍON - Committee on Welfare Services Abroad - Grants for Emigrant Advisory Services	500	550	-
W. Subscriptions to International Organisations, etc.	5,520	5,520	1,643
X.1. Commissions, Committees and Special Inquiries	281	187	1
X.2. Miscellaneous Payments			
<i>Original</i> £80,000			
<i>Supplementary</i> <u>50,000</u>	130	135	(10)

Vote 34

Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
X.3. Superannuation and Pensions for Members of the Labour Court, Restrictive Practices Commission and Competition Authority				
Original	£194,000			
Supplementary	<u>107,000</u>	301	297	-
Y. Research, including Manpower Surveys				
Original	£162,000			
Supplementary	<u>42,000</u>	204	193	-
Gross Total				
Original	£661,330,000			
Supplementary	<u>41,533,000</u>	702,863	699,269	1,986
Deduct:-				
Z. Appropriations in Aid				
Original	£10,778,000			
Supplementary	<u>1,000,000</u>	11,778	12,853	107
Net Total				
Original	£650,552,000			
Supplementary	<u>40,533,000</u>	691,085	686,416	1,879
SURPLUS TO BE SURRENDERED		£4,668,706		

The Statement of Accounting Policies and Principles and Notes 1 to 17 form part of this Account.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The Department's systems are not sufficiently developed to provide completely accurate figures for (i) fixed assets; (ii) stocks; (iii) prepayments; or (iv) accrued expenses.

2. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			686,416
Changes in Capital Assets			
Purchases Cash	(1,475)		
Disposals Cash	10		
Depreciation	1,240		
Loss on Disposals	7	(218)	
Assets under Development			
Cash Payments		(334)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(73)		
Increase in Stock	<u>(6)</u>	<u>(79)</u>	<u>(631)</u>
Direct Expenditure			685,785
Expenditure Borne Elsewhere			
Vote 45 Increases in Remuneration and Pensions	856		
Net Allied Services Expenditure	<u>6,768</u>		<u>7,624</u>
Operating Cost			<u><u>693,409</u></u>

Vote 34

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 4)			5,485
Assets under Development (Note 5)			<u>25</u> 5,510
Current Assets			
Stocks (Note 16)		89	
Accrued Income		140	
Prepayments		71	
Other Debit Balances:			
Imprests Advanced	26		
Department of Equality and Law Reform	20		
Department of Tourism and Trade	2		
Department of Transport, Energy and Communications	3		
Other Debit Balances	297		
Recoupable Expenditure	<u>86</u>	434	
PMG Balance and Cash	20,163		
Less Orders Outstanding	<u>(2,838)</u>	<u>17,325</u>	
Total Current Assets		<u>18,059</u>	
Less Current Liabilities			
Accrued Expenses		2,057	
Deferred Income		33	
Due to State (Note 17)	908		
European Union Funds	14,698		
Other Credit Balances	<u>166</u>	15,772	
Net Liability to the Exchequer (Note 6)		<u>1,987</u>	
Total Current Liabilities		<u>19,849</u>	
Net Current Liabilities			<u>(1,790)</u>
Net Assets			<u>3,720</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Land and Buildings	Motor Vehicles	Specialised Equipment	Office & IT Equipment	Furniture and Fittings	Totals
	£'000	£'000	£'000	£'000	£'000	£'000
Cost or Valuation at 1 January 1996 ¹	2,085	372	479	4,419	1,355	8,710
Additions	-	-	19	1,288	430	1,737
Disposals	-	-	-	(32)	(9)	(41)
Gross Assets at 31 December 1996	<u>2,085</u>	<u>372</u>	<u>498</u>	<u>5,675</u>	<u>1,776</u>	<u>10,406</u>
Accumulated Depreciation						
Opening Balance at 1 January 1996 ¹	-	165	271	2,571	698	3,705
Depreciation for the year	-	41	98	899	202	1,240
Depreciation on Disposals	-	-	-	(22)	(2)	(24)
Cumulative Depreciation at 31 December 1996	-	<u>206</u>	<u>369</u>	<u>3,448</u>	<u>898</u>	<u>4,921</u>
Net Assets at 31 December 1996	<u>2,085</u>	<u>166</u>	<u>129</u>	<u>2,227</u>	<u>878</u>	<u>5,485</u>

Note:

1. The opening balance for 1996 has been adjusted to take account of omissions on the 1995 account that came to light in 1996.

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1996

	In House Computer Applications £'000
Amounts brought forward at 1 January 1996	99
Cash Payments for the Year	334
Transferred to Assets Register	(408)
Adjustments	-
Amounts carried forward at 31 December 1996	<u>25</u>

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6. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balance held at 31 December 1996

	£'000	£'000
Surplus to be surrendered		4,669
Less Exchequer Grant Undrawn		<u>2,682</u>
Net Liability to the Exchequer		<u>1,987</u>
Represented by:		
Debtors		
Net PMG position and cash	17,325	
Debit Balances: Suspense	<u>434</u>	17,759
Less: Creditors		
Due to State	(908)	
Credit Balances: Suspense	<u>(14,864)</u>	<u>(15,772)</u>
		<u>1,987</u>

7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u>	<u>Realised</u>
Fees (Stamps) in respect of Companies Registration <i>etc.</i>	£946,000	£1,979,160
Sale of Irish Steel	-	£1
Dividend in respect of GPA shares by SFADCo	-	£8,174,216

8. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.6.	(603)	Several major once-off projects, were paid for during 1996. These included expenses associated with the move of part of the Department to a new building in Parnell Square, the decentralisation of the Patents Office to Kilkenny and the necessary refurbishment of some of the other buildings. The exact timing of the payments would have been difficult to predict in advance.
A.9.	215	Expenditure on the EU Presidency was less than anticipated.
B.	(746)	The implementation of the Industrial Development Act 1995, lead to a transfer of responsibilities between the IDA, Forfás and Forbairt, which resulted in an overspend by Forfás.
C.1.	952	Because of the change in responsibilities within the IDA, Forfás and Forbairt as a result of the implementation of the Industrial Development Act 1995, it was necessary to switch funding inter agency.
E.2.	1,300	Claims from a number of companies which were expected in 1996 were not received.
H.1.	147	The saving was due to the slower than anticipated drawdown of funds.

Subhead	Less/(More) than Provided £'000	Explanation
H.2.	419	The saving was due to the slower than anticipated drawdown of loans by the banks under the Access to Finance Scheme and the delay in establishing other programmes under the Small Business Operational Programme.
I.1.	94	The saving arose mainly due to changes in the staffing levels in the Industry Evaluation Unit, as well as to smaller savings in other areas.
I.2.	27	The projects identified were largely of a capital nature, which required time for proper and appropriate evaluation.
L.1.	441	The saving was due to the slower than anticipated establishment of the Local Employment Service.
M.1.	109	The Exchequer requirement was less than anticipated because some of the funding was met from EU Funds.
M.2.	117	The Exchequer element of the funding for the Employment Initiatives was provided by some agencies from their own Exchequer funding resources. This resulted in a less than expected draw down from this subhead.
M.3.	101	The estimate was based on the Exchequer matching funding requirement of FÁS, Forbairt and Advanced Manufacturing Technology (AMT). Forbairt and AMT did not draw down the funding provided, resulting in the surplus.
Q.	21	The saving arose because the winding up of the Kilkenny Design Workshop was not completed in 1996.
R.	50	The reorganisation of the Legal Metrology Service has not yet been finalised owing to ongoing staff negotiations.
V.	(50)	Additional funding was required for some of the agencies which provide assistance to Irish Emigrants in Britain.
X.1.	94	The saving arose because expenditure by the committees was less than anticipated.
Y.	11	This saving occurred because a planned research project did not proceed

Vote 34

9. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Receipts under the Trademarks Act, 1963 and Patents Act, 1964	5,220,000	5,259,074
2.	Office of the Director of Consumer Affairs	500,000	338,750
3.	Registry of Friendly Societies	30,000	114,715
4.	Fees in respect of the supervision of Insurance undertakings	700,000	933,050
5.	Legal Metrology	-	194,375
6.	Companies Registration Office		
	<i>Original</i>	<i>£3,600,000</i>	
	<i>Supplementary</i>	<i><u>1,000,000</u></i>	
		4,600,000	5,251,136
7.	Fees for Casual Trading Licences	-	22,425
8.	Merger Notifications	50,000	-
9.	Receipts from Work Permit Fees	390,000	361,437
10.	Employment Agency Licences	75,000	101,800
11.	Miscellaneous	50,000	102,633
12.	Occasional Trading Licences	20,000	19,525
13.	Receipts from the Social Insurance Fund under Redundancy Payments Act, 1967 (Employment Appeals Tribunal)	133,000	148,117
14.	Competition Authority Notifications	<u>10,000</u>	<u>5,477</u>
		<u>£11,778,000</u>	<u>£12,852,514</u>

Explanation of Variations

- The delay in implementing the Consumer Credit Act 1997 resulted in the shortfall.
- A new scale of fees introduced in 1995 came into effect for part only of 1995. 1996 was the first full year of their operation and the fees received were greater than anticipated due to an exceptional level of activity both by the entities registered with the Registry of Friendly Societies and with the Registry itself.
- The level of fees payable by an insurance undertaking which is fixed according to the amount of the gross premium income generated by a company, was greater than anticipated.
- An estimate was not included in 1996 because it was proposed to transfer the functions of the legal metrology service to Forbairt. The proposed reorganisation did not proceed in 1996, thereby giving rise to the excess income.
- The surplus was due to greater than anticipated income from the increased late filing fee on annual returns.
- An estimate for 1996 was not included because responsibility for collection of fees transferred to Local Councils under the Casual Trading Act, 1995. The transfer of responsibilities was delayed until June 1996, thereby giving rise to the surplus income.
- The Statutory Instrument (No.381) required to implement fee charges under the Competition Amendment Act 1996, was not passed until December 1996, thereby giving rise to the shortfall.
- The Department of Justice has introduced new regulations which state that Doctors/Medical Staff no longer require work permits. This has resulted in a decrease in receipts.

10. Income was more than anticipated due to an increase in the number of agencies applying for employment agency licences.
11. It is difficult to anticipate miscellaneous receipts.

10. COMMITMENTS

As of 31 December 1996 commitments likely to materialise in 1997 under Procurement and Grant Subheads were as follows:

(A) Procurement	£1,129,443
(B) Grants	£25,017,780

11. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	251,266	220	-	-
Overtime and Delegates Allowances	365,489	339	12	7,903
Miscellaneous	27,450	163	-	-
Total extra remuneration	644,205	*	12	7,903

* This column has not been completed as the information would not be meaningful because a number of employees are included in more than one category.

12. MISCELLANEOUS ITEMS

In addition to grants issued from the Vote, an amount of £856,000 was received from Vote 45 - Increases in Remuneration and Pensions, in respect of IDA Ireland (£145,000), Forbairt (£411,000) and FÁS (£300,000).

The Administrative Budget Agreement 1994-96 (Par. 7.1.4) provides for the recognition of exceptional performance by staff. In accordance with this sanction a total of £13,812 was paid out. In addition, special merit awards amounting to £6,962 were made to staff from Subhead A.9. 28 officers received awards with 17 teams also receiving awards.

This account includes expenditure of £53,931 in respect of salaries of three staff members on loan without repayment, to the European Commission and 1 staff member on loan to the Department of Finance.

A subvention of £15,000 was received by the Department from the Training Initiatives Fund, Subhead C of the Vote for the Office of the Minister for Finance.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £345,000 was included in the Estimate for 1997.

An *ex-gratia* payment of £6,500 from Subhead X.2 was made towards the legal costs incurred by an officer who took a Judicial Review case against the Department.

In November 1996 two cases of irregularities in the handling of payments received in the work permits section came to light. The total amount involved was £250 and the matter has since been resolved at personnel level.

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During the year some IT equipment was stolen from the Patents Office. However, most of this was later recovered. The total book value of the equipment stolen and not recovered is £5,035.

13. EU FUNDING

In addition to the grants and grants-in-aid from the Vote, the following bodies under the aegis of the Department of Enterprise and Employment received European Social Fund aid and European Regional Development Fund aid in 1996 as shown below:

	Other £	ESF £	ERDF £	Total £
ODCA*	136,000			136,000
NAOSH		511,865		511,865
SFADCo			5,760,000	5,760,000
Forbairt		3,650,000	41,143,088	44,793,088
IDA Ireland		5,762,336		5,762,336
IPC		32,300	247,500	279,800
FÁS		79,969,000		79,969,000
County Enterprise Boards		382,946		382,946
CRO **	344			344
Forfás			310,025	310,025
Total	136,344	90,308,447	47,460,613	137,905,404

* *EU Project Funding*

** *Telematique*

The outturns shown for Subheads B, C.2, C.3, D.1, D.2, F, G, H.2, I.1, I.2, K.5, and O include payments in respect of activities co-financed from the European Regional Development Fund.

14. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1996 on account of which payments were made in the year is as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1996</i>	<i>Cumulative Expenditure to 31 December 1996</i>
		£	£
DÍON - Committee on Welfare Services Abroad	1984	7,648	176,759
Credit Union Advisory Committee**	1967	3,155	21,645
Science & Technology Review Group	1994	28,204	89,613
Joint Labour Committees*	1946	12,832	50,436
Workplace Partnership and Change Group	1995	3,825	4,229
Small Business Forum	1995	3,901	5,107
Commission on Newspaper Industry	1995	60,307	85,307
Competition & Mergers Review Group	1996	14,659	14,659
Environment Task Force	1996	12,126	12,126
Tallaght Task Force	1996	39,999	39,999
Insurance Market Investment Intermediaries	1996	458	458

* Base Year 1994 - Payments in respect of the period 1946 - 1993 were made from subhead A.2 in the year in question.

** Base Year 1993 - Payments in respect of the period 1967 - 1992 were made from subhead A.2 in the year in question.

15. MISCELLANEOUS ACCOUNTS

Employment and Training Levy

Statement of Payments made in accordance with Section 25(1) of the Labour Services Act, 1987

	<i>Total for the year ended 31 December 1996</i>	<i>Total to 31 December 1996</i>
Received by Minister for Enterprise & Employment	£164,464,510	£1,752,346,485
Paid by Minister for Enterprise & Employment into the Exchequer	£164,491,535	£1,752,346,510

16. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	41
Forms / Leaflets	27
IT Supplies	18
Cleaning Materials	3
	<u>89</u>

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17. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	488
Superannuation	265
Pay Related Social Insurance	61
Withholding Tax	93
VAT on Intra EU Acquisitions	<u>1</u>
	<u>908</u>

KEVIN BONNER

Accounting Officer

DEPARTMENT OF ENTERPRISE AND EMPLOYMENT

28th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Enterprise and Employment for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL

Comptroller and Auditor General.

TOURISM AND TRADE

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Tourism and Trade, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	2,862	2,894	-
A.2. Travel and Subsistence	290	295	11
A.3. Incidental Expenses	110	100	1
A.4. Postal and Telecommunications Services	145	141	10
A.5. Office Machinery and other Office Supplies	115	103	6
A.6. Office Premises Expenses	120	89	3
A.7. Consultancy Services	150	61	4
A.8. Advertising and Publicity	25	12	2
A.9. EU Presidency Costs	52	69	9
OTHER SERVICES - TOURISM			
B.1. Bord Fáilte Éireann - Grants under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid)			
<i>Original</i> £22,000,000			
<i>Supplementary</i> <u>400,000</u>	22,400	22,400	-
B.2. Bord Fáilte Éireann - Tourism Development Works (Grant-in-Aid)			
<i>Original</i> £760,000			
<i>Supplementary</i> <u>400,000</u>	1,160	1,160	-
B.3. Payment to Tourism Promotion and Development Fund (Grant-in-Aid)			
<i>Original</i> £7,121,000			
<i>Supplementary</i> <u>50,000</u>	7,171	7,113	-
B.4. Currency Exchange Loss on certain ICC Bank plc Foreign Borrowings for Tourism Development			
<i>Original</i> £750,000			
<i>Less Supplementary</i> <u>229,000</u>	521	511	57
B.5. Shannon Free Airport Development Company, Limited - Administration and General Expenses (Tourism Development) (Grant-in-Aid)	1,000	1,000	-

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Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
B.6. Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (Cert Ltd.) - Grant for General Administration, Expenses and Training			
Original £3,537,000			
Less Supplementary <u>361,000</u>	3,176	3,176	-
B.7. Loan Subsidy for Small Business Expansion Scheme (Tourism) - Payments to ICC Bank plc			
Original £725,000			
Less Supplementary <u>78,000</u>	647	646	53
TRADE			
C. An Bord Tráchtála - Administration and General Expenses (Grant-in-Aid)	34,500	34,500	-
D.1. Export Credit Insurance (The Insurance Act, 1953 (as amended)) - Repayment to the Central Fund	23	23	-
D.2. Credit Financing of Certain Capital Goods Exports			
Original £50,000	-	-	34
Less Supplementary <u>50,000</u>			
E. Subscriptions to International Organisations, etc.	5	3	(1)
Gross Total			
Original £74,340,000			
Supplementary <u>132,000</u>	74,472	74,296	189
<i>Deduct:-</i>			
F. Appropriations in Aid			
Original £346,000			
Less Supplementary <u>330,000</u>	16	21	3
Net Total			
Original £73,994,000			
Supplementary <u>462,000</u>	74,456	74,275	186
SURPLUS TO BE SURRENDERED	£180,847		

The Statement of Accounting Policies and Principles and Notes 1 to 16 form part of this Account.

NOTES

1. EXCEPTION TO GENERAL ACCOUNTING POLICIES

Mobile Phones are being depreciated to nil value over 5 years.

2. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			74,275
Changes in Capital Assets			
Purchases Cash	(89)		
Depreciation	<u>107</u>	18	
Changes in Net Current Assets			
Decrease in Closing Accruals	(51)		
Increase in Stock	<u>(9)</u>	<u>(60)</u>	<u>(42)</u>
Direct Expenditure			74,233
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>839</u>
Operating Cost			<u><u>75,072</u></u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 4)			333
Current Assets			
Stocks (Note 15)		20	
Prepayments		14	
Accrued Income		3	
Other Debit Balances:			
Recoupable Foreign Travel	15		
Other Suspense Balances	<u>2</u>	17	
PMG Balance and Cash	284		
Less Orders Outstanding	<u>(336)</u>	<u>(52)</u>	
Total Current Assets		<u>2</u>	
Less Current Liabilities			
Accrued Expenses		203	
Other Credit Balances:			
Tourism OP 94-99 Costs	130		
General Suspense	1		
Payroll Deductions	9		
Due to State (Note 16)	<u>206</u>	346	
Net Liability to the Exchequer (Note 5)		<u>(381)</u>	
Total Current Liabilities		<u>168</u>	
Net Current Liabilities			<u>(166)</u>
Net Assets			<u><u>167</u></u>

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4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	353	242	595
Additions	57	32	89
Disposals	(3)	-	(3)
Revaluations	-	-	-
Gross Assets at 31 December 1996	<u>407</u>	<u>274</u>	<u>681</u>
Accumulated Depreciation			
Opening Balance at 1 January 1996	134	109	243
Depreciation for the year	80	27	107
Depreciation on Disposals	(2)	-	(2)
Cumulative Depreciation at 31 December 1996	<u>212</u>	<u>136</u>	<u>348</u>
Net Assets at 31 December 1996	<u>195</u>	<u>138</u>	<u>333</u>

Note:

The opening balances for 1996 have been adjusted to take account of omissions and incorrect valuations on the 1995 account that came to light in 1996.

5. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996**

	£'000	£'000
Surplus to be surrendered		181
Less Exchequer Grant Undrawn		<u>562</u>
Net Liability to the Exchequer		<u>(381)</u>
Represented by:		
Debtors		
Net PMG position and cash	(52)	
Debit Balances: Suspense	<u>17</u>	(35)
Less: Creditors		
Due to State	(206)	
Credit Balances: Suspense	<u>(140)</u>	<u>(346)</u>
		<u>(381)</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

The Department received £340,000 from CERT which represents money drawn down by CERT in 1995 under Subhead B.6 which was ultimately not required.

7. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.6.	31	The savings arose as a result of the deferral of the Department's office refurbishment and rewiring.
A.7.	89	Certain consultancies provided for in the Estimate did not materialise and costs on those which took place were less than anticipated.
A.8.	13	The savings arose because expenditure on advertising and publicity was less than anticipated.
A.9.	(17)	The excess was due to the greater than expected costs arising from the WTO Ministerial in Singapore.

8. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)		
	<i>Original</i>		
	<i>Less Supplementary</i>		
	<i>£300,000</i>		
	<i><u>294,000</u></i>	6,000	10,965
2.	Recoupment of EU air fares in respect of official travel		
	<i>Original</i>		
	<i>Less Supplementary</i>		
	<i>£40,000</i>		
	<i><u>30,000</u></i>	10,000	10,033
3.	Miscellaneous Receipts		
	<i>Original</i>		
	<i>Less Supplementary</i>		
	<i>£6,000</i>		
	<i><u>6,000</u></i>	-	<u>347</u>
Total			
	<i>Original</i>		
	<i>Less Supplementary</i>		
	<i>£346,000</i>		
	<i><u>330,000</u></i>	<u>£16,000</u>	<u>£21,345</u>

9. COMMITMENTS

As at 31 December 1996, estimated commitments likely to materialise in future years under Procurement and Grant Subheads were as follows:

(A) Procurement	£43,330
(B) Grants	£5,233,000

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10. MATURED LIABILITIES UNDISCHARGED AT YEAR END

Matured liabilities of approximately £9,056 remained undischarged at year end.

11. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	72,847	50	2	6,153
Overtime and extra attendance	63,150	57	2	5,580
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	135,997	*	4	*

* A total figure would not be meaningful as some staff are included in more than one category.

12. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £127,000 is included in the Estimates for 1997.

In addition to the expenditure under Subhead A.3., a sum of £7,000 was received from the Training Initiatives Fund, Subhead C. of the Department of Finance Vote.

13. EU FUNDING

The outturn shown under Subheads C. and B.3. includes payments in respect of activities co-financed from the ERDF.

In addition to the grants-in-aid issued from the Vote, the following bodies under the aegis of the Department of Tourism and Trade received EU funding in 1996:

- | | | |
|-----------|-------------|--------|
| 1. CERT | £8,840,000 | (ESF) |
| 2. BFE | £18,402,000 | (ERDF) |
| 3. SFADCo | £5,760,000 | (ERDF) |

14. MISCELLANEOUS ACCOUNTS

**Payment to Tourism Promotion and Development Fund (Grant-in-Aid) Account.
Account of the Receipts and Payments in the year ended 31 December 1996**

£

Receipts

Grant-in-Aid (Subhead B.3.)	7,113,149
-----------------------------	-----------

Expenditure

Bord Fáilte Éireann (a)	(3,013,149)
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Overseas Tourism Marketing Initiative (OTMI) (b)	<u>(4,100,000)</u>
--	--------------------

Balance on 31 December 1996	NIL
-----------------------------	-----

- (a) An analysis of expenditure by Bord Fáilte Éireann from the Grant-in-Aid Fund for Tourism Promotion and Development is set out below in Schedule A.
- (b) Project Management Services for the OTMI in 1996 were provided by Bord Fáilte Éireann. In addition to the £4,100,000, the 1996 OTMI campaign was funded by contributions totalling £1,206,400 from the commercial sector. These contributions attracted EU funds under the Tourism Operational Programme of which £891,290 was received up to 31 December 1996. Actual expenditure for the period ending 31 December 1996 amounted to £5,260,578.

**Analysis of Total Expenditure by Bord Fáilte Éireann from the Grant-in-Aid Fund for Tourism
Promotion and Development Fund**

Schedule A

£

Overseas Marketing	1,235,000
Tourism Council Projects	128,149
St Patrick's Day Festival	250,000
INTERREG Programme	100,000
Domestic Tourism Marketing Initiative	500,000
Promotion of International Sporting Events	<u>800,000</u>
Total	<u>£3,013,149</u>

**Analysis of Total Expenditure under the Overseas Tourism Marketing Initiative
(Managed by Bord Fáilte Éireann)**

Schedule B

£

Consumer Advertising	4,304,276
Servicing of Enquiries	812,619
Research	112,777
Central Administration	<u>30,906</u>
Total	<u>£5,260,578</u>

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15. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	11
Booklets	6
IT Consumables <i>etc.</i>	<u>3</u>
Total	<u><u>20</u></u>

16. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Collector General (PAYE/PRSI)	68
Retention Tax	1
Superannuation	9
Export Credit Insurance due to Central Fund	<u>128</u>
Total	<u><u>206</u></u>

M. HAYES
Accounting Officer
DEPARTMENT OF TOURISM AND TRADE
26th March 1997.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Tourism and Trade for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

DEFENCE

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
OFFICE OF THE MINISTER FOR DEFENCE - ADMINISTRATION			
A.1. Salaries, Wages and Allowances	8,000	7,820	-
A.2. Travel and Subsistence	200	251	10
A.3. Incidental Expenses	100	83	3
A.4. Postal and Telecommunications Services	550	418	43
A.5. Office Machinery and other Office Supplies	829	823	26
A.6. Office Premises Expenses	694	522	64
A.7. Consultancy Services	20	8	-
DEFENCE FORCES			
B. Permanent Defence Force: Pay	247,400	241,331	-
C. Permanent Defence Force: Allowances	27,510	26,719	-
D. Reserve Defence Force: Pay, etc.	4,180	4,172	-
E. Chaplains and Officiating Clergymen: Pay and Allowances	547	581	-
F. Civilians attached to Units: Pay, etc.	20,550	20,132	-
G. Defensive Equipment	4,965	4,350	(105)
H. Aircraft	12,940	12,874	986
I. Mechanical Transport	5,445	5,342	173
J. Ships and Naval Stores	3,220	4,147	283
K. General Stores	5,530	6,502	(568)
L. Engineer Stores	420	618	6
M. Office Machinery and other Office Supplies	2,120	2,096	121
N. Clothing	4,200	4,450	490
O. Provisions	3,080	2,690	300
P. Barrack Services	1,440	1,602	50
Q. Medical Expenses	1,290	1,199	164
R. Fuel, Electricity, Gas and Water	5,050	5,498	725
S. Postal and Telecommunications Services	2,825	2,592	140
T. Petrol, Oils, etc.	3,700	3,315	164

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Service		Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
U.	Transportation, etc.	1,660	1,670	150
V.	Buildings	14,000	14,109	67
W.	Lands	165	170	(13)
X.	Equitation (<i>National Lottery Funded</i>)	445	393	3
Y.	Military Educational Courses and Visits	500	518	56
AA.	Compensation	5,015	11,005	448
BB.	Miscellaneous Expenses	725	842	48
OTHER SERVICES				
CC.	Civil Defence	2,450	2,513	61
DD.	Irish Red Cross Society (Grant-in-Aid) (<i>National Lottery Funded</i>)	535	535	-
EE.	Coiste an Asgard (Grant-in-Aid) (<i>National Lottery Funded</i>)	400	400	-
Gross Total		392,700	392,290	3,895
<i>Deduct:-</i>				
Z.	Appropriations in Aid	7,300	10,332	13,191
Net Total		385,400	381,958	(9,296)
SURPLUS TO BE SURRENDERED		£3,442,375		

The Statement of Accounting Policies and Principles and Notes 1 to 15 form part of this Account.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Heretofore, military equipment and stocks have been accounted for in manual ledgers and kardex systems in a large number of stores in various barracks and posts throughout the country, and this will continue until full computerisation of stores has been achieved. These systems, although elaborate in terms of control of stock, do not provide monetary valuations to facilitate preparation of an Operating Cost Statement. A computerised stock costing system capable of costing capital and current assets is being developed at present as part of the Inventory Management and Maintenance Management Systems. This computerisation programme is not expected to be completed before the end of 1999. The values of military capital and current assets for this Account are the net estimated values as at 31 December, 1996.

Military equipment is depreciated using the straight line method or reducing balance method, with a residual value, depending on the type of equipment.

A detailed register is maintained of lands and buildings administered by the Department. However systems are not yet sufficiently developed to provide valuations for these properties.

Some Civil Defence equipment is being depreciated using the straight line method to a residual value of 10%. The net book value of military information technology equipment purchased prior to 1994 is being depreciated over three years.

All expenditure on assets is capitalised.

2. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			381,958
Changes in Capital Assets			
Purchases Cash	(2,121)		
Depreciation	2,125		
Loss on Disposals	<u>77</u>	81	
Assets under Development			
Cash Payments		(9,620)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(2,355)		
Decrease in Stock	<u>5,216</u>	<u>2,861</u>	<u>(6,678)</u>
Direct Expenditure			375,280
Expenditure Borne Elsewhere			
Vote 45 Increases in Remuneration and Pensions	2,700		
Net Allied Services Expenditure	8,796		
Notional Rent	<u>1,123</u>		<u>12,619</u>
Operating Cost			<u><u>387,899</u></u>

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3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 4)			6,612
Assets under Development (Note 5)			<u>11,216</u>
			17,828
Current Assets			
Stocks (Note 14)		39,764	
Prepayments		1,094	
Accrued Income		13,203	
Other Debit Balances:			
OPW	141		
Suspense	<u>2,131</u>	2,272	
PMG Balance & Cash	11,716		
Less: Orders Outstanding	<u>4,582</u>	<u>7,134</u>	
Total Current Assets		<u>63,467</u>	
Less: Current Liabilities			
Accrued Expenses			
Deferred Income		4,989	
Other Credit Balances:		12	
Suspense	53		
Payroll Deductions	260		
Due to State (Note 15)	<u>6,851</u>	7,164	
Net Liability to the Exchequer (Note 6)		<u>2,242</u>	
Total Current Liabilities		<u>14,407</u>	
Net Current Assets			<u>49,060</u>
Net Assets			<u>66,888</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Civil Defence Equipment £'000	Office/IT Equipment £'000	Furniture & Fittings* £'000	Total £'000
Cost or Valuation at 1 January 1996 ¹	3,729	9,168	1,297	14,194
Additions	499	1,959	127	2,585
Disposals	(80)	(205)	-	(285)
Gross Assets at 31 December 1996	<u>4,148</u>	<u>10,922</u>	<u>1,424</u>	<u>16,494</u>
Accumulated Depreciation				
Opening Balance at 1 January 1996 ¹	2,128	5,108	729	7,965
Depreciation for the year	283	1,700	142	2,125
Depreciation on Disposals	(72)	(136)	-	(208)
Cumulative Depreciation at 31 December 1996	<u>2,339</u>	<u>6,672</u>	<u>871</u>	<u>9,882</u>
Net Assets at 31 December 1996	<u>1,809</u>	<u>4,250</u>	<u>553</u>	<u>6,612</u>

* Departmental Premises

Notes:

1. The opening balances differ from the 1995 closing balances because of the inadvertent omission of certain assets.
2. The Department of Defence administers land (approximately 20,900 acres) and buildings at 114 different locations as well as 33 houses and 12 apartments, which serve as married soldiers quarters.
3. The Department also owns military equipment (see Note 1 - Exceptions to General Accounting Policies) with an estimated net book value at 31 December, 1996 of £214,201,076. The Government jet, which is the subject of a finance lease, is included in military equipment.

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1996

	In-house Computer Applications £'000	Construction Contracts £'000	Totals £'000
Amounts brought forward at 1 January 1996	325 ¹	5,339	5,664
Cash payments for the year	503	9,117	9,620
Transferred to Assets Register	(414)	(3,654) ²	(4,068)
Amounts carried forward at 31 December 1996	<u>414</u>	<u>10,802</u>	<u>11,216</u>

Notes:

1. The valuation of existing military computer applications has not been completed and is not therefore included in the 1996 opening balance.
2. Notional transfer only. Land and Buildings are not shown in the Statement of Capital Assets.

6. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor & Creditor
Balances held at 31 December 1996

	£'000	£'000
Surplus to be surrendered		3,442
Less Exchequer Grant Undrawn		<u>1,200</u>
Net Liability to the Exchequer		<u><u>2,242</u></u>
Represented by:		
Debtors		
Net PMG position and cash	7,134	
Debit Balances: Suspense	<u>2,272</u>	9,406
Less: Creditors		
Due to State	(6,851)	
Credit Balances: Suspense	<u>(313)</u>	<u>(7,164)</u>
		<u><u>2,242</u></u>

7. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	(51)	The excess arose from travel and subsistence costs being higher than anticipated.
A.6.	172	The saving is due to major refurbishment work at the Department's Parkgate Offices not being completed in 1996.
A.7.	12	Consultancy requirements were not as great as originally anticipated.
E.	(34)	The excess is due to a greater than anticipated requirement for substitute clergymen and the payment of arrears of uniform allowance.
G.	615	The saving is due to late delivery/non-delivery of items of defensive equipment with a long lead in time.
J.	(927)	The excess is due to necessary expenditure on fishery protection equipment and the earlier than anticipated delivery of certain goods and equipment.
K.	(972)	The excess is due to the earlier than anticipated delivery of certain radio equipment and the necessity to provide a down-payment in 1996 to avail of fixed (1995) pricing for the supply of further radios in 1997.
L.	(198)	The excess is due to increased expenditure on the purchase of military engineering equipment.
N.	(250)	The excess is due to higher than expected expenditure on uniform clothing.
O.	390	The saving is due to the postponement of certain contracts and to dining strengths being lower than anticipated.
P.	(162)	The excess is due to increased expenditure on laundry and barrack service items and to unforeseen cost increases on cleaning materials.

Subhead	Less/(More) than Provided £'000	Explanation
Q.	91	The saving is due to expenditure on drugs and dressings, hospital treatment and maintenance being less than anticipated.
R.	(448)	The excess is due to increased energy and refuse disposal costs and the payment of outstanding water charges.
S.	233	The saving is due to the upgrading of certain telecommunications facilities not being completed.
T.	385	The saving is due to expenditure on fuels being less than anticipated.
X.	52	The saving is due to the fact that no Equitation School horses or riders competed at the Olympic Games in Atlanta, and to expenditure on the purchase of horses being less than anticipated.
A.A.	(5,990)	The excess is due to expenditure on court awards and settlements in respect of compensation claims being higher than anticipated. It is not possible to predict with accuracy expenditure under this subhead.
B.B.	(117)	The excess arises mainly from expenditure incurred in connection with the Voluntary Early Retirement Scheme, in particular the engagement of outplacement consultants and to expenditure on official military entertainment being higher than anticipated.

8. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Receipts from United Nations in respect of overseas allowances, stores, etc.	2,500,000	4,821,544
2. Receipts from EU in respect of fishery protection costs	500,000	325,558
3. Receipts from banks in respect of cash escort services	2,250,000	2,250,000
4. Receipts from occupation of official quarters	190,000	209,245
5. Receipts from rations on repayment	920,000	747,312
6. Receipts from issues on repayment	255,000	227,150
7. Receipts for barrack services	25,000	19,373
8. Receipts on discharge by purchase	20,000	51,070
9. Lands and Premises:-		
(i) Revenue	<u>£165,000</u>	
(ii) Sales	<u>£100,000</u>	
	265,000	622,958
10. Sales of surplus stores	150,000	442,545
11. Refunds in respect of services of seconded officers	75,000	77,305
12. Miscellaneous	<u>150,000</u>	<u>538,317</u>
Total	<u><u>7,300,000</u></u>	<u><u>10,332,377</u></u>

Vote 36

Explanation of Variation

1. Receipts from the United Nations are difficult to forecast.
2. The shortfall in the amount of recoupment from the EU is due to expenditure on fishery protection in 1995 being less than anticipated
4. The surplus is due to a higher than anticipated number of personnel in occupation of official quarters and to a lower than anticipated level of refunds in respect of sub-standard accommodation.
5. The shortfall is due to a decrease in the number of personnel availing of rations on repayment.
6. }
7. } Receipts under these headings are difficult to forecast
8. } because there are a number of variable factors involved.
9. }
10. The surplus is due to increased revenue from the use of the Department's land and premises and to the sale of land and a house, the proceeds of which were not expected to be received in 1996.
11. The additional revenue is due to the sale of obsolete ordnance.
12. Receipts under this heading are difficult to forecast.

9. COMMITMENTS

(A) Global Commitments

The global figure for non-capital commitments likely to arise in 1997 and subsequent years is estimated to be £9,998,343.

(B) Multi-annual Capital Commitments

Expenditure in 1996 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December, 1996:

	£
Expenditure	9,117,471
Commitments to be met in subsequent years	1,827,147

10. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	2,360	11	-	-
Overtime and extra attendance	546,508	582	9	11,006
Miscellaneous*	7,021	5	-	-
Total extra remuneration	555,889	590**	9	11,006

- * Amounts of £5,713 and £1,308 were received from Vote 1 and Vote 3 respectively by military officers for performing duties as Aides-de-Camp to the President and An Taoiseach.
- ** Certain individuals received extra remuneration in more than one category.

11. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget scheme, a carryover of £489,000 is included in the Defence Estimate for 1997.

In addition to the amount expended under Subhead A.7 Consultancy Services, a sum of £15,155 was received from the Strategic Management Fund, Subhead C of the Vote for the Office of the Minister for Finance (No. 6).

This account includes the sum of £65,291 in respect of the remuneration of military officers on loan to the Defence Forces Canteen Board (S.4/30/40 and S.4/11/58).

This account includes the sum of £1,501,200 in respect of the remuneration and travel and subsistence costs of military officers and a civil servant on loan to the United Nations for varying periods (S.4/16/58).

This account includes the sum of £73,581 in respect of the remuneration of military personnel seconded to GOAL (S.4/12/79).

This account includes the sum of £15,261 in respect of the remuneration of military personnel seconded to Concern.

This account includes the sum of £19,782 in respect of the remuneration of military personnel seconded to Trocaire.

This account includes the sum of £3,113,427 in respect of the remuneration and travel and subsistence costs of civil service and military personnel working with EU Missions (E 144/6/91).

This account includes the sum of £203,413 in respect of the remuneration and travel costs of military officers on loan to the Organisation on Security and Co-operation in Europe (S.4/11/58).

This account includes the sum of £17,617 in respect of the remuneration and travel and subsistence costs of a military officer assigned to Ireland's Western European Union observer delegation in Brussels.

This account includes the sum of £55,778 in respect of the remuneration of two military officers seconded to the Representative Association of Commissioned Officers. Office accommodation and postal and telecommunications services were provided without repayment for the Association (S.4/8/90 and S.4/9/90).

This account includes the sum of £44,641 in respect of the remuneration of two military personnel seconded to the Permanent Defence Force Other Ranks Representative Association and a sum of £54,000 in respect of office accommodation and postal and telecommunications services for the Association (S.4/8/90 and S.4/9/90).

This account includes the sum of £30,000 in respect of operating costs for the Reserve Defence Force Representative Association. Office accommodation was provided without charge for the Association. (S.4/14/93).

Assistance was rendered without charge to the Garda Síochána in disposing of explosive materials (S.4/17/63).

Air Corps helicopters and aircraft were provided without charge to other Government Departments and the Garda Síochána.

Air Corps helicopters and aircraft were provided without charge to Health Boards for ambulance missions (S.72/7/75).

Civil Defence facilities were made available without charge to the Department of Health for the training of ambulance personnel and to the Eastern Health Board for fire fighting training for nurses.

Institutional and outpatient services were afforded to Defence Forces personnel and their dependants in civilian hospitals without application of the statutory charge and in military hospitals without charge to Health Boards. (S.4/40/51 and S.72/7/75).

Vote 36

A total of £5,600 was spent on awards under the Scheme for the Recognition of Exceptional Performance (i.e. 23 individual awards ranging from £100 - £250 and 3 group awards, 2 of £400 each and 1 of £650).

Loss of or damage to stores, equipment or property for which negligence could not be attributed to any person resulted in the sum of £27,064 being written off (S.4/11/62, S4/25/56 and S4/34/49).

Clerical errors by tenderers in quoting incorrect prices, resulted in revised orders, the value of which was £5,587 greater than the original orders (S.9/4/52).

In addition to the amounts expended, the sum of £2,700,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45) and allocated to the following subheads:

Subhead	£'000
B.	2,400
C.	300

12. EU FUNDING

An amount of £325,558 was received from the EU in respect of expenditure incurred for the conservation and management of fishery resources and is shown as Appropriations in Aid.

13. NATIONAL LOTTERY FUNDING

Subhead	Description	Amount £'000
X	Equitation School	393
DD.	Irish Red Cross Society (Grant-in-Aid)	535
EE.	Coiste an Asgard (Grant-in-Aid)	400

14. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery, Manuals <i>etc.</i>	54
IT Consumables <i>etc.</i>	8
Military Stocks	39,672
Civil Defence	<u>30</u>
Total	<u><u>39,764</u></u>

15. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	5,218
Pay Related Social Insurance	1,374
Withholding Tax	18
Pension Contributions	<u>241</u>
Total	<u>6,851</u>

DAVID J. O'CALLAGHAN
Accounting Officer
 AN ROINN COSANTA
 27th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Defence for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996. Attention is drawn to paragraph 39 of the report for 1996 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

ARMY PENSIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, *etc.*, and for sundry contributions and expenses in connection therewith, for certain extra-statutory children's allowances and for sundry grants.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ARMY PENSIONS BOARD			
A. Salaries, Wages and Allowances	47	42	-
PENSIONS, ALLOWANCES, ETC			
B. Wound and Disability Pensions and Gratuities, <i>etc.</i>	3,683	3,517	-
C. Allowances and Gratuities to Dependents, <i>etc.</i>	4,551	4,390	-
D. Military Service Pensions	138	128	-
E.1. Defence Forces (Pensions) Schemes	62,949	62,509	-
E.2. Payments in respect of transferred service	330	240	-
F. Compensation for death or personal injuries sustained by Members of the Local Defence Force	25	25	-
G. Special Allowances under the Army Pensions Acts to persons awarded Medals	312	309	-
H. Medical Appliances, Travelling and Incidental Expenses	47	16	-
I. Special Compensation - United Nations Force	150	8	-
J. Grants in respect of the provision of Free Travel, Electricity, Bottled Gas, Television Licences and Telephone Rental Allowance to certain Veterans of the War of Independence and to certain spouses	525	190	-
K. Funeral Grants in respect of deceased Special Allowance Holders, Military Service Pensioners, certain Disablement Pensioners and Medal Holders	85	47	-
Gross Total	72,842	71,421	-
<i>Deduct:-</i>			
L. Appropriations in Aid	2,610	3,130	-
Net Total	70,232	68,291	-
SURPLUS TO BE SURRENDERED	£1,941,005		

The Statement of Accounting Policies and Principles and Notes 1 to 8 form part of this Account.

NOTES

1. OPERATING COST STATEMENT

	£'000
Net Outturn	68,291
Expenditure Borne Elsewhere	
Net Allied Services Expenditure	<u>676</u>
Operating Cost	<u>68,967</u>

2. STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Current Assets			
Defence Vote		7	
PMG Balance & Cash	2,702		
Less: Orders Outstanding	<u>(994)</u>	<u>1,708</u>	1,715
Less: Current Liabilities			
Payroll Deductions	46		
Due to State (Note 8)	<u>678</u>	724	
Net Liability to the Exchequer (Note 3)		<u>991</u>	<u>1,715</u>
Net Current Assets			<u>NIL</u>

3. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor & Creditor
Balances held at 31 December 1996**

	£'000	£'000
Surplus to be surrendered		1,941
Less: Exchequer Grant Undrawn		<u>950</u>
Net Liability to the Exchequer		<u>991</u>
Represented by:		
Debtors		
Net PMG position and cash	1,708	
Debit Balances: Suspense	<u>7</u>	1,715
Less: Creditors		
Due to State	(678)	
Credit Balances: Suspense	<u>(46)</u>	<u>(724)</u>
		<u>991</u>

4. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

The sum of £2,475,213 was recovered from the United Nations in respect of allowances, death gratuities and other benefits granted to the dependants of personnel who died while serving with UNIFIL.

Vote 37

5. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
E.2.	90	It is not possible to estimate accurately the extent to which payments in respect of transferred service of former members of the Permanent Defence Force will arise.
H	31	The expenditure on this subhead was less than anticipated as legal expenses that were expected to occur in 1996 did not arise.
I	142	It is not possible to estimate accurately expenditure in respect of special compensation due to UN service.
J	335	The expenditure on grants in respect of Free Electricity, Television Licences, Telephone Rental and Travel was less than anticipated due to the decline in the number of recipients and a reduction in the annual payment to CIE in respect of the Free Travel Scheme.
K	38	The savings are due to the number of Funeral Grants paid being less than anticipated. It is not possible to estimate accurately the number of such grants which will arise.

6. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Contributions to Pension Schemes for Spouses and Children of Officers, N.C.O.'s and Privates	2,540,000	3,043,558
2. Recoveries of overpayments	50,000	53,659
3. Recoveries in respect of pension liability	4,000	1,488
4. Payments received in respect of transferred service.	15,000	30,843
5. Miscellaneous	<u>1,000</u>	<u>48</u>
Total	<u><u>2,610,000</u></u>	<u><u>3,129,596</u></u>

Explanation of Variation

1. The surplus is due, in the main, to higher than anticipated contributions arising from the Voluntary Early Retirement Scheme.
4. It is not possible to estimate accurately the extent to which payments in respect of transferred service of members of the Permanent Defence Force will arise.

7. MISCELLANEOUS ITEMS

This account includes under Subhead E.1 expenditure of £15.9m in respect of pensions and gratuities under the Voluntary Early Retirement Scheme for members of the Permanent Defence Force (P18/24/95, S4/12/93 and S213/5/96).

186 cases of overpayment of pensions/allowances resulted in a gross loss of £23,721 of which £14,086 was recovered and £9,635 was written off (P19/4/65, P19/1/79 and S4/34/49).

8. DUE TO THE STATE

The amount due to the State at 31 December, 1996 consisted of:

	£'000
Income Tax/Withholding Tax	656
Pay Related Social Insurance	<u>22</u>
Total	<u><u>678</u></u>

DAVID J. O'CALLAGHAN
Accounting Officer
 AN ROINN COSANTA
 27th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Army Pensions for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

FOREIGN AFFAIRS

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted, and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Foreign Affairs, and of certain services administered by that Office, including grants-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	30,739	30,726	-
A.2. Travel and Subsistence	5,573	3,407	237
A.3. Incidental Expenses	3,023	2,746	60
A.4. Postal and Telecommunications Services	3,255	2,908	82
A.5. Office Machinery and Other Office Supplies	3,677	4,146	5
A.6. Office Premises Expenses	8,724	9,809	(698)
A.7. Consultancy Services	70	18	19
OTHER SERVICES			
B. Repatriation and Maintenance of Distressed Irish Persons Abroad	20	20	-
C. Support for Irish Immigrant Groups Abroad	180	180	-
D. Information Services	718	741	8
E. Contributions to Bodies in Ireland for the Furtherance of International Relations (Grants-in-Aid)	14	14	-
F.1. North-South and Anglo-Irish Co-operation			
<i>Original</i> £246,000			
<i>Supplementary</i> <u>500,000</u>	746	723	-
F.2. International Fund for Ireland	102	102	-
F.3. The Programme for Peace and Reconciliation	1,000	306	-
G.1. Cultural Relations with Other Countries (Grant-in-Aid) (<i>National Lottery Funded</i>)	220	180	-
G.2. Cultural relations with Other Countries	290	290	-
H. Irish-American Economic Advisory Board	20	9	-
Gross Total			
<i>Original</i> £57,871,000			
<i>Supplementary</i> <u>500,000</u>	58,371	56,325	(287)
<i>Deduct:-</i>			
I. Appropriations in Aid	370	557	-
Net Total			
<i>Original</i> £57,501,000			
<i>Supplementary</i> <u>500,000</u>	58,001	55,768	(287)
SURPLUS TO BE SURRENDERED		£2,233,197	

The Statement of Accounting Policies and Principles and Notes 1 to 17 form part of this Account.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The reporting period for the Department is the year ended 31 December 1996. However, Irish Diplomatic Missions, with the agreement of the Department of Finance, operate on a financial year of 1 October to 30 September.

In the case of the year under review the figures shown for the closing accruals include liabilities relating to the Department's headquarters only.

2. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			55,768
Changes in Capital Assets			
Purchases Cash	(4,175)		
Disposals Cash	64		
Depreciation	2,145		
Gain on Disposals	<u>(47)</u>	(2,013)	
Assets Under Development			
Cash Payments		(10)	
Changes in Net Current Assets			
Increase in Closing Accruals	170		
Decrease in Stock	<u>202</u>	<u>372</u>	<u>(1,651)</u>
Direct Expenditure			54,117
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>2,427</u>
Operating Cost			<u>56,544</u>

Vote 38

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 4)			42,230
Assets Under Development (Note 5)			<u>10</u> 42,240
Current Assets			
Stocks (Note 16)		314	
Prepayments		785	
Other Debit Balances:			
Mission Accounts	8,514		
Government Departments Accounts	634		
Imprest and Personal Suspense Accounts	651		
Recoupable Expenditure	233		
Other Suspense Accounts	<u>86</u>	<u>10,118</u>	
Total Current Assets		11,217	
Less Current Liabilities			
PMG Balance and Cash	6,113		
Plus Orders Outstanding	<u>1,251</u>	7,364	
Accrued Expenses		498	
Due to State (Note 17)		1,384	
Salary-related Suspense accounts		201	
Foreign Salary Advances Suspense		1,018	
Other Suspense Accounts		118	
Net Liability to the Exchequer (Note 6)		<u>33</u>	
Total Current Liabilities		<u>10,616</u>	
Net Current Assets			<u>601</u>
Net Assets			<u><u>42,841</u></u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Land and Buildings ¹ £'000	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	27,151	4,177	6,709	38,037
Additions ²	6,750	2,347	1,854	10,951
Disposals	-	(35)	-	(35)
Gross Assets at 31 December 1996	<u>33,901</u>	<u>6,489</u>	<u>8,563</u>	<u>48,953</u>
Accumulated Depreciation				
Opening Balance at 1 January 1996	-	1,265	3,331	4,596
Depreciation for the year	-	1,288	857	2,145
Depreciation on Disposals	-	(18)	-	(18)
Cumulative Depreciation at 31 December 1996	-	<u>2,535</u>	<u>4,188</u>	<u>6,723</u>
Net Assets at 31 December 1996	<u><u>33,901</u></u>	<u><u>3,954</u></u>	<u><u>4,375</u></u>	<u><u>42,230</u></u>

Notes:

- 1 Fixed Assets included under Land and Buildings represent properties owned outside the State. In addition, the Department occupies 6 buildings within the State, 1 is state owned, 5 are leased.
- 2 The building housing the Permanent Representation of Ireland to the European Union and the Embassy of Ireland to Belgium was purchased in 1996 by the Office of Public Works (Vote 10) and will be managed by the Department of Foreign Affairs.

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1996

	In House Computer Applications £'000
Amounts brought forward at 1 January 1996	-
Cash payments for the year	10
Transferred to Asset Register	-
Adjustments	-
Amounts carried forward at 31 December 1996	<u><u>10</u></u>

Vote 38

6. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996

	£'000	£'000
Surplus to be surrendered		2,233
Less Exchequer Grant Undrawn		<u>2,200</u>
Net Liability to the Exchequer		<u>33</u>
Represented by:		
Debtors		
Debit Balances: Suspense		10,118
Less: Creditors		
Due to State	(1,384)	
Credit Balances: Suspense	(1,337)	
Net PMG Position and Cash	<u>(7,364)</u>	<u>(10,085)</u>
		<u>33</u>

7. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u>	<u>Realised</u>
Passports, Visas and Consular Services	<u>£10,878,000</u>	<u>£11,053,695</u>

8. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.2.	2,166	The saving occurred in the context of EU Presidency arrangements which entailed, <i>inter alia</i> , the need to defer until 1997 normal transfers between Headquarters and overseas Missions, the receipt of a considerable number of travel claims which could not be processed by year-end and additional expenditure elsewhere in the Administrative Budget.
A.7.	52	The savings arose because an outstanding invoice could not be processed before year end and some planned consultancy was deferred.
F.3.	694	This subhead was introduced in 1996 to provide funding under the EU Programme for Peace and Reconciliation. The implementation of the Programme required the establishment of new funding delivery mechanisms and new procedures and this contributed to lower than anticipated drawdowns.
G.1.	40	It was not possible to fully spend this provision as all of the relevant documentation had not been submitted to the Department before the year end.
H.	11	Board expenditure was down in 1996, due to a smaller number of Board meetings (one instead of two) and reduced Board-related travel by the Ambassador/Embassy officials (Washington), due primarily to EU Presidency commitments in the second half of the year.

9. APPROPRIATIONS IN AID

	<u>Estimated</u> £	<u>Realised</u> £
1. Repayment of Repatriation and Maintenance Advances	5,000	5,030
2. VAT refunds to Diplomatic Missions	100,000	161,823
3. Recoupment by EU of certain travelling expenses	70,000	84,212
4. Miscellaneous	<u>195,000</u>	<u>306,220</u>
Total	<u><u>370,000</u></u>	<u><u>557,285</u></u>

Explanation of Variation

2. Higher than anticipated VAT refunds on purchases made by Irish missions abroad.
3. Refunds of travelling expenses from the EU were higher than anticipated.
4. Higher than anticipated miscellaneous receipts.

10. COMMITMENTS

The estimated total figure for commitments is £4,817,330, inclusive of property rental payments abroad in 1997 and an existing contract with the Commissioners of Public Works/Government Supplies Agency for the production of passport booklets, which runs to June 1998.

11. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. Of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	213,633	170	6	6,556
Overtime and extra attendance	399,029	376	11	16,999
Shift and roster allowances	-	-	-	-
Miscellaneous	156,080	145	-	-
Total extra remuneration	768,742	560*	17	16,999

* Certain individuals received extra remuneration in more than one category.

12. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover from 1996 of £1,256,000 is included in the Estimate for 1997.

£20,729 was paid in respect of legal costs arising from a judicial review (S.71/19/87).

Vote 38

£212,736 was spent on merit awards of which payments totalling £211,810 was awarded to 100 officers in recognition of EU Presidency related work.

£38,271 was written off as irrecoverable expenditure incurred as a result of bomb damage to the Irish Embassy in Buenos Aires in 1992 (S.213/49/96).

A sum of £27,021 was written off and £2,265 credit was transferred to Appropriations in Aid of the Vote in respect of outstanding balances remaining in dormant accounts (S.71/12/94 and S.71/10/67).

A total of £86,704 was paid to retired civil servants in receipt of civil service pensions who were re-employed on EU Presidency related duties during 1996.

13. MISCELLANEOUS ACCOUNTS

Repatriation Advances

	£	£
Balance outstanding 1st January 1996		190,285
Advances 1996 (Subhead B.)		<u>19,918</u>
		210,203
Amount Recovered (Subhead I.)	5,030	
Write-offs	<u>7,793</u>	<u>12,823</u>
Balance outstanding 31st December 1996		<u>£197,380</u>

14. EU FUNDING

The outturn shown for Subhead F.3. (Programme for Peace and Reconciliation) includes payments in respect of activities co-financed from the European Regional Development Fund.

15. NATIONAL LOTTERY FUNDING

Subhead G.1., with an outturn of £179,958 is totally lottery funded. One organisation received an amount of £5,000 or more:

Comhaltas Ceoltoirí Éireann	£5,000
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16. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Passport Booklets	194
Books	25
Protocol Stocks	46
Stationery	<u>49</u>
	<u>314</u>

17. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Passport and Consular Receipts	248
Income Tax	878
Pay Related Social Insurance	185
Pension Contributions	<u>73</u>
	<u><u>1,384</u></u>

PÁDRAIC MAC KERNAN
Accounting Officer
 DEPARTMENT OF FOREIGN AFFAIRS
 26th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Foreign Affairs for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

INTERNATIONAL CO-OPERATION

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for contributions to International Organisations and for certain Official Development Assistance, including certain grants-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
A. Contributions to International Organisations	7,030	4,790	-
A.1. Actions Consequent on Title V of the Treaty on European Union	400	130	-
B. Organisation on Security and Co-operation in Europe	200	97	-
C. Payment to Grant-in-Aid Fund for Bilateral and other Aid (Grant-in-Aid)	48,200	48,200	-
D. Agency for Personal Service Overseas (Grant-in-Aid)	10,500	10,500	-
E. Emergency Humanitarian Assistance	5,500	7,000	-
E.1. Emergency Humanitarian Assistance (<i>National Lottery Funded</i>)			
<i>Original</i>	<i>£NIL</i>		
<i>Supplementary</i>	<i><u>1,000,000</u></i>	1,000	-
F. Payments to International Funds for the benefit of Developing Countries	6,500	4,095	-
G. Voluntary Contributions to United Nations Development Agencies	6,500	6,499	-
H. Refugee Agency (Grant-in-Aid)	305	305	-
I. Assistance to Eastern Europe	179	278	-
Gross Total			
<i>Original</i>	<i>£85,314,000</i>		
<i>Supplementary</i>	<i><u>1,000,000</u></i>	86,314	-
<i>Deduct:-</i>			
J. Appropriations in Aid	50	258	-
Net Total			
<i>Original</i>	<i>£85,264,000</i>		
<i>Supplementary</i>	<i><u>1,000,000</u></i>	86,264	-

SURPLUS TO BE SURRENDERED

£3,628,061

The Statement of Accounting Policies and Principles and Notes 1 to 9 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000
Net Outturn	82,636
Changes in Net Current Assets	
Decrease in Closing Accruals	(50)
Operating Cost	<u>82,586</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Current Assets			
ECMM Operational Account			1,761
Less Current Liabilities			
PMG Balance and Cash	1,230		
Less Orders Outstanding	<u>2,101</u>	871	
Due to State (Note 9)		98	
Bilateral and Other Aid Fund (Grant-in-Aid) Account (Note 7)		558	
Net Liability to the Exchequer (Note 3)		<u>234</u>	<u>1,761</u>
Net Current Assets			<u>=</u>

3. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1996

	£'000	£'000
Surplus to be surrendered		3,628
Less Exchequer Grant Undrawn		<u>3,394</u>
Net Liability to the Exchequer		<u>234</u>
Represented by:		
Debtors		
Debit Balances: Suspense		1,761
Less: Creditors		
Due to State	98	
Credit Balances: Suspense	558	
Net PMG Position and Cash	<u>871</u>	<u>1,527</u>
		<u>234</u>

Vote 39

4. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.	2,240	The saving arose because of reduced assessments received from the United Nations in respect of peacekeeping operations and because of the strength of the Irish pound against the foreign currencies in which international organisations assessments are issued.
A.1.	270	In 1996 most actions undertaken by the European Union consequent on Title V of the Treaty on European Union were wholly financed from the EU's own budget and not by national contributions as had originally been anticipated.
B.	103	The saving arose because Ireland's first instalment of its 1997 contribution to the OSCE budget was not sought in December 1996 as had originally been anticipated.
E.	(1,500)	The excess expenditure arose from the Government's wish to make assistance available to address the emergency humanitarian crisis facing refugees in Eastern Zaire and the Great Lakes region generally. The excess expenditure was offset by virement from Subhead F with the prior approval of the Department of Finance.
F.	2,405	The saving resulted from the slower than anticipated drawdown from the European Development Fund by the European Commission during 1996. The expected initial tranche of funds was not called down. The first tranche actually paid was smaller than predicted by the Commission in November 1995. A significant part of the saving was used to offset the excess expenditure on Subheads E and I with the prior approval of the Department of Finance.
I.	(99)	The excess expenditure arose from a decision sanctioned by the Department of Finance to make an increased contribution to the European Bank for Reconstruction and Development Technical Co-operation Fund. The excess expenditure was offset by virement from Subhead F with the prior approval of the Department of Finance.

5. APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
Sale of Vehicles <i>etc.</i>	<u>£50,000</u>	<u>£258,146</u>

Explanation of Variation

The surplus of appropriations in aid realised arose because

- (i) of a decision of the United Nations to refund in full a voluntary contribution made by Ireland in 1995 to the financing of the Rapid Reaction Force in the former Yugoslavia and
- (ii) higher than anticipated miscellaneous receipts under Ireland's Bilateral Aid Programme.

6. MISCELLANEOUS ITEMS

Expenditure - Subhead A.	£'000
United Nations	3,102
Council of Europe	711
Organisation for Economic Co-operation and Development	350
World Trade Organisation	340
United Nations Industrial Development Organisation	178
EU Monitor Mission in former Yugoslavia	61
Intergovernmental Legal Bodies	24
Preparatory Commission for the Organisation for the Prohibition of Chemical Weapons	23
Multilateral Export Control Forum	1
Total	4,790

Expenditure - Subhead G.	£'000
United Nations Development Programme	1,650
United Nations Children's Fund	1,050
United Nations High Commissioner for Refugees	1,100
United Nations Relief and Works Agency	412
UN Human Rights Centre	350
United Nations Volunteers	250
United Nations Population Fund	250
United Nations Institute for Training and Research	150
UN Drug Control Programme	150
WHO Tuberculosis Programme	150
Children's Vaccine Initiative	140
UN Voluntary Fund for Assistance in Mine Clearing	110
United Nations Voluntary Fund for Women's Development	100
Special Programme for Research and Training in Tropical Diseases	100
UN Department of Humanitarian Affairs	100
United Nations Fund for Technical Co-Operation in the field of Human Rights	75
Southern African Trust Fund for Education and Training	60
UN AIDS Programme	51
UN Voluntary Fund on Disability	50
WHO AIDS Programme	50
United Nations Trust Fund for Electoral Assistance	35
Trust Fund for Commission on Sustainable Development	35
United Nations Fund for Victims of Torture	30
UN Trust Fund for Case Studies in Operational Activities	25
Voluntary Fund for Desertification Convention	10
Voluntary Fund for Climate Change Convention	10
UN New Agenda for the Development of Africa in the 1990s	6
Total	6,499

Expenditure - Subhead C.

£572,784 was paid from Subhead C in an out of court settlement of a claim arising from an accident in Burundi and in which the Department of Foreign Affairs was co-defendant (S.71/3/93).

£17,000 was paid from Subhead C in an out of court settlement of a claim against the Department (S.71/3/93).

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7. MISCELLANEOUS ACCOUNTS

**Bilateral and Other Aid Fund (Grant-in-Aid) Account
Account of Receipts and Payments during the year ended 31st December 1996.**

	£	£
Balance on 1st January 1996		558,929
Grant-in-Aid 1996		<u>48,200,000</u>
		48,758,929
Expenditure 1996		<u>48,111,564</u>
Balance on 31st December 1996		<u>£647,365</u>
<i>Represented By:</i>		
Amounts due to State	89,830	
Closing Balance excluding amount due to State	<u>557,535</u>	<u>£647,365</u>

8. NATIONAL LOTTERY FUNDING

Subhead E.1. with an outturn of £1,000,000 is totally Lottery funded. The following organisations received funding for emergency humanitarian assistance purposes:

	£
United Nations Development Programme	310,000
International Federation of the Red Cross	200,000
UNICEF	150,000
World Food Programme	135,000
Concern	125,000
Trócaire	65,000
World Vision Ireland	15,000

9. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	53
PRSI	37
Other	<u>8</u>
Total	<u>98</u>

PÁDRAIC MAC KERNAN
Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
26th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for International Co-Operation for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

SOCIAL WELFARE

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Social Welfare, for certain services administered by that Office, for payments to the Social Insurance Fund, and for certain grants including a grant-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances	78,760	79,491	-
A.2. Travel and Subsistence	2,695	2,277	93
A.3. Incidental Expenses	4,265	4,729	240
A.4. Postal and Telecommunications Services	7,840	8,045	(74)
A.5. Office Machinery and Other Office Supplies	10,405	8,602	73
A.6. Office Premises Expenses	3,552	4,138	440
A.7. Consultancy Services	2,411	1,956	42
A.8. Payments for Agency Services	24,720	24,488	491
A.9. EU Presidency	300	239	2
SOCIAL INSURANCE			
B.1. Payment to the Social Insurance Fund under Section 7(9) of the Social Welfare (Consolidation) Act, 1993	81,900	34,100	-
B.2. Payment to the Social Insurance Fund to cover costs of Equal Treatment Payments	55,000	52,900	-
SOCIAL ASSISTANCE			
C. Old Age and Blind Pensions (Non-Contributory)	314,100	319,004	-
D. Child Benefit	375,400	375,986	-
E. Unemployment Assistance	815,700	808,342	-
F. Employment Support Services	62,400	62,330	-
G. Lone Parent's Allowance	218,000	218,223	-
H. Widows' and Orphans' Non-Contributory Pensions	60,800	61,496	-
I. Pre-Retirement Allowance	59,900	58,069	-
J. Social Assistance and other Allowances	6,900	6,972	-
K. Family Income Supplement	25,100	21,888	-
L. Carer's Allowance	27,100	27,002	-
M. Supplementary Welfare Allowances	154,200	154,132	-
N. Disabled Person's Maintenance Allowance	118,100	124,067	-
O. Miscellaneous Grants	144,600	143,893	5,228

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Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
P.1. Grant to the Combat Poverty Agency (Grant- in-aid)	2,061	2,061	-
P.2. The Programme for Peace and Reconciliation	500	134	-
Q. Grant to the National Social Services Board	2,396	2,592	-
R. Grants for Community and Voluntary Service (National Lottery Funded)	4,460	4,606	2
S. Grants for Community and Voluntary Service (Exchequer Funded)	4,460	8,073	-
U. Extra Statutory Grants	-	45	-
V. Losses	-	53	-
Gross Total	2,668,025	2,619,933	6,537
<i>Deduct:-</i>			
T. Appropriations in Aid	61,470	62,593	524
Net Total	2,606,555	2,557,340	6,013

SURPLUS TO BE SURRENDERED

£49,214,730

The Statement of Accounting Policies and Principles and Notes 1 to 16 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			2,557,340
Changes in Capital Assets			
Purchases Cash	(4,395)		
Disposals Cash	2		
Depreciation	10,699		
Loss on Disposals	<u>123</u>	6,429	
Assets under Development			
Cash Payments		(2,152)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(526)		
Increase in Stock	<u>(10)</u>	<u>(536)</u>	<u>3,741</u>
Direct Expenditure			2,561,081
Expenditure Borne Elsewhere			
Net Allied Services Expenditure*	<u>10,383</u>		<u>10,383</u>
Operating Cost			<u><u>2,571,464</u></u>

* Does not include notional rents for State-owned properties

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			31,110
Assets under Development (Note 4)			<u>2,152</u>
			33,262
Current Assets			
Stocks (Note 15)		778	
Prepayments		6,492	
Accrued Income		524	
Other Debit Balances:			
Suspense	465		
Advances to OPW for office furniture and electrical work	82		
Advances to An Post for postage expenditure	465		
Recoupable Expenditure	<u>31</u>	1,043	
PMG Balance and Cash ¹	13,800		
Less Orders Outstanding	<u>(5,254)</u>	<u>8,546</u>	
Total Current Assets		<u>17,383</u>	
Less Current Liabilities			
Accrued Expenses		13,029	
Other Credit Balances:			
Suspense	429		
Payroll Deductions	553		
Due to State (Note 16)	2,001		
Advances from the Social Insurance Fund in respect of Unemployment Benefit	1,658		
Due to the Social Insurance Fund in respect of Unemployment and SWA Payments	<u>2,031</u>	6,672	
Net Liability to the Exchequer (Note 5)		<u>2,917</u>	
Total Current Liabilities		<u>22,618</u>	
Net Current Liabilities			<u>(5,235)</u>
Net Assets			<u>28,027</u>

1. PMG balances plus balances held in suspense accounts eg. An Post, Local Offices.

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3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	44,558*	7,785	52,343
Additions	21,459	799	22,258
Disposals	(706)	(233)	(939)
Gross Assets at 31 December 1996	<u>65,311</u>	<u>8,351</u>	<u>73,662</u>
Accumulated Depreciation:			
Opening Balance at 1 January 1996	28,430	4,212	32,642
Depreciation for the year	9,869	830	10,699
Depreciation on Disposals	(649)	(140)	(789)
Cumulative Depreciation at 31 December 1996	<u>37,650</u>	<u>4,902</u>	<u>42,552</u>
Net Assets at 31 December 1996	<u>27,661</u>	<u>3,449</u>	<u>31,110</u>

Note:

* The opening balance at 1 January 1996 differs from the closing balance at 31 December 1995 due to the inclusion for the first time of In-House developed software and Networks Operating Systems software as an asset. The accumulated depreciation figure is, therefore, also adjusted. The valuation of In-House software is based on the attribution of a value (based on actual development costs) to lines of code.

4. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1996

	In House Computer Applications £'000
Amounts brought forward at 1 January 1996	-*
Cash Payments for the Year	2,152
Transferred to Asset Register	-
Adjustments	-
Amounts carried forward at 31 December 1996	<u>2,152</u>

* The Statement of Capital Assets under Development is included as part of the Appropriation Account for the first time in 1996. It has not been possible to calculate accurately costs incurred prior to 1 January 1996.

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1996

	£'000	£'000
Surplus to be surrendered		49,215
Less Exchequer Grant Undrawn		<u>46,298</u>
Net Liability to the Exchequer		<u>2,917</u>
Represented by:		
Debtors		
Net PMG position and cash	8,546	
Debit Balances: Suspense	<u>1,043</u>	9,589
Less: Creditors		
Due to State	(2,001)	
Credit Balances: Suspense	<u>(4,671)</u>	<u>(6,672)</u>
		<u>2,917</u>

6. EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money	£56,949
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7. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
B.1.	47,800	Payments out of Subhead B.1. in any financial year are provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year. The saving was mainly due to buoyancy in receipts from PRSI contributions.
K.	3,212	The saving was due mainly to the number of recipients being lower than anticipated.
N.	(5,967)	The excess was due mainly to the number of recipients being greater than anticipated.
P.2.	366	The saving was due to expenditure on the Peace and Reconciliation Programme commencing later than anticipated.
Q.	(196)	The excess was due mainly to additional costs arising from the relocation of the National Social Services Board to new headquarter premises in November 1996.
S.	(3,613)	The excess was due to payment of the following grants not provided for in the estimates: - £2,563,000 under the scheme of Community Support for Older People (S.73/10/96); £1,000,000 to the Society of St. Vincent de Paul and £50,000 to Protestant Aid (S.73/5/83).
U.	(45)	Grants were made on the grounds of equity in cases of non-contributory old age pensions, widows and orphans non-contributory pensions, carers allowances, social assistance allowances, pre-retirement allowances, unemployment assistance and lone parents allowances where payment was not practicable within the prescribed periods (S.88/1/48).

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Subhead	Less/(More) than Provided £'000	Explanation	
V.	(53)	The charge to this subhead comprises	£
		1. Robberies at Local Offices (S.73/17/91)	53,045
		2. Miscellaneous (S.73/17/91)	403
			<u>53,448</u>

8. APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Receipts from the Social Insurance Fund	54,600,000	55,000,000
2. Recoveries of Social Assistance overpaid	3,600,000	4,058,871
3. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	1,700,000	2,221,523
4. Receipts under "Liability to Maintain Family" provisions in part IX of the Social Welfare (Consolidation) Act, 1993	360,000	478,068
5. Receipts from Social Welfare International Consultancy projects	1,000,000	584,892
6. Miscellaneous	<u>210,000</u>	<u>249,957</u>
Total	<u>61,470,000</u>	<u>62,593,311</u>

Explanation of Variation

2,3,4,5 and 6 - Receipts under these headings cannot be accurately forecast.

9. COMMITMENTS

Commitments likely to materialise in subsequent years amount to £6,519,142.

10. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	356,435	308	3	14,648
Overtime and extra attendance	2,765,666	2,586	53	13,030
Shift and roster allowances	137,094	56	-	-
Total extra remuneration	3,259,195	2,950	56	27,678

11. MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carry forward from 1996 of savings of £1,712,000 is included in the estimates for 1997.

Payments totalling £6,525 were made to fifty five officers under the Input Scheme (DPS.6/84).

A total of £16,030 was spent on merit awards as allowed for under the Administrative Budget Agreement. A total of seven individual awards ranging from £500 to £750 were made and five group awards ranging from £150 to £3,218.

Payments totalling £22,187 in respect of legal expenses and damages were made to four officers who sustained personal injuries while on departmental property (S.73/21/80, S.73/9/92, E.109/63/89).

Payments totalling £38,354 in respect of legal expenses and damages were made to three individuals who sustained personal injuries while on departmental property (S.73/21/80, S.73/9/92).

Ex-gratia compensation payments totalling £6,667 were made to three Social Welfare recipients (S.73/16/85).

£10,000 was received from the Training Initiatives Fund in respect of staff training.

A Deputy Manager in a Social Welfare Branch Office was dismissed by the branch manager when a fraud involving £32,640 was uncovered.

The outturn shown in Subhead E includes special *ex-gratia* payments to dockers amounting to £824 (S.73/29/94).

The accounts do not contain details of certain equipment, purchased specifically to become an integral part of the Health Board computer systems which are utilised to deliver certain services for the Department. The Department has sought the sanction of the Department of Finance for responsibility for accounting for, and maintenance of, this equipment to be the responsibility of the Health Boards concerned.

Recoveries of Assistance overpayments amounting to £4,058,871 in cash refunds and by withholding from Social Insurance Fund (Benefit) entitlements have been accounted for under Subhead T. In addition, recoveries amounting to £1,773,088 were made by deductions from Assistance entitlements, while a further £1,304 was credited to overpayment "client accounts" in respect of sums which had been cleared from Vote suspense accounts in earlier years.

The summary position on Assistance overpayments at 31st December 1996 was as follows:

	£	£
Overpayments outstanding at 1st January 1996	20,864,542	
Net Overpayments recorded in 1996	<u>14,530,266</u>	<u>35,394,808</u>
<i>Less:</i>		
Amounts recovered in 1996	5,833,263	
Amounts written off in 1996 as irrecoverable	<u>5,435,044</u>	<u>11,268,307</u>
Overpayments outstanding at 31st December 1996		<u>24,126,501</u>

12. EU FUNDING

The Combat Poverty Agency received £5,570 from EU funds in 1996 under the Nova Programme.

The outturn shown in Subhead P.2. represents the Exchequer's 25% contribution to community development and social inclusion elements of the Peace Programme. The balance of £402,138 was provided from EU Structural Funds.

The KIMSAC Project received £64,797 from EU funds under the ACTS programme.

The outturn shown in Subhead A.9. includes payments in respect of activities co-financed by the EU Commission.

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13. INTERNATIONAL CONSULTANCY

The Department of Social Welfare began providing international consultancy services on a commercial basis in February 1994. Section 33 of the Social Welfare Act 1994 contains the necessary legislative provision.

The services are provided under two categories:

- (1) **International Consultancy Service** which supplies expert technical assistance (skill and knowledge transfer) to developing countries, and
- (2) **Praesidium** which is a partnership between Digital and the Department to provide services to the Social Security industry.

A surplus of £205,715 on an accruals basis, was generated on its activities for 1996, (International Consultancy Service had a surplus of £43,635; while Praesidium recorded a surplus of £162,080).

14. NATIONAL LOTTERY FUNDING

Subhead R. - Grants for Community and Voluntary Service

R.1. - Grants for Community Development - £4,460,084

Organisations which received amounts of £5,000 or more

	£
Action Inishowen Ltd. Carndonagh, Co. Donegal	46,800
Ait na nDaoine, Dundalk, Co. Louth	27,600
Athy Community Development Project, Co. Kildare	53,000
Balally Family Resource Centre, Dublin 16	15,000
Baldoyle Family Resource Centre, Dublin 5	15,000
Ballybeg Community Development Project, Waterford	72,563
Ballyboden Family Resource Centre, Dublin 16	15,000
Ballymun Community & Family Training Agency, Dublin 11	43,000
Ballymun Community Action Programme, Dublin 11	74,000
Ballynanty Family Resource Centre, Limerick	15,000
Ballyphehane/Togher Community Development Project, Cork	114,100
Bantry Community Resource Centre, Co. Cork	114,250
Bere Island Development Association, Co. Cork	11,000
Boyle Area Family Ministry, Co. Roscommon	20,000
Cherry Orchard Family Resource Centre, Dublin 10	15,000
City Quay Family Resource Centre, Dublin 2	15,000
Clare Island Development Association, Co. Mayo	25,000
CLASP, Castlebaldwin, Co. Sligo	45,000
Clondalkin Travellers Development Group, Dublin 22	42,000
Comhdail Oilean Eireann, Galway	8,825
Community Action Network, Dublin 1	73,000
Community Connections, Blacklion, Co. Cavan	54,080
Coolcotts Community Development Project, Wexford	48,000
Cork Community Development Institute	51,250
Cork Travellers Visibility Group	35,800
Cox's Demesne Youth & Community Project, Dundalk, Co. Louth	76,000
Crosscare, Dublin 3	7,500
Darndale Community Development Project, Dublin 5	53,000
Farranree Development Group, Co. Cork	20,000
Finglas South Community Development Project, Dublin 11	52,125
Focus Ireland, Dublin 2	40,000
FORUM, Connemara, Co. Galway	106,000
Framework, Waterford	60,000

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Galway Travellers Development Group	40,000
Glenboe Action Group, Letterkenny, Co. Donegal	5,900
Greater Blanchardstown Development Project, Dublin 15	56,185
Harmony, Athlone, Co. Westmeath	27,600
Holywell Trust, Derry	22,500
Inishbofin Development Association, Co. Galway	78,750
Inishturk, Co. Galway	10,500
Inner City Renewal Group, Dublin 1	51,250
Kerry Travellers, Tralee	35,200
Killinarden Family Resource Centre, Dublin 24	15,000
Kilnamanagh Family Resource, Dublin 24	15,000
Kiltimagh & District CDP, Co. Mayo	30,010
Knockanrawley Family Resource Centre, Tipperary	55,400
Lifestart Foundation, Galway	53,000
Lifford/Clonleigh Resource Centre, Co. Donegal	53,705
Limerick Travellers Development Group	58,000
LINK, Cherry Orchard, Dublin 10	53,000
Little Bray Family Resource Centre, Co. Wicklow	116,500
Loughboy Area Resource Centre, Kilkenny	52,125
Louisburgh Community Project, Co. Mayo	18,000
Lourdes Youth & Community Services, Dublin 1	54,688
MACRO, Stoneybatter, Dublin 7	20,000
Mahon Community Development Project, Cork	53,000
Matt Talbot Community Trust, Dublin 10	51,250
Mayfield Integrated Community Development Project, Cork	55,000
Meitheal, Dublin 2	53,000
Mountwood/Fitzgerald Community Development Project, Dublin	55,125
Moy Valley Resources, Ballina, Co. Mayo	25,000
Moyross Community Development Project, Limerick	40,000
Muintir na Tire, Tipperary	16,000
North Clondalkin Community Development Project, Dublin 22	127,125
North Wall Women's Centre, Dublin 1	50,000
Our Lady of Lourdes Community Project, Limerick	34,300
Parents Alone Resource Centre, Dublin 5	72,563
Parkside CDP, Ballina, Co. Mayo	29,000
Partners in Mission, Dublin 1	51,250
PAUL, Limerick	9,000
Pavee Point, Dublin 1	51,688
Priorswood Community Development Project, Dublin 15	51,500
Project West Community Development Project, Dublin 11	10,000
Quarryvale Community House, Dublin 22	53,000
Rialto Area Action Plan., Dublin 8	35,070
Ringsend Action Project, Dublin 4	37,500
Ronanstown Women's Group, Dublin 22	52,250
Sherkin Island Development Co., Co. Cork	22,000
Sligo Northside Community Partnership	42,000
South Inner City Community Development Association, Dublin 8	52,563
South West Wexford Community Development Project	87,535
Southill Community Development Project, Limerick	30,600
Special Project for the Disabled, c/o I.W.A., Dublin 3	30,000
St. Andrew's Resource Centre, Dublin 2	50,000
St. Benedict's Resource Centre, Dublin 5	51,700
St. Fergal's Resource Centre, Bray, Co. Wicklow	25,625
St. Mary's Community Development Project, Limerick	17,334
St. Matthew's Social Services Centre, Dublin 8	15,000
St. Michael's Estate Family Resource Centre, Dublin 8	69,755
St. Munchin's Project, Limerick	40,000
Tallaght Partnership, Dublin 24	110,000

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Tralee Community Development Project, Co. Kerry	30,000
Triskele Associates, Belfast	47,300
Tuam Resource Centre, Co. Galway	54,500
Tullamore Travellers Movement, Co. Offaly	55,000
We the People, Knocknaheeny, Cork	55,323
West Clare Community Development Resource Centre, Kilrush	74,125
West Training and Development, Galway	50,000
Westside Resource Centre, Galway	47,500

R.2. - Once Off Grants - £146,000

People in Need Trust, Dublin	146,000
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15. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	583
IT Consumables	<u>195</u>
	<u>778</u>

16. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	1,340
Notional Service	9
CSWOP Schemes	207
Pay Related Social Insurance	308
Withholding Tax	135
Revenue Commissioners	<u>2</u>
	<u>2,001</u>

E. McCUMISKEY
Accounting Officer
DEPARTMENT OF SOCIAL WELFARE
27th March 1997.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Social Welfare for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996. Attention is drawn to paragraphs 40 to 45 of the report for 1996 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

HEALTH

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Minister for Health (including Oifig an Ard-Chlaraitheora) and the services administered by that Office, including grants to Health Boards and miscellaneous grants.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances			
<i>Original</i> £9,689,000			
<i>Supplementary</i> <u>120,000</u>	9,809	9,901	-
A.2. Travel and Subsistence	494	595	18
A.3. Incidental Expenses	463	633	(26)
A.4. Postal and Telecommunications Services	420	407	56
A.5. Office Machinery and other Office Supplies			
<i>Original</i> £1,991,000			
<i>Supplementary</i> <u>300,000</u>	2,291	1,254	22
A.6. Office Premises Expenses			
<i>Original</i> £350,000			
<i>Supplementary</i> <u>150,000</u>	500	565	22
A.7. Consultancy Services	535	399	23
A.8. EU Presidency			
<i>Original</i> £100,000			
<i>Supplementary</i> <u>50,000</u>	150	160	-
GRANTS			
B.1. Grants to Health Boards in respect of net expenditure (excluding expenditure on cash allowances and cash grants and payments to the General Medical Services (Payments) Board)			
<i>Original</i> £1,164,354,000			
<i>Supplementary</i> <u>17,059,000</u>	1,181,413	1,180,901	113,859*
B.2. Grants to Health Boards in respect of expenditure on cash allowances and cash grants			
<i>Original</i> £84,444,000			
<i>Supplementary</i> <u>15,520,000</u>	99,964	99,964	-
B.3. Grants on behalf of Health Boards to meet the expenses of the General Medical Services (Payments) Board	265,902	266,616	-
B.4. Grants on behalf of Health Boards to certain other Health Bodies			
<i>Original</i> £584,618,000			
<i>Supplementary</i> <u>8,811,000</u>	593,429	593,228	58,508*

Vote 41

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
B.5. Payments to Health Agencies in respect of balances of grants for years prior to 1996			
<i>Original</i> £162,238,000			
<i>Supplementary</i> <u>3,875,000</u>	166,113	166,113	-
B.6. Grants to Research Bodies	3,280	3,411	-
B.7. Grants to Health Agencies and other similar organisations (<i>National Lottery Funded</i>)			
<i>Original</i> £18,084,000			
<i>Supplementary</i> <u>60,000</u>	18,144	18,144	-
B.8. Grants in respect of hospital in-patient, out-patient and counselling services for persons who have contracted Hepatitis C from the use of Immunoglobulin Anti-D, blood transfusions or blood products			
<i>Original</i> £2,000,000			
<i>Supplementary</i> <u>200,000</u>	2,200	2,200	-
OTHER SERVICES			
C. Superintendent and District Registrars	7	5	-
D. Expenses in connection with the World Health Organisation and other International Bodies	644	634	-
E. Statutory Inquiries			
<i>Original</i> £1,000			
<i>Supplementary</i> <u>1,079,000</u>	1,080	723	131
F. Developmental, Consultative and Advisory Bodies	1,902	1,911	-
G.1. Payments in respect of disablement caused by Thalidomide	133	127	-
G.2. Payments in respect of persons claiming to have been damaged by vaccination	1	-	-
H. Dissemination of information on health and health services			
<i>Original</i> £1,942,000			
<i>Supplementary</i> <u>250,000</u>	2,192	2,417	156
CAPITAL SERVICES			
I.1. Building, Equipping and Furnishing of Hospitals and other Health Facilities			
<i>Original</i> £98,231,000			
<i>Supplementary</i> <u>9,550,000</u>	107,781	108,461	-
I.2. Building, Equipping and Furnishing of Health Facilities (<i>National Lottery Funded</i>)	4,000	4,000	-

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
I.3. Information systems and related services for Health Agencies	7,000	6,320	-
Gross Total			
Original £2,412,823,000			
Supplementary <u>57,024,000</u>	2,469,847	2,469,089	172,769
<i>Deduct:-</i>			
J. Appropriations in Aid			
Original £264,116,000			
Supplementary <u>10,000,000</u>	274,116	274,243	(268)
Net Total			
Original £2,148,707,000			
Supplementary <u>47,024,000</u>	2,195,731	2,194,846	172,501
SURPLUS TO BE SURRENDERED		£885,756	

* Note 11 refers.

The Statement of Accounting Policies and Principles and Notes 1 to 15 form part of this Account.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Closing Accruals

- (i) The General Medical Services (Payments) Board receives a cash allocation each year (Subhead B.3.) and on that basis outstanding balances have not been recognised as a liability in these accounts. In the Annual Account of the General Medical Services (Payments) Board the Department of Health is shown as a debtor for the difference between the net expenditure and the cash allocation.
- (ii) *Recovery of cost of health services provided under regulations of the European Union*
An amount is due from the United Kingdom in respect of health services provided to UK insured persons. An advance, representing approximately 80% of the estimated total cost of services, is received each year and the balance is payable after computation and approval of the actual expenditure. Approval of actual expenditure for a particular year follows a process of presentation of the relevant cost paper to the EU Committee for Migrant Workers (Audit Group) and its approval by members. At the 31st December 1996 the balance in respect of 1993 expenditure was being calculated. This sum is not included as accrued income under Appropriations-in-Aid (Subhead J) as the amount due has yet to be agreed. Similarly, balances in respect of subsequent years will be received in due course.

Valuation of Assets: Land and Buildings

The Statement of Capital Assets does not include assets occupied by a Health Board or Hospital Board. Lands held at Cabra, the proceeds of whose sale would be payable into the Hospitals Trust Fund, have not been included in the Statement of Capital Assets on that basis.

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2. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			2,194,847
Changes in Capital Assets			
Purchases Cash	(583)		
Depreciation	<u>582</u>	(1)	
Assets Under Development			
Cash Payments		(345)	
Changes in Net Current Assets			
Increase in Closing Accruals	6,567		
Increase in Stock	<u>(24)</u>	<u>6,543</u>	<u>6,197</u>
Direct Expenditure			2,201,044
Expenditure Borne Elsewhere			
Vote 45 Increases in Remuneration and Pensions	1,286		
Net Allied Services Expenditure	<u>4,997</u>		<u>6,283</u>
Operating Cost			<u><u>2,207,327</u></u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 4)			1,530
Assets Under Development (Note 5)			<u>345</u> 1,875
Current Assets			
Stocks (Note 14)		88	
Prepayments		69	
Accrued Income		268	
Other Debit Balances:			
Compensation Tribunal	7,687		
Recoupable Salaries	85		
Recoupable Travel Expenses	46		
Recoupable Services	67		
Recoupable Costs for Intervention Beef	46		
Other Suspense Items	<u>16</u>	<u>7,947</u>	
Total Current Assets		<u>8,372</u>	

Less Current Liabilities

Accrued Expenses		471	
Balance due on foot of Health Agency Allocations		172,367	
Other Credit Balances:			
Payroll Deductions	31		
Due to State (Note 15)	384		
EU Funding	214		
Miscellaneous	<u>3</u>	632	
PMG Balance and Cash	4,190		
Plus Orders Outstanding	<u>2,839</u>	7,029	
Net Liability to the Exchequer (Note 6)		<u>286</u>	
Total Current Liabilities		<u>180,785</u>	
Net Current Liabilities			<u>(172,413)</u>
Net Liabilities			<u>(170,538)</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	2,417	2,194	4,611
Additions	<u>345</u>	<u>212</u>	<u>557</u>
Gross Assets at 31 December 1996	<u>2,762</u>	<u>2,406</u>	<u>5,168</u>
Accumulated Depreciation			
Opening Balance at 1 January 1996	1,681	1,375	3,056
Depreciation for the year	<u>341</u>	<u>241</u>	<u>582</u>
Cumulative Depreciation at 31 December 1996	<u>2,022</u>	<u>1,616</u>	<u>3,638</u>
Net Assets at 31 December 1996	<u>740</u>	<u>790</u>	<u>1,530</u>

5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 1996

	In House Computer Applications £'000
Amounts brought forward at 1 January 1996	-
Cash payments for the year	345
Transferred to Asset Register	-
Adjustments	<u>-</u>
Amounts carried forward at 31 December 1996	<u>345</u>

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6. NET LIABILITY TO THE EXCHEQUER

**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996**

	£'000	£'000
Surplus to be surrendered		886
Less Exchequer Grant Undrawn		<u>600</u>
Net Liability to the Exchequer		<u>286</u>
Represented by:		
Debtors		
Debit Balances: Suspense		7,947
Less: Creditors		
Due to State	(384)	
Net PMG Position and Cash	(7,029)	
Credit Balances: Suspense	<u>(248)</u>	<u>(7,661)</u>
		<u>286</u>

7. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.3.	(170)	The excess arose because expenditure on conferences, legal settlements and the EU Presidency was higher than anticipated.
A.5.	1,037	The saving in the main relates to a computerisation project for the General Registrar's Office. Though work has been done to the value of £0.792m in 1996, some £0.447m is currently withheld on the basis of unsatisfactory performance. The Department is continuing to negotiate with the supplier and a settlement is expected to be agreed shortly. Under the circumstances the Department has treated this item as a contingent liability pending the outcome of negotiations.
A.7.	136	The original estimate was in excess of the amount required for this purpose in 1996.
E.	357	Approved payments in respect of the work of the Tribunal of Inquiry and certain legal settlements were less than anticipated.
H.	(225)	Payments in respect of dissemination of information were greater than anticipated, principally in respect of the implementation of the Family Law Act and health services for persons with Hepatitis C.
I.3.	(680)	An underspend of £0.68m occurred in respect of the Tallaght Hospital IT project due to the necessary rescheduling to 1997 of the delivery of some of the applications and hardware.

8. APPROPRIATIONS IN AID

		<u>Estimated</u> £	<u>Realised</u> £
1.	Receipts from health contributions		
	Original £213,416,000		
	Supplementary <u>1,500,000</u>	214,916,000	214,860,074
2.	Recovery of cost of Health Services provided under regulations of the European Union		
	Original £50,000,000		
	Supplementary <u>8,500,000</u>	58,500,000	58,662,269
3.	Recovery from U.K. Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital	400,000	257,560
4.	Searches and certified copies of entries of Births, Deaths and Marriages	250,000	231,272
5.	Miscellaneous		
		<u>50,000</u>	<u>232,309</u>
	Total		
	Original £264,116,000		
	Supplementary <u>10,000,000</u>	<u>£274,116,000</u>	<u>£274,243,484</u>

Explanation of Variations

3. The share of the cost of Leopardstown Park Hospital is based on the expenditure per the audited accounts. The date of the submission of these accounts did not permit sufficient time to allow the UK authorities to make the payment in 1996. Payment of £267,664 has since been received.
4. The demand for certified copies of births, deaths and marriages was less than anticipated.
5. Regulations were made in 1996 under the Irish Medicines Board Act, 1995 to enable the Irish Medicines Board to collect the licence fees for human proprietary medicines. The additional receipts under this heading were in respect of fees paid before the Regulations were in force.

9. COMMITMENTS

(A) Global Commitments

Commitments likely to arise in subsequent years for:

	£'000
(a) Procurement Subheads	126
(b) Grant Subheads	137

(B) Multi-Annual Capital Commitments

	£'m
1. Legally enforceable capital commitments:	
Amount spent in 1996	119.82
Commitments to be met in subsequent years	155.80

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2. Legally enforceable capital commitments:

	<i>Cumulative spend to 31/12/1995</i>	<i>Paid in 1996</i>	<i>To be paid in subsequent years</i>
Capital Projects over £5m:	£m	£m	£m
Tallaght Hospital	57.8	31.1	37.2
Limerick Regional Hospital (Phase 1)	1.3	5.6	13.7
Mercy Hospital, Cork	0.9	4.6	9.6
Mullingar Hospital (Phase 2a)	6.2	2.3	1.4
St Luke's and St Anne's Hospital	4.9	4.2	11.1
Dublin Dental Hospital	0.7	2.6	8.2

While the figure for commitments to be met in subsequent years includes provision for contractually committed projects, it does not include provision for commitments which have been made to health agencies for other unavoidable urgent requirements.

10. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total No. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	126,596	113	3	6,047
Overtime and extra attendance	193,002	167	8	13,019
Shift and roster allowances	8,800	8	-	-
Total extra remuneration	328,398	*	11	*

* Certain individuals received extra remuneration in more than one category.

11. MISCELLANEOUS ITEMS

Expenditure charged to Subhead A.3. included £56,301 paid in respect of the legal costs for the settlement of claims by two officers who sustained injuries in the course of their work (E.112/1/93).

In addition to the amount expended under this Vote, sums amounting to £1,286,000 in total were received from the Vote for Increases in Remuneration and Pensions (No. 45) and expended to the value shown on the services covered by the following Subhead :-

	£
B.3.	1,286,000

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £743,000 is included in the Estimate for 1997.

The liabilities recognised under Subheads B.1. and B.4. are made up as follows:

	Subhead B.1. £'000	Subhead B.4. £'000	Total £'000
Approved expenditure withheld for payment in 1997	113,859	58,508	172,367

The practice of withholding payment against approved expenditure is in line with the agreed funding of health services and is reflected in the determination of the Health Vote from year to year.

Institutional and out-patient hospital services were afforded to defence forces personnel and their dependants without application of the statutory charge.

12. EU FUNDING

In addition, the following amounts were received from the EU by bodies which are funded directly from the Health Vote.

	£
Eastern Health Board	1,038,381
Midland Health Board	200,857
Mid-Western Health Board	484,757
North-Eastern Health Board	28,229
North-Western Health Board	526,249
South-Eastern Health Board	25,718
Southern Health Board	43,293
Western Health Board	396,743
Brothers of Charity	191,334
Central Remedial Clinic	182,250
Cope Foundation	121,054
Daughters of Charity Services	271,991
National Council for the Elderly	12,500
National Rehabilitation Board	2,621,882
National Rehabilitation Hospital	35,180
Rotunda Hospital	16,317
Sisters of Bon Sauveur, Carriglea	88,155
Stewarts Hospital	64,258
St. John of God Services	37,469
Total	<u>£6,386,617</u>

13. NATIONAL LOTTERY FUNDING

Payments in the year ended 31 December 1996

<u>Miscellaneous Allocation</u>	£
Eastern Health Board - for Dublin Rape Crisis Centre	80,000
Mid Western Health Board - for Limerick Rape Crisis Centre	40,000
South Eastern Health Board - for Clonmel Rape Crisis Centre	24,700
South Eastern Health Board - for Kilkenny Rape Crisis Centre	10,300
South Eastern Health Board - for Waterford Rape Crisis Centre	25,500
South Eastern Health Board - for Wexford Rape Crisis Centre	15,000
Southern Health Board - for Cork Rape Crisis Centre	26,500
Southern Health Board - for Kerry Rape Crisis Centre	30,000
Western Health Board - for Galway Rape Crisis Centre	42,000
Western Health Board - for Castlebar Rape Crisis Centre	15,000
Aislinn Adolescent Treatment Centre, Clonmel, Co. Tipperary	20,000
Alzheimers Society of Ireland, Meath Branch, Navan, Co. Meath	10,000
Arc Trust, Dublin 7	50,000
AWARE, Phibsboro Road, Dublin 7	40,000

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Ballynanty Community Network Group, Moyross, Limerick	10,000
Blarney Care of the Aged	2,000
Bray Cancer Support Group	5,000
Carefree Journeys, Howth, Co. Dublin.	5,000
Castlemcgarrett Nursing Home, Claremorris, Co. Mayo	15,000
Central Remedial Clinic, Dublin 3	40,000
Central Remedial Clinic for Suntower Gardens Educational & Training Project, Dublin 2	2,000
Cerebral Palsy Ireland (Limerick Branch)	30,000
Cerebral Palsy Ireland (Mayo Branch)	10,000
Charleville and District Community Enterprise Ltd. Co. Cork	15,000
Chernobyl Children's Irish Aid Programme	3,000
Clarecare, Ennis, Co. Clare	30,000
Cosy Corner Club, Ballymun, Dublin 11	600
Cura, Limerick	28,000
Drumcollogher and District Day Care Association	10,000
Dun Laoghaire Lions Club	3,600
Dun Laoghaire College of Art and Design, Co. Dublin	9,000
Dunmore Entertainment Senior Citizens, Dunmore, Co. Galway	10,000
Eastern Health Board Centre for Independent Living	60,000
Eastern Health Board for St Francis Hospice, Raheny	100,000
Four Districts Day Care Centre, Rathcoole, Co. Dublin	12,000
Gortnahoe Senior Citizens, Gortnahoe, Thurles, Co. Tipperary	2,500
Grantstown Day Care Centre, Wexford	10,000
GROW Community Mental Health Movement, Kilkenny	20,000
Hope House, Foxford, Co. Mayo	50,000
Huntington's Disease Association	40,000
Irish Association for Spina Bifida and Hydrocephalus	15,000
Irish Association for Palliative Care, St Patrick's Hospital, Cork	700
Irish Association of Older People	15,000
Irish Country Women's Association, Dublin 4	35,000
Irish Haemophilia Society	45,000
Irish Kidney Association (Donor Card Scheme)	40,000
Irish Red Cross Society	10,000
Irish Sudden Infant Death Association	40,000
Irish Stammering Association, Drumshambo, Co. Leitrim	2,000
Irish Wheelchair Association	38,000
Irish Wheelchair Association (Athy Branch)	4,000
Irish Wheelchair Association (Limerick Branch)	3,000
Irish Wheelchair Association (South Kilkenny Branch)	10,000
Kilrush District Hospital Ltd. Kilrush, Co. Clare	10,000
Lavanagh Centre, Ballintemple, Cork	18,000
Leighlin Parish Pastoral Council, Leighlinbridge, Co. Carlow	10,000
Library Association of Ireland	10,000
Limerick Handicapped Children's Committee, St Joseph Street, Limerick	20,700
Limerick Senior Citizen Club, Henry Street, Limerick	5,000
Link (Galway) Ltd. Headford Road, Galway	30,000
Mallow Health Education Council	10,000
Mallow Social Services Council	2,000
Mercy Day Care Centre, Buttevant, Co. Cork	25,000
Mid Western Health Board for Bergerie Trust, Limerick	75,000
Mid Western Health Board for Cahercalla Community Hospital, Ennis, Co. Clare	30,000
MOVE Limerick, Caherdavin Lawn, Limerick	4,000
Muintir na Tire (Community Alert Programme)	20,000
Muscular Dystrophy Ireland	10,000
Nazareth House, Mallow	15,000
National Infertility Support & Information Group, Cork	5,000
Neale Hall Committee, Ballinrobe, Co. Galway	7,000
New Ross Community Hospital	40,000
Oakdene House, Barrach Street, Cork	5,000
Order of Malta Ambulance Corps	10,000

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Order of Malta Ambulance Corps, Newbridge Co. Kildare	5,000	
Passage Association for the Care of the Elderly, Passage West, Co Cork	8,000	
Physically Challenged Irish Youth Team	5,000	
Pioneer Youth Seminar 1996, Ballyjamesduff, Co. Cavan	3,500	
Positive Action	20,000	
Rathfredagh Cheshire Home, Newcastlewest, Co. Limerick	60,000	
Sallins Senior Citizens Club	500	
Schizophrenia Association of Ireland	50,000	
St Anne's, Roscrea, Co. Tipperary	5,000	
St Dominic's Drug Awareness Group, Tallaght, Dublin 24	900	
St John Ambulance Brigade of Ireland	10,000	
St John Ambulance Brigade of Ireland, Limerick Unit	10,000	
St John's Senior Citizens Club, Limerick	1,000	
St Mary of the Angels, Beaufort, Co. Kerry	30,000	
St Mary's School for Hearing Impaired Children, Dublin 7	2,500	
St Mary's Senior Citizens, Limerick	1,000	
St Patrick's and St Bridget's Group, Limerick	1,500	
St Vincent de Paul Society, Limerick	3,500	
St Vincent's Hospital, Fairview, Dublin 3	20,000	
Signlink - Integrated Sign Language Interpreter Service, NRB, Dublin	20,000	
Social Action Group Rathmore Ltd., Rathmore, Co. Kerry	5,000	
Sonas aPc, Belvedere Place, Dublin 1	15,000	
Southern Counties Diabetic Association, Leghanebeg, Cork	1,000	
Support, Finglas, Dublin 11	3,000	
Talbot Grove Centre, Castleisland, Co. Kerry	62,500	
Teach Mhuire Day Care Centre	1,000	
Templemore Community Social Services	10,000	
The Carers Association, Rathmines, Dublin 6	20,000	
The Samaritans of Waterford and the South-East, Waterford	10,000	
The Women's Health Clinic, Newcastlewest, Limerick	3,000	
Western Health Board for Mayo/Roscommon Hospice Foundation	70,000	
Windmill Therapeutic Training Unit, Wexford	<u>20,000</u>	
Total		£2,049,000

Block Allocations to Health Boards

Eastern Health Board	324,000	
Midland Health Board	180,000	
Mid Western Health Board	216,000	
North Eastern Health Board	216,000	
North Western Health Board	180,000	
South Eastern Health Board	234,000	
Southern Health Board	234,000	
Western Health Board	<u>216,000</u>	
Total		£1,800,000

Scheme of Grants to Voluntary Organisations

Eastern Health Board	522,000	
Midland Health Board	40,000	
Mid Western Health Board	110,000	
North Eastern Health Board	70,000	
North Western Health Board	40,000	
South Eastern Health Board	80,000	
Southern Health Board	100,000	
Western Health Board	70,000	
Disability Federation of Ireland	<u>8,000</u>	
Total		£1,040,000

Vote 41**Respite Care Grant Scheme**

Eastern Health Board	185,000	
Midland Health Board	30,000	
Mid Western Health Board	40,000	
North Eastern Health Board	40,000	
North Western Health Board	30,000	
South Eastern Health Board	50,000	
Southern Health Board	75,000	
Western Health Board	<u>50,000</u>	
Total		£500,000

Services for the Elderly

Eastern Health Board	1,615,000	
Midland Health Board	334,000	
Mid Western Health Board	506,000	
North Eastern Health Board	461,000	
North Western Health Board	420,000	
South Eastern Health Board	608,000	
Southern Health Board	902,000	
Western Health Board	679,000	
Age and Opportunity	<u>115,000</u>	
Total		£5,640,000

Services for the Mentally Handicapped

Eastern Health Board	597,000	
Mid Western Health Board	41,000	
Western Health Board	<u>433,000</u>	
Total		£1,071,000

Child Care Services

Eastern Health Board	796,000	
Midland Health Board	129,000	
Mid Western Health Board	191,000	
North Eastern Health Board	191,000	
North Western Health Board	129,000	
South Eastern Health Board	232,000	
Southern Health Board	268,000	
Western Health Board	<u>206,000</u>	
Total		£2,142,000

Public Health Services

Eastern Health Board	664,000	
Southern Health Board	103,000	
Health Research Board	<u>63,000</u>	
Total		£830,000

Physical Handicap Services

Eastern Health Board	718,040	
Mid Western Health Board	39,000	
Southern Health Board	12,000	
Western Health Board	49,660	
Arthritis Association of Ireland	1,300	
Irish Wheelchair Association	<u>20,000</u>	
Total		£840,000

Health Board Services

Eastern Health Board	626,000	
Midland Health Board	117,000	
Mid Western Health Board	176,000	
North Eastern Health Board	150,000	
North Western Health Board	113,000	
South Eastern Health Board	146,000	
Southern Health Board	231,000	
Western Health Board	<u>173,000</u>	
Total		£1,732,000

Health Promotion

£500,000

Capital Expenditure

Eastern Health Board	11,539	
Mid Western Health Board	287,252	
North Eastern Health Board	64,011	
North Western Health Board	380,312	
South Eastern Health Board	386,630	
Southern Health Board	179,523	
Western Health Board	13,309	
Tallaght Hospital	1,108,513	
St Patrick's 99046	50,000	
Sister of Charity, Bon Sauveur, Carriglea, Co. Waterford	9,726	
St James's Hospital	63,912	
St Vincent's Hospital	52,080	
Mercy Hospital, Cork	606,149	
Adelaide/Meath/Harcourt Street Hospitals	35,853	
St Lukes and St Annes Hospital	47,485	
St Mary's Orthopaedic Hospital, Cappagh	39,907	
St Mary's Hospital, Baldoyle	52,053	
Dublin Dental Hospital	561,746	
National Rehabilitation Hospital, Dun Laoghaire	<u>50,000</u>	
Total		<u>£4,000,000</u>

Grand Total£22,144,000**14. STOCKS**

Stocks at 31 December 1996 comprise:

	£'000
Stationery	83
IT Consumables <i>etc.</i>	<u>5</u>
	<u>88</u>

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15. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	231
Pay Related Social Insurance	49
Withholding Tax	92
VAT	1
Pension Contributions	<u>11</u>
	<u>384</u>

J. O'DWYER
Accounting Officer
DEPARTMENT OF HEALTH
31st March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Health for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996. Attention is drawn to paragraph 46 of the report for 1996 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General.

AN ROINN EALAÍON, CULTÚIR AGUS GAELTACHTA

CUNTAS ar an tsuim a caithheadh, sa bhliain dar chríoch an 31 Nollaig, 1996, i gcomparáid leis an tsuim a deonadh, le haghaidh tuarastail agus costais Oifig an Aire Ealaíon, Cultúir agus Gaeltachta, le haghaidh seirbhísí áirithe a riarann an Oifig sin, lena n-áirítear deontais le haghaidh tithe agus ildeontais-i-gcabhair.

Seirbhís		Soláthar don Mheastachán £'000	Caiteachas £'000	Fabhruithe Deiridh £'000
RIARACHÁN				
A.1. Tuarastail, Pá agus Liúntais				
<i>Meastachán bunaidh</i>	<i>£6,494,000</i>			
<i>Meastachán forlíontach</i>	<i><u>4,415,000</u></i>	10,909	10,856	-
A.2. Costais Taistil agus Cothaithe				
<i>Meastachán bunaidh</i>	<i>£241,000</i>			
<i>Meastachán forlíontach</i>	<i><u>498,000</u></i>	739	817	39
A.3. Costais Theaghmhasacha				
<i>Meastachán bunaidh</i>	<i>£245,000</i>			
<i>Meastachán forlíontach</i>	<i><u>86,000</u></i>	331	288	40
A.4. Seirbhísí Poist agus Teileachumarsáide				
<i>Meastachán bunaidh</i>	<i>£260,000</i>			
<i>Meastachán forlíontach</i>	<i><u>257,000</u></i>	517	456	49
A.5. Fearais agus Solatháirtí Oifige				
<i>Meastachán bunaidh</i>	<i>£265,000</i>			
<i>Meastachán forlíontach</i>	<i><u>240,000</u></i>	505	613	48
A.6. Costais Áitreabh Oifige				
<i>Meastachán bunaidh</i>	<i>£430,000</i>			
<i>Meastachán forlíontach</i>	<i><u>77,000</u></i>	507	458	16
A.7. Seirbhísí Comhairleoireachta				
<i>Meastachán bunaidh</i>	<i>£160,000</i>			
<i>Meastachán forlíontach</i>	<i><u>40,000</u></i>	200	67	3
A.8. Uachtaránacht an Choimisiúin Eorpaigh		50	121	-
EALAÍONA AGUS CULTÚR				
B. Grant-in-aid Fund for the National Museum, the National Library and the National Archives		605	266	(1)
C.1. Grant-in-Aid Fund for the Irish Museum of Modern Art, the National Concert Hall and other Cultural Institutions (National Lottery Funded)		4,717	4,717	-
C.2. Cultural Projects		4,496	2,552	5
AN GHAEILGE AGUS AN GHAELTACHT				
D. Tithe Gaeltachta - Deontais faoi Achtanna na dTithe (Gaeltacht), 1929 go 1979		1,300	1,580	39
E. Scéimeanna Feabhsúcháin sa Ghlaeltacht		3,344	3,195	-

Vóta 42

	Seirbhís	Soláthar don Mheastachán £'000	Caiteachas £'000	Fabhruithe Deiridh £'000
F.	Scéimeanna Cultúrtha agus Sóisialta	2,550	2,513	15
G.	Oifig Eorpach do Theangacha Neamhfhorleathana	37	37	-
H.1.	Údarás na Gaeltachta - Caiteachas Reatha (Deontas-i-gCabhair)	2,500	2,500	-
H.2.	Údarás na Gaeltachta - Deontais do Thionscail (Deontas-i-gCabhair)	11,000	11,000	-
H.3.	Údarás na Gaeltachta - Caiteachas Caipitil ar Fhoirgnimh (Deontas-i-gCabhair)	6,600	6,600	-
I.	Bord na Gaeilge Caiteachas Reatha (Deontas-i-gCabhair) (<i>Crannchur Náisiúnta</i>)	2,500	2,500	-
J.	Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair) (<i>Crannchur Náisiúnta</i>)	2,348	2,348	-
CRAOLACHÁN AGUS SCANNÁNAÍOCHT				
K.	Grant to Radio Telefís Éireann for Broadcasting Licence Fees (Grant-in-Aid)			
	<i>Original</i> £52,018,000			
	<i>Supplementary</i> <u>3,318,000</u>	55,336	55,336	-
L.	Payment to An Post for Collection of Broadcasting Licence Fees	6,752	6,752	-
M.	Commissions and Special Inquiries	10	5	-
N.1.	Irish Film Board - Administration Expenses (Grant-in-Aid)	410	410	-
N.2.	Irish Film Board - Capital Expenditure (Grant-in-Aid)	3,000	3,000	-
O.1.	Radio Telefís Éireann - Deontas i leith Theilifís na Gaeilge (Deontas-i-gCabhair)	3,250	3,250	-
O.2.	Radio Telefís Éireann - Deontas i leith Theilifís na Gaeilge - Caiteachas Caipitil (Deontas-i-gCabhair)	12,200	12,200	-
OIDHREACHT				
P.1.	Grant-in-Aid for An Chomhairle Oidreachta (Heritage Council) Administrative Expenses	400	400	-
P.2.	Grant-in-Aid for An Chomhairle Oidreachta (Heritage Council) (<i>National Lottery Funded</i>)	1,800	1,800	-
Q.	Miscellaneous Services at Visitor Centres			
	<i>Original</i> £NIL			
	<i>Supplementary</i> <u>130,000</u>	130	96	1
R.1.	Maintenance and Supplies			
	<i>Original</i> £NIL			
	<i>Supplementary</i> <u>130,000</u>	130	60	79
R.2.	Heritage Services Publications			
	<i>Original</i> £NIL			
	<i>Supplementary</i> <u>186,000</u>	186	261	10

	Seirbhís	Soláthar don Mheastachán £'000	Caiteachas £'000	Fabhruithe Deiridh £'000
S.	National Parks and Wildlife Service			
	<i>Original</i> £NIL			
	<i>Supplementary</i> <u>6,993,000</u>	6,993	6,163	182
T.	Inland Waterways			
	<i>Original</i> £NIL			
	<i>Supplementary</i> <u>8,941,000</u>	8,941	6,950	359
U.	Conservation Works (<i>National Lottery Funded</i>)			
	<i>Original</i> £NIL			
	<i>Supplementary</i> <u>771,000</u>	771	769	-
V.	National Monuments & Historic Properties			
	<i>Original</i> £NIL			
	<i>Supplementary</i> <u>20,361,000</u>	20,361	18,300	308
	An Mór-Iomlán			
	<i>Meastachán bunaidh</i> £129,982,000			
	<i>Meastachán forlíontach</i> 43,125,000			
	<i>Meastachán forlíontach</i> <u>3,318,000</u>	176,425	169,236	1,192
	<i>Baintear de:-</i>			
W.	Leithris-i-gCabhair			
	<i>Meastachán bunaidh</i> £59,370,000			
	<i>Meastachán forlíontach</i> 2,666,000			
	<i>Meastachán forlíontach</i> <u>3,317,000</u>	65,353	67,288	520
	An Glan-Iomlán			
	<i>Meastachán bunaidh</i> £70,612,000			
	<i>Meastachán forlíontach</i> 40,459,000			
	<i>Meastachán forlíontach</i> <u>1,000</u>	111,072	101,948	672
	MÉID CRUINN LE TABHAIRT SUAS	£9,124,370		

The Statement of Accounting Policies and Principles and Notes 1 to 16 form part of this Account.

NOTES

1. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

(a) Statement of Current Assets and Liabilities

As there is not a fully computerised accounting system in operation, estimates are used in this Statement.

(b) Valuation of Land and Buildings

Heritage Properties, such as Parks and National Monuments, have not been valued.

(c) Depreciation

Vehicles

The purchase price is depreciated by 25% in the year of purchase. For each succeeding year the written down value is reduced by 15%.

Other Capital Assets

Depreciation policy applied was determined locally. This was necessary because of the mix of assets concerned and in view of local knowledge and experience.

- (d) Responsibility for Heritage Services was transferred from Vote 10 to Vote 42 on 12 March 1996. The changes in Capital and Net Current Assets in the Operating Cost Statement are calculated, for convenience, as if the transfer had taken place on 1 January 1996.

2. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			101,948
Changes in Capital Assets			
Purchases Cash	(2,221)		
Disposals Cash	34		
Depreciation	1,721		
Gain on Disposals	<u>(25)</u>	(491)	
Changes in Net Current Assets			
Increase in Closing Accruals	968		
Decrease in Stock	<u>148</u>	<u>1,116</u>	<u>625</u>
Direct Expenditure			102,573
Expenditure Borne Elsewhere			
Vote 45 Increases in Remuneration and Pensions	142		
Net Allied Services Expenditure	<u>4,624</u>		<u>4,766</u>
Operating Cost			<u>107,339</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 4)			8,047
Current Assets			
Stocks (Note 15)		789	
Prepayments		35	
Accrued Income		520	
Other Debit Balances		1,749	
PMG Balance and Petty Cash	4,145		
Less Orders Outstanding	<u>4,543</u>	<u>(398)</u>	
Total Current Assets		<u>2,695</u>	
Less Current Liabilities			
Accrued Expenses		1,227	
Due to State (Note 16)		327	
Other Credit Balances		1,549	
Net Liability to the Exchequer (Note 5)		<u>(525)</u>	
Total Current Liabilities		<u>2,578</u>	
Net Current Assets			<u>117</u>
Net Assets			<u>8,164</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Plant and Machinery £'000	Equipment £'000	Furniture and Fittings £'000	Total £'000
Cost or Valuation at 1 January 1996	7,429	2,741	1,761	11,931
Additions	1,338	558	359	2,255
Disposals	(79)	(2)	-	(81)
Revaluations	<u>1</u>	<u>-</u>	<u>-</u>	<u>1</u>
Gross Assets at 31 December 1996	<u>8,689</u>	<u>3,297</u>	<u>2,120</u>	<u>14,106</u>
Accumulated Depreciation				
Opening Balance at 1 January 1996	2,242	1,467	668	4,377
Depreciation for the year	903	615	203	1,721
Depreciation on Disposals	<u>(38)</u>	<u>(1)</u>	<u>-</u>	<u>(39)</u>
Cumulative Depreciation at 31 December 1996	<u>3,107</u>	<u>2,081</u>	<u>871</u>	<u>6,059</u>
Net Assets at 31 December 1996	<u>5,582</u>	<u>1,216</u>	<u>1,249</u>	<u>8,047</u>

5. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996

	£'000	£'000
Surplus to be surrendered		9,124
Less Exchequer Grant Undrawn		<u>9,649</u>
Net Liability to the Exchequer		<u>(525)</u>
Represented by:		
Debtors		
Net PMG position and cash	(398)	
Debit Balances: Suspense	<u>1,749</u>	1,351
Less: Creditors		
Due to State	(327)	
Credit Balances: Suspense	<u>(1,549)</u>	<u>(1,876)</u>
		<u>(525)</u>

6. MINIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN SOLÁTHAR DON MHEASTACHÁN

Subhead	Less/(More) than Provided £'000	Explanation
A.7.	133	Bhí an t-úsáid a baineadh as seirbhísí comhairleoireachta níos lú ná mar a bhíodhas ag súil leis.
A.8.	(71)	Bhí na costais d'Úchtarántacht an Chomhphobail Eorpaigh níos mó ná an tsuim a cuireadh ar fáil.
B.	339	Expenditure on this subhead matches income generated by the Cultural Institutions. A balance from previous years was used to offset expenditure.
C.2.	1,944	Progress on Structural funded projects was less than estimated thereby giving rise to the under expenditure.
D.	(280)	Críochnaíodh an obair ar níos mó cásanna tithíochta ná mar a bhíodhas ag súil leis.
Q.	34	Sales of publications in Visitor Centres was slower than expected, thus expenditure on replenishment of stocks was less than anticipated.
R.1.	70	The saving arose as a result of delays in the receipts of claims for payment.
R.2.	(75)	The excess was due to the increase in the number and range of publications produced.
S.	830	The saving occurred because a number of capital projects did not proceed and some land purchase agreements were not completed.
T.	1,991	Under expenditure was due to delay in starting five projects due to planning process and planning appeals.
V.	2,061	Progress on certain projects was slower than anticipated resulting in a saving on capital expenditure.

7. LEITHRIS-I-gCABHAIR

		Mar a Measadh £	Mar a Fuarthas £
1.	Fáltais Ilghnéitheacha	130,000	69,250
2.	Aisfoc tuarastal áirithe	40,000	97,008
3.	Fáltais i ndáil leis an Músaem Náisiúnta (National Museum)	425,000	328,195
4.	Fáltais i ndáil leis an Leabharlann Náisiúnta (National Library)	140,000	118,963
5.	Fáltais i ndáil leis an gCartlann Náisiúnta (National Archives)	40,000	25,748
6.	Taillí ceadúnais craolacháin		
	<i>Meastachán Bunaidh</i> £58,595,000		
	<i>Meastachán Forlíontach</i> <u>3,317,000</u>	61,912,000	62,865,866
7.	Rents (including receipts from lettings of fishing rights, etc.)		
	<i>Original</i> £NIL		
	<i>Supplementary</i> <u>41,000</u>	41,000	170,150
8.	Miscellaneous Services at Visitor Centres		
	<i>Original</i> £NIL		
	<i>Supplementary</i> <u>157,000</u>	157,000	108,446
9.	Sales of Property		
	<i>Original</i> £NIL		
	<i>Supplementary</i> <u>30,000</u>	30,000	-
10.	Charges at National Parks and Wildlife Sites		
	<i>Original</i> £NIL		
	<i>Supplementary</i> <u>555,000</u>	555,000	546,381
11.	Charges at National Monuments and Historic Properties		
	<i>Original</i> £NIL		
	<i>Supplementary</i> <u>1,381,000</u>	1,381,000	2,477,644
12.	Charges for use of Inland Waterways		
	<i>Original</i> £NIL		
	<i>Supplementary</i> <u>188,000</u>	188,000	142,353
13.	Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.		
	<i>Original</i> £NIL		
	<i>Supplementary</i> <u>314,000</u>	<u>314,000</u>	<u>338,020</u>
Iomlán			
	<i>Meastachán Bunaidh</i> £59,370,000		
	<i>Meastachán Forlíontach</i> 2,666,000		
	<i>Meastachán Forlíontach</i> <u>3,317,000</u>	<u>£65,353,000</u>	<u>£67,288,024</u>

Vóta 42

Miniú

1. Tá sé deacair na fáлтаis faoin gceannnteideal seo a mheas.
2. Ní bhfuarthas na haisíocanna a bhí dlite i 1995 go dtí 1996.
3. Bhí an t'ioncam níos lú ná mar a measadh mar:
 - (a) ní raibh méadú mar a measadh in ioncam an tsiopa sa Mhúsaem; agus
 - (b) níor oscail an Músaem Náisiúnta nua i mBeairic Uí Choileáin faoi mar a bhíodhas ag siúl leis
4. Bhí an t'ioncam níos lú ná mar a measadh mar:
 - (a) bhí an phríomh seomra léitheoireachta dúnta don phobal i rith na bliana;
 - (b) bhí an seomra léachta agus an seomra taispeántais á úsáid mar sheomra léitheoireachta, bhí caibnéid taispeántais á stóráil sa seomra fáilte agus ní raibh na saoráidí sin ar fáil le ligean ar chíos; agus
 - (c) níor lánseáileadh aon leabhair i 1996.
5. Toisc nár cuireadh arduithe táillí i bhfeidhm bhí ioncam níos lú ná mar a measadh.
7. The increase is due to amounts outstanding in respect of previous years being brought to account.
8. Sales at Visitor Centres were lower than anticipated.
9. There were no sales of property in 1996.
11. Receipts in respect of charges for National Monuments and Historic Properties were greater than expected due to a general increase in visitor numbers and the opening of an additional centre.
12. Receipts for use of Inland Waterways were lower than expected because the numbers using the facilities were less than anticipated.
13. Miscellaneous Appropriations-in-Aid, which are difficult to estimate were greater than anticipated.

8. COMMITMENTS

(A) Global Commitments

The global figure for commitments likely to materialise in subsequent years was £1,579,613 at 31 December 1996.

(B) Multi-annual Capital Commitments

The following table details expenditure in 1996 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 1996.

	£
Expenditure	2,285,783
Commitments to be met in subsequent years	1,100,000

Expenditure was incurred on one project during 1996 where the total estimated cost of the project will exceed £5 million. Particulars of the project are;

Project	Cumulative Expenditure to 31/12/1995 £	Expenditure 1996 £	Subsequent Years £
Boyne Valley	4,995,338	2,285,783	1,100,000

9. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	378,658	236	4	10,044
Overtime and extra attendance	517,631	227	39	10,445
Miscellaneous	114,256	68	-	-
Total extra remuneration	1,010,545	*	*	10,445

* Certain individuals received extra remuneration in more than one category.

10. MISCELLANEOUS ITEMS

The Administrative Budget Agreement (1994-1996) provides for the recognition of exceptional performance by staff. In accordance with this provision, awards amounting to a total of £12,960 were made. Forty officers received individual awards varying in amounts from £200 to £400 and three teams received awards varying in amounts from £210 to £350.

In addition to the amount expended under this Vote, a sum of £142,000 was received from the Vote for Increases in Remuneration and Pensions (No. 45) in respect of Údarás na Gaeltachta.

A total of £108,148 compensation and associated legal and miscellaneous costs was paid in cases of personal injury claims by employees arising out of accidents at work. (Department of Finance delegated sanction of 8/8/91).

Sums totalling £139,182 were paid in settlement of claims for personal injuries on State property. (Department of Finance delegated sanction of 8/8/91 and S.102/34/80).

Sums totalling £5,393 were paid in settlement for claims for loss or damage to personal property arising from the activities of this Department. (Department of Finance delegated sanction of 8/8/91).

Payments totalling £15,345 were made in respect of accidents involving State and other vehicles. (Department of Finance delegated sanction of 8/8/91).

Losses by theft to an estimated value of £11,406 were written off. (Department of Finance sanction dated 18 July 1996).

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £38,000 was included in the estimate for 1997.

Vóta 42

11. EU FUNDING

The outturn shown in Subheads C.2., S, T and V includes payments in respect of activities co-financed from the European Regional Development Fund.

In addition to Grants-in-Aid from the Vote, Údarás na Gaeltachta received EU aid of £1.776m in 1996.

£157,850 was received from the EU in relation to the expenses of the EU Presidency and credited to a suspense account. In addition to the expenditure on subhead A.8 £20,006 was met from this suspense account. A closing balance of £137,844 remained at 31 December 1996.

12. COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions *etc.* to 31 December 1996 on account of which payments were made in the year is as follows:

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1996 £</i>	<i>Cumulative Expenditure to 31 December 1996 £</i>
Broadcasting Complaints Commission	1977	5,000	42,030
Piano - Review Group	1994	-	5,000
Forte - Music Task Force	1995	14,202	28,654
TREO 2000 - Commission to examine the role of the Voluntary Irish Language Organisations 1996	1996	10,958	10,958

13. MISCELLANEOUS ACCOUNTS

E.	Is mar seo a leanas a bhain caiteachas ar Scéimeanna Feabhsúcháin sa Ghaeltacht:-	£	£
	Caiteachas Caipitil:		
	Uisce agus séarachas	32,693	
	Muiroibreacha	2,361,179	
	Forbairt chomharchumann	92,170	
	Hallaí agus Coláistí Gaeilge	78,760	
	Saoráidí ilghéitheacha	<u>152,168</u>	2,716,970
	Caiteachas Eile:		
	Forbairt chomharchumann		<u>478,300</u>
			<u>£3,195,270</u>
F.	Is mar seo a leanas a bhain caiteachas ar na deontais chun cabhrú le:-		
	Tuismitheoirí nó caomhnóirí daltaí áirithe arb í an Ghaeilge gnáththeanga an teaghlaigh acu		349,800
	Scéim spreagtha na Gaeilge i dtithe cónaithe nua		1,600
	Lucht iostais a choinníonn foghlaimoirí aitheanta Gaeilge		1,866,310
	Seirbhísí ilghéitheacha (Siamsa Tíre, etc.)		<u>295,806</u>
			<u>£2,513,516</u>

Cuntas Chiste na Gaeilge

	£	£
Fuilleach ar 1 Eanáir 1996	378,191	
Deontas-i-gCabhair, 1996	<u>2,348,000</u>	2,726,191
Iocaíochtaí le:-		
An tÁras, Luimneach	1,500	
An Caomhnóir	800	
An Comhlachas Náisiúnta Drámaíochta	99,500	
An Gael-Acadamh	30,000	
An tOireachtas	102,000	
Anois Teo	11,711	
Aonad Bhuanú Gaeilge Dhún na nGall	18,750	
Áras Dún Mhuire, An tAonach, Co Thiobraid Árann	18,000	
Bord na Leabhar Gaeilge	312,000	
British Association of Irish Studies, Southwark, London	25,000	
Comhaltas Ceoltóirí Éireann	190,000	
Comhdháil Náisiúnta na Gaeilge	385,000	
Conradh Na Gaeilge	180,000	
Conradh Na Gaeilge, Doire	2,560	
Cór Bayside, Gallimh	800	
Craobh Inse Chór, Conradh na Gaeilge	1,500	
Cumann na bhFiann	218,000	
Cumann na Mac léinn DIT Sr. Caoimhín, Baile Átha Cliath	1,000	
Dr Arndt Wigger/Togra Béaloideas	750	
Eagraíocht na Scoileanna Gaeltachta (Coiste an Iarthair)	5,000	
Eagraíocht na Scoileanna Gaeltachta (Coiste na Mumhan)	9,000	
Eagraíocht na Scoileanna Gaeltachta (Gael-Uladh)	13,500	
Fleadh Laighean 1995 & 1996	3,000	
Gael-Linn	470,000	
Gaelscoileanna	20,000	
Ionad Ealaíon is Dúchais Naomh Eoin, Lios Tuathail, Co Chiarraí	5,000	
Iontaobhas Ultach	20,000	
Oideas Gael	16,250	
Oidhreacht Chorca Dhuibhne	40,000	
Ollscoil Learpholl	29,000	
Scléip Teo, Indreabhán, Co na Gaillimhe	5,000	
Scoil Mhuire, An tAonach, Co Thiobraid Árann	150	
Taibhdhearc na Gaillimhe	87,906	
Tiobraid Árann ag Labhairt	30,000	
Togra Béaloideas Corca Dhuibhne	1,500	<u>2,354,177</u>
Fuilleach ar 31 Nollaig 1996		<u>372,014</u>

**Grant-in-Aid Fund for the National Museum, the National Library and the National Archives
Account of Receipts and Payments for the year ended 31 December 1996.**

	£	£
Balance at 1 January 1996	206,660	
Grant from Subhead B	<u>266,265</u>	472,925
<i>Payments</i>		
National Museum	328,195	
National Library	118,963	
National Archives	<u>25,748</u>	<u>472,906</u>
Balance at 31 December 1996		<u>19</u>

Grant-in-Aid Fund for Cultural Institutions
Account of Receipts and Payments for the year ended 31 December 1996.

	£
Balance at 1 January 1996 (a)	132,638
Grant-in-Aid	<u>7,268,546</u>
	7,401,184
Payments (see Schedule / Subheads C.1./C.2.)	<u>7,241,264</u>
Balance at 31 December 1996	<u><u>159,920</u></u>

(a) Transferred from National Lottery Suspense Account, 1995

Schedule of Payments

	£	£	£
Payments funded from Subhead C.1. drawdown.			
Irish Museum of Modern Art			
Current:	1,240,000		
Capital:	<u>150,000</u>	1,390,000	
National Museum	739,693		
Collins Barracks	<u>695,016</u>	1,434,709	
National Library	476,095		
Photographic Archive (Capital)	<u>69,690</u>	545,785	
National Archives		396,631	
National Archives Advisory Council		12,593	
Chester Beatty Library		425,000	
National Concert Hall		485,000	4,689,718
Payments funded from Subhead C.2.			
Arts Awareness Intervention Scheme C.A.F.E.		62,000	
Attic Community Drama Group		2,000	
Centenary of Cinema - Administration		50,000	
Chester Beatty Library - Equipment		101,722	
Everyman Theatre - Building Project		61,216	
Feis Ceol		7,000	
Forte (Music Task Force)		14,202	
Galway Black Box		151,781	
Geneval's Tower		9,000	
Hunt Museum		100,000	
Hunt Museum Building Project		719,788	
ICCROM		4,291	
Irish Architectural Archive		65,141	
Irish EU Presidency Costs		20,000	
Irish Manuscripts Commission		40,250	
Irish Museum of Modern Art - Equipment, Publications & Acquisitions		70,458	
Irish Museums Association		100	
L'imaginaire Irlandais		730,148	
Marsh's Library		51,500	
National Concern Hall - Equipment		26,000	
National Library - Equipment		128,168	
National Archives Advisory Council		3,000	
North/South Directors Forum		3,000	
OPW Re: Chester Beatty Library		100,000	
Public Art Development Trust		781	
Transport Museum Society		15,000	
Women's Archive		<u>15,000</u>	<u>2,551,546</u>
Total			<u><u>7,241,264</u></u>

National Museum Grant Account

£

Balance at 1 January 1996	17,931
Grant from Grant-in-Aid Fund for Cultural Institutions	1,434,709
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>328,195</u>
	1,780,835
Payments	<u>1,762,904</u>
Balance at 31 December 1996	<u>17,931</u>

National Museum Non-Voted Moneys Account

£

Balance at 1 January 1996	39,231
Sponsorship/Donations	<u>20,158</u>
	59,389
Payments	<u>13,255</u>
Balance at 31 December 1996	<u>46,134</u>

National Museum Capital Account

£

Securities held at 1 January 1996	<u>700</u>
Securities held at 31 December 1996	
11% National Loan 1994/98	<u>700</u>

National Library Grant Account**Account of Receipts and Payment for the year ended 31 December 1996**

£

Balance at 1 January 1996	3,315
Grant from Grant-in-Aid Fund for Cultural Institutions	673,953
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>118,963</u>
	796,231
Payments	<u>792,916</u>
Balance at 31 December 1996	<u>3,315</u>

National Archives Grant Account**Account of Receipts and Payments for the year ended 31 December 1996**

£

Balance at 1 January 1996	23,527
Grant from Grant-in-Aid Fund for Cultural Institutions	396,631
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>25,748</u>
	445,906
Payments	<u>422,379</u>
Balance at 31 December 1996	<u>23,527</u>

Vóta 42

14. NATIONAL LOTTERY FUNDING

<i>Subhead</i>	£'000
C.1. Cultural Institutions	4,717
I. Bord na Gaeilge	2,500
J. Ciste na Gaeilge	2,348
P.2. Heritage Council	1,800
U. Conservation Works	<u>769</u>
	<u>12,134</u>

15. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	25
IT Consumables <i>etc.</i>	12
Miscellaneous (includes other consumables in local depots)	<u>752</u>
	<u>789</u>

16. DUE TO THE STATE

The amount due to the State at 31 December 1996 consisted of:

	£'000
Income Tax	142
Pay Related Social Insurance	131
Pension Contributions	12
Withholding Tax	<u>42</u>
	<u>327</u>

TADHG S. Ó hÉALAITHE
Oifigeach Cuntasaíochta
AN ROINN EALAÍON, CULTÚIR AGUS GAELTACHTA
27 Márta 1997

Teastas an Ard-Reachtaire Cuntas agus Ciste

Tá iniúchadh déanta agam ar Chuntas Leithreasa Vóta An Roinn Ealaíon, Cultúir agus Gaeltachta don bhliain 1996 de réir forálacha alt 3 den *Comptroller and Auditor General (Amendment) Act, 1993*. Fuair mé an t-eolas agus na mínithe a bhí uaim. De thoradh an iniúchta atá déanta agam is é mo bharúil go dtugann an Cuntas léargas fíor cheart ar fháltais agus ar chaiteachais an Vóta don bhliain dar chríoch 31 Nollaig 1996. Tabhair aire do alt 47 den tuarascail do 1996 a dhein mé de réir forálacha alt 3 den acht.

JOHN PURCELL
Comptroller and Auditor General

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted, and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the National Gallery including a Grant-in-aid.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
ADMINISTRATION			
A.1. Salaries, Wages and Allowances			
<i>Original</i> £1,083,000			
<i>Supplementary</i> <u>50,000</u>	1,133	1,139	-
A.2. Travel and Subsistence	18	15	-
A.3. Incidental Expenses	178	156	6
A.4. Postal and Telecommunications Services	33	45	1
A.5. Office Machinery and Other Office Supplies	93	78	4
A.6. Office Premises Expenses	180	198	5
OTHER SERVICES			
B. Grant-in-Aid Fund for Acquisitions and Conservation (<i>National Lottery Funded</i>)	250	250	(5)
C. National Gallery Jesuit Fellowship	25	-	-
D. Gallery Development Project	500	500	-
Gross Total			
<i>Original</i> £2,360,000			
<i>Supplementary</i> <u>50,000</u>	2,410	2,381	11
<i>Deduct:-</i>			
E. Appropriations in Aid	501	501	-
Net Total			
<i>Original</i> £1,859,000			
<i>Supplementary</i> <u>50,000</u>	1,909	1,880	11
SURPLUS TO BE SURRENDERED		£28,644	

The Statement of Accounting Policies and Principles and Notes 1 to 10 form part of this Account.

NOTES

1. OPERATING COST STATEMENT FOR 1996

	£'000	£'000	£'000
Net Outturn			1,880
Changes in Capital Assets			
Purchases Cash	(36)		
Depreciation	<u>54</u>	18	
Changes in Net Current Assets			
Decrease in Closing Accruals		<u>(22)</u>	<u>(4)</u>
Direct Expenditure			1,876
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>594</u>
Operating Cost			<u>2,470</u>

2. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000	£'000
Capital Assets (Note 3)			186
Current Assets			
Stocks (Note 10)		4	
Prepayments		16	
Other Debit Balances:			
Suspense Account		13	
PMG Balance and Cash	99		
Less Orders Outstanding	<u>(10)</u>	<u>89</u>	
Total Current Assets		<u>122</u>	
Less Current Liabilities			
Accrued Expenses		27	
Other Credit Balances:			
Grant-in-Aid (Note 8)		<u>102</u>	
Total Current Liabilities		<u>(129)</u>	
Net Current Liabilities			<u>(7)</u>
Net Assets			<u>179</u>

3. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 1996

	Office Equipment £'000	Furniture and Fittings £'000	Totals £'000
Cost or Valuation at 1 January 1996	192	127	319
Additions	<u>32</u>	<u>4</u>	<u>36</u>
Gross Assets at 31 December 1996	<u>224</u>	<u>131</u>	<u>355</u>
Accumulated Depreciation			
Opening Balance at 1 January 1996	80	35	115
Depreciation for the year	<u>40</u>	<u>14</u>	<u>54</u>
Cumulative Depreciation at 31 December 1996	<u>120</u>	<u>49</u>	<u>169</u>
Net Assets at 31 December 1996	<u>104</u>	<u>82</u>	<u>186</u>

4. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor
Balances held at 31 December 1996.

	£'000	£'000
Surplus to be surrendered		29
Less Exchequer Grant Undrawn		<u>(29)</u>
Net Liability to the Exchequer		<u>-</u>
Represented by:		
Debtors		
Net PMG position and cash	89	
Debit Balances: Suspense	<u>13</u>	102
Less: Creditors		
Credit Balances: Grant-in-Aid		<u>(102)</u>
		<u>-</u>

Vote 43

5. EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Subhead	Less/(More) than Provided £'000	Explanation
A.4.	(12)	The refurbishment involving contractors based abroad, necessitated negotiations and contact via telephone calls abroad.
C.	25	No suitable candidate was found to take on the Fellowship. Contractual negotiations with the Jesuit Fathers, took longer than anticipated.

6. COMMITMENTS

Commitments likely to arise in subsequent years relate to subhead B and the amount involved of £101,784 represents the balance on the Grant-in-Aid account. (See Note 8).

7. DETAILS OF EXTRA REMUNERATION

	Total Amount Paid £	Total no. of Recipients	Recipients of £5,000 or more	Max. individual payment of £5,000 or more £
Higher, special or additional duties	8,156	11	-	-
Overtime and extra attendance	163,519	43	11	8,741
Shift and roster allowances	15,918	39	-	-
Miscellaneous	86	2	-	-
Total extra remuneration	187,679	*	*	8,741

* Certain individuals received extra remuneration in more than one category.

8. MISCELLANEOUS ACCOUNTS

GRANT-IN-AID ACCOUNT

	Purchase & Repair of Pictures £	Conservation of Works of Art £	Purchase of Books & Journals £	Totals £
Balance at 1 January 1996	8,622	20,340	14,719	43,681
Grants from National Lottery Fund (Subhead B)	200,000	35,000	15,000	250,000
Expenditure 1996	<u>122,966</u>	<u>54,227</u>	<u>14,704</u>	<u>191,897</u>
Balance at 31 December 1996	<u>85,656</u>	<u>1,113</u>	<u>15,015</u>	<u>101,784</u>

9. NATIONAL LOTTERY FUNDING

The expenditure on subhead B - £250,000 is entirely funded by the National Lottery.

10. STOCKS

Stocks at 31 December 1996 comprise:

	£'000
Stationery	2
Cleaning Materials	<u>2</u>
	<u>4</u>

RAYMOND KEAVENEY,
Accounting Officer,
 NATIONAL GALLERY,
 28th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the National Gallery for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted, for grants (grants-in-aid) to An Chomhairle Ealaíon.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
A. Grant under Section 5 of the Arts Act, 1951 (Grant-in-Aid)	14,430	14,430	-
B. Grant under Section 5 (i)(a) of the National Lottery Act, 1986 (Grant-in-Aid) (<i>National Lottery Funded</i>)	3,970	3,970	-
Total	18,400	18,400	-

The Statement of Accounting Policies and Principles and Note 1 form part of this Account.

1. MISCELLANEOUS ITEM

In addition to the grant issued from the Vote, an extra amount of £9,000 was issued to An Chomhairle Ealaíon from the Vote for Increases in Remuneration and Pensions (No. 45).

TADHG S. Ó hÉALAITHE
Oifigeach Cuntasaíochta
AN ROINN EALAÍON, CULTÚIR AGUS GAELTACHTA
27 Márta 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for An Chomhairle Ealaíon for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

INCREASES IN REMUNERATION AND PENSIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1996, compared with the sum granted, for Increases in Remuneration and Pensions.

Service	Estimate Provision £'000	Outturn £'000	Closing Accruals £'000
Increases in Remuneration and Pensions	25,000	9,727	-

SURPLUS TO BE SURRENDERED

£15,272,999

The Statement of Accounting Policies and Principles and Notes 1 to 4 form part of this Account.

NOTES

1. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1996

	£'000	£'000
Current Assets		
PMG Balance & Cash	28	
<i>Less:</i> Orders Outstanding	<u>9</u>	<u>19</u>
<i>Less: Current Liabilities</i>		
Net Liability to the Exchequer		<u>19</u>
Net Current Assets		<u><u>NIL</u></u>

2. NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 1996

	£'000
Surplus to be surrendered	15,273
<i>Less</i> Exchequer Grant Undrawn	<u>15,254</u>
Net Liability to the Exchequer	<u>19</u>
Represented by:	
Debtors	
Net PMG position and cash	<u>19</u>

Vote 45

3. EXPLANATION OF THE CAUSE OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Less/(More) than Provided £'000	Explanation
15,273	Some negotiations under the local bargaining clause of the PCW Pay Agreement had not been finalised by the end of the year <i>e.g.</i> in the case of Teachers and Nurses. Also, savings arose from the offsetting of savings on individual Votes against the cost of increases in remuneration and pensions.

4. EXPENDITURE DETAILS

EXPENDITURE

Vote No.	Service	£	£
9	Revenue Commissioners		1,337,000
15	Valuation and Ordnance Survey		180,000
18	Transport, Energy and Communications		199,001
29	Third Level and Further Education		
	An tÚdarás Um Ard-Oideachas - Grant-in-Aid for General Expenses	3,000	
	An tÚdarás Um Ard-Oideachas - General (Non Capital) grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)	2,282,000	
	Grants in respect of the running costs of Regional Technical Colleges, the Dublin Institute of Technology and certain Vocational Education Committees	358,000	
	Training Colleges for Primary Teachers, excluding those funded through the Higher Education Authority	13,000	
	Dublin Dental Hospital - Dental Education Grant (Grant-in-Aid)	28,000	
	Dublin Institute for Advanced Studies (Grant-in-Aid) (<i>National Lottery Funded</i>)	<u>37,000</u>	2,721,000
31	Agriculture, Food and Forestry		
	TEAGASC - Grant-in-Aid for General Expenses	204,000	
	TEAGASC - Grant-in-Aid for Superannuation Purposes	<u>93,000</u>	297,000

Vote 45

<i>Vote No.</i>	<i>Service</i>	<i>£</i>	<i>£</i>
34	Enterprise and Employment		
	IDA Ireland - Grant for Administration and General Expenses	145,000	
	Forbairt - Grant for Administration and General Expenses	411,000	
	FÁS - Grant for Administration and General Expenses	<u>300,000</u>	856,000
36	Defence		
	Permanent Defence Force: Pay	2,400,000	
	Permanent Defence Force: Allowances	<u>300,000</u>	2,700,000
41	Health		
	Grants on behalf of Health Boards to meet the expenses of the General Medical Services (Payments) Board		1,286,000
42	An Roinn Ealaíon, Cultúir agus Gaeltachta		
	Údaras Na Gaeltachta - Caiteachas Reatha (Deontas-I-gCabhair)		142,000
44	An Chomhairle Ealaíon		<u>9,000</u>
	TOTAL		<u><u>£9,727,001</u></u>

P.H. MULLARKEY
Accounting Officer
DEPARTMENT OF FINANCE
25th March 1997

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Increases in Remuneration and Pensions for 1996 in accordance with Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. I have obtained all the information and explanations that I have required. As the result of my audit, it is my opinion that the Account properly presents the expenditure of the Vote for the year ended 31 December 1996.

JOHN PURCELL
Comptroller and Auditor General.

Contingency Fund Deposit Account

Account of Receipts and Payments in the year ended 31 December 1996

	£
Balance at 1 January 1996	20,000
Receipts	<u>-</u> 20,000
Payments	<u>-</u>
Balance at 31 December 1996	<u><u>£20,000</u></u>

P.H. MULLARKEY
Accounting Officer
DEPARTMENT OF FINANCE
28th March 1997

Certificate of the Comptroller and Auditor General

I certify that I have examined this account and it is correct.

JOHN PURCELL
Comptroller and Auditor General.

Contingency Fund Deposit Account

Account of Receipts and Payments in the year ended 31 December 1996

Balance at 1 January 1996	20,000
Receipts	20,000
Payments	
Balance at 31 December 1996	£20,000

P.H. MULLAGHAN
Accounts Officer
DEPARTMENT OF DEFENCE
28th March 1997

Certificate of the Comptroller and Auditor General

I certify that I have examined this account and it is correct.

JOHN FULFORD
Comptroller and Auditor General